



# 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: June 16, 2014

Re: FY 13-14 Executive Summary – May 2014

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Attached is the General Fund and Detention Fund financial activity through May 31, 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  $\pm 15$  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 \$7,401,842:** The FY 13-14 Sales Tax revenue reflects a YTD positive budget variance of \$7.4m or 1.9 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 May 2013, the May 2014 month-end sales tax is 5.3 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 January 2014 (most recent), was comprised of the following major sectors: retail (54%), restaurants and bars (10%), utilities (11%), contracting (11%), rentals of personal property (3%), and various other categories (11%). 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 May 2014 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona April 2014 sales tax collections were up 4.9 percent compared to April 2013. YTD sales tax collections are 5.8 percent above the prior year. According to JLBC in April 2014 (most recent), retail and contracting together account for about 60.0 percent of all sales tax revenues. State-wide March retail, which reflects February sales, increased by only 6.6 percent while year-to-date, retail sales are up 8.7 percent. Maricopa County's unemployment rate is 5.3 percent as of April 2014, which remains below both the State and United States unemployment rate of 6.9 percent and 6.3 percent, respectively.

- **Property Tax Revenue (Operating) YTD variance of \$3,832,928:** The FY 13-14 Property Tax revenue reflects a YTD positive budget variance of \$3.8m or 1.0 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 May 2014 are 97.0 percent of the adopted levy compared to a historical average of 97.8 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 \$6,950,031:** The FY 13-14 VLT revenue reflects a YTD positive budget variance of \$6.9m or 6.4 percent. The FY 13-14 VLT revenue budget of \$119.7m is based on EDP's 'most likely' forecast, which reflects an increase of 2.7 percent over the FY 12-13 'most likely' forecast. According to EDP's April 7, 2014 article "The Monday Morning Quarterback", sales of autos and light trucks were up 6.5% from a year ago to 16.3 million units in March 2014. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of \$2,577,544:** The FY 13-14 intergovernmental revenue reflects a YTD positive budget variance of \$2.5m or 21.6 percent. The positive variance is primarily comprised of \$2.5m from Elections for the collection of election fees.
- **Miscellaneous Revenue (Operating) YTD variance of (\$2,713,758):** The FY 13-14 miscellaneous revenue reflects a YTD negative budget variance of \$2.7m or 4.0 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 May 2014 are down 28.7 percent compared to May 2013.
- **Total Non-Recurring Revenues YTD variance of \$6,999,384:** The FY 13-14 total non-recurring revenues reflect a YTD positive budget variance of \$6.9m. 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 \$11,502,756:** Current YTD expenditures are 2.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (44%), Clerk of the Superior Court (10%), Facilities Management (9%), County Attorney (9%), Assessor (8%), and Office of Enterprise Technology (7%).
- **Services Expenditures (Operating) YTD variance of \$11,422,881:** Current YTD expenditures are 9.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (39%), Office of Enterprise Technology (28%), Non-Departmental (13%), and Sheriff's Office (12%).

- **Intergovernmental Payments (Operating) YTD variance of \$1,244,472:** Current YTD expenditures are 0.6 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 \$12,650:** Current YTD expenditures are 92.0 percent under budget. Non-Departmental comprises this positive variance as expenditures for arbitrage services are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$31,065,698:** Current YTD expenditures are 48.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (26%), Facilities Management (23%), Sheriff's Office (19%), Office of Enterprise Technology (14%), and Clerk of Superior Court (9%).

General Fund Departmental Expenditure Variances

**County Attorney (Total) YTD variance of (\$24,799):** Current YTD expenditures are 0.03 percent over budget. The current negative variance is the result of higher than anticipated personnel expenditures, including temporary outside employment costs. This variance will be within budget by year-end.

**Justice Courts (Total) YTD variance of (\$466,046):** Current YTD expenditures are 3.1 percent over budget. The current negative variance is attributed to the department's inability to sustain the budgeted 5.1 percent salary and benefits savings in FY 13-14. The department will be making a formal request to the Board of Supervisors prior to fiscal year-end for additional funding to cover these expenditures.

**Judicial Branch (Total) YTD positive variance of \$289,226:** Current YTD expenditures for constellation are 0.2 percent under budget. However, there is a negative variance for Superior Court (\$527,823) that is offset by savings in other offices of the Judicial Branch.

- **Superior Court YTD variance of (\$527,823):** Current YTD expenditures are 0.7 percent over budget. The current negative variance is attributed to the department's inability to sustain the budgeted salary and benefits savings in FY 13-14. The negative variance will be covered by the fiscal year-end with savings from other departments of the Judicial Branch.

**Public Defense System (Total) YTD variance of (\$345,470):** Current YTD expenditures for the constellation are 0.3 percent over budget, which includes a negative variance for the Office of the Contract Counsel (\$185,231), the Office of the Legal Defender (\$155,266), the Office of the Public Advocate (\$139,079), and the Office of the Public Defender (\$28,312) that are partially offset by savings in the other offices of the Public Defense System.

- **Contract Counsel YTD variance of (\$185,231):** Current YTD expenditures are 0.5 percent over budget. The negative operating variance is the result of non-recurring expenditures for mandated contract Capital Post-Conviction Relief legal representation which are spending at a rate greater than budgeted.
- **Legal Defender (Operating) YTD variance of (\$155,266):** Current YTD expenditures are 1.4 percent over budget. The negative operating variance is the result of increased personnel expenditures. The personnel variances are the result of lower than budgeted vacancy rates.
- **Office of the Public Advocate YTD variance of (\$139,079):** Current YTD expenditures are 2.0 percent over budget. The current negative variance is the result of new staff positions that were created as a cost-savings measure to reduce expenses in the Office of Contract Counsel. The funding has not been moved from the Office of Contract Counsel for these positions.

- **Office of the Public Defender YTD variance of (\$28,312):** Current YTD expenditures are 0.08 percent over budget. The current negative variance is the result of increasing hourly rates for expert witnesses and adding new staff position mid-year to address the transition to receipt of electronic case discover. Funding has not been moved from the Office of Contract Counsel for these positions.

**Research and Reporting (Total) YTD variance of (\$313):** Current YTD expenditures are 0.1 percent over budget. The current negative variance reflects expenditures that have varied from the calendarized budget, but will be within budget by year-end.

## **Detention Fund Variance Analysis**

### **Detention Fund Revenues**

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$2,673,261:** The FY 13-14 Jail Excise Tax revenue reflects a YTD positive budget variance of \$2.6m or 2.3 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 May 2013, May 2014 month-end sales tax is 5.5 percent higher, while the year-to-date is 7.6 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of \$2,591,073:** The FY 13-14 Detention Fund intergovernmental revenue reflects a YTD positive variance of \$2.5m or 10.1 percent. The positive variance is comprised of \$1.5m of jail per diem and booking fees. Another portion of the variance is comprised of the State Criminal Alien Assistance Program (SCAAP) payment of \$1.1m, which was not budgeted during the fiscal year.
- **Total Non-Recurring Revenues YTD variance of \$1,723,577:** 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 \$5,223,323:** Current YTD expenditures are 2.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (54%), Correctional Health (30%), and Facilities Management (9%).
- **Services Expenditures (Operating) YTD variance of \$5,053,998:** Current YTD expenditures are 10.4 percent under budget. Facilities Management (76%) makes up the largest portion of the positive variance.
- **Capital Outlay Expenditures (Operating) YTD variance of \$233,302:** Current YTD expenditures are 20.2 percent under budget. Non-Departmental detention operations and the Sheriff's Office detention operations comprise a large portion of the positive variance, as expenditures for general public safety and data center equipment are under budget, respectively.
- **Total Non-Recurring Expenditures YTD variance of \$12,724,760:** Current YTD expenditures are 73.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (42%), Non-Departmental (32%), Sheriff's Office (11%), 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 \$3,503,664:** The FY 13-14 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$80,536,975 is more than budgeted YTD revenue of \$77,033,311 resulting in a positive budget variance of \$3.5m or 4.5 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 May 31, 2014

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	437,402,846	395,993,932	403,395,774	7,401,842
Property Taxes	404,902,095	400,478,027	404,310,955	3,832,928
Vehicle License Taxes	119,748,223	107,816,359	114,766,390	6,950,031
Intergovernmental	14,784,369	11,934,080	14,511,624	2,577,544
Miscellaneous	75,557,091	68,413,534	65,699,776	(2,713,758)
Interest	4,000,000	3,000,000	2,741,384	(258,616)
Transfers In	0	0	750	750
<b>Total Operating Revenues</b>	<b>1,056,394,624</b>	<b>987,635,932</b>	<b>1,005,426,654</b>	<b>17,790,722</b>
<b>Total Non-Recurring Revenues</b>	<b>2,137,000</b>	<b>0</b>	<b>6,999,384</b>	<b>6,999,384</b>
<b>Total Revenues</b>	<b>1,058,531,624</b>	<b>987,635,932</b>	<b>1,012,426,038</b>	<b>24,790,106</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	475,946,861	432,909,589	421,406,833	11,502,756
Supplies	14,229,588	12,720,836	12,658,601	62,235
Services	138,907,518	123,402,897	111,980,016	11,422,881
Intergovernmental Payments	224,568,760	205,161,066	203,916,594	1,244,472
Debt Service	15,000	13,750	1,100	12,650
Capital Outlay	5,954,750	5,210,828	5,692,127	(481,299)
Transfers Out	196,772,147	159,473,232	159,459,711	13,521
<b>Total Operating Expenditures</b>	<b>1,056,394,624</b>	<b>938,892,198</b>	<b>915,114,983</b>	<b>23,777,215</b>
<b>Total Non-Recurring Expenditures</b>	<b>232,203,825</b>	<b>63,593,463</b>	<b>32,527,765</b>	<b>31,065,698</b>
<b>Total Expenditures</b>	<b>1,288,598,449</b>	<b>1,002,485,661</b>	<b>947,642,748</b>	<b>54,842,913</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(230,066,825)</b>	<b>(14,849,729)</b>	<b>64,783,290</b>	<b>79,633,019</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>	1,058,531,624	987,635,932	1,012,426,038	24,790,106
<i>Expenditures</i>	1,288,598,449	1,002,485,661	947,642,748	54,842,913
<b>Ending Fund Balance</b>	<b>0</b>	<b>215,217,096</b>	<b>323,469,715</b>	<b>108,252,619</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>215,217,096</b>	<b>323,469,715</b>	<b>108,252,619</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 May 31, 2014

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

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	23,756,830	21,701,570	20,943,671	757,899	3.49 %
ASSISTANT COUNTY MGR 940 F100	613,071	551,662	486,038	65,624	11.90 %
ASSISTANT COUNTY MGR 950 F100	1,218,835	1,118,707	496,878	621,829	55.58 %
ASSISTANT COUNTY MGR 960 F100	0	0	0	0	-
BOARD OF SUPERVISORS D1 F100	363,733	334,763	308,514	26,249	7.84 %
BOARD OF SUPERVISORS D2 F100	363,733	334,929	332,177	2,752	0.82 %
BOARD OF SUPERVISORS D3 F100	363,733	335,182	310,966	24,216	7.22 %
BOARD OF SUPERVISORS D4 F100	363,733	334,926	329,507	5,419	1.62 %
BOARD OF SUPERVISORS D5 F100	363,733	338,329	318,439	19,890	5.88 %
CALL CENTER F100	1,602,781	1,476,019	1,392,832	83,187	5.64 %
CLERK OF THE BOARD F100	1,471,452	1,386,350	954,689	431,661	31.14 %
COUNTY MANAGER F100	2,516,740	2,287,002	2,110,874	176,128	7.70 %
DEPUTY COUNTY MANAGER 920 F100	1,409,318	1,288,867	1,169,329	119,538	9.27 %
ELECTIONS F100	11,295,578	10,771,403	10,370,452	400,951	3.72 %
ENTERPRISE TECHNOLOGY F100	24,558,606	24,183,039	16,153,889	8,029,150	33.20 %
FACILITIES MANAGEMENT F100	52,807,819	46,962,132	34,513,565	12,448,567	26.51 %
FINANCE F100	2,868,645	2,637,148	2,346,967	290,181	11.00 %
HUMAN RESOURCES F100	3,386,058	3,106,760	3,040,134	66,626	2.14 %
INTERNAL AUDIT F100	1,799,384	1,655,638	1,539,688	115,950	7.00 %
MANAGEMENT AND BUDGET F100	2,372,253	2,079,617	1,951,744	127,873	6.15 %
PROCUREMENT SERVICES F100	2,437,552	2,249,142	2,216,166	32,976	1.47 %
PROTECTIVE SERVICES F100	3,856,867	3,525,267	3,486,436	38,831	1.10 %
RECORDER F100	2,122,269	1,899,853	1,520,235	379,618	19.98 %
RESEARCH AND REPORTING F100	338,578	311,620	311,933	(313)	(0.10) %
TREASURER F100	4,923,166	4,588,008	4,479,436	108,572	2.37 %
<b>Subtotal</b>	<b>147,174,467</b>	<b>135,457,933</b>	<b>111,084,557</b>	<b>24,373,376</b>	<b>17.99 %</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
CLERK OF SUPERIOR COURT F100	33,502,188	30,789,876	26,983,680	3,806,196	12.36 %
CONSTABLES F100	2,843,685	2,612,225	2,603,253	8,972	0.34 %
CORRECTIONAL HEALTH F100	3,181,813	2,920,745	2,909,507	11,238	0.38 %
COUNTY ATTORNEY F100	77,587,618	70,974,739	70,999,538	(24,799)	(0.03) %
EMERGENCY MANAGEMENT F100	241,685	220,829	185,837	34,992	15.85 %
JUDICIAL BRANCH *	142,120,880	130,741,937	130,452,711	289,226	0.22 %
JUSTICE COURTS F100	16,340,028	15,023,925	15,489,971	(466,046)	(3.10) %
MEDICAL EXAMINER F100	8,197,650	7,543,836	7,356,242	187,594	2.49 %
PLANNING AND DEVELOPMENT F100	868,232	434,554	428,627	5,927	1.36 %
PUBLIC DEFENSE SYSTEM *	103,579,976	92,545,628	92,891,098	(345,470)	(0.37) %
PUBLIC FIDUCIARY F100	3,148,902	2,871,691	2,677,109	194,582	6.78 %
SHERIFF F100	102,041,972	92,915,742	81,047,415	11,868,327	12.77 %
<b>Subtotal</b>	<b>493,654,629</b>	<b>449,595,727</b>	<b>434,024,987</b>	<b>15,570,740</b>	<b>3.46 %</b>
<b>Health, Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
AIR QUALITY F100	1,185,698	1,086,890	992,224	94,666	8.71 %
ANIMAL CARE AND CONTROL F100	258,954	237,287	129,402	107,885	45.47 %
EMPLOYEE BENEFIT AND HLTH F100	2,011,422	1,243,470	1,233,211	10,259	0.83 %
ENVIRONMENTAL SERVICES F100	4,040,000	3,714,812	3,433,080	281,732	7.58 %
HUMAN SERVICES F100	2,260,912	2,072,502	1,413,808	658,694	31.78 %
PUBLIC HEALTH F100	11,246,570	10,582,899	9,748,895	834,004	7.88 %
WASTE RESOURCES RECYCLING F100	5,275,210	4,824,544	4,020,852	803,692	16.66 %
<b>Subtotal</b>	<b>26,278,766</b>	<b>23,762,404</b>	<b>20,971,472</b>	<b>2,790,932</b>	<b>11.75 %</b>
<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
PARKS AND RECREATION F100	3,000,512	2,620,237	2,164,254	455,983	17.40 %
<b>Subtotal</b>	<b>3,000,512</b>	<b>2,620,237</b>	<b>2,164,254</b>	<b>455,983</b>	<b>17.40 %</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
EDUCATION SERVICES F100	3,559,761	3,397,964	2,391,853	1,006,111	29.61 %
<b>Subtotal</b>	<b>3,559,761</b>	<b>3,397,964</b>	<b>2,391,853</b>	<b>1,006,111</b>	<b>29.61 %</b>
<b>Other Gov Fund</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
NON DEPARTMENTAL F100	614,930,314	387,651,396	377,005,624	10,645,772	2.75 %
<b>Subtotal</b>	<b>614,930,314</b>	<b>387,651,396</b>	<b>377,005,624</b>	<b>10,645,772</b>	<b>2.75 %</b>
<b>Total Expenditures</b>	<b>1,288,598,449</b>	<b>1,002,485,661</b>	<b>947,642,748</b>	<b>54,842,913</b>	<b>5.47 %</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 May 31, 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>
<b>Judicial Branch</b>					
ADULT PROBATION F100	46,616,088	42,955,519	42,509,029	446,490	1.04 %
JUVENILE PROBATION F100	17,079,757	15,729,743	15,359,183	370,560	2.36 %
SUPERIOR COURT F100	78,425,035	72,056,675	72,584,498	(527,823)	(0.73) %
<b>Total Judicial Branch</b>	<b>142,120,880</b>	<b>130,741,937</b>	<b>130,452,711</b>	<b>289,226</b>	<b>0.22 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	37,088,349	31,548,040	31,733,271	(185,231)	(0.59) %
LEGAL ADVOCATE F100	10,014,158	9,189,742	9,027,324	162,418	1.77 %
LEGAL DEFENDER F100	11,401,032	10,471,862	10,627,128	(155,266)	(1.48) %
PUBLIC ADVOCATE F100	7,515,587	6,874,743	7,013,822	(139,079)	(2.02) %
PUBLIC DEFENDER F100	37,560,850	34,461,241	34,489,553	(28,312)	(0.08) %
<b>Total Public Defense System</b>	<b>103,579,976</b>	<b>92,545,628</b>	<b>92,891,098</b>	<b>(345,470)</b>	<b>(0.37) %</b>



# Detention Fund

## Executive Summary

As of May 31, 2014

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	131,106,321	118,436,730	121,109,991	2,673,261
Intergovernmental	28,118,952	25,775,706	28,366,779	2,591,073
Interest	1,600,000	1,069,962	1,056,523	(13,439)
Transfers In	173,940,798	159,445,732	159,486,374	40,642
<b>Total Operating Revenues</b>	<b>334,766,071</b>	<b>304,728,130</b>	<b>310,019,667</b>	<b>5,291,537</b>
<b>Total Non-Recurring Revenues</b>	<b>0</b>	<b>0</b>	<b>1,723,577</b>	<b>1,723,577</b>
<b>Total Revenues</b>	<b>334,766,071</b>	<b>304,728,130</b>	<b>311,743,244</b>	<b>7,015,114</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	265,358,210	244,981,950	239,758,627	5,223,323
Supplies	20,265,417	18,685,378	18,995,404	(310,026)
Services	54,805,538	48,521,927	43,467,929	5,053,998
Intergovernmental Payments	0	0	900	(900)
Capital Outlay	1,396,244	1,154,372	921,070	233,302
Transfers Out	587,500	-	-	-
<b>Total Operating Expenditures</b>	<b>342,412,909</b>	<b>313,343,627</b>	<b>303,143,929</b>	<b>10,199,698</b>
<b>Total Non-Recurring Expenditures</b>	<b>53,975,693</b>	<b>17,375,399</b>	<b>4,650,639</b>	<b>12,724,760</b>
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>330,719,026</b>	<b>307,794,568</b>	<b>22,924,458</b>

### Excess (Deficiency) of Revenues

<b>Over Expenditures</b>	<b>(61,622,531)</b>	<b>(25,990,896)</b>	<b>3,948,676</b>	<b>29,939,572</b>
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Beginning Fund Balance (audited)	67,400,720	67,400,720	69,489,495	2,088,775
<i>Revenues</i>	334,766,071	304,728,130	311,743,244	7,015,114
<i>Expenditures</i>	396,388,602	330,719,026	307,794,568	22,924,458
<b>Ending Fund Balance</b>	<b>5,778,189</b>	<b>41,409,824</b>	<b>73,438,171</b>	<b>32,028,347</b>
Restricted Fund Balance	5,778,189	41,409,824	73,438,171	32,028,347
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



**Detention Fund**  
**Expenditures by Agency**  
*As of May 31, 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	23,335,008	23,157,159	177,849	0.76%
ASSISTANT COUNTY MGR 950 F255	418,258	374,569	321,057	53,512	14.29%
CORRECTIONAL HEALTH F255	57,347,307	52,596,274	52,444,186	152,088	0.29%
EDUCATION SERVICES F255	1,657,590	1,589,299	1,065,230	524,069	32.97%
FACILITIES MANAGEMENT F255	35,369,387	29,914,764	20,240,216	9,674,548	32.34%
HUMAN SERVICES F255	192,235	191,517	44,065	147,452	76.99%
INTEGRATED CRIM JUST INFO F255	1,659,930	1,541,139	1,340,314	200,825	13.03%
JUVENILE PROBATION F255	33,065,094	30,358,979	28,721,977	1,637,002	5.39%
NON DEPARTMENTAL F255	42,429,566	7,158,288	2,594,035	4,564,253	63.76%
PROTECTIVE SERVICES F255	48,942	44,863	44,863	-	-
SHERIFF F255	198,780,062	183,614,326	177,821,466	5,792,860	3.15%
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>330,719,026</b>	<b>307,794,568</b>	<b>22,924,458</b>	<b>6.93%</b>

# ***Detailed Expenditure Reports***



# General Fund Expenditures Summary As of May 31, 2014

## Total Expenditures (Operating and Non-Recurring)

### Non-Departmental Expenditures - 470

	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	8,516,212	247,255	466,456	(219,201)
Supplies	15,124	6,013	8,168	(2,155)
Services	26,706,389	10,113,855	1,313,323	8,800,532
Intergovernmental Payments	228,110,356	208,407,004	205,854,605	2,552,399
Debt Service	15,000	13,750	1,100	12,650
Capital Outlay	5,765,200	4,762,267	5,384,232	(621,965)
Transfers Out	345,802,033	164,101,252	163,977,740	123,512
<b>Total Non- Departmental Expenditures - 470</b>	<b>614,930,314</b>	<b>387,651,396</b>	<b>377,005,624</b>	<b>10,645,772</b>

### Expenditures - Excluding 470

Personnel Services	478,863,654	439,366,805	423,712,113	15,654,692
Supplies	23,048,719	21,545,654	18,211,801	3,333,853
Services	163,895,172	146,862,650	124,273,070	22,589,580
Intergovernmental Payments	6,300	6,300	131,596	(125,296)
Debt Service	-	-	-	-
Capital Outlay	7,824,290	7,025,356	4,294,566	2,730,790
Transfers Out	30,000	27,500	13,979	13,521
<b>Total Expenditures - Excluding 470</b>	<b>673,668,135</b>	<b>614,834,265</b>	<b>570,637,124</b>	<b>44,197,141</b>
<b>Total Expenditures</b>	<b>1,288,598,449</b>	<b>1,002,485,661</b>	<b>947,642,748</b>	<b>54,842,913</b>



# General Fund

## Non-Departmental Expenditures Summary

As of May 31, 2014

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	4,366,051	247,255	333,881	(86,626)
Supplies	15,124	6,013	8,168	(2,155)
Services	1,053,810	(594,101)	(2,062,917)	1,468,816
Intergovernmental Payments	224,562,460	205,154,766	203,784,999	1,369,767
Debt Service	15,000	13,750	1,100	12,650
Capital Outlay	3,000,000	2,750,000	2,866,697	(116,697)
Transfers Out	196,742,147	159,445,732	159,445,732	0
<b>Total Operating Expenditures</b>	<b>429,754,592</b>	<b>367,023,415</b>	<b>364,377,660</b>	<b>2,645,755</b>
<b>Non-Recurring</b>				
Personnel Services	4,150,161	0	132,575	(132,575)
Supplies	-	-	-	-
Services	25,652,579	10,707,956	3,376,240	7,331,716
Intergovernmental Payments	3,547,896	3,252,238	2,069,606	1,182,632
Debt Service	-	-	-	-
Capital Outlay	2,765,200	2,012,267	2,517,535	(505,268)
Transfers Out	149,059,886	4,655,520	4,532,008	123,512
<b>Total Non-Recurring Expenditures</b>	<b>185,175,722</b>	<b>20,627,981</b>	<b>12,627,964</b>	<b>8,000,017</b>
<b>Total Expenditures</b>	<b>614,930,314</b>	<b>387,651,396</b>	<b>377,005,624</b>	<b>10,645,772</b>



# General Fund

## Expenditures by Agency

### As of May 31, 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	21,209,320	20,452,669	756,651	3.57 %
ASSISTANT COUNTY MGR 940 F100	613,071	551,662	486,038	65,624	11.90 %
ASSISTANT COUNTY MGR 950 F100	421,211	387,552	377,602	9,950	2.57 %
ASSISTANT COUNTY MGR 960 F100	-	-	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	334,763	308,514	26,249	7.84 %
BOARD OF SUPERVISORS D2 F100	363,733	334,929	332,177	2,752	0.82 %
BOARD OF SUPERVISORS D3 F100	363,733	335,182	310,966	24,216	7.22 %
BOARD OF SUPERVISORS D4 F100	363,733	334,926	329,507	5,419	1.62 %
BOARD OF SUPERVISORS D5 F100	363,733	338,329	318,439	19,890	5.88 %
CALL CENTER F100	1,602,781	1,476,019	1,392,832	83,187	5.64 %
CLERK OF THE BOARD F100	1,207,476	1,131,271	954,332	176,939	15.64 %
COUNTY MANAGER F100	2,516,740	2,287,002	2,110,874	176,128	7.70 %
DEPUTY COUNTY MANAGER 920 F100	1,409,318	1,288,867	1,169,329	119,538	9.27 %
ELECTIONS F100	8,880,578	8,356,403	7,955,452	400,951	4.80 %
ENTERPRISE TECHNOLOGY F100	19,408,606	19,033,039	15,306,081	3,726,958	19.58 %
FACILITIES MANAGEMENT F100	42,052,365	37,479,484	32,193,655	5,285,829	14.10 %
FINANCE F100	2,868,645	2,637,148	2,343,818	293,330	11.12 %
HUMAN RESOURCES F100	3,386,058	3,106,760	3,040,134	66,626	2.14 %
INTERNAL AUDIT F100	1,799,384	1,655,638	1,539,688	115,950	7.00 %
MANAGEMENT AND BUDGET F100	2,372,253	2,079,617	1,951,744	127,873	6.15 %
PROCUREMENT SERVICES F100	2,377,425	2,193,888	2,152,066	41,822	1.91 %
PROTECTIVE SERVICES F100	3,856,867	3,525,267	3,486,436	38,831	1.10 %
RECORDER F100	2,122,269	1,899,853	1,520,235	379,618	19.98 %
RESEARCH AND REPORTING F100	338,578	311,620	311,933	(313)	(0.10) %
TREASURER F100	4,719,796	4,397,138	4,363,733	33,405	0.76 %
<b>Subtotal</b>	<b><u>126,991,916</u></b>	<b><u>116,685,677</u></b>	<b><u>104,708,252</u></b>	<b><u>11,977,425</u></b>	<b><u>10.26 %</u></b>
<b>Public Safety</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF SUPERIOR COURT F100	30,593,149	28,121,392	26,983,680	1,137,712	4.05 %
CONSTABLES F100	2,843,685	2,612,225	2,603,253	8,972	0.34 %
CORRECTIONAL HEALTH F100	3,181,813	2,920,745	2,909,507	11,238	0.38 %
COUNTY ATTORNEY F100	77,362,618	70,749,739	70,928,053	(178,314)	(0.25) %
EMERGENCY MANAGEMENT F100	241,685	220,829	185,837	34,992	15.85 %
JUDICIAL BRANCH *	140,490,077	129,276,632	129,081,626	195,006	0.15 %
JUSTICE COURTS F100	16,340,028	15,023,925	15,489,971	(466,046)	(3.10) %
MEDICAL EXAMINER F100	8,029,108	7,375,294	7,200,154	175,140	2.37 %
PLANNING AND DEVELOPMENT F100	868,232	434,554	428,627	5,927	1.36 %
PUBLIC DEFENSE SYSTEM *	99,249,011	88,900,395	88,981,661	(81,266)	(0.09) %
PUBLIC FIDUCIARY F100	3,068,902	2,798,357	2,623,474	174,883	6.25 %
SHERIFF F100	91,389,063	82,668,370	76,627,064	6,041,306	7.31 %
<b>Subtotal</b>	<b><u>473,657,371</u></b>	<b><u>431,102,457</u></b>	<b><u>424,042,907</u></b>	<b><u>7,059,550</u></b>	<b><u>1.64 %</u></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	722,478	722,478	-	-
ANIMAL CARE AND CONTROL F100	258,954	237,287	129,402	107,885	45.47 %
EMPLOYEE BENEFIT AND HLTH F100	1,261,422	1,243,470	1,233,211	10,259	0.83 %
ENVIRONMENTAL SERVICES F100	3,982,702	3,657,514	3,393,817	263,697	7.21 %
HUMAN SERVICES F100	2,260,912	2,072,502	1,413,808	658,694	31.78 %
PUBLIC HEALTH F100	11,246,570	10,582,899	9,748,895	834,004	7.88 %
WASTE RESOURCES RECYCLING F100	3,261,226	2,910,560	2,725,455	185,105	6.36 %
<b>Subtotal</b>	<b><u>23,059,944</u></b>	<b><u>21,426,710</u></b>	<b><u>19,367,067</u></b>	<b><u>2,059,643</u></b>	<b><u>9.61 %</u></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	449,737	457,244	(7,507)	(1.67) %
<b>Subtotal</b>	<b><u>564,802</u></b>	<b><u>449,737</u></b>	<b><u>457,244</u></b>	<b><u>(7,507)</u></b>	<b><u>(1.67) %</u></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	2,365,999	2,204,202	2,161,853	42,349	1.92 %
<b>Subtotal</b>	<b><u>2,365,999</u></b>	<b><u>2,204,202</u></b>	<b><u>2,161,853</u></b>	<b><u>42,349</u></b>	<b><u>1.92 %</u></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	429,754,592	367,023,415	364,377,660	2,645,755	0.72 %
<b>Subtotal</b>	<b><u>429,754,592</u></b>	<b><u>367,023,415</u></b>	<b><u>364,377,660</u></b>	<b><u>2,645,755</u></b>	<b><u>0.72 %</u></b>
<b>Total Operating Expenditures</b>	<b><u>1,056,394,624</u></b>	<b><u>938,892,198</u></b>	<b><u>915,114,983</u></b>	<b><u>23,777,215</u></b>	<b><u>2.53 %</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.

Continued on next page



# General Fund

## Expenditures by Agency

### As of May 31, 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>
<b>ASSESSOR F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	537,000	492,250	491,002	1,248	0.25 %
<b>ASSISTANT COUNTY MGR 950 F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	797,624	731,155	119,276	611,879	83.69 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	263,976	255,079	357	254,722	99.86 %
<b>ELECTIONS F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,415,000	2,415,000	2,415,000	0	-
<b>ENTERPRISE TECHNOLOGY F100</b>					
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,700,000	4,700,000	847,808	3,852,192	81.96 %
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	4,479,673	892,294	3,587,379	80.08 %
DCT1 - SOUTH COURT TOWER	117,000	87,750	0	87,750	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	692,664	627,999	363,273	264,726	42.15 %
PRR1 - PROBATION REVOCATION RELO	0	0	0	(0)	-
SCB1 - SECURITY BLDG	1,660,963	1,522,543	427,959	1,094,584	71.89 %
SFTY - LIFE/SAFETY PROJECTS	2,100,000	1,575,000	15,915	1,559,085	98.99 %
SIM1 - SIMS RELOCATION	797,849	731,357	595,963	135,394	18.51 %
WCB1 - WEST COURT BLDG	500,000	458,326	24,506	433,820	94.65 %
<b>FINANCE F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	0	0	3,149	(3,149)	-
<b>PROCUREMENT SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	60,127	55,254	64,100	(8,846)	(16.01) %
<b>TREASURER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	203,370	190,870	115,703	75,167	39.38 %
<b>Subtotal</b>	<b><u>20,182,551</u></b>	<b><u>18,772,256</u></b>	<b><u>6,376,305</u></b>	<b><u>12,395,951</u></b>	<b><u>66.03 %</u></b>
<b>Public Safety</b>					
<b>CLERK OF SUPERIOR COURT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,909,039	2,668,484	0	2,668,484	100.00 %
<b>COUNTY ATTORNEY F100</b>					
1CAI - MCAO CASE MANAGEMENT SYSTEM	225,000	225,000	71,485	153,515	68.23 %
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	-
NRNP - NON-RECURRING/NON-PROJECT	1,539,803	1,374,305	1,280,084	94,221	6.86 %
<b>MEDICAL EXAMINER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	168,542	168,542	156,088	12,454	7.39 %
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,330,965	3,645,233	3,909,437	(264,204)	(7.25) %

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 May 31, 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>
<b>PUBLIC FIDUCIARY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	80,000	73,334	53,635	19,699	26.86 %
<b>SHERIFF F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	10,652,909	10,247,372	4,420,351	5,827,021	56.86 %
<b>Subtotal</b>	<b><u>19,997,258</u></b>	<b><u>18,493,270</u></b>	<b><u>9,982,080</u></b>	<b><u>8,511,190</u></b>	<b><u>46.02 %</u></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>
<b>AIR QUALITY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	397,540	364,412	269,746	94,666	25.98 %
<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	39,262	18,036	31.48 %
<b>WASTE RESOURCES RECYCLING F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,013,984	1,913,984	1,295,397	618,587	32.32 %
<b>Subtotal</b>	<b><u>3,218,822</u></b>	<b><u>2,335,694</u></b>	<b><u>1,604,405</u></b>	<b><u>731,289</u></b>	<b><u>31.31 %</u></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>
<b>PARKS AND RECREATION F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	400,210	360,000	394,348	(34,348)	(9.54) %
PKPG - PARKS PLAYGROUNDS UPGRADES	869,000	869,000	817,429	51,571	5.93 %
PKRR - PARKS RESTROOMS UPGRADES	825,000	600,000	476,887	123,113	20.52 %
PKWA - PARKS WATER UPGRADES	341,500	341,500	18,346	323,154	94.63 %
<b>Subtotal</b>	<b><u>2,435,710</u></b>	<b><u>2,170,500</u></b>	<b><u>1,707,010</u></b>	<b><u>463,490</u></b>	<b><u>21.35 %</u></b>
<b>Education</b>	<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	230,000	963,762	80.73 %
<b>Subtotal</b>	<b><u>1,193,762</u></b>	<b><u>1,193,762</u></b>	<b><u>230,000</u></b>	<b><u>963,762</u></b>	<b><u>80.73 %</u></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>
<b>NON DEPARTMENTAL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	185,175,722	20,627,981	12,627,964	8,000,017	38.78 %
<b>Subtotal</b>	<b><u>185,175,722</u></b>	<b><u>20,627,981</u></b>	<b><u>12,627,964</u></b>	<b><u>8,000,017</u></b>	<b><u>38.78 %</u></b>
<b>Total Non-Recurring Expenditures</b>	<b><u>232,203,825</u></b>	<b><u>63,593,463</u></b>	<b><u>32,527,765</u></b>	<b><u>31,065,698</u></b>	<b><u>48.85 %</u></b>
<b>Total Expenditures</b>	<b><u>1,288,598,449</u></b>	<b><u>1,002,485,661</u></b>	<b><u>947,642,748</u></b>	<b><u>54,842,913</u></b>	<b><u>5.47 %</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 May 31, 2014

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
OPER - OPERATING	25,223,371	23,138,148	22,960,299	177,849	0.77%
<b>ASSISTANT COUNTY MGR 950 F255</b>					
OPER - OPERATING	418,258	374,569	321,057	53,512	14.29%
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	57,041,199	52,296,843	52,180,655	116,188	0.22%
<b>EDUCATION SERVICES F255</b>					
OPER - OPERATING	2,771	-	2,566	(2,566)	-
<b>FACILITIES MANAGEMENT F255</b>					
AST0 - BUILDING ASSESSMENT	100,000	75,000	82,395	(7,395)	(9.86)%
CCR0 - CODE COMPLIANC RESERVE	200,000	150,000	-	150,000	100.00%
DMP0 - DURANGO MASTER PLAN	238,000	178,500	27,533	150,967	84.58%
DRJ0 - DURANGO JAIL	119,024	89,268	87,001	2,267	2.54%
DRV0 - DURANGO JUVE	262,064	196,548	8,026	188,522	95.92%
ENG0 - ENERGY MANAGEMENT	197,937	148,453	35,095	113,358	76.36%
ENV0 - ENVIRONMENTAL PROGRAM	200,000	150,000	12,227	137,773	91.85%
ESJ0 - ESTRELLA JAIL	597,695	448,271	605,566	(157,295)	(35.09)%
FAJ0 - FOURTH AVE JAIL	433,118	324,838	269,293	55,545	17.10%
LBJ0 - LBJ COMPLEX	1,568,885	1,176,663	835,149	341,514	29.02%
OPER - OPERATING	19,337,023	17,399,981	15,179,210	2,220,771	12.76%
PFE0 - PROGRAM FEES	283,261	208,261	21,348	186,913	89.75%
PPM0 - PLAN AND PROJECT MANAGEMEN	876,654	803,599	504,636	298,963	37.20%
SCT0 - BLDG SECURITY PROGRAM	150,000	112,500	-	112,500	100.00%
SFY0 - LIFE SAFETY PROGRAM	150,000	112,500	68,982	43,518	38.68%
TWJ0 - TOWERS JAIL	1,364,125	1,023,093	729,930	293,163	28.65%
UPS0 - UPS BATTERY MAINT	200,000	150,000	-	150,000	100.00%
<b>INTEGRATED CRIM JUST INFO F255</b>					
OPER - OPERATING	1,618,430	1,499,639	1,328,631	171,008	11.40%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	31,830,773	29,227,518	28,694,163	533,355	1.82%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	2,633,317	1,862,246	1,361,930	500,316	26.87%
<b>PROTECTIVE SERVICES F255</b>					
OPER - OPERATING	48,942	44,863	44,863	-	-
<b>SHERIFF F255</b>					
OPER - OPERATING	197,318,062	182,152,326	177,783,377	4,368,949	2.40%
<b>Subtotal</b>	<b>342,412,909</b>	<b>313,343,627</b>	<b>303,143,929</b>	<b>10,199,698</b>	<b>3.26%</b>
<b>Total Operating Expenditures</b>	<b>342,412,909</b>	<b>313,343,627</b>	<b>303,143,929</b>	<b>10,199,698</b>	<b>3.26%</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 May 31, 2014

**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	196,860	-	-
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	306,108	299,431	263,531	35,900	11.99%
<b>EDUCATION SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,654,819	1,589,299	1,062,664	526,635	33.14%
<b>FACILITIES MANAGEMENT F255</b>					
DDJS - DURANGO JAIL	1,316,601	1,206,876	1,070,923	135,953	11.26%
FAJI - 4TH AVE JAIL- MAINTENANCE	3,000,000	2,250,000	108,510	2,141,490	95.18%
LBJC - LBJ COMPLEX	4,775,000	3,710,413	594,393	3,116,020	83.98%
<b>HUMAN SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	192,235	191,517	44,065	147,452	76.99%
<b>INTEGRATED CRIM JUST INFO F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	41,500	41,500	11,683	29,817	71.85%
<b>JUVENILE PROBATION F255</b>					
JDT1 - JUV DETENTION TECH PROJECT	1,234,321	1,131,461	27,814	1,103,647	97.54%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	39,796,249	5,296,042	1,232,105	4,063,937	76.74%
<b>SHERIFF F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,462,000	1,462,000	38,089	1,423,911	97.39%
<b>Subtotal</b>	<b>53,975,693</b>	<b>17,375,399</b>	<b>4,650,639</b>	<b>12,724,760</b>	<b>73.23%</b>
<b>Total Non-Recurring Expenditures</b>	<b>53,975,693</b>	<b>17,375,399</b>	<b>4,650,639</b>	<b>12,724,760</b>	<b>73.23%</b>
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>330,719,026</b>	<b>307,794,568</b>	<b>22,924,458</b>	<b>6.93%</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.

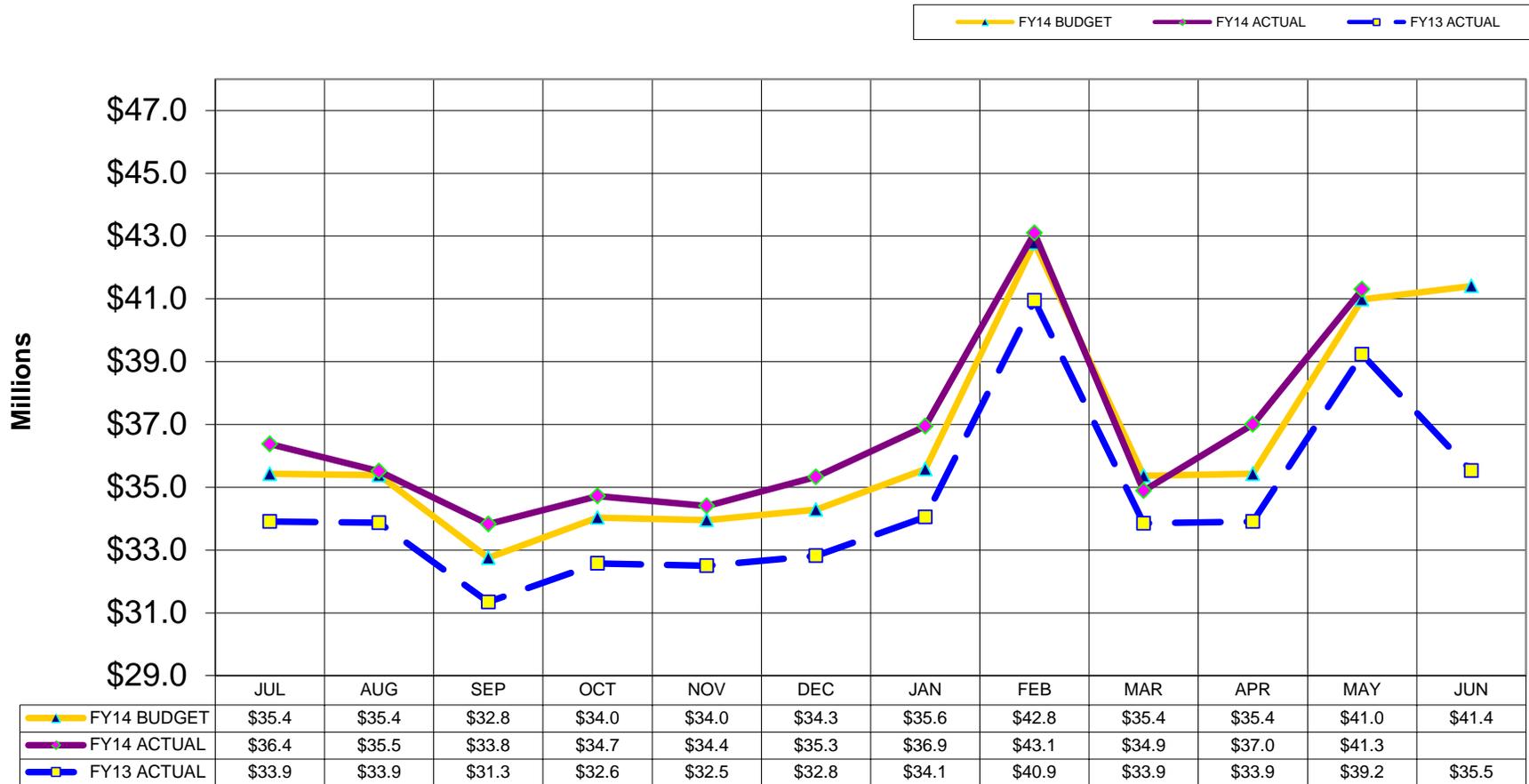
# ***Charts for Significant Revenue Sources***

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

<b>ACTUAL FY 12-13</b>		<b>MONTHLY/YTD COLLECTIONS FY 13-14 &amp; COMPARISON TO FY 12-13</b>						<b>YTD BUDGET TO ACTUAL FY 13-14</b>			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 33,908,704	\$ 33,908,704		\$ 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	4,108,762	4.9%	70,815,259	71,886,675	\$ 1,071,416	1.5%	
SEP	31,346,769	99,124,682		33,828,580	6,590,573	7.9%	103,566,777	105,715,255	\$ 2,148,478	2.1%	
OCT	32,577,524	131,702,206		34,719,704	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	10,638,834	5.9%	171,560,285	174,840,707	\$ 3,280,422	1.9%	
DEC	32,816,789	197,018,662		35,329,158	13,151,203	7.7%	205,847,699	210,169,865	\$ 4,322,166	2.1%	
JAN	34,052,261	231,070,923		36,942,211	16,041,153	8.5%	241,425,950	247,112,076	\$ 5,686,126	2.4%	
FEB	40,948,858	272,019,781		43,095,344	18,187,639	5.2%	284,209,857	290,207,420	\$ 5,997,563	2.1%	
MAR	33,852,028	305,871,808		34,887,509	19,223,120	3.1%	319,578,902	325,094,928	\$ 5,516,026	1.7%	
APR	33,908,880	339,780,688		37,001,308	22,315,548	9.1%	355,007,347	362,096,236	\$ 7,088,889	2.0%	
MAY	39,228,625	379,009,313		41,299,538	24,386,460	5.3%	395,993,932	403,395,774	\$ 7,401,842	1.9%	
JUN	35,524,077	414,533,391		-	-	0.0%	437,402,846	-	\$ -	0.0%	
	<u>\$ 414,533,391</u>			<u>\$ 403,395,774</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

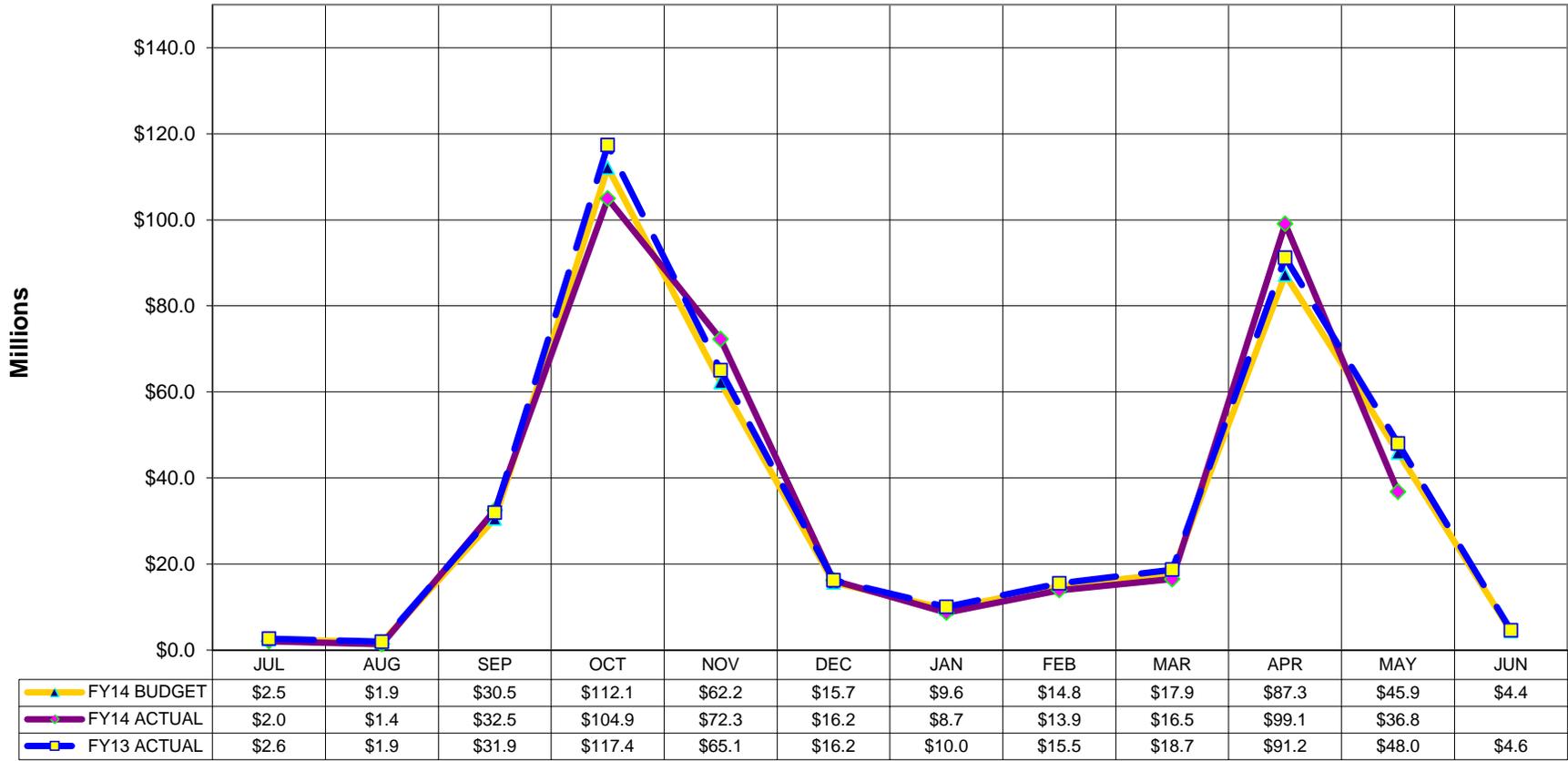
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14						
A	B	C	D (C-A)/A)	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L			
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget	Budget Calendarization		
JUL	\$ 2,646,787	\$ 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		32,497,514	\$ (592,491)	-1.6%	34,928,076	35,919,833	\$ 991,757	2.8%	28,756,355	30,539,212		
OCT	117,406,916	153,919,240		104,921,169	\$ (13,078,237)	-8.5%	147,054,637	140,841,003	\$ (6,213,634)	-4.2%	105,580,691	112,126,561		
NOV	65,059,860	218,979,099		72,295,876	\$ (5,842,221)	-2.7%	209,291,587	213,136,878	\$ 3,845,291	1.8%	58,603,600	62,236,950		
DEC	16,222,554	235,201,653		16,213,362	\$ (5,851,413)	-2.5%	224,996,389	229,350,240	\$ 4,353,851	1.9%	14,787,967	15,704,802		
JAN	10,026,230	245,227,883		8,700,175	\$ (7,177,468)	-2.9%	234,587,587	238,050,415	\$ 3,462,828	1.5%	9,031,271	9,591,198		
FEB	15,505,114	260,732,998		13,922,281	\$ (8,760,302)	-3.4%	249,419,943	251,972,696	\$ 2,552,753	1.0%	17,190,560	14,832,356		
MAR	18,702,098	279,435,096		16,509,251	\$ (10,953,148)	-3.9%	267,310,567	268,481,947	\$ 1,171,380	0.4%	22,175,014	17,890,624		
APR	91,209,591	370,644,687		99,065,040	\$ (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		36,763,967	\$ (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		-	\$ -	0.0%	404,902,095	404,310,954	\$ -	0.0%	4,840,096	4,424,068		
											404,902,095	404,902,095		
	<u>\$ 423,267,425</u>			<u>\$ 404,310,954</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**

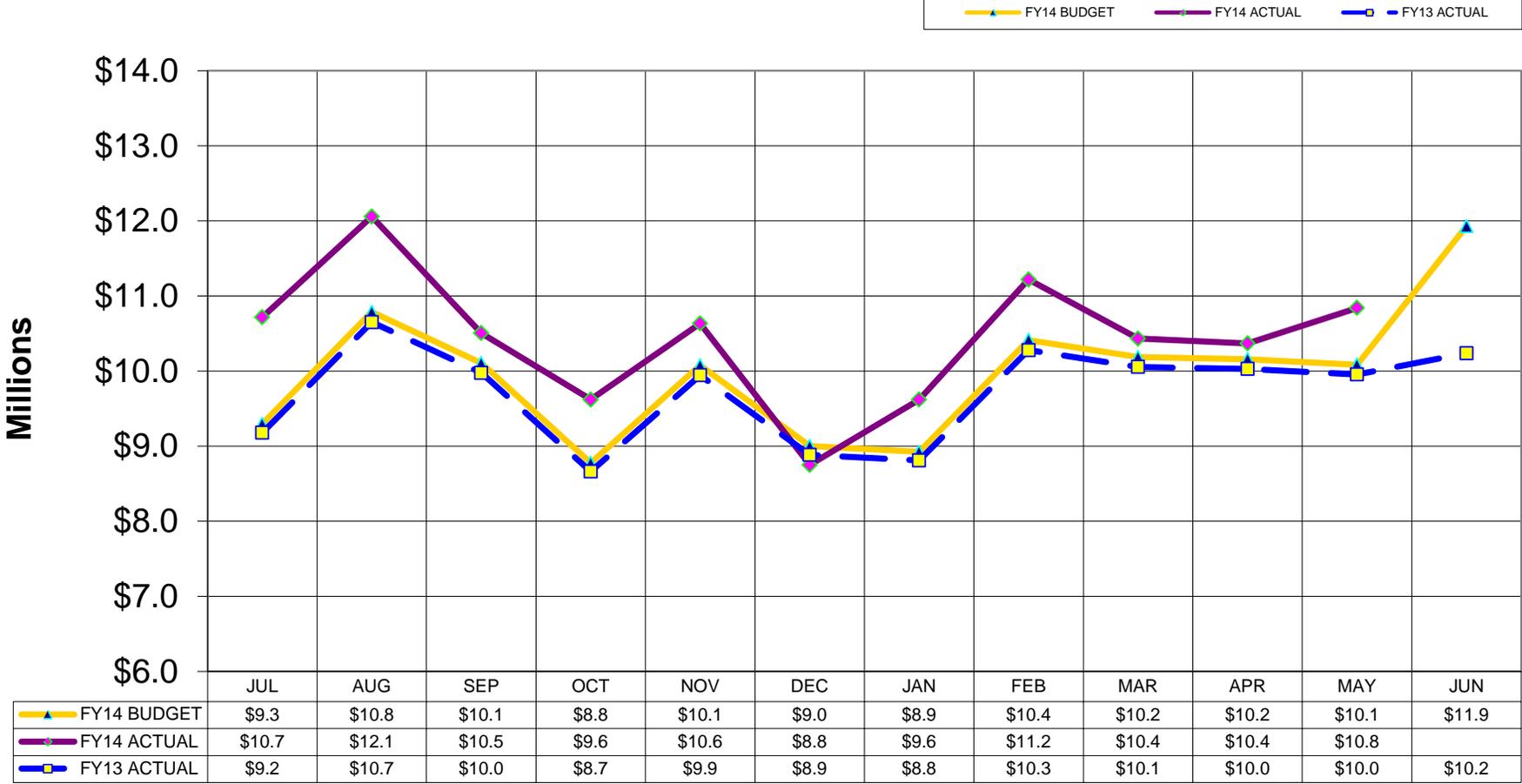
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 9,178,055	\$ 9,178,055	\$ 10,716,954	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	-	0.0%	-	\$ -	0.0%	119,748,223	-	\$ -	0.0%

\$ 116,663,482

\$ 114,766,390

YTD (Year To Date)

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



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

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

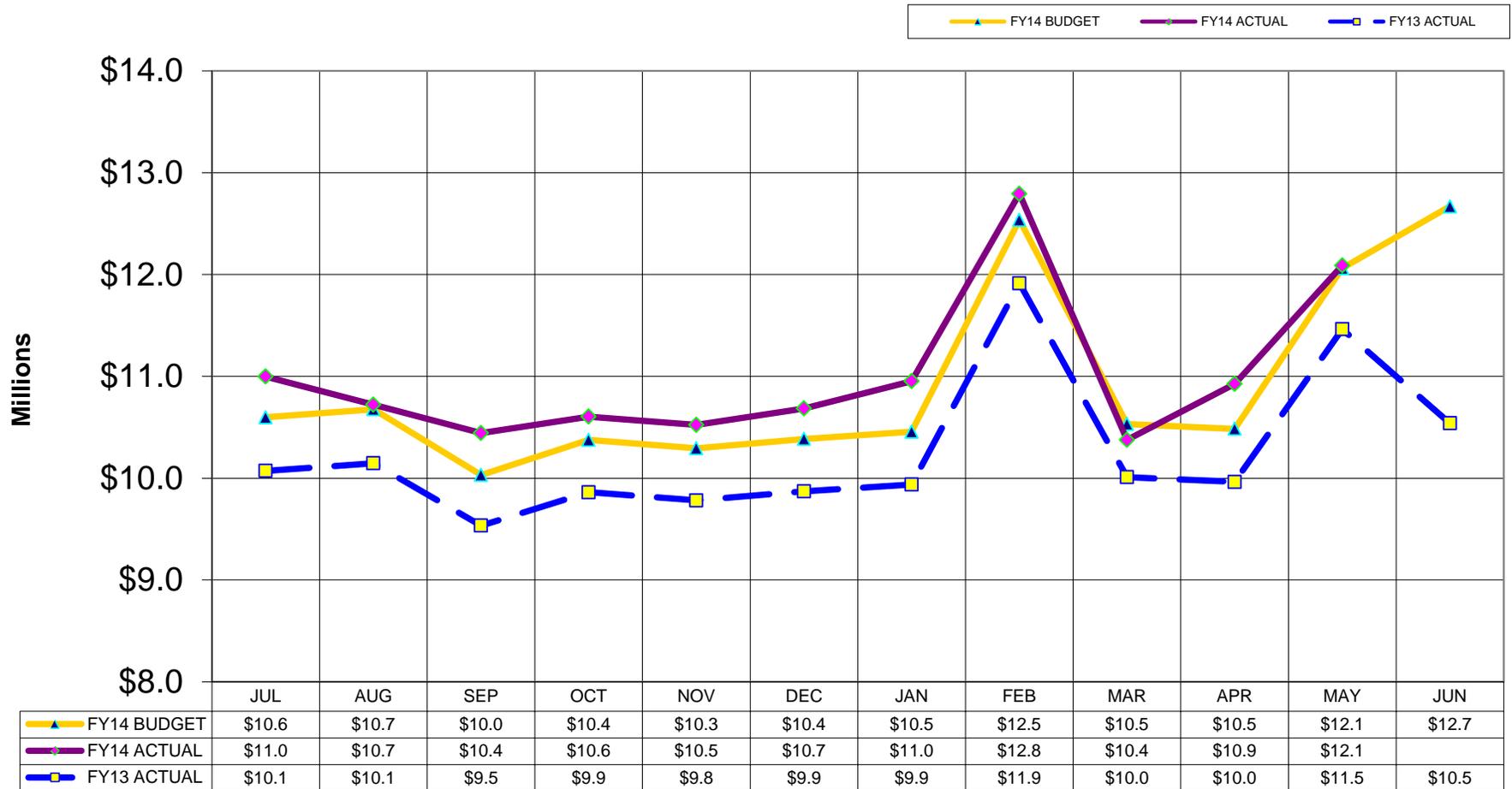
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,072,381	\$ 10,072,381		\$ 10,997,146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

\$123,095,134

\$ 121,109,991

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



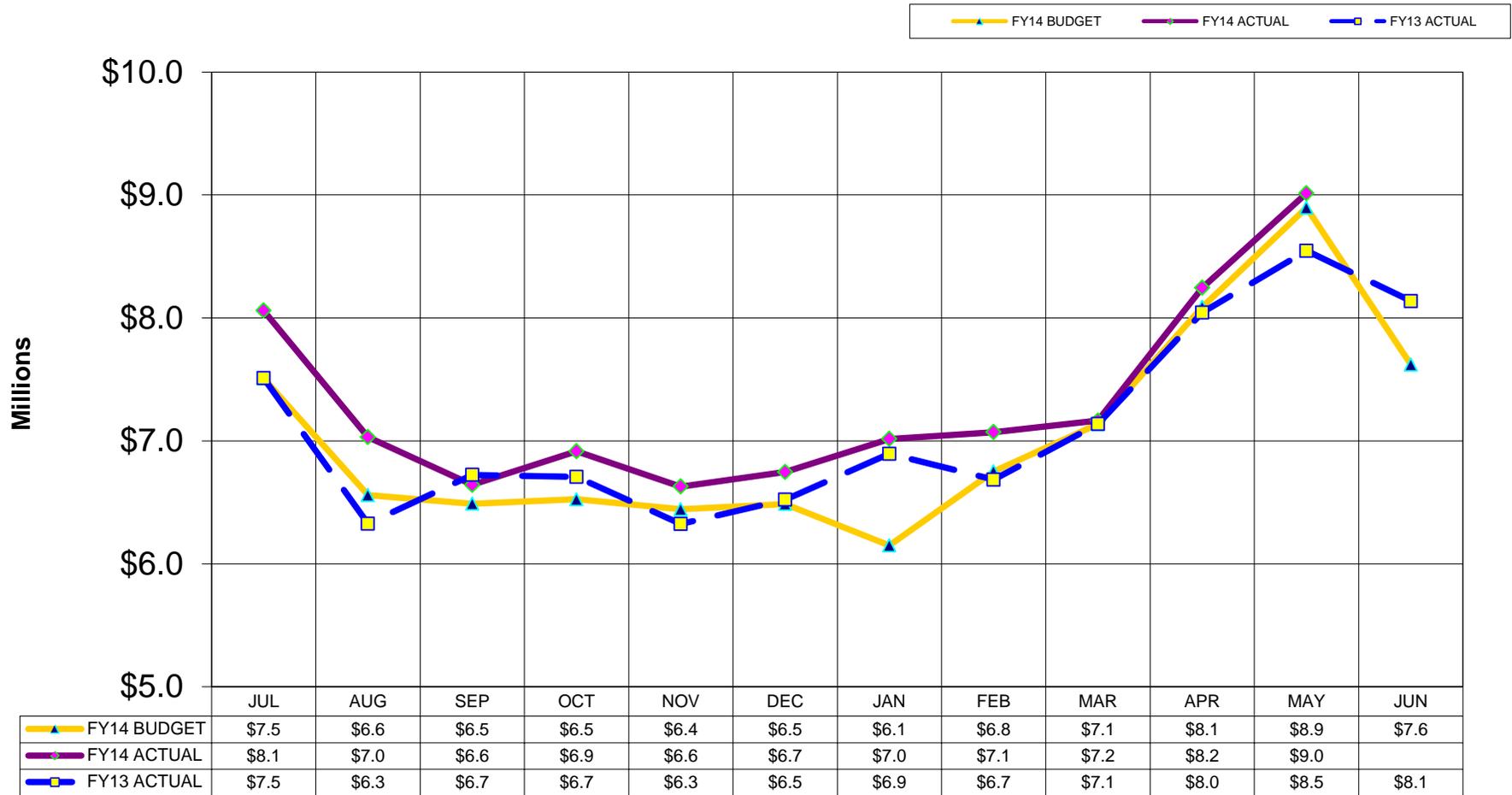
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

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

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 7,510,910	\$ 7,510,910		\$ 8,060,455	7.3%	\$ 8,060,455	\$ 549,545	7.3%	\$ 7,508,453	\$ 8,060,455	\$ 552,002	7.4%
AUG	6,325,788	13,836,698		7,031,195	11.2%	15,091,650	\$ 1,254,952	9.1%	14,066,815	15,091,650	\$ 1,024,835	7.3%
SEP	6,723,379	20,560,077		6,642,221	-1.2%	21,733,871	\$ 1,173,794	5.7%	20,555,711	21,733,871	\$ 1,178,160	5.7%
OCT	6,707,320	27,267,397		6,914,752	3.1%	28,648,623	\$ 1,381,226	5.1%	27,080,672	28,648,623	\$ 1,567,951	5.8%
NOV	6,324,365	33,591,762		6,628,440	4.8%	35,277,064	\$ 1,685,301	5.0%	33,523,991	35,277,064	\$ 1,753,073	5.2%
DEC	6,522,234	40,113,996		6,746,781	3.4%	42,023,844	\$ 1,909,848	4.8%	40,010,262	42,023,844	\$ 2,013,582	5.0%
JAN	6,894,770	47,008,766		7,015,656	1.8%	49,039,500	\$ 2,030,735	4.3%	46,160,014	49,039,500	\$ 2,879,486	6.2%
FEB	6,685,324	53,694,089		7,071,590	5.8%	56,111,090	\$ 2,417,001	4.5%	52,912,261	56,111,090	\$ 3,198,829	6.0%
MAR	7,138,104	60,832,194		7,164,831	0.4%	63,275,922	\$ 2,443,728	4.0%	60,048,672	63,275,922	\$ 3,227,250	5.4%
APR	8,044,415	68,876,609		8,246,542	2.5%	71,522,463	\$ 2,645,854	3.8%	68,136,975	71,522,463	\$ 3,385,488	5.0%
MAY	8,546,567	77,423,176		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		-	0.0%	-	\$ -	0.0%	84,652,860	-	\$ -	0.0%
	<u>\$ 85,560,187</u>			<u>\$ 80,536,975</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).