



# Maricopa County

Office of Assistant County Manager and Department of Finance

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To: Tom Manos, County Manager

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

Date: January 17, 2014

Re: FY 13-14 Executive Summary – December 2013

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Attached is the General Fund and Detention Fund financial activity through December 31, 2013. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund 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  $\pm 15$  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 \$4,322,166:** The FY 13-14 Sales Tax revenue reflects a YTD positive budget variance of \$4.3m 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 December 2012, December 2013 month-end sales tax is 7.7 percent higher, while the year-to-date is 6.7 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 December 2013 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona November 2013 sales tax collections were up 4.9 percent compared to November 2012. Year to date, sales tax collections are 6.8 percent above the prior year. According to JLBC, retail and contracting together account for about 60.0 percent of all sales tax revenues. November retail, which reflects October sales, increased by 7.2 percent while year-to-date, retail sales continue strong at almost 8.0 percent. Another economic indicator is the number of Maricopa County pending foreclosures that decreased from 6,199 in October 2013 to 6,065 in November 2013 which is significantly below the peak in December 2009 of 51,466. The state's unemployment rate fell from 8.2 percent in October 2013 to 7.8 percent in November 2013. This marked the first time since May 2013 that the jobless rate was below 8.0 percent. The U.S. unemployment rate in November 2013 was 7.0 percent which is lower than Arizona's.
- **Property Tax Revenue (Operating) YTD variance of \$4,353,851:** The FY 13-14 Property Tax revenue reflects a YTD positive budget variance of \$4.3m or 1.9 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 December 2013 are 55.9 percent of the adopted levy compared to a historical average of 54.1 percent. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$4,238,228:** The FY 13-14 VLT revenue reflects a YTD positive budget variance of \$4.2m or 7.3 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 EDP's article "The Monday Morning Quarterback" in January 6, 2014, auto and light truck sales continued to be strong in November 2013. U.S. sales increased about 8.0 percent to an annual rate of 16.3 million in November 2013, a pace not seen since 2007.

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 \$3,227,562:** The FY 13-14 intergovernmental revenue reflects a YTD positive budget variance of \$3.2m or 49.0 percent. The positive variance is primarily comprised of \$2.5m from Elections for the collection of election fees and \$515.4 thousand from government property lease excise tax. In addition, \$203.0 thousand of the variance is from revenues collected by the Office of Enterprise Technology for services provided to other cities, which were not budgeted during the fiscal year.
- **Interest Revenue (Operating) YTD variance of (\$500,707):** The FY 13-14 interest revenue reflects a YTD negative variance of \$500.7 thousand or 25.0 percent. The negative variance is due to lower average daily cash balances from the prior fiscal year along with a lower investment yield. In FY 12-13, the average yield was 0.44 percent and FY 13-14 (through December 2013) was 0.39 percent.
- **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 \$7,004,277:** Current YTD expenditures are 3.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (32%), County Attorney (15%), Assessor (8%), Facilities Management (8%), Juvenile Probation (7%), Planning and Development (6%), Office of Enterprise Technology (6%), and Clerk of Superior Court (6%).
- **Supplies Expenditures (Operating) YTD variance of \$1,716,773:** Current YTD expenditures are 23.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (62%) and Clerk of the Superior Court (12%), Adult Probation (7%), Office of Enterprise Technology (5%), and Juvenile Probation (5%).
- **Services Expenditures (Operating) YTD variance of \$15,289,211:** Current YTD expenditures are 21.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (33%), Office of Enterprise Technology (27%), Non-Departmental (10%), Contract Counsel (9%), Sheriff's Office (8%), Superior Court (3%), and Human Services (3%).
- **Intergovernmental Payments (Operating) YTD variance of \$60,026:** Current YTD expenditures are 0.1 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 \$6,400:** Current YTD expenditures are 85.3 percent under budget. Non-Departmental comprises this positive variance as expenditures for arbitrage services are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$23,497,839:** Current YTD expenditures are 64.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Non-Departmental (24%), Office of Enterprise Technology (21%), Facilities Management (18%), Elections (8%), Parks and Recreation (7%), Clerk of Superior Court (6%), and Education Service (5%).

### General Fund Departmental Expenditure Variances

**Constables (Total) YTD variance of (\$6,871):** Current YTD expenditures are 0.5 percent over budget. The current negative variance is attributed to unexpected expenditures for vehicle repairs. This variance will be within budget by fiscal year-end.

**Justice Courts (Total) YTD variance of (\$226,292):** Current YTD expenditures are 2.7 percent over budget. The current negative variance is attributed to the department's inability to sustain the budgeted 5.1 percent salary and benefits savings in FY 13-14. The department will be making a formal request to the Board of Supervisors prior to fiscal year-end for additional funding to cover these expenditures.

**Public Defense System Expenditures (Total) YTD positive variance of \$2,003,242:** Current YTD expenditures for the constellation are 4.0 percent under budget. However, there is a negative variance for Legal Defender (\$47,122) that is offset by savings in the other offices of the Public Defense System.

- **Legal Defender Expenditures (Operating) YTD variance of (\$47,122):** Current YTD expenditures are 0.8 percent over budget. The negative operating variance for the Legal Defender is the result of increased personnel. The personnel variances are the result of lower than budgeted vacancy rates.

### Detention Fund Variance Analysis

#### Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$1,610,370:** The FY 13-14 Jail Excise Tax revenue reflects a YTD positive budget variance of \$1.6m or 2.6 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 December 2012, December 2013 month-end sales tax is 8.3 percent higher, while the year-to-date is 7.9 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.

- **Intergovernmental (Operating) YTD variance of \$1,703,580:** The FY 13-14 Detention Fund intergovernmental revenue reflects a YTD positive variance of \$1.7m or 12.1 percent. The positive revenue variance is comprised of jail per diem and booking fees.

#### Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$2,133,967:** 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 (42%), Adult Probation (21%), Correctional Health (20%), and Non-Departmental (11%).
- **Services Expenditures (Operating) YTD variance of \$5,021,821:** Current YTD expenditures are 18.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (80%) and Sheriff's Office (18%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$386,797:** Current YTD expenditures are 54.2 percent under budget. Non-Departmental for the Sheriff's Office and the Sheriff's Office for detention operation comprise a large portion of the positive variance, as expenditures for general public safety and data center equipment are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$7,113,720:** Current YTD expenditures are 74.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (47%), Non-Departmental (34%), and Juvenile Probation (9%).

#### Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budgets.

#### HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$2,013,582:** The FY 13-14 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$42,277,064 is more than budgeted YTD revenue of \$40,010,262, resulting in a positive budget variance of \$2.0m or 5.0 percent. The FY 13-14 HURF revenue budget of \$84.6m is based on EDP's 'most likely' forecast. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.

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

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

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

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



# General Fund

## Executive Summary

### As of December 31, 2013

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	437,402,846	205,847,699	210,169,865	4,322,166
Property Taxes	404,902,095	224,996,389	229,350,240	4,353,851
Vehicle License Taxes	119,748,223	58,047,039	62,285,267	4,238,228
Intergovernmental	14,784,369	6,581,295	9,808,857	3,227,562
Miscellaneous	75,505,608	32,835,313	33,429,276	593,963
Interest	4,000,000	2,000,000	1,499,293	(500,707)
Transfers In	0	0	750	750
<b>Total Operating Revenues</b>	<b>1,056,343,141</b>	<b>530,307,735</b>	<b>546,543,548</b>	<b>16,235,813</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>530,307,735</b>	<b>548,994,118</b>	<b>18,686,383</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	476,017,582	237,268,888	230,264,611	7,004,277
Supplies	14,195,669	7,346,285	5,629,512	1,716,773
Services	138,819,233	72,840,094	57,550,883	15,289,211
Intergovernmental Payments	224,568,760	111,491,286	111,431,260	60,026
Debt Service	15,000	7,500	1,100	6,400
Capital Outlay	5,954,750	3,475,328	3,714,670	(239,342)
Transfers Out	196,772,147	86,985,402	86,970,402	15,000
<b>Total Operating Expenditures</b>	<b>1,056,343,141</b>	<b>519,414,783</b>	<b>495,562,438</b>	<b>23,852,345</b>
<b>Total Non-Recurring Expenditures</b>	<b>232,203,825</b>	<b>36,523,506</b>	<b>13,025,667</b>	<b>23,497,839</b>
<b>Total Expenditures</b>	<b>1,288,546,966</b>	<b>555,938,289</b>	<b>508,588,105</b>	<b>47,350,184</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(230,066,825)</b>	<b>(25,630,554)</b>	<b>40,406,013</b>	<b>66,036,567</b>
<b>Beginning Fund Balance (audited)</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	530,307,735	548,994,118	18,686,383
<i>Expenditures</i>	1,288,546,966	555,938,289	508,588,105	47,350,184
<b>Ending Fund Balance</b>	<b>0</b>	<b>204,436,271</b>	<b>299,092,438</b>	<b>94,656,167</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>204,436,271</b>	<b>299,092,438</b>	<b>94,656,167</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 December 31, 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	23,684,877	11,579,344	11,031,934	547,410	4.73 %
ASSISTANT COUNTY MGR 940 F100	611,782	301,757	290,286	11,471	3.80 %
ASSISTANT COUNTY MGR 950 F100	1,218,700	612,772	299,737	313,035	51.09 %
ASSISTANT COUNTY MGR 960 F100	0	0	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	186,115	181,574	4,541	2.44 %
BOARD OF SUPERVISORS D2 F100	363,733	182,552	180,901	1,651	0.90 %
BOARD OF SUPERVISORS D3 F100	363,733	184,773	167,825	16,948	9.17 %
BOARD OF SUPERVISORS D4 F100	363,733	187,288	182,166	5,122	2.73 %
BOARD OF SUPERVISORS D5 F100	363,733	208,612	179,612	29,000	13.90 %
CALL CENTER F100	1,601,114	874,292	771,389	102,903	11.77 %
CLERK OF THE BOARD F100	1,471,452	838,575	478,241	360,334	42.97 %
COUNTY MANAGER F100	2,516,740	1,092,392	1,011,988	80,404	7.36 %
DEPUTY COUNTY MANAGER 920 F100	1,398,326	673,044	593,686	79,358	11.79 %
ELECTIONS F100	11,286,127	8,060,790	6,358,443	1,702,347	21.12 %
ENTERPRISE TECHNOLOGY F100	24,370,985	19,825,049	10,361,336	9,463,713	47.74 %
FACILITIES MANAGEMENT F100	52,788,595	26,282,364	16,636,802	9,645,562	36.70 %
FINANCE F100	2,867,197	1,453,010	1,285,341	167,669	11.54 %
HUMAN RESOURCES F100	3,382,730	1,712,596	1,693,331	19,265	1.12 %
INTERNAL AUDIT F100	1,799,238	914,439	821,838	92,601	10.13 %
MANAGEMENT AND BUDGET F100	2,360,685	1,147,424	1,059,983	87,441	7.62 %
PROCUREMENT SERVICES F100	2,423,883	1,178,261	1,081,140	97,121	8.24 %
PROTECTIVE SERVICES F100	3,853,531	1,943,792	1,928,882	14,910	0.77 %
RECORDER F100	2,122,269	1,050,089	881,112	168,977	16.09 %
RESEARCH AND REPORTING F100	338,578	185,152	172,933	12,219	6.60 %
TREASURER F100	4,861,761	2,589,589	2,395,851	193,738	7.48 %
<b>Subtotal</b>	<b>146,777,235</b>	<b>83,264,071</b>	<b>60,046,333</b>	<b>23,217,738</b>	<b>27.88 %</b>
<b>Public Safety</b>					
CLERK OF SUPERIOR COURT F100	33,353,324	16,954,772	14,745,892	2,208,880	13.03 %
CONSTABLES F100	2,790,884	1,379,626	1,386,497	(6,871)	(0.50) %
CORRECTIONAL HEALTH F100	3,181,117	1,595,238	1,571,035	24,203	1.52 %
COUNTY ATTORNEY F100	77,266,868	38,671,905	38,100,590	571,315	1.48 %
EMERGENCY MANAGEMENT F100	241,523	105,763	93,191	12,572	11.89 %
JUDICIAL BRANCH *	141,875,278	72,554,605	71,120,847	1,433,758	1.98 %
JUSTICE COURTS F100	16,329,353	8,250,719	8,477,011	(226,292)	(2.74) %
MEDICAL EXAMINER F100	8,186,690	4,144,917	3,890,672	254,245	6.13 %
PLANNING AND DEVELOPMENT F100	868,232	434,554	0	434,554	100.00 %
PUBLIC DEFENSE SYSTEM *	103,535,887	49,250,348	47,247,106	2,003,242	4.07 %
PUBLIC FIDUCIARY F100	3,142,010	1,554,813	1,374,185	180,628	11.62 %
SHERIFF F100	95,318,655	48,382,373	43,645,323	4,737,050	9.79 %
<b>Subtotal</b>	<b>486,089,821</b>	<b>243,279,633</b>	<b>231,652,349</b>	<b>11,627,284</b>	<b>4.78 %</b>
<b>Health, Welfare and Sanitation</b>					
AIR QUALITY F100	1,185,698	592,850	400,856	191,994	32.38 %
ANIMAL CARE AND CONTROL F100	258,954	129,402	129,402	(0)	(0.00) %
EMPLOYEE BENEFIT AND HLTH F100	2,011,372	575,321	465,688	109,633	19.06 %
ENVIRONMENTAL SERVICES F100	4,034,078	2,048,989	2,020,867	28,122	1.37 %
HUMAN SERVICES F100	2,260,912	1,130,452	550,695	579,757	51.29 %
PUBLIC HEALTH F100	11,108,908	5,895,522	5,361,267	534,255	9.06 %
WASTE RESOURCES RECYCLING F100	5,274,292	2,599,398	1,634,629	964,769	37.12 %
<b>Subtotal</b>	<b>26,134,214</b>	<b>12,971,934</b>	<b>10,563,403</b>	<b>2,408,531</b>	<b>18.57 %</b>
<b>Culture and Recreation</b>					
PARKS AND RECREATION F100	3,000,512	1,955,812	169,794	1,786,018	91.32 %
<b>Subtotal</b>	<b>3,000,512</b>	<b>1,955,812</b>	<b>169,794</b>	<b>1,786,018</b>	<b>91.32 %</b>
<b>Education</b>					
EDUCATION SERVICES F100	3,549,401	2,407,440	1,044,945	1,362,495	56.60 %
<b>Subtotal</b>	<b>3,549,401</b>	<b>2,407,440</b>	<b>1,044,945</b>	<b>1,362,495</b>	<b>56.60 %</b>
<b>Other Gov Fund</b>					
NON DEPARTMENTAL F100	622,995,783	212,059,399	205,111,281	6,948,118	3.28 %
<b>Subtotal</b>	<b>622,995,783</b>	<b>212,059,399</b>	<b>205,111,281</b>	<b>6,948,118</b>	<b>3.28 %</b>
<b>Total Expenditures</b>	<b>1,288,546,966</b>	<b>555,938,289</b>	<b>508,588,105</b>	<b>47,350,184</b>	<b>8.52 %</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 December 31, 2013

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

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>Judicial Branch</b>					
ADULT PROBATION F100	46,597,919	23,700,556	23,238,338	462,218	1.95 %
JUVENILE PROBATION F100	17,077,001	8,705,285	8,023,597	681,688	7.83 %
SUPERIOR COURT F100	78,200,358	40,148,764	39,858,912	289,852	0.72 %
<b>Total Judicial Branch</b>	<b>141,875,278</b>	<b>72,554,605</b>	<b>71,120,847</b>	<b>1,433,758</b>	<b>1.98 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	37,077,513	15,996,204	14,294,457	1,701,747	10.64 %
LEGAL ADVOCATE F100	10,012,453	5,017,666	4,917,319	100,347	2.00 %
LEGAL DEFENDER F100	11,399,170	5,719,025	5,766,147	(47,122)	(0.82) %
PUBLIC ADVOCATE F100	7,510,344	3,764,030	3,651,646	112,384	2.99 %
PUBLIC DEFENDER F100	37,536,407	18,753,423	18,617,537	135,886	0.72 %
<b>Total Public Defense System</b>	<b>103,535,887</b>	<b>49,250,348</b>	<b>47,247,106</b>	<b>2,003,242</b>	<b>4.07 %</b>



# Detention Fund

## Executive Summary

As of December 31, 2013

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	131,106,321	62,363,624	63,973,994	1,610,370
Intergovernmental	28,118,952	14,059,476	15,763,056	1,703,580
Interest	1,600,000	523,403	588,420	65,017
Transfers In	173,940,798	86,970,402	86,970,402	0
<b>Total Operating Revenues</b>	<b>334,766,071</b>	<b>163,916,905</b>	<b>167,295,872</b>	<b>3,378,967</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>163,916,905</b>	<b>167,295,872</b>	<b>3,378,967</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	265,308,613	133,764,735	131,630,768	2,133,967
Supplies	20,265,417	10,923,542	10,420,653	502,889
Services	54,855,135	27,262,951	22,241,130	5,021,821
Intergovernmental Payments	0	0	(51)	51
Capital Outlay	1,396,244	713,122	326,325	386,797
Transfers Out	587,500	-	-	-
<b>Total Operating Expenditures</b>	<b>342,412,909</b>	<b>172,664,350</b>	<b>164,618,825</b>	<b>8,045,525</b>
<b>Total Non-Recurring Expenditures</b>	<b>53,975,693</b>	<b>9,603,938</b>	<b>2,490,218</b>	<b>7,113,720</b>
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>182,268,288</b>	<b>167,109,043</b>	<b>15,159,245</b>

### Excess (Deficiency) of Revenues

<b>Over Expenditures</b>	<b>(61,622,531)</b>	<b>(18,351,383)</b>	<b>186,829</b>	<b>18,538,212</b>
<b>Beginning Fund Balance (audited)</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>163,916,905</b>	<b>167,295,872</b>	<b>3,378,967</b>
<i>Expenditures</i>	<b>396,388,602</b>	<b>182,268,288</b>	<b>167,109,043</b>	<b>15,159,245</b>
<b>Ending Fund Balance</b>	<b>5,778,189</b>	<b>49,049,337</b>	<b>69,747,972</b>	<b>20,698,635</b>
<b>Restricted Fund Balance</b>	<b>5,778,189</b>	<b>49,049,337</b>	<b>69,747,972</b>	<b>20,698,635</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 December 31, 2013**

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

<u>Agency</u>	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F255	25,419,375	12,847,923	12,100,002	747,921	5.82%
ASSISTANT COUNTY MGR 950 F255	418,258	210,026	179,482	30,544	14.54%
CORRECTIONAL HEALTH F255	56,445,667	28,540,836	28,327,813	213,023	0.75%
EDUCATION SERVICES F255	1,654,819	891,139	494,034	397,106	44.56%
FACILITIES MANAGEMENT F255	35,362,823	17,493,345	9,925,590	7,567,755	43.26%
HUMAN SERVICES F255	192,235	192,235	57,507	134,728	70.09%
INTEGRATED CRIM JUST INFO F255	1,650,058	928,393	743,436	184,957	19.92%
JUVENILE PROBATION F255	32,991,055	16,633,337	15,815,517	817,820	4.92%
NON DEPARTMENTAL F255	43,483,334	3,950,035	1,031,736	2,918,299	73.88%
PROTECTIVE SERVICES F255	48,942	24,469	-	24,469	100.00%
SHERIFF F255	198,722,036	100,556,550	98,433,926	2,122,624	2.11%
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>182,268,288</b>	<b>167,109,043</b>	<b>15,159,245</b>	<b>8.32%</b>

# ***Detailed Expenditure Reports***



# General Fund

## Expenditures Summary

As of December 31, 2013

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

#### Non-Departmental Expenditures - 470

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	9,803,629	134,863	218,188	(83,325)
Supplies	15,124	3,278	7,925	(4,647)
Services	33,484,441	6,726,310	1,192,420	5,533,890
Intergovernmental Payments	228,110,356	113,258,934	113,144,204	114,730
Debt Service	15,000	7,500	1,100	6,400
Capital Outlay	5,765,200	2,597,602	2,859,499	(261,897)
Transfers Out	345,802,033	89,330,912	87,687,946	1,642,966
<b>Total Non- Departmental Expenditures - 470</b>	<b><u>622,995,783</u></b>	<b><u>212,059,399</u></b>	<b><u>205,111,281</u></b>	<b><u>6,948,118</u></b>

#### Expenditures - Excluding 470

Personnel Services	472,925,983	238,443,155	230,947,753	7,495,402
Supplies	21,291,899	14,340,873	8,221,119	6,119,754
Services	163,702,461	87,235,126	62,201,152	25,033,974
Intergovernmental Payments	6,300	6,300	61,004	(54,704)
Debt Service	-	-	-	-
Capital Outlay	7,594,540	3,838,436	2,045,796	1,792,640
Transfers Out	30,000	15,000	0	15,000
<b>Total Expenditures - Excluding 470</b>	<b><u>665,551,183</u></b>	<b><u>343,878,890</u></b>	<b><u>303,476,824</u></b>	<b><u>40,402,066</u></b>
<b>Total Expenditures</b>	<b><u><u>1,288,546,966</u></u></b>	<b><u><u>555,938,289</u></u></b>	<b><u><u>508,588,105</u></u></b>	<b><u><u>47,350,184</u></u></b>



# General Fund

## Non-Departmental Expenditures Summary

As of December 31, 2013

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	5,653,468	134,863	153,280	(18,417)
Supplies	15,124	3,278	7,925	(4,647)
Services	1,045,736	408,772	(1,158,405)	1,567,177
Intergovernmental Payments	224,562,460	111,484,986	111,370,256	114,730
Debt Service	15,000	7,500	1,100	6,400
Capital Outlay	3,000,000	1,500,000	1,830,856	(330,856)
Transfers Out	196,742,147	86,970,402	86,970,402	0
<b>Total Operating Expenditures</b>	<b>431,033,935</b>	<b>200,509,801</b>	<b>199,175,414</b>	<b>1,334,387</b>
<b>Non-Recurring</b>				
Personnel Services	4,150,161	0	64,908	(64,908)
Supplies	-	-	-	-
Services	32,438,705	6,317,538	2,350,824	3,966,714
Intergovernmental Payments	3,547,896	1,773,948	1,773,948	0
Debt Service	-	-	-	-
Capital Outlay	2,765,200	1,097,602	1,028,643	68,959
Transfers Out	149,059,886	2,360,510	717,544	1,642,966
<b>Total Non-Recurring Expenditures</b>	<b>191,961,848</b>	<b>11,549,598</b>	<b>5,935,867</b>	<b>5,613,731</b>
<b>Total Expenditures</b>	<b>622,995,783</b>	<b>212,059,399</b>	<b>205,111,281</b>	<b>6,948,118</b>



# General Fund

## Expenditures by Agency

### As of December 31, 2013

#### Expenditures

##### Operating

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100	23,147,877	11,310,844	10,769,077	541,767	4.79 %
ASSISTANT COUNTY MGR 940 F100	611,782	301,757	290,286	11,471	3.80 %
ASSISTANT COUNTY MGR 950 F100	421,076	213,962	209,212	4,750	2.22 %
ASSISTANT COUNTY MGR 960 F100	-	-	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	186,115	181,574	4,541	2.44 %
BOARD OF SUPERVISORS D2 F100	363,733	182,552	180,901	1,651	0.90 %
BOARD OF SUPERVISORS D3 F100	363,733	184,773	167,825	16,948	9.17 %
BOARD OF SUPERVISORS D4 F100	363,733	187,288	182,166	5,122	2.73 %
BOARD OF SUPERVISORS D5 F100	363,733	208,612	179,612	29,000	13.90 %
CALL CENTER F100	1,601,114	874,292	771,389	102,903	11.77 %
CLERK OF THE BOARD F100	1,207,476	737,641	477,885	259,756	35.21 %
COUNTY MANAGER F100	2,516,740	1,092,392	1,011,988	80,404	7.36 %
DEPUTY COUNTY MANAGER 920 F100	1,398,326	673,044	593,686	79,358	11.79 %
ELECTIONS F100	8,871,127	5,645,790	5,753,096	(107,306)	(1.90) %
ENTERPRISE TECHNOLOGY F100	19,220,985	14,675,049	10,117,937	4,557,112	31.05 %
FACILITIES MANAGEMENT F100	42,033,141	20,942,028	15,448,240	5,493,788	26.23 %
FINANCE F100	2,867,197	1,453,010	1,285,341	167,669	11.54 %
HUMAN RESOURCES F100	3,382,730	1,712,596	1,693,331	19,265	1.12 %
INTERNAL AUDIT F100	1,799,238	914,439	821,838	92,601	10.13 %
MANAGEMENT AND BUDGET F100	2,360,685	1,147,424	1,059,983	87,441	7.62 %
PROCUREMENT SERVICES F100	2,363,756	1,147,899	1,049,737	98,162	8.55 %
PROTECTIVE SERVICES F100	3,853,531	1,943,792	1,928,882	14,910	0.77 %
RECORDER F100	2,122,269	1,050,089	881,112	168,977	16.09 %
RESEARCH AND REPORTING F100	338,578	185,152	172,933	12,219	6.60 %
TREASURER F100	4,658,391	2,461,219	2,395,851	65,368	2.66 %
<b>Subtotal</b>	<b>126,594,684</b>	<b>69,431,759</b>	<b>57,623,882</b>	<b>11,807,877</b>	<b>17.01 %</b>
<b>Public Safety</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF SUPERIOR COURT F100	30,444,285	15,493,186	14,745,892	747,294	4.82 %
CONSTABLES F100	2,790,884	1,379,626	1,386,497	(6,871)	(0.50) %
CORRECTIONAL HEALTH F100	3,181,117	1,595,238	1,571,035	24,203	1.52 %
COUNTY ATTORNEY F100	77,266,868	38,671,905	38,100,590	571,315	1.48 %
EMERGENCY MANAGEMENT F100	241,523	105,763	93,191	12,572	11.89 %
JUDICIAL BRANCH *	140,244,475	71,572,049	70,342,682	1,229,367	1.72 %
JUSTICE COURTS F100	16,329,353	8,250,719	8,477,011	(226,292)	(2.74) %
MEDICAL EXAMINER F100	8,018,148	3,976,375	3,890,672	85,703	2.16 %
PLANNING AND DEVELOPMENT F100	868,232	434,554	-	434,554	100.00 %
PUBLIC DEFENSE SYSTEM *	99,204,922	47,409,685	45,771,025	1,638,660	3.46 %
PUBLIC FIDUCIARY F100	3,062,010	1,514,812	1,374,185	140,627	9.28 %
SHERIFF F100	91,226,872	45,894,457	41,403,441	4,491,016	9.79 %
<b>Subtotal</b>	<b>472,878,689</b>	<b>236,298,369</b>	<b>227,156,222</b>	<b>9,142,147</b>	<b>3.87 %</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	394,078	394,078	-	-
ANIMAL CARE AND CONTROL F100	258,954	129,402	129,402	(0)	(0.00) %
EMPLOYEE BENEFIT AND HLTH F100	1,261,372	575,321	465,688	109,633	19.06 %
ENVIRONMENTAL SERVICES F100	3,976,780	1,991,691	1,975,949	15,742	0.79 %
HUMAN SERVICES F100	2,260,912	1,130,452	550,695	579,757	51.29 %
PUBLIC HEALTH F100	11,108,908	5,895,522	5,361,267	534,255	9.06 %
WASTE RESOURCES RECYCLING F100	3,260,308	1,599,398	1,541,532	57,866	3.62 %
<b>Subtotal</b>	<b>22,915,392</b>	<b>11,715,864</b>	<b>10,418,611</b>	<b>1,297,253</b>	<b>11.07 %</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	245,312	143,407	101,905	41.54 %
<b>Subtotal</b>	<b>564,802</b>	<b>245,312</b>	<b>143,407</b>	<b>101,905</b>	<b>41.54 %</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	1,213,678	1,044,901	168,777	13.91 %
<b>Subtotal</b>	<b>2,355,639</b>	<b>1,213,678</b>	<b>1,044,901</b>	<b>168,777</b>	<b>13.91 %</b>
<b>Other Gov Fund</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100	431,033,935	200,509,801	199,175,414	1,334,387	0.67 %
<b>Subtotal</b>	<b>431,033,935</b>	<b>200,509,801</b>	<b>199,175,414</b>	<b>1,334,387</b>	<b>0.67 %</b>
<b>Total Operating Expenditures</b>	<b>1,056,343,141</b>	<b>519,414,783</b>	<b>495,562,438</b>	<b>23,852,345</b>	<b>4.59 %</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 December 31, 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	268,500	262,857	5,643	2.10 %
<b>ASSISTANT COUNTY MGR 950 F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	797,624	398,810	90,525	308,285	77.30 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	263,976	100,934	357	100,577	99.65 %
<b>ELECTIONS F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,415,000	2,415,000	605,347	1,809,653	74.93 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,700,000	4,700,000	243,399	4,456,601	94.82 %
EDNK - ENTPRISE DATA NETWORKING	450,000	450,000	0	450,000	100.00 %
<b>FACILITIES MANAGEMENT F100</b>					
CCBI - CENTRAL COURT BLDG	4,886,978	2,443,458	73,064	2,370,394	97.01 %
DCT1 - SOUTH COURT TOWER	117,000	58,500	0	58,500	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	692,664	308,982	184,966	124,016	40.14 %
PRR1 - PROBATION REVOCATION RELO	0	0	0	0	-
SCB1 - SECURITY BLDG	1,660,963	830,478	370,040	460,438	55.44 %
SFTY - LIFE/SAFETY PROJECTS	2,100,000	1,050,000	0	1,050,000	100.00 %
SIM1 - SIMS RELOCATION	797,849	398,922	560,358	(161,436)	(40.47) %
WCB1 - WEST COURT BLDG	500,000	249,996	135	249,861	99.95 %
<b>PROCUREMENT SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	60,127	30,362	31,403	(1,041)	(3.43) %
<b>TREASURER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	203,370	128,370	0	128,370	100.00 %
<b>Subtotal</b>	<b><u>20,182,551</u></b>	<b><u>13,832,312</u></b>	<b><u>2,422,451</u></b>	<b><u>11,409,861</u></b>	<b><u>82.49 %</u></b>
<b>Public Safety</b>	<b><u>Revised Budget</u></b>	<b><u>YTD Budget</u></b>	<b><u>YTD Actual</u></b>	<b><u>Variance</u></b>	<b><u>% of Variance</u></b>
<b>CLERK OF SUPERIOR COURT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,909,039	1,461,586	0	1,461,586	100.00 %
<b>COUNTY ATTORNEY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
<b>JUDICIAL BRANCH *</b>					
CIS1 - INTERGRATED COURT INFO REWRITE	91,000	91,000	91,000	0	0.00 %
NRNP - NON-RECURRING/NON-PROJECT	1,539,803	891,556	687,164	204,392	22.93 %
<b>MEDICAL EXAMINER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	168,542	168,542	0	168,542	100.00 %
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,330,965	1,840,663	1,476,081	364,582	19.81 %
<b>PUBLIC FIDUCIARY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	80,000	40,001	0	40,001	100.00 %

Note: Totals may not foot due to rounding.

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

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

Continued on next page



# General Fund

## Expenditures by Agency

### As of December 31, 2013

#### Expenditures

##### Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>SHERIFF F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,091,783	2,487,916	2,241,882	246,034	9.89 %
<b>Subtotal</b>	<b><u>13,211,132</u></b>	<b><u>6,981,264</u></b>	<b><u>4,496,127</u></b>	<b><u>2,485,137</u></b>	<b><u>35.60 %</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	198,772	6,778	191,994	96.59 %
<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	57,298	44,917	12,381	21.61 %
<b>WASTE RESOURCES RECYCLING F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,013,984	1,000,000	93,097	906,903	90.69 %
<b>Subtotal</b>	<b><u>3,218,822</u></b>	<b><u>1,256,070</u></b>	<b><u>144,792</u></b>	<b><u>1,111,278</u></b>	<b><u>88.47 %</u></b>
Culture and Recreation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>PARKS AND RECREATION F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	725,210	0	1,712	(1,712)	-
PKPG - PARKS PLAYGROUNDS UPGRADES	869,000	869,000	21,733	847,267	97.50 %
PKRR - PARKS RESTROOMS UPGRADES	500,000	500,000	0	500,000	100.00 %
PKWA - PARKS WATER UPGRADES	341,500	341,500	2,941	338,559	99.14 %
<b>Subtotal</b>	<b><u>2,435,710</u></b>	<b><u>1,710,500</u></b>	<b><u>26,387</u></b>	<b><u>1,684,113</u></b>	<b><u>98.46 %</u></b>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>EDUCATION SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,193,762	1,193,762	44	1,193,718	100.00 %
<b>Subtotal</b>	<b><u>1,193,762</u></b>	<b><u>1,193,762</u></b>	<b><u>44</u></b>	<b><u>1,193,718</u></b>	<b><u>100.00 %</u></b>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>NON DEPARTMENTAL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	191,961,848	11,549,598	5,935,867	5,613,731	48.61 %
<b>Subtotal</b>	<b><u>191,961,848</u></b>	<b><u>11,549,598</u></b>	<b><u>5,935,867</u></b>	<b><u>5,613,731</u></b>	<b><u>48.61 %</u></b>
<b>Total Non-Recurring Expenditures</b>	<b><u>232,203,825</u></b>	<b><u>36,523,506</u></b>	<b><u>13,025,667</u></b>	<b><u>23,497,839</u></b>	<b><u>64.34 %</u></b>
<b>Total Expenditures</b>	<b><u>1,288,546,966</u></b>	<b><u>555,938,289</u></b>	<b><u>508,588,105</u></b>	<b><u>47,350,184</u></b>	<b><u>8.52 %</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 December 31, 2013

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
OPER - OPERATING	25,222,515	12,651,063	11,935,611	715,452	5.66%
<b>ASSISTANT COUNTY MGR 950 F255</b>					
OPER - OPERATING	418,258	210,026	179,482	30,544	14.54%
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	56,139,559	28,310,339	28,201,161	109,178	0.39%
<b>FACILITIES MANAGEMENT F255</b>					
AST0 - BUILDING ASSESSMENT	100,000	50,000	8,012	41,988	83.98%
CCR0 - CODE COMPLIANC RESERVE	200,000	100,000	-	100,000	100.00%
DMP0 - DURANGO MASTER PLAN	238,000	119,000	112	118,888	99.91%
DRJ0 - DURANGO JAIL	119,024	59,512	9,662	49,850	83.76%
DRV0 - DURANGO JUVE	262,064	131,032	90	130,942	99.93%
ENG0 - ENERGY MANAGEMENT	197,937	98,969	17,499	81,470	82.32%
ENV0 - ENVIRONMENTAL PROGRAM	200,000	100,000	12,227	87,773	87.77%
ESJ0 - ESTRELLA JAIL	597,695	298,847	187,879	110,968	37.13%
FAJ0 - FOURTH AVE JAIL	433,118	216,558	192,357	24,201	11.18%
LBJ0 - LBJ COMPLEX	1,568,885	784,442	120,110	664,332	84.69%
OPER - OPERATING	19,330,459	9,485,544	7,684,152	1,801,392	18.99%
PFE0 - PROGRAM FEES	283,261	133,261	4,338	128,923	96.74%
PPM0 - PLAN AND PROJECT MANAGEMEN	876,654	438,324	332,640	105,684	24.11%
SCT0 - BLDG SECURITY PROGRAM	150,000	75,000	-	75,000	100.00%
SFY0 - LIFE SAFETY PROGRAM	150,000	75,000	-	75,000	100.00%
TWJ0 - TOWERS JAIL	1,364,125	682,062	165,440	516,622	75.74%
UPS0 - UPS BATTERY MAINT	200,000	100,000	-	100,000	100.00%
<b>INTEGRATED CRIM JUST INFO F255</b>					
OPER - OPERATING	1,608,558	886,893	743,436	143,457	16.18%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	31,756,734	16,016,176	15,812,138	204,038	1.27%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	3,687,085	1,061,283	579,555	481,728	45.39%
<b>PROTECTIVE SERVICES F255</b>					
OPER - OPERATING	48,942	24,469	-	24,469	100.00%
<b>SHERIFF F255</b>					
OPER - OPERATING	197,260,036	100,556,550	98,432,924	2,123,626	2.11%
<b>Subtotal</b>	<b>342,412,909</b>	<b>172,664,350</b>	<b>164,618,825</b>	<b>8,045,525</b>	<b>4.66%</b>
<b>Total Operating Expenditures</b>	<b>342,412,909</b>	<b>172,664,350</b>	<b>164,618,825</b>	<b>8,045,525</b>	<b>4.66%</b>

Note: Totals may not foot due to rounding.

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



**Detention Fund**  
**Expenditures by Agency**  
**As of December 31, 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	196,860	164,391	32,469	16.49%
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	306,108	230,497	126,651	103,846	45.05%
<b>EDUCATION SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,654,819	891,139	494,033	397,106	44.56%
<b>FACILITIES MANAGEMENT F255</b>					
DDJS - DURANGO JAIL	1,316,601	658,296	806,039	(147,743)	(22.44)%
FAJI - 4TH AVE JAIL- MAINTENANCE	3,000,000	1,500,000	27,985	1,472,015	98.13%
LBJC - LBJ COMPLEX	4,775,000	2,387,498	357,048	2,030,450	85.05%
<b>HUMAN SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	192,235	192,235	57,507	134,728	70.09%
<b>INTEGRATED CRIM JUST INFO F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	41,500	41,500	-	41,500	100.00%
<b>JUVENILE PROBATION F255</b>					
JDT1 - JUV DETENTION TECH PROJECT	1,234,321	617,161	3,379	613,782	99.45%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	39,796,249	2,888,752	452,181	2,436,571	84.35%
<b>SHERIFF F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,462,000	-	1,002	(1,002)	-
<b>Subtotal</b>	<b>53,975,693</b>	<b>9,603,938</b>	<b>2,490,218</b>	<b>7,113,720</b>	<b>74.07%</b>
<b>Total Non-Recurring Expenditures</b>	<b>53,975,693</b>	<b>9,603,938</b>	<b>2,490,218</b>	<b>7,113,720</b>	<b>74.07%</b>
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>182,268,288</b>	<b>167,109,043</b>	<b>15,159,245</b>	<b>8.32%</b>

Note: Totals may not foot due to rounding.

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

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

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

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 33,908,704	\$ 33,908,704	\$ 36,374,626	7.3%	\$ 36,374,626	\$ 2,465,921	7.3%	\$ 35,428,263	\$ 36,374,626	\$ 946,363	2.7%
AUG	33,869,208	67,777,913	35,512,049	4.9%	71,886,675	\$ 4,108,762	6.1%	70,815,259	71,886,675	\$ 1,071,416	1.5%
SEP	31,346,769	99,124,682	33,828,580	7.9%	105,715,255	\$ 6,590,573	6.6%	103,566,777	105,715,255	\$ 2,148,478	2.1%
OCT	32,577,524	131,702,206	34,719,704	6.6%	140,434,959	\$ 8,732,753	6.6%	137,604,204	140,434,959	\$ 2,830,755	2.1%
NOV	32,499,667	164,201,873	34,405,748	5.9%	174,840,707	\$ 10,638,834	6.5%	171,560,285	174,840,707	\$ 3,280,422	1.9%
DEC	32,816,789	197,018,662	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		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>\$ 210,169,865</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**

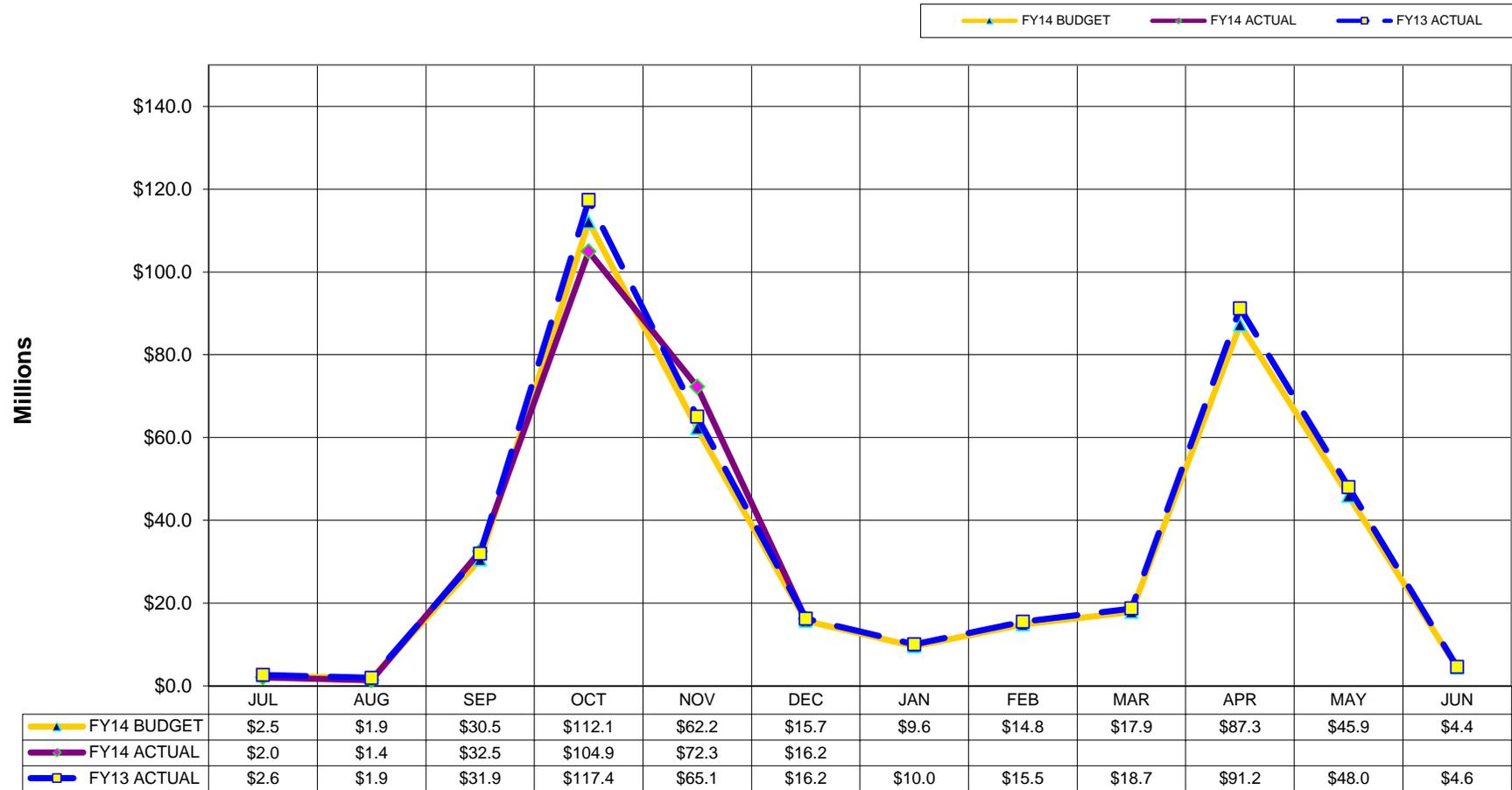
DOES NOT INCLUDE TAX PENALTIES & INTEREST

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	\$ (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		-	\$ -	-100.0%	234,587,587	-	\$ -	0.0%	9,031,271	9,591,198		
FEB	15,505,114	260,732,998		-	\$ -	-100.0%	249,419,943	-	\$ -	0.0%	17,190,560	14,832,356		
MAR	18,702,098	279,435,096		-	\$ -	-100.0%	267,310,567	-	\$ -	0.0%	22,175,014	17,890,624		
APR	91,209,591	370,644,687		-	\$ -	-100.0%	354,562,627	-	\$ -	0.0%	64,892,074	87,252,060		
MAY	47,998,006	418,642,692		-	\$ -	-100.0%	400,478,027	-	\$ -	0.0%	74,911,823	45,915,400		
JUN	4,624,732	423,267,425		-	\$ -	0.0%	404,902,095	-	\$ -	0.0%	4,840,096	4,424,068		
											404,902,095	404,902,095		
	<u>\$ 423,267,425</u>			<u>\$ 229,350,240</u>										

YTD (Year To Date)

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

## Monthly Property Tax Revenues Budget Vs. Actual



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

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

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 9,178,055	\$ 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	-	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

\$ 62,285,267

YTD (Year To Date)

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



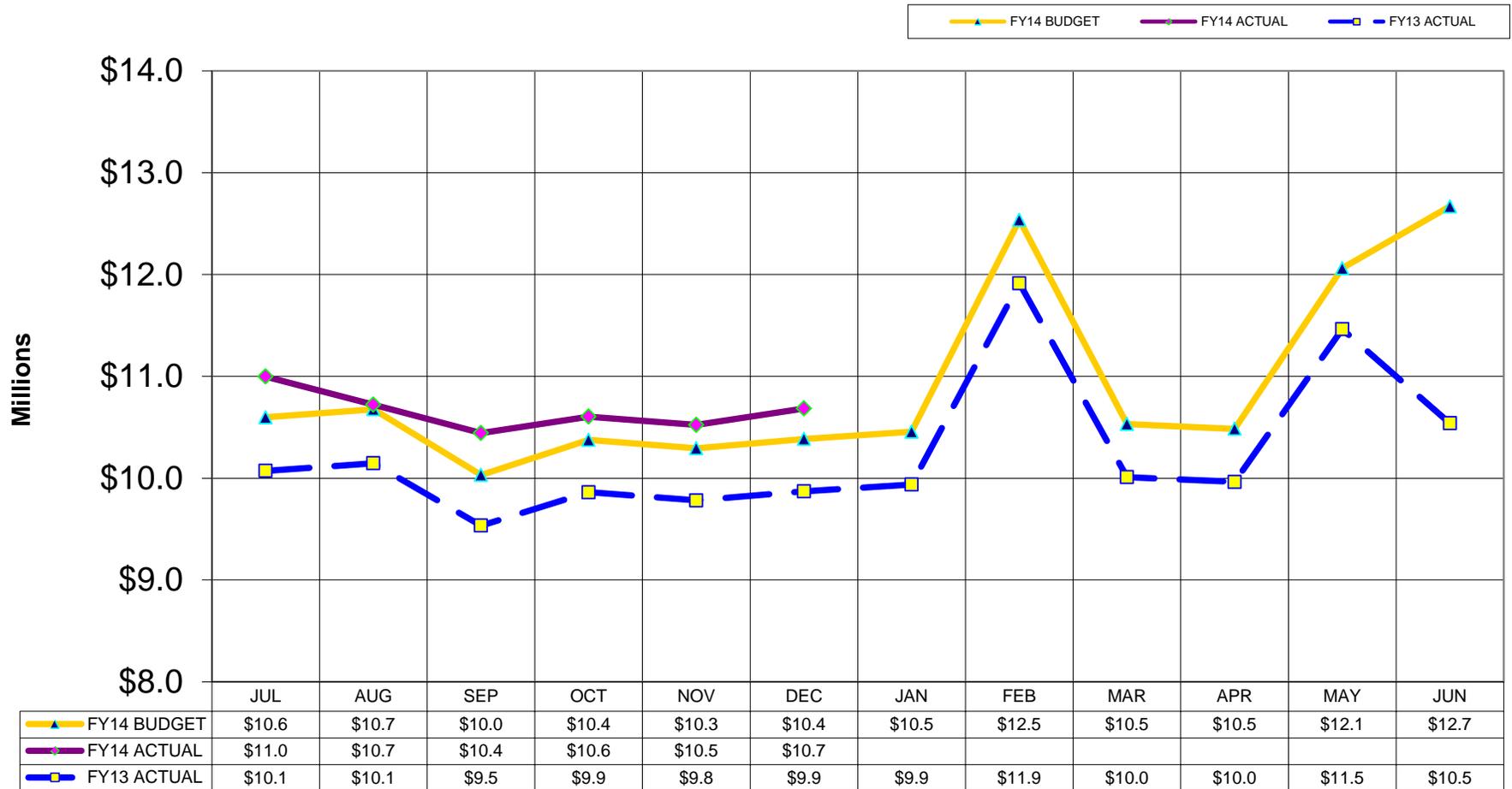
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

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

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,072,381	\$ 10,072,381		\$ 10,997,146	9.2%	\$ 10,997,146	\$ 924,765	9.2%	\$ 10,598,685	\$ 10,997,146	\$ 398,461	3.8%
AUG	10,146,114	20,218,495		10,722,124	5.7%	21,719,270	\$ 1,500,775	7.4%	21,274,955	21,719,270	\$ 444,315	2.1%
SEP	9,534,230	29,752,725		10,443,215	9.5%	32,162,484	\$ 2,409,759	8.1%	31,307,370	32,162,484	\$ 855,114	2.7%
OCT	9,861,867	39,614,593		10,604,390	7.5%	42,766,874	\$ 3,152,281	8.0%	41,684,542	42,766,874	\$ 1,082,332	2.6%
NOV	9,782,507	49,397,100		10,522,928	7.6%	53,289,801	\$ 3,892,702	7.9%	51,978,207	53,289,801	\$ 1,311,594	2.5%
DEC	9,869,703	59,266,803		10,684,192	8.3%	63,973,994	\$ 4,707,191	7.9%	62,363,624	63,973,994	\$ 1,610,370	2.6%
JAN	9,937,733	69,204,535		-	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>\$ 63,973,994</u>										

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



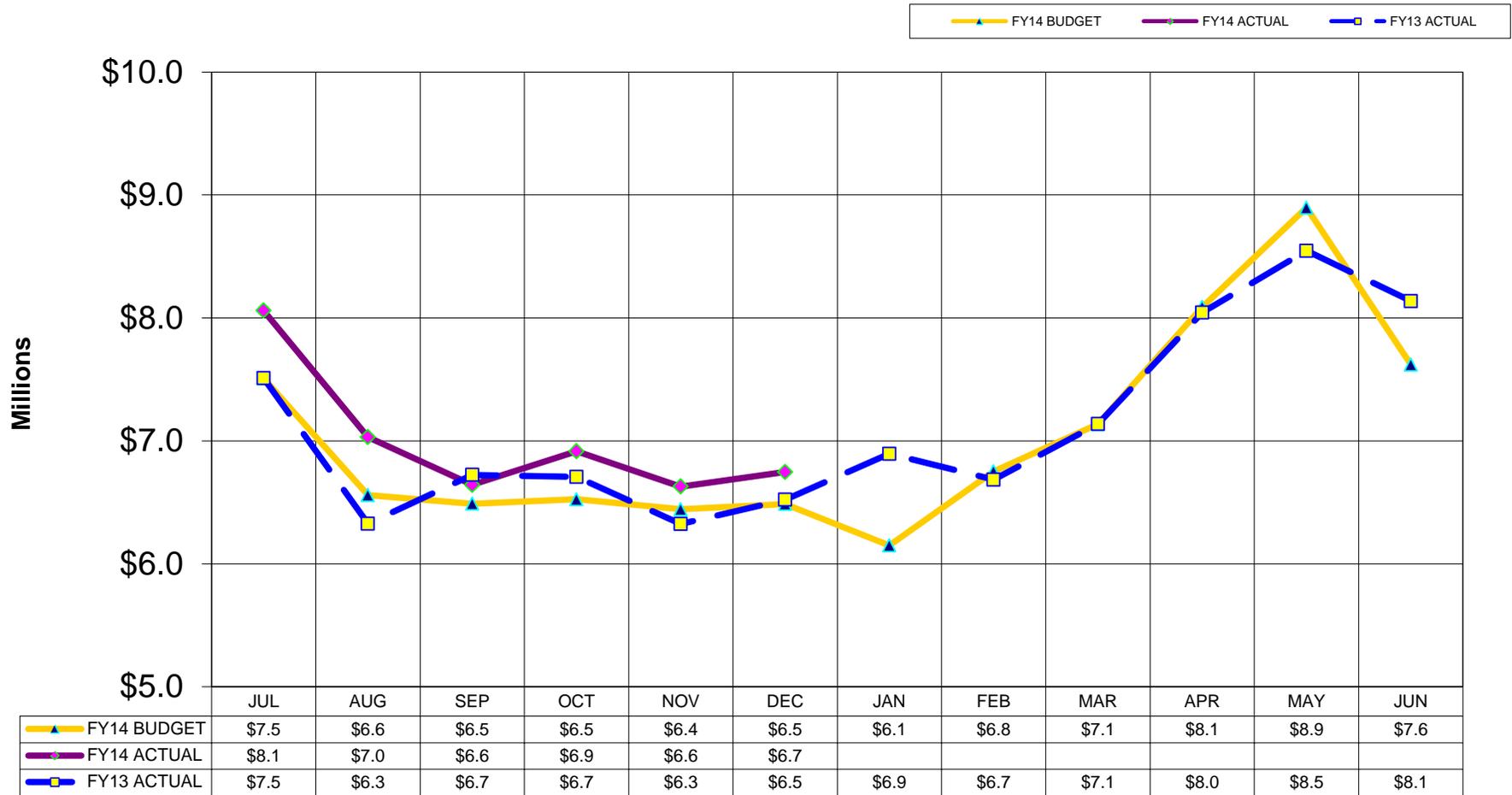
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

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

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 7,510,910	\$ 7,510,910	\$ 8,060,455	7.3%	\$ 8,060,455	\$ 549,545	7.3%	\$ 7,508,453	\$ 8,060,455	\$ 552,002	7.4%
AUG	6,325,788	13,836,698	7,031,195	11.2%	15,091,650	\$ 1,254,952	9.1%	14,066,815	15,091,650	\$ 1,024,835	7.3%
SEP	6,723,379	20,560,077	6,642,221	-1.2%	21,733,871	\$ 1,173,794	5.7%	20,555,711	21,733,871	\$ 1,178,160	5.7%
OCT	6,707,320	27,267,397	6,914,752	3.1%	28,648,623	\$ 1,381,226	5.1%	27,080,672	28,648,623	\$ 1,567,951	5.8%
NOV	6,324,365	33,591,762	6,628,440	4.8%	35,277,064	\$ 1,685,301	5.0%	33,523,991	35,277,064	\$ 1,753,073	5.2%
DEC	6,522,234	40,113,996	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	-	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>\$ 42,023,844</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).