



# 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: March 16, 2015

Re: FY 14-15 Executive Summary – February 2015

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Attached is the General Fund and Detention Fund financial activity through February 28, 2015. 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 \$7.4m over the estimate that was used when preparing the FY 14-15 budget.

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

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

## **General Fund Variance Analysis**

### **General Fund Revenues**

- **Sales Tax Revenue (Operating) YTD variance of \$2,248,690:** The FY 14-15 Sales Tax revenue reflects a YTD positive budget variance of \$2.2m or 0.7 percent. The FY 14-15 Sales Tax revenue budget of \$465.3m is based on Elliot D. Pollack's (EDP) 'most likely' forecast, which reflects an increase of 4.8 percent over the FY 13-14 '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 February 2014, the February 2015 month-end sales tax is 8.1 percent higher, while the year-to-date is 5.7 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 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 July 2014 (most recent), was comprised of the following major sectors: retail (52%), restaurants and bars (10%), utilities (11%), contracting (11%), rentals of personal property (3%), and various other categories (13%). 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 February 2015 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona January 2015 sales tax collections were 8.8 percent above as compared to January 2014. Year-to-date sales tax collections are up 4.3 percent. Maricopa County's unemployment rate is 5.5 percent as of December 2014 (most recent), which is below both the State's unemployment rate of 6.7 percent, and the United States unemployment rate of 5.6 percent.

- **Property Tax Revenue (Operating) YTD variance of \$(1,641,327):** The FY 14-15 Property Tax revenue reflects a YTD negative budget variance of \$1.6m or 0.6 percent. The FY 14-15 Property Tax revenue budget of \$436.9m reflects an 8.1 percent increase from the FY 14-15 budget and levy. The budget also includes an estimated 1.3 percent delinquency rate. FY 14-15 YTD collections through February 2015 are 59.3 percent of the adopted levy compared to a historical average of 57.3 percent. For additional monthly revenue information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$410,039:** The FY 14-15 VLT revenue reflects a YTD positive budget variance of \$410.0 thousand or 0.5 percent. The FY 14-15 VLT revenue budget of \$132.8m is based on EDP's 'most likely' forecast, which reflects an increase of 5.5 percent over the FY 13-14 'most likely' forecast. According to the National Automobile Dealers Association (NADA) report "Market Beat", February 2015, YTD light-vehicle sales amounted to 2.4 million units, up 9.2 percent from a year ago. The February 2015 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 16.2 million units. For additional monthly revenue information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$12,656,572:** Current YTD expenditures are 3.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Superior Court (15%), County Attorney (13%), Sheriff's Office (12%), Juvenile Probation (10%), Clerk of the Superior Court (8%), Elections (8%), Assessor (6%), Facilities Management (5%), and Public Health (4%).
- **Supplies Expenditures (Operating) YTD variance of \$1,745,979:** Current YTD expenditures are 15.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (52%), County Attorney (14%), Facilities Management (10%), Office of Enterprise Technology (9%), and Environmental Services (8%).
- **Services Expenditures (Operating) YTD variance of \$22,031,574:** Current YTD expenditures are 21.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (30%), Office of Enterprise Technology (29%), and Contract Counsel (21%).
- **Intergovernmental Payments (Operating) YTD variance of \$957,684:** 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.
- **Capital Outlay (Operating) YTD variance of (\$1,016,982):** Current YTD expenditures are 47.6 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Non-Departmental (51%) and Clerk of Superior Court (33%).
- **Total Non-Recurring Expenditures YTD variance of \$32,551,326:** Current YTD expenditures are 49.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (23%), Non-Departmental (22%), Office of Enterprise Technology (22%), Facilities Management (11%), and Clerk of the Superior Court (8%).

General Fund Departmental Expenditure Variances

**Animal Care and Control YTD variance of (\$129,477):** Current YTD expenditures are 100.0 percent over budget. The current negative variance reflects expenditures that varied from the calendarized budget, but will be within budget by March 2015.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of (\$1,537,416):** The FY 14-15 Jail Excise Tax revenue reflects a YTD negative budget variance of \$1.5m or 1.6 percent. The FY 14-15 Jail Tax revenue budget of \$141.2m is based on EDP's 'most likely' forecast, which reflects an increase of 6.0 percent over the FY 13-14 '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 February 2014, February 2015 month-end sales tax is 6.2 percent higher, while the year-to-date is 4.6 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of (\$2,038,510):** The FY 14-15 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$2.0m or 9.8 percent. The current negative variance is related to a timing difference for jail per diem and booking fees. The February 2015, jail billing accounts receivable aging report indicates that \$1.9m in total receivables was outstanding, of which \$1.8m was collected by March 5, 2015. Of the \$1.9m, \$1.8m is considered current, while \$131.8 thousand is aged greater than 45 days.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$5,247,879:** Current YTD expenditures are 2.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (61%), Juvenile Probation (15%), Adult Probation (9%), and Correctional Health (9%).
- **Services Expenditures (Operating) YTD variance of \$4,832,604:** Current YTD expenditures are 13.0 percent under budget. Facilities Management comprises a large portion of the positive variance as expenditures for facilities construction repairs and maintenance are under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$1,143,546):** Current YTD expenditures are over budget. Non-Departmental and Sheriff's Office Data Center comprise a large portion of the negative variance, as expenditures for general public safety and data center are over budget, respectively.
- **Total Non-Recurring Expenditures YTD variance of \$10,605,085:** Current YTD expenditures are 72.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (58%), Facilities Management (22%), and Sheriff's Office (10%).

Detention Fund Departmental Expenditure Variances

**Correctional Health YTD variance of (\$1,697,536):** Current YTD expenditures are 4.3 percent over budget. The current negative variance is primarily attributed to the higher cost of medications and the higher number of patients with certain chronic care illnesses, which has created a 52% negative budget variance in pharmaceutical expenses. The department is working with OMB to develop a resolution.

**HURF Revenue Variance Analysis**

- ***Intergovernmental Revenue YTD variance of \$1,805,048:*** The FY 14-15 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$61,478,989 is more than budgeted YTD revenue of \$59,673,941 resulting in a positive budget variance of \$1.8m or 3.0 percent. The FY 14-15 HURF revenue budget of \$95.8m is based on EDP's 'most likely' forecast. For additional monthly revenue information and comparisons to FY 13-14 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 February 28, 2015

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	465,300,725	304,371,077	306,619,767	2,248,690
Property Taxes	436,942,622	269,512,980	267,871,653	(1,641,327)
Vehicle License Taxes	132,858,100	87,551,929	87,961,968	410,039
Intergovernmental	15,142,469	7,127,050	8,091,602	964,552
Miscellaneous	70,694,423	47,871,497	47,853,308	(18,189)
Interest	2,800,000	1,400,000	1,436,458	36,458
<b>Total Operating Revenues</b>	<b>1,123,738,339</b>	<b>717,834,533</b>	<b>719,834,756</b>	<b>2,000,223</b>
<b>Total Non-Recurring Revenues</b>	<b>17,468,824</b>	<b>2,263,480</b>	<b>1,925,301</b>	<b>(338,179)</b>
<b>Total Revenues</b>	<b>1,141,207,163</b>	<b>720,098,013</b>	<b>721,760,057</b>	<b>1,662,044</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	518,517,900	342,385,164	329,728,592	12,656,572
Supplies	15,853,345	11,174,460	9,428,481	1,745,979
Services	157,700,096	104,357,919	82,326,345	22,031,574
Intergovernmental Payments	226,477,196	150,870,237	149,912,553	957,684
Debt Service	15,000	10,000	0	10,000
Capital Outlay	5,376,795	2,135,270	3,152,252	(1,016,982)
Transfers Out	199,798,007	117,882,528	117,874,912	7,616
<b>Total Operating Expenditures</b>	<b>1,123,738,339</b>	<b>728,815,578</b>	<b>692,423,135</b>	<b>36,392,443</b>
<b>Total Non-Recurring Expenditures</b>	<b>131,181,132</b>	<b>65,225,102</b>	<b>32,673,776</b>	<b>32,551,326</b>
<b>Total Expenditures</b>	<b>1,254,919,471</b>	<b>794,040,680</b>	<b>725,096,911</b>	<b>68,943,769</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(113,712,308)</b>	<b>(73,942,667)</b>	<b>(3,336,854)</b>	<b>70,605,813</b>
<b>Beginning Fund Balance (audited)</b>	<b>113,712,308</b>	<b>113,712,308</b>	<b>121,202,734</b>	<b>7,490,426</b>
<i>Revenues</i>	1,141,207,163	720,098,013	721,760,057	1,662,044
<i>Expenditures</i>	1,254,919,471	794,040,680	725,096,911	68,943,769
<b>Ending Fund Balance</b>	<b>0</b>	<b>39,769,641</b>	<b>117,865,880</b>	<b>78,096,239</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>39,769,641</b>	<b>117,865,880</b>	<b>78,096,239</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 February 28, 2015

#### 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	24,382,839	16,742,368	15,851,438	890,930	5.32 %
ASSISTANT COUNTY MGR 940 F100	627,424	425,924	363,041	62,883	14.76 %
ASSISTANT COUNTY MGR 950 F100	963,228	644,116	284,437	359,679	55.84 %
BOARD OF SUPERVISORS D1 F100	367,304	240,540	201,389	39,151	16.28 %
BOARD OF SUPERVISORS D2 F100	367,304	244,425	218,953	25,472	10.42 %
BOARD OF SUPERVISORS D3 F100	367,304	246,943	226,340	20,603	8.34 %
BOARD OF SUPERVISORS D4 F100	367,304	246,866	239,361	7,505	3.04 %
BOARD OF SUPERVISORS D5 F100	367,304	255,599	237,254	18,345	7.18 %
CALL CENTER F100	1,689,179	1,165,536	1,085,870	79,666	6.84 %
CLERK OF THE BOARD F100	1,463,018	993,205	784,896	208,309	20.97 %
COUNTY MANAGER F100	2,556,760	1,592,576	1,504,256	88,320	5.55 %
DEPUTY COUNTY MANAGER 920 F100	1,458,024	969,451	913,449	56,002	5.78 %
ELECTIONS F100	21,041,925	18,645,961	15,534,956	3,111,005	16.68 %
ENTERPRISE TECHNOLOGY F100	35,933,255	32,449,541	18,864,469	13,585,072	41.87 %
FACILITIES MANAGEMENT F100	49,428,537	33,047,411	21,969,781	11,077,630	33.52 %
FINANCE F100	2,823,366	1,887,849	1,554,877	332,972	17.64 %
HUMAN RESOURCES F100	4,376,059	2,894,366	2,401,393	492,973	17.03 %
INTERNAL AUDIT F100	1,835,837	1,230,656	1,173,929	56,727	4.61 %
MANAGEMENT AND BUDGET F100	2,412,614	1,455,898	1,403,496	52,402	3.60 %
PROCUREMENT SERVICES F100	2,461,364	1,581,479	1,527,389	54,090	3.42 %
PROTECTIVE SERVICES F100	3,925,912	2,611,852	2,521,337	90,515	3.47 %
RECORDER F100	2,157,950	1,435,160	1,331,985	103,175	7.19 %
RESEARCH AND REPORTING F100	338,819	242,908	52,333	190,575	78.46 %
TREASURER F100	5,002,464	3,361,727	3,251,220	110,507	3.29 %
<b>Subtotal</b>	<b>166,715,094</b>	<b>124,612,357</b>	<b>93,497,849</b>	<b>31,114,508</b>	<b>24.97 %</b>
<b>Public Safety</b>					
CLERK OF SUPERIOR COURT F100	35,237,721	23,841,486	20,485,694	3,355,792	14.08 %
CONSTABLES F100	2,993,921	1,998,224	1,922,158	76,066	3.81 %
CORRECTIONAL HEALTH F100	3,218,665	2,144,628	2,142,111	2,517	0.12 %
COUNTY ATTORNEY F100	84,887,029	56,928,753	54,633,974	2,294,779	4.03 %
EMERGENCY MANAGEMENT F100	248,836	163,534	157,627	5,907	3.61 %
JUDICIAL BRANCH *	153,775,922	104,283,748	98,607,706	5,676,042	5.44 %
JUSTICE COURTS F100	17,983,692	12,140,957	11,522,506	618,451	5.09 %
MEDICAL EXAMINER F100	8,393,620	5,605,304	5,539,682	65,622	1.17 %
PLANNING AND DEVELOPMENT F100	868,232	494,570	479,828	14,742	2.98 %
PUBLIC DEFENSE SYSTEM *	119,096,840	76,446,265	71,810,638	4,635,627	6.06 %
PUBLIC FIDUCIARY F100	3,150,990	2,097,901	1,940,687	157,214	7.49 %
SHERIFF F100	117,245,368	80,670,854	69,907,979	10,762,875	13.34 %
<b>Subtotal</b>	<b>547,100,836</b>	<b>366,816,224</b>	<b>339,150,589</b>	<b>27,665,635</b>	<b>7.54 %</b>
<b>Health, Welfare and Sanitation</b>					
AIR QUALITY F100	1,228,712	799,144	586,395	212,749	26.62 %
ANIMAL CARE AND CONTROL F100	258,954	129,477	258,954	(129,477)	(100.00) %
EMPLOYEE BENEFIT AND HLTH F100	266,671	187,065	183,204	3,861	2.06 %
ENVIRONMENTAL SERVICES F100	4,702,653	3,502,400	3,085,847	416,553	11.89 %
HUMAN SERVICES F100	2,260,912	1,755,604	986,404	769,200	43.81 %
PUBLIC HEALTH F100	11,880,697	8,178,191	7,431,001	747,190	9.14 %
WASTE RESOURCES RECYCLING F100	3,301,094	2,257,419	1,933,084	324,335	14.37 %
<b>Subtotal</b>	<b>23,899,693</b>	<b>16,809,300</b>	<b>14,464,891</b>	<b>2,344,409</b>	<b>13.95 %</b>
<b>Culture and Recreation</b>					
PARKS AND RECREATION F100	1,279,802	600,598	500,582	100,016	16.65 %
<b>Subtotal</b>	<b>1,279,802</b>	<b>600,598</b>	<b>500,582</b>	<b>100,016</b>	<b>16.65 %</b>
<b>Education</b>					
EDUCATION SERVICES F100	2,695,290	1,793,641	1,766,913	26,728	1.49 %
<b>Subtotal</b>	<b>2,695,290</b>	<b>1,793,641</b>	<b>1,766,913</b>	<b>26,728</b>	<b>1.49 %</b>
<b>Other Gov Fund</b>					
NON DEPARTMENTAL F100	513,228,756	283,408,560	275,716,087	7,692,473	2.71 %
<b>Subtotal</b>	<b>513,228,756</b>	<b>283,408,560</b>	<b>275,716,087</b>	<b>7,692,473</b>	<b>2.71 %</b>
<b>Total Expenditures</b>	<b>1,254,919,471</b>	<b>794,040,680</b>	<b>725,096,911</b>	<b>68,943,769</b>	<b>8.68 %</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 February 28, 2015

#### 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	50,009,303	33,368,433	32,832,065	536,368	1.61 %
JUVENILE PROBATION F100	17,998,450	11,936,750	10,419,905	1,516,845	12.71 %
SUPERIOR COURT F100	85,768,169	58,978,565	55,355,735	3,622,830	6.14 %
<b>Total Judicial Branch</b>	<b>153,775,922</b>	<b>104,283,748</b>	<b>98,607,706</b>	<b>5,676,042</b>	<b>5.44 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	47,048,359	28,275,545	24,804,722	3,470,823	12.28 %
LEGAL ADVOCATE F100	10,956,938	7,319,877	6,998,206	321,671	4.39 %
LEGAL DEFENDER F100	12,237,478	8,168,951	8,080,062	88,889	1.09 %
PUBLIC ADVOCATE F100	9,376,497	6,277,694	5,817,362	460,332	7.33 %
PUBLIC DEFENDER F100	39,477,568	26,404,198	26,110,286	293,912	1.11 %
<b>Total Public Defense System</b>	<b>119,096,840</b>	<b>76,446,265</b>	<b>71,810,638</b>	<b>4,635,627</b>	<b>6.06 %</b>



# Detention Fund

## Executive Summary

As of February 28, 2015

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	141,295,781	93,271,337	91,733,921	(1,537,416)
Intergovernmental	31,060,428	20,706,940	18,668,430	(2,038,510)
Interest	1,101,300	551,300	545,053	(6,247)
Transfers In	176,801,288	117,867,528	117,867,528	0
<b>Total Operating Revenues</b>	<b>350,258,797</b>	<b>232,397,105</b>	<b>228,814,932</b>	<b>(3,582,173)</b>
<b>Total Non-Recurring Revenues</b>	<b>260,027</b>	<b>260,027</b>	<b>260,189</b>	<b>162</b>
<b>Total Revenues</b>	<b>350,518,824</b>	<b>232,657,132</b>	<b>229,075,121</b>	<b>(3,582,011)</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	283,085,338	187,631,280	182,383,401	5,247,879
Supplies	20,275,437	14,083,630	15,357,472	(1,273,842)
Services	55,285,373	37,177,366	32,344,762	4,832,604
Capital Outlay	1,137,289	153,231	1,296,777	(1,143,546)
Transfers Out	587,500	-	-	-
<b>Total Operating Expenditures</b>	<b>360,370,937</b>	<b>239,045,507</b>	<b>231,382,412</b>	<b>7,663,095</b>
<b>Total Non-Recurring Expenditures</b>	<b>47,340,281</b>	<b>14,547,204</b>	<b>3,942,119</b>	<b>10,605,085</b>
<b>Total Expenditures</b>	<b>407,711,218</b>	<b>253,592,711</b>	<b>235,324,530</b>	<b>18,268,181</b>

### Excess (Deficiency) of Revenues Over Expenditures

	<u>(57,192,394)</u>	<u>(20,935,579)</u>	<u>(6,249,409)</u>	<u>14,686,170</u>
<b>Beginning Fund Balance (audited)</b>	<b>57,452,420</b>	<b>57,452,420</b>	<b>61,258,394</b>	<b>3,805,974</b>
<i>Revenues</i>	<b>350,518,824</b>	<b>232,657,132</b>	<b>229,075,121</b>	<b>(3,582,011)</b>
<i>Expenditures</i>	<b>407,711,218</b>	<b>253,592,711</b>	<b>235,324,530</b>	<b>18,268,181</b>
<b>Ending Fund Balance</b>	<b>260,026</b>	<b>36,516,841</b>	<b>55,008,985</b>	<b>18,492,144</b>
<b>Restricted Fund Balance</b>	<b>260,026</b>	<b>36,516,841</b>	<b>55,008,985</b>	<b>18,492,144</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 February 28, 2015**

**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	27,665,274	18,431,199	17,867,858	563,341	3.06%
ASSISTANT COUNTY MGR 950 F255	396,764	278,955	251,753	27,202	9.75%
CORRECTIONAL HEALTH F255	59,508,295	39,437,601	41,135,137	(1,697,536)	(4.30)%
EDUCATION SERVICES F255	1,117,223	750,020	686,396	63,624	8.48%
ENTERPRISE TECHNOLOGY F255	1,024,713	671,969	542,756	129,213	19.23%
FACILITIES MANAGEMENT F255	33,031,516	21,892,241	14,259,657	7,632,584	34.86%
INTEGRATED CRIM JUST INFO F255	1,650,361	1,174,822	1,122,159	52,663	4.48%
JUVENILE PROBATION F255	34,855,591	23,641,146	21,465,945	2,175,201	9.20%
NON DEPARTMENTAL F255	37,678,066	6,259,392	364,429	5,894,963	94.18%
PROTECTIVE SERVICES F255	48,942	32,626	28,543	4,083	12.51%
SHERIFF F255	210,734,473	141,022,740	137,599,897	3,422,843	2.43%
<b>Total Expenditures</b>	<b>407,711,218</b>	<b>253,592,711</b>	<b>235,324,530</b>	<b>18,268,181</b>	<b>7.20%</b>

# ***Detailed Expenditure Reports***



# General Fund

## Expenditures Summary

As of February 28, 2015

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

#### Non-Departmental Expenditures - 470

	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	5,908,580	207,786	286,873	(79,087)
Supplies	0	0	8,068	(8,068)
Services	39,657,894	11,480,508	5,001,350	6,479,158
Intergovernmental Payments	226,232,514	150,705,016	149,736,791	968,225
Debt Service	15,000	10,000	0	10,000
Capital Outlay	3,424,000	2,000,000	2,519,787	(519,787)
Transfers Out	237,990,768	119,005,250	118,163,218	842,032
<b>Total Non- Departmental Expenditures - 470</b>	<b>513,228,756</b>	<b>283,408,560</b>	<b>275,716,087</b>	<b>7,692,473</b>

#### Expenditures - Excluding 470

Personnel Services	514,454,772	343,297,932	330,011,085	13,286,847
Supplies	26,528,974	21,794,111	12,334,617	9,459,494
Services	187,496,243	134,869,366	97,764,675	37,104,691
Intergovernmental Payments	244,682	165,221	175,763	(10,542)
Debt Service	-	-	-	-
Capital Outlay	12,936,044	10,490,490	9,087,301	1,403,189
Transfers Out	30,000	15,000	7,384	7,616
<b>Total Expenditures - Excluding 470</b>	<b>741,690,715</b>	<b>510,632,120</b>	<b>449,380,824</b>	<b>61,251,296</b>
<b>Total Expenditures</b>	<b>1,254,919,471</b>	<b>794,040,680</b>	<b>725,096,911</b>	<b>68,943,769</b>



# General Fund

## Non-Departmental Expenditures Summary

As of February 28, 2015

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	5,870,727	182,537	286,873	(104,336)
Supplies	0	0	8,068	(8,068)
Services	5,646,983	444,525	199,875	244,650
Intergovernmental Payments	226,232,514	150,705,016	149,736,791	968,225
Debt Service	15,000	10,000	0	10,000
Capital Outlay	3,000,000	2,000,000	2,519,787	(519,787)
Transfers Out	199,768,007	117,867,528	117,867,528	0
<b>Total Operating Expenditures</b>	<b>440,533,231</b>	<b>271,209,606</b>	<b>270,618,922</b>	<b>590,684</b>
<b>Non-Recurring</b>				
Personnel Services	37,853	25,249	0	25,249
Supplies	-	-	-	-
Services	34,010,911	11,035,983	4,801,475	6,234,508
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	424,000	0	0	(0)
Transfers Out	38,222,761	1,137,722	295,690	842,032
<b>Total Non-Recurring Expenditures</b>	<b>72,695,525</b>	<b>12,198,954</b>	<b>5,097,165</b>	<b>7,101,789</b>
<b>Total Expenditures</b>	<b>513,228,756</b>	<b>283,408,560</b>	<b>275,716,087</b>	<b>7,692,473</b>



# General Fund

## Expenditures by Agency

### As of February 28, 2015

#### 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	23,747,839	16,107,368	15,219,953	887,415	5.51 %
ASSISTANT COUNTY MGR 940 F100	627,424	425,924	363,041	62,883	14.76 %
ASSISTANT COUNTY MGR 950 F100	429,131	288,052	279,937	8,115	2.82 %
BOARD OF SUPERVISORS D1 F100	367,304	240,540	201,389	39,151	16.28 %
BOARD OF SUPERVISORS D2 F100	367,304	244,425	218,953	25,472	10.42 %
BOARD OF SUPERVISORS D3 F100	367,304	246,943	226,340	20,603	8.34 %
BOARD OF SUPERVISORS D4 F100	367,304	246,866	239,361	7,505	3.04 %
BOARD OF SUPERVISORS D5 F100	367,304	255,599	237,254	18,345	7.18 %
CALL CENTER F100	1,689,179	1,165,536	1,085,870	79,666	6.84 %
CLERK OF THE BOARD F100	1,219,399	813,614	784,896	28,718	3.53 %
COUNTY MANAGER F100	2,556,760	1,592,576	1,504,256	88,320	5.55 %
DEPUTY COUNTY MANAGER 920 F100	1,458,024	969,451	913,449	56,002	5.78 %
ELECTIONS F100	8,960,779	6,993,834	5,656,293	1,337,541	19.12 %
ENTERPRISE TECHNOLOGY F100	23,556,781	20,373,067	13,806,319	6,566,748	32.23 %
FACILITIES MANAGEMENT F100	41,889,758	28,016,598	20,590,099	7,426,499	26.51 %
FINANCE F100	2,823,366	1,887,849	1,555,147	332,702	17.62 %
HUMAN RESOURCES F100	3,921,059	2,591,030	2,401,393	189,637	7.32 %
INTERNAL AUDIT F100	1,835,837	1,230,656	1,173,929	56,727	4.61 %
MANAGEMENT AND BUDGET F100	2,412,614	1,455,898	1,403,496	52,402	3.60 %
PROCUREMENT SERVICES F100	2,461,364	1,579,338	1,522,896	56,442	3.57 %
PROTECTIVE SERVICES F100	3,925,912	2,611,852	2,521,337	90,515	3.47 %
RECORDER F100	2,157,950	1,435,160	1,331,985	103,175	7.19 %
RESEARCH AND REPORTING F100	338,819	242,908	52,333	190,575	78.46 %
TREASURER F100	5,002,464	3,361,727	3,251,220	110,507	3.29 %
<b>Subtotal</b>	<b>132,850,979</b>	<b>94,376,811</b>	<b>76,541,146</b>	<b>17,835,665</b>	<b>18.90 %</b>
Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF SUPERIOR COURT F100	32,410,682	21,148,864	20,479,893	668,971	3.16 %
CONSTABLES F100	2,953,738	1,983,008	1,918,389	64,619	3.26 %
CORRECTIONAL HEALTH F100	3,218,665	2,144,628	2,142,111	2,517	0.12 %
COUNTY ATTORNEY F100	84,358,029	56,399,753	54,401,992	1,997,761	3.54 %
EMERGENCY MANAGEMENT F100	248,836	163,534	157,627	5,907	3.61 %
JUDICIAL BRANCH *	149,460,191	99,968,017	95,993,336	3,974,681	3.98 %
JUSTICE COURTS F100	17,471,692	11,628,957	11,522,506	106,451	0.92 %
MEDICAL EXAMINER F100	8,393,620	5,605,304	5,539,682	65,622	1.17 %
PLANNING AND DEVELOPMENT F100	868,232	494,570	479,828	14,742	2.98 %
PUBLIC DEFENSE SYSTEM *	117,856,339	75,591,167	69,750,545	5,840,622	7.73 %
PUBLIC FIDUCIARY F100	3,150,990	2,097,901	1,940,687	157,214	7.49 %
SHERIFF F100	104,085,875	68,061,793	64,930,353	3,131,440	4.60 %
<b>Subtotal</b>	<b>524,476,889</b>	<b>345,287,496</b>	<b>329,256,947</b>	<b>16,030,549</b>	<b>4.64 %</b>
Health, Welfare and Sanitation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
AIR QUALITY F100	807,862	538,574	537,041	1,533	0.28 %
ANIMAL CARE AND CONTROL F100	258,954	129,477	258,954	(129,477)	(100.00) %
EMPLOYEE BENEFIT AND HLTH F100	266,671	187,065	183,204	3,861	2.06 %
ENVIRONMENTAL SERVICES F100	4,229,914	3,036,374	2,685,644	350,730	11.55 %
HUMAN SERVICES F100	2,260,912	1,755,604	986,404	769,200	43.81 %
PUBLIC HEALTH F100	11,880,697	8,178,191	7,431,001	747,190	9.14 %
WASTE RESOURCES RECYCLING F100	2,991,094	2,022,005	1,818,698	203,307	10.05 %
<b>Subtotal</b>	<b>22,696,104</b>	<b>15,847,290</b>	<b>13,900,947</b>	<b>1,946,343</b>	<b>12.28 %</b>
Culture and Recreation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
PARKS AND RECREATION F100	564,802	353,371	374,707	(21,336)	(6.04) %
<b>Subtotal</b>	<b>564,802</b>	<b>353,371</b>	<b>374,707</b>	<b>(21,336)</b>	<b>(6.04) %</b>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,616,334	1,741,004	1,730,467	10,537	0.61 %
<b>Subtotal</b>	<b>2,616,334</b>	<b>1,741,004</b>	<b>1,730,467</b>	<b>10,537</b>	<b>0.61 %</b>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100	440,533,231	271,209,606	270,618,922	590,684	0.22 %
<b>Subtotal</b>	<b>440,533,231</b>	<b>271,209,606</b>	<b>270,618,922</b>	<b>590,684</b>	<b>0.22 %</b>
<b>Total Operating Expenditures</b>	<b>1,123,738,339</b>	<b>728,815,578</b>	<b>692,423,135</b>	<b>36,392,443</b>	<b>4.99 %</b>

Note: Totals may not foot due to rounding.

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

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Continued on next page



# General Fund

## Expenditures by Agency

### As of February 28, 2015

#### 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>					
ESR1 - ESRI DESKTOP REVIEW PROJECT	635,000	635,000	631,485	3,515	0.55 %
<b>ASSISTANT COUNTY MGR 950 F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	534,097	356,064	4,500	351,564	98.74 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	243,619	179,591	0	179,591	100.00 %
<b>ELECTIONS F100</b>					
ELE1 - PRI/GEN ELEC CYCLE SPENDING	12,081,146	11,652,127	9,878,663	1,773,464	15.22 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
CYB1 - CYBER SECURITY NRNP	4,801,092	4,801,092	3,148,692	1,652,400	34.42 %
EDC1 - DATA CENTER ONE TIME NRNP	1,301,182	1,301,182	1,133,681	167,501	12.87 %
EDCS - ENTERPRISE DATA CNTR SYSTEMS	5,824,200	5,824,200	775,778	5,048,422	86.68 %
EDNK - ENTERPRISE DATA NETWORKING	450,000	150,000	0	150,000	100.00 %
<b>FACILITIES MANAGEMENT F100</b>					
CCBI - CENTRAL COURT BLDG	4,897,869	3,270,213	866,031	2,404,182	73.52 %
DCT1 - SOUTH COURT TOWER	117,000	78,000	24,297	53,703	68.85 %
NRNP - NON-RECURRING/NON-PROJECT	91,830	61,216	19,113	42,103	68.78 %
SFTY - LIFE/SAFETY PROJECTS	2,057,080	1,371,384	458,984	912,400	66.53 %
WCB1 - WEST COURT BLDG	375,000	250,000	11,257	238,743	95.50 %
<b>FINANCE F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(270)	270	-
<b>HUMAN RESOURCES F100</b>					
JOB1 - JOB ANALYSIS CONSULTANT	385,000	256,668	0	256,668	100.00 %
LRN1 - LEARNING MANAGEMENT	70,000	46,668	0	46,668	100.00 %
<b>PROCUREMENT SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	0	2,141	4,493	(2,352)	(109.88) %
<b>Subtotal</b>	<b><u>33,864,115</u></b>	<b><u>30,235,546</u></b>	<b><u>16,956,704</u></b>	<b><u>13,278,842</u></b>	<b><u>43.92 %</u></b>
<b>Public Safety</b>					
<b>CLERK OF SUPERIOR COURT F100</b>					
CES1 - COSC STAFF EQUIPMENT	18,000	18,000	0	18,000	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	413,099	278,682	0	278,682	100.00 %
RFR1 - COSC RFR SYSTEM REPLECEMENT	2,395,940	2,395,940	5,801	2,390,139	99.76 %
<b>CONSTABLES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	40,183	15,216	3,769	11,447	75.23 %
<b>COUNTY ATTORNEY F100</b>					
1CAI - MCAO CASE MANAGEMENT SYSTEM	529,000	529,000	231,982	297,018	56.15 %
<b>JUDICIAL BRANCH *</b>					
DRE1 - DISASTER REC EQUIPMENT	1,136,091	1,136,091	519,767	616,324	54.25 %
FTR1 - SUP CT FOR THE RECORD EQUIP	1,305,640	1,305,640	1,028,188	277,452	21.25 %
NRNP - NON-RECURRING/NON-PROJECT	34,000	34,000	20,980	13,020	38.29 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,840,000	1,840,000	1,045,435	794,565	43.18 %

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

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Continued on next page



# General Fund

## Expenditures by Agency

### As of February 28, 2015

#### 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>JUSTICE COURTS F100</b>					
EDM1 - ELEC DOCUMENT MGMT SYSTEM	512,000	512,000	0	512,000	100.00 %
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,240,501	855,098	2,060,093	(1,204,995)	(140.92) %
<b>SHERIFF F100</b>					
AIR1 - AIRPLANE PURCHASE	850,000	850,000	765,979	84,021	9.88 %
CAD1 - CAD RMS	146,847	146,847	182	146,665	99.88 %
EVI1 - PROPERTY AND EVIDENCE	247,978	247,978	0	247,978	100.00 %
HEL1 - HELICOPTER PURCHASE	5,000,000	5,000,000	3,386,755	1,613,245	32.26 %
MEL1 - MCSO JUDGMENT ORDER NON REC	5,717,163	5,166,731	757,873	4,408,858	85.33 %
NRNP - NON-RECURRING/NON-PROJECT	521,505	521,505	66,838	454,667	87.18 %
REC1 - MCSO RECORDS MANAGEMENT	676,000	676,000	0	676,000	100.00 %
<b>Subtotal</b>	<b><u>22,623,947</u></b>	<b><u>21,528,728</u></b>	<b><u>9,893,642</u></b>	<b><u>11,635,086</u></b>	<b><u>54.04 %</u></b>
<b>Health, Welfare and Sanitation</b>					
<b>AIR QUALITY F100</b>					
AQM1 - AIR QUAL MONITORING EQUIP	420,850	260,570	49,354	211,216	81.06 %
<b>ENVIRONMENTAL SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	472,739	466,026	400,203	65,823	14.12 %
<b>WASTE RESOURCES RECYCLING F100</b>					
WGP1 - WASTE RES GAS PROBE EQUIP	160,000	110,294	104,866	5,428	4.92 %
WLD1 - WASTE RES LANDFILL DRAINAGE	150,000	125,120	9,521	115,599	92.39 %
<b>Subtotal</b>	<b><u>1,203,589</u></b>	<b><u>962,010</u></b>	<b><u>563,944</u></b>	<b><u>398,066</u></b>	<b><u>41.38 %</u></b>
<b>Culture and Recreation</b>					
<b>PARKS AND RECREATION F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	250,000	135,000	113,279	21,721	16.09 %
PKRR - PARKS RESTROOMS UPGRADES	275,000	112,227	13,127	99,100	88.30 %
PKWA - PARKS WATER UPGRADES	190,000	0	(530)	530	-
<b>Subtotal</b>	<b><u>715,000</u></b>	<b><u>247,227</u></b>	<b><u>125,876</u></b>	<b><u>121,351</u></b>	<b><u>49.09 %</u></b>
<b>Education</b>					
<b>EDUCATION SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	78,956	52,637	36,447	16,190	30.76 %
<b>Subtotal</b>	<b><u>78,956</u></b>	<b><u>52,637</u></b>	<b><u>36,447</u></b>	<b><u>16,190</u></b>	<b><u>30.76 %</u></b>
<b>Other Gov Fund</b>					
<b>NON DEPARTMENTAL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	72,695,525	12,198,954	5,097,165	7,101,789	58.22 %

Note: Totals may not foot due to rounding.

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

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



# General Fund

## Expenditures by Agency

### As of February 28, 2015

#### Expenditures

##### *Non-Recurring*

Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Subtotal	72,695,525	12,198,954	5,097,165	7,101,789	58.22 %
<i>Total Non-Recurring Expenditures</i>	<u>131,181,132</u>	<u>65,225,102</u>	<u>32,673,776</u>	<u>32,551,326</u>	<u>49.91 %</u>
<b>Total Expenditures</b>	<u><u>1,254,919,471</u></u>	<u><u>794,040,680</u></u>	<u><u>725,096,911</u></u>	<u><u>68,943,769</u></u>	<u><u>8.68 %</u></u>

Note: Totals may not foot due to rounding.

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

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



## Detention Fund

### Expenditures by Agency

As of February 28, 2015

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
OPER - OPERATING	27,465,274	18,231,199	17,700,018	531,181	2.91%
<b>ASSISTANT COUNTY MGR 950 F255</b>					
OPER - OPERATING	396,764	278,955	251,753	27,202	9.75%
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	58,926,641	39,233,123	40,952,181	(1,719,058)	(4.38)%
<b>ENTERPRISE TECHNOLOGY F255</b>					
OPER - OPERATING	1,024,713	671,969	542,756	129,213	19.23%
<b>FACILITIES MANAGEMENT F255</b>					
AST0 - BUILDING ASSESSMENT	100,000	50,000	59,920	(9,920)	(19.84)%
CCR0 - CODE COMPLIANC RESERVE	125,000	83,328	-	83,328	100.00%
DMP0 - DURANGO MASTER PLAN	200,000	133,328	29,881	103,447	77.59%
DRJ0 - DURANGO JAIL	813,280	542,184	203,429	338,755	62.48%
DRV0 - DURANGO JUVE	25,000	16,664	-	16,664	100.00%
ENG0 - ENERGY MANAGEMENT	118,514	59,258	-	59,258	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	125,000	83,328	180	83,148	99.78%
ESJ0 - ESTRELLA JAIL	698,428	465,616	3,325	462,291	99.29%
FAJ0 - FOURTH AVE JAIL	376,565	251,040	49,633	201,407	80.23%
LBJ0 - LBJ COMPLEX	1,253,860	835,904	723,084	112,820	13.50%
MDS0 - MADISON STREET STUDY	100,000	50,000	-	50,000	100.00%
OPER - OPERATING	19,205,596	12,739,637	10,237,841	2,501,796	19.64%
PFE0 - PROGRAM FEES	213,530	142,352	-	142,352	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	818,688	545,792	530,042	15,750	2.89%
SCT0 - BLDG SECURITY PROGRAM	125,000	83,328	28,980	54,348	65.22%
SEV0 - SOUTHEAST JUVE	748,500	499,000	125,226	373,774	74.90%
SFY0 - LIFE SAFETY PROGRAM	125,000	83,328	-	83,328	100.00%
TWJ0 - TOWERS JAIL	974,398	649,592	38,123	611,469	94.13%
<b>INTEGRATED CRIM JUST INFO F255</b>					
OPER - OPERATING	1,650,361	1,174,822	1,122,159	52,663	4.48%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	33,629,649	22,415,204	21,146,421	1,268,783	5.66%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	2,739,673	48,375	295,179	(246,804)	(510.19)%
<b>PROTECTIVE SERVICES F255</b>					
OPER - OPERATING	48,942	32,626	28,543	4,083	12.51%
<b>SHERIFF F255</b>					
OPER - OPERATING	208,342,561	139,645,555	137,313,737	2,331,818	1.67%
<b>Subtotal</b>	<b>360,370,937</b>	<b>239,045,507</b>	<b>231,382,412</b>	<b>7,663,095</b>	<b>3.21%</b>
<b>Total Operating Expenditures</b>	<b>360,370,937</b>	<b>239,045,507</b>	<b>231,382,412</b>	<b>7,663,095</b>	<b>3.21%</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 February 28, 2015

**Non-Recurring**

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	200,000	200,000	167,840	32,160	16.08%
<b>CORRECTIONAL HEALTH F255</b>					
GRV1 - CHS GRAVES JUDGMENT NON RE	581,654	204,478	182,955	21,523	10.53%
NRNP - NON-RECURRING/NON-PROJECT	-	-	0	(0)	-
<b>EDUCATION SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,117,223	750,020	686,396	63,624	8.48%
<b>FACILITIES MANAGEMENT F255</b>					
FAJI - 4TH AVE JAIL- MAINTENANCE	2,905,000	1,925,130	932,849	992,281	51.54%
LBJC - LBJ COMPLEX	3,940,646	2,627,096	1,297,144	1,329,952	50.62%
NRNP - NON-RECURRING/NON-PROJECT	39,511	26,336	-	26,336	100.00%
<b>INTEGRATED CRIM JUST INFO F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	-	-	-	-	-
<b>JUVENILE PROBATION F255</b>					
JUV1 - JUVENILE KITCHEN EQUIP	1,225,942	1,225,942	319,524	906,418	73.94%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	34,938,393	6,211,017	69,249	6,141,768	98.89%
<b>SHERIFF F255</b>					
IVR1 - MCSO IVR	905,000	-	-	-	-
JAI1 - JAIL KITCHEN EQUIPMENT	300,000	300,000	-	300,000	100.00%
KIT1 - KITCHEN INSTALLATION	340,000	340,000	184,046	155,954	45.87%
MEL1 - MCSO JUDGMENT ORDER NON RE	356,912	247,185	84,407	162,778	65.85%
WAG1 - JAIL WAGON VEHICLES	140,000	140,000	17,708	122,292	87.35%
WSH1 - WASHING MACHINES	350,000	350,000	-	350,000	100.00%
<b>Subtotal</b>	<b>47,340,281</b>	<b>14,547,204</b>	<b>3,942,119</b>	<b>10,605,085</b>	<b>72.90%</b>
<b>Total Non-Recurring Expenditures</b>	<b>47,340,281</b>	<b>14,547,204</b>	<b>3,942,119</b>	<b>10,605,085</b>	<b>72.90%</b>
<b>Total Expenditures</b>	<b>407,711,218</b>	<b>253,592,711</b>	<b>235,324,530</b>	<b>18,268,181</b>	<b>7.20%</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 14-15**

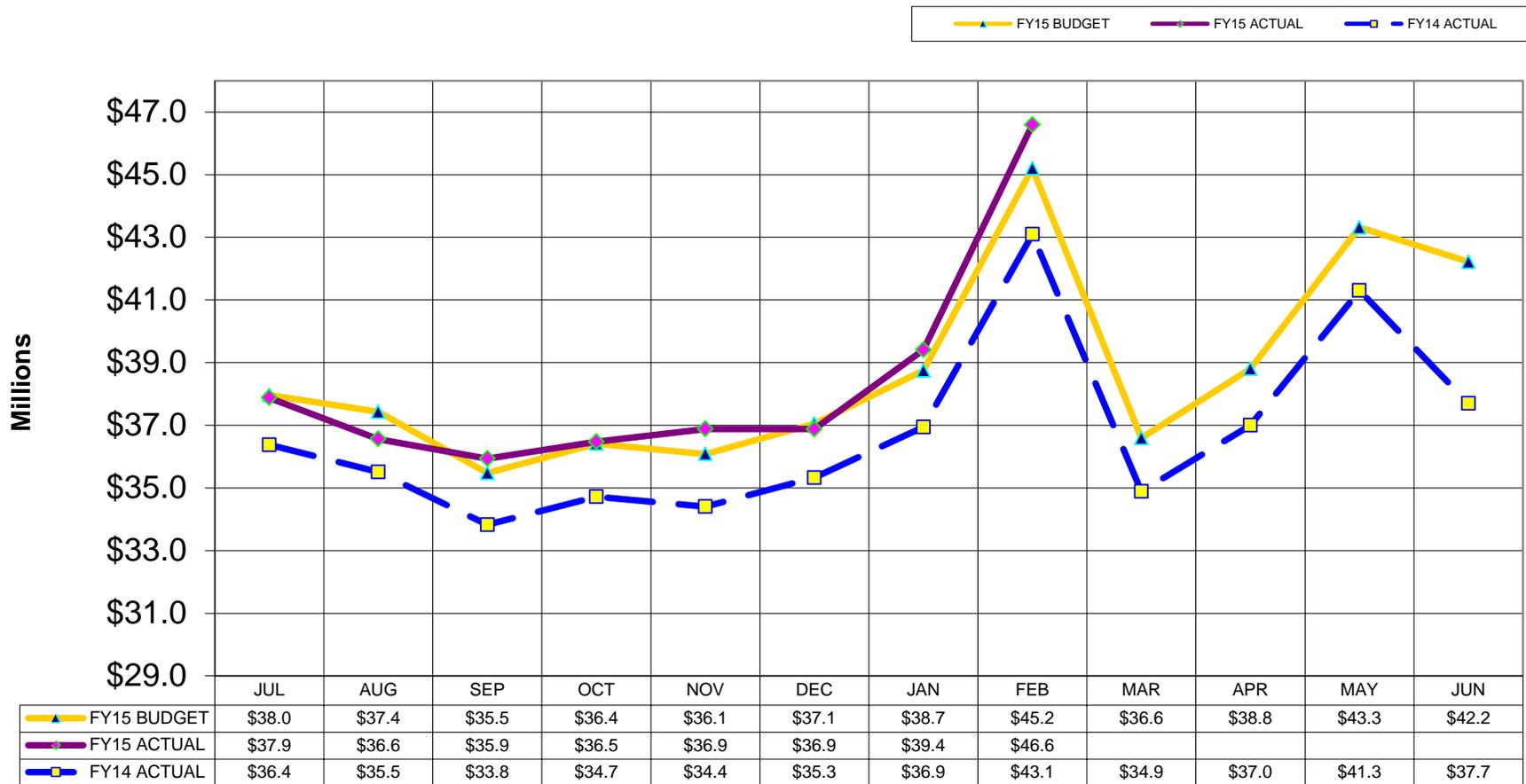
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 36,374,626	\$ 36,374,626		\$ 37,878,511	\$ 1,503,886	4.1%	\$ 37,964,525	\$ 37,878,511	\$ (86,014)	-0.2%	
AUG	35,512,049	71,886,675		36,562,301	2,554,138	3.0%	75,395,127	74,440,813	\$ (954,314)	-1.3%	
SEP	33,828,580	105,715,255		35,937,663	4,663,221	6.2%	110,874,720	110,378,476	\$ (496,244)	-0.4%	
OCT	34,719,704	140,434,959		36,475,372	6,418,888	5.1%	147,288,929	146,853,847	\$ (435,082)	-0.3%	
NOV	34,405,748	174,840,707		36,885,361	8,898,501	7.2%	183,373,859	183,739,208	\$ 365,349	0.2%	
DEC	35,329,158	210,169,865		36,880,621	10,449,965	4.4%	220,427,266	220,619,830	\$ 192,564	0.1%	
JAN	36,942,211	247,112,076		39,409,205	12,916,959	6.7%	259,172,452	260,029,034	\$ 856,582	0.3%	
FEB	43,095,344	290,207,420		46,590,733	16,412,347	8.1%	304,371,077	306,619,767	\$ 2,248,690	0.7%	
MAR	34,887,509	325,094,928		-	-	0.0%	340,961,280	-	\$ -	0.0%	
APR	37,001,308	362,096,236		-	-	0.0%	379,768,447	-	\$ -	0.0%	
MAY	41,299,538	403,395,774		-	-	0.0%	423,083,620	-	\$ -	0.0%	
JUN	37,698,430	441,094,204		-	-	0.0%	465,300,725	-	\$ -	0.0%	

\$ 441,094,204

\$ 306,619,767

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 14-15**

DOES NOT INCLUDE TAX PENALTIES & INTEREST

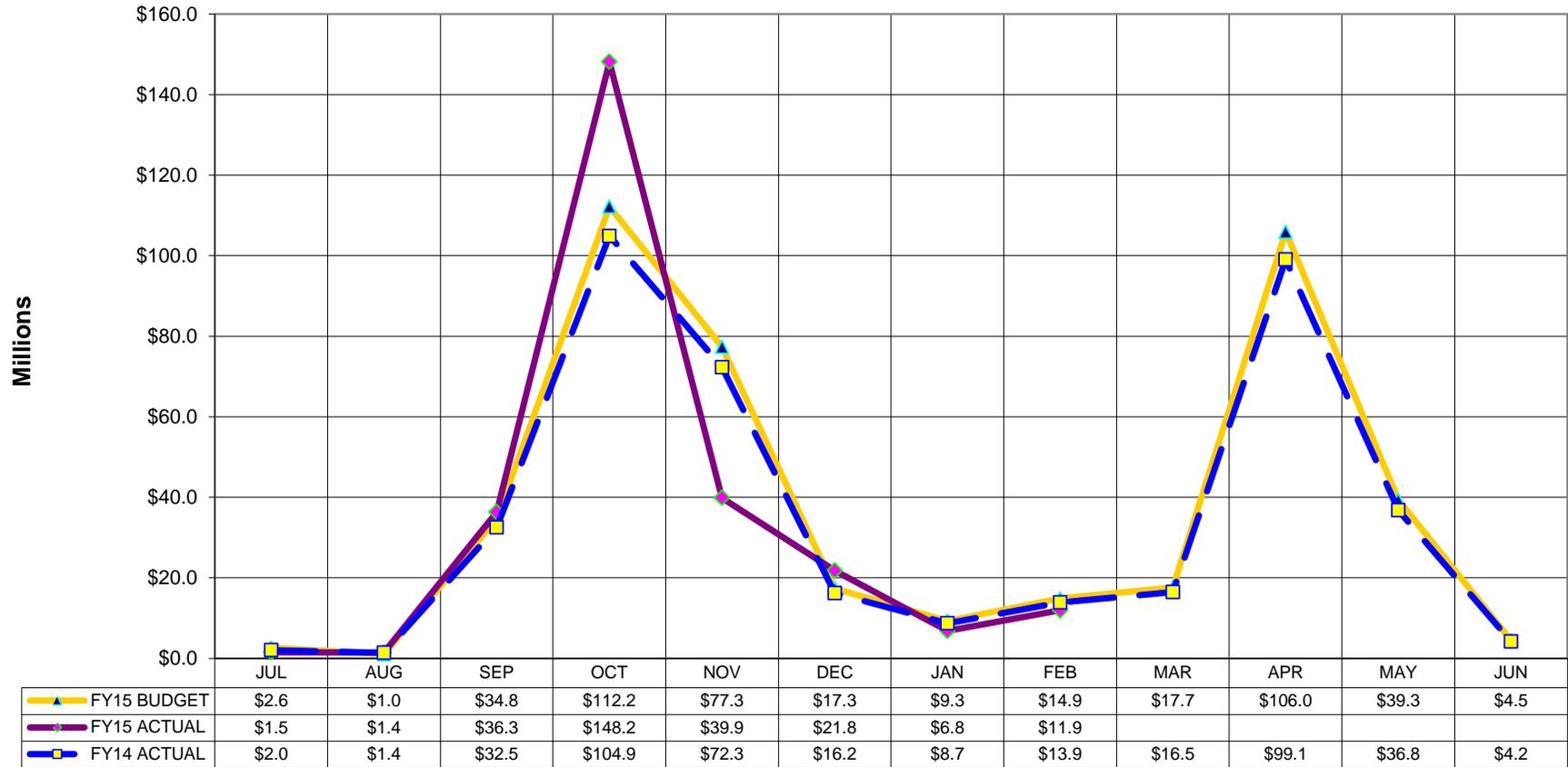
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 2,032,021	\$ 2,032,021		\$ 1,523,495	-25.0%	\$ 1,523,495	\$ (508,526)	-25.0%	\$ 2,648,655	\$ 1,523,495	\$ (1,125,160)	-42.5%	2,648,655
AUG	1,390,298	3,422,319	1,430,187	2.9%	2,953,682	\$ (468,637)	-13.7%	3,660,553	2,953,682	\$ (706,871)	-19.3%	1,011,898	
SEP	32,497,514	35,919,833	36,326,843	11.8%	39,280,525	\$ 3,360,692	9.4%	38,420,279	39,280,525	\$ 860,246	2.2%	34,759,726	
OCT	104,921,169	140,841,003	148,167,954	41.2%	187,448,479	\$ 46,607,477	33.1%	150,645,204	187,448,479	\$ 36,803,275	24.4%	112,224,925	
NOV	72,295,876	213,136,878	39,861,769	-44.9%	227,310,248	\$ 14,173,370	6.6%	227,973,729	227,310,248	\$ (663,481)	-0.3%	77,328,525	
DEC	16,213,362	229,350,240	21,807,484	34.5%	249,117,732	\$ 19,767,492	8.6%	245,315,733	249,117,732	\$ 3,794,952	1.5%	17,342,004	
JAN	8,700,175	238,050,415	6,820,630	-21.6%	255,938,362	\$ 17,887,947	7.5%	254,621,543	255,938,362	\$ 1,309,772	0.5%	9,305,810	
FEB	13,922,281	251,972,696	11,940,338	-14.2%	267,878,700	\$ 15,906,004	6.3%	269,512,980	267,878,700	\$ (1,641,327)	-0.6%	14,891,437	
MAR	16,509,251	268,481,947		0.0%	-	\$ -	0.0%	287,171,471	-	\$ -	0.0%	17,658,491	
APR	99,065,040	367,546,987		0.0%	-	\$ -	0.0%	393,132,611	-	\$ -	0.0%	105,961,140	
MAY	36,763,967	404,310,954		0.0%	-	\$ -	0.0%	432,455,786	-	\$ -	0.0%	39,323,175	
JUN	4,194,826	408,505,781		0.0%	-	\$ -	0.0%	436,942,622	-	\$ -	0.0%	4,486,836	
												436,942,622	
	<u>\$ 408,505,781</u>			<u>\$ 267,878,700</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

—▲ FY15 BUDGET    
 —◆ FY15 ACTUAL    
 —■ FY14 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 14-15**

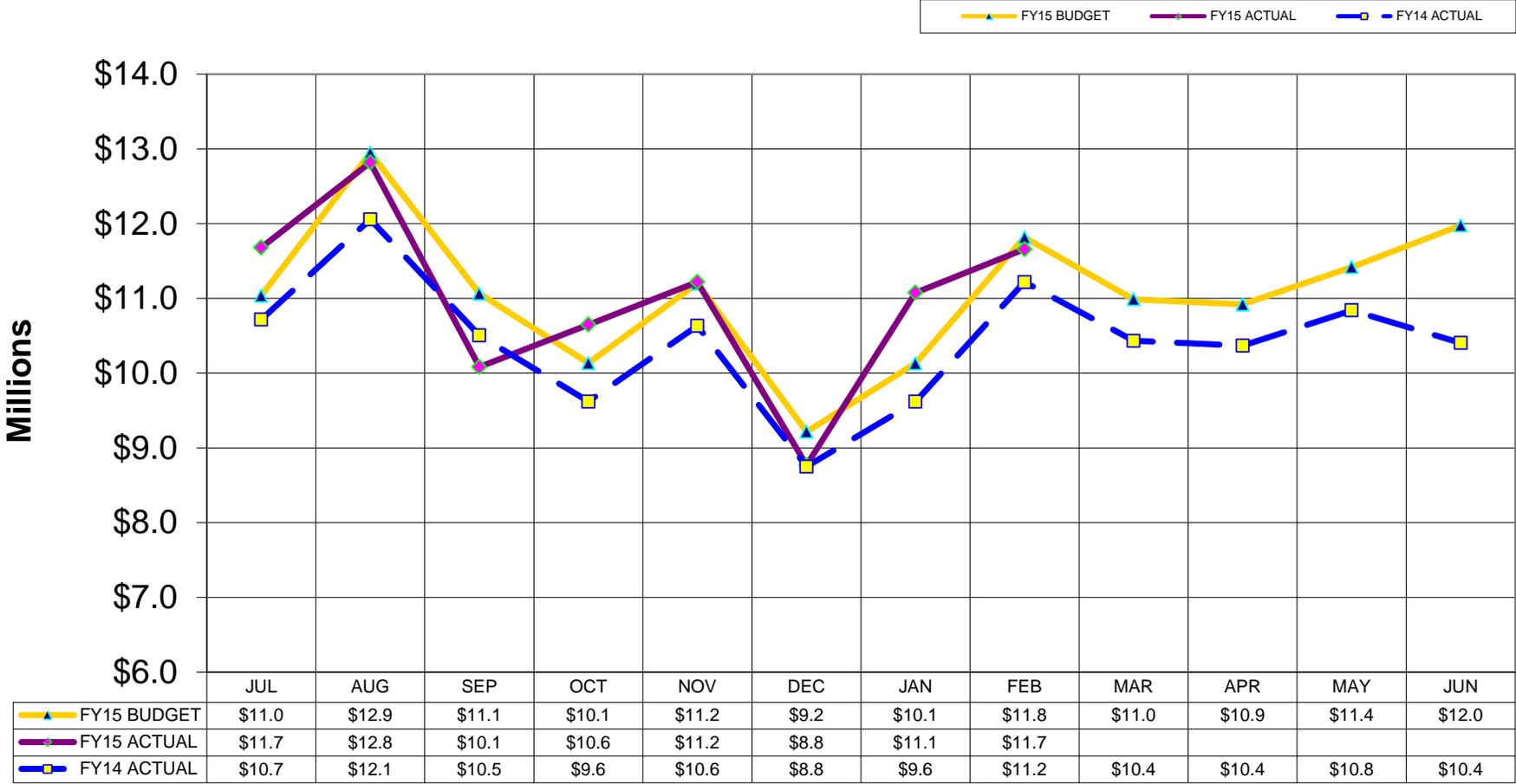
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,716,954	\$ 10,716,954		\$ 11,682,659	9.0%	\$ 11,682,659	\$ 965,705	9.0%	\$ 11,038,463	\$ 11,682,659	\$ 644,196	5.8%
AUG	12,057,193	22,774,147		12,819,092	6.3%	24,501,751	\$ 1,727,604	7.6%	23,987,615	\$ 24,501,751	\$ 514,136	2.1%
SEP	10,505,068	33,279,215		10,083,994	-4.0%	34,585,745	\$ 1,306,530	3.9%	35,052,421	34,585,745	\$ (466,676)	-1.3%
OCT	9,621,251	42,900,466		10,649,255	10.7%	45,235,001	\$ 2,334,535	5.4%	45,186,317	45,235,001	\$ 48,684	0.1%
NOV	10,634,307	53,534,772		11,220,124	5.5%	56,455,125	\$ 2,920,353	5.5%	56,387,248	56,455,125	\$ 67,877	0.1%
DEC	8,750,495	62,285,267		8,769,538	0.2%	65,224,663	\$ 2,939,396	4.7%	65,603,993	65,224,663	\$ (379,330)	-0.6%
JAN	9,617,965	71,903,233		11,078,417	15.2%	76,303,080	\$ 4,399,847	6.1%	75,734,429	76,303,080	\$ 568,651	0.8%
FEB	11,219,685	83,122,917		11,658,888	3.9%	87,961,968	\$ 4,839,051	5.8%	87,551,929	87,961,968	\$ 410,039	0.5%
MAR	10,433,770	93,556,687		-	0.0%	-	\$ -	0.0%	98,541,638	-	\$ -	0.0%
APR	10,368,623	103,925,310		-	0.0%	-	\$ -	0.0%	109,462,729	-	\$ -	0.0%
MAY	10,841,080	114,766,390		-	0.0%	-	\$ -	0.0%	120,881,451	-	\$ -	0.0%
JUN	10,405,078	125,171,468		-	0.0%	-	\$ -	0.0%	132,858,100	-	\$ -	0.0%

\$ 125,171,468

\$ 87,961,968

YTD (Year To Date)

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



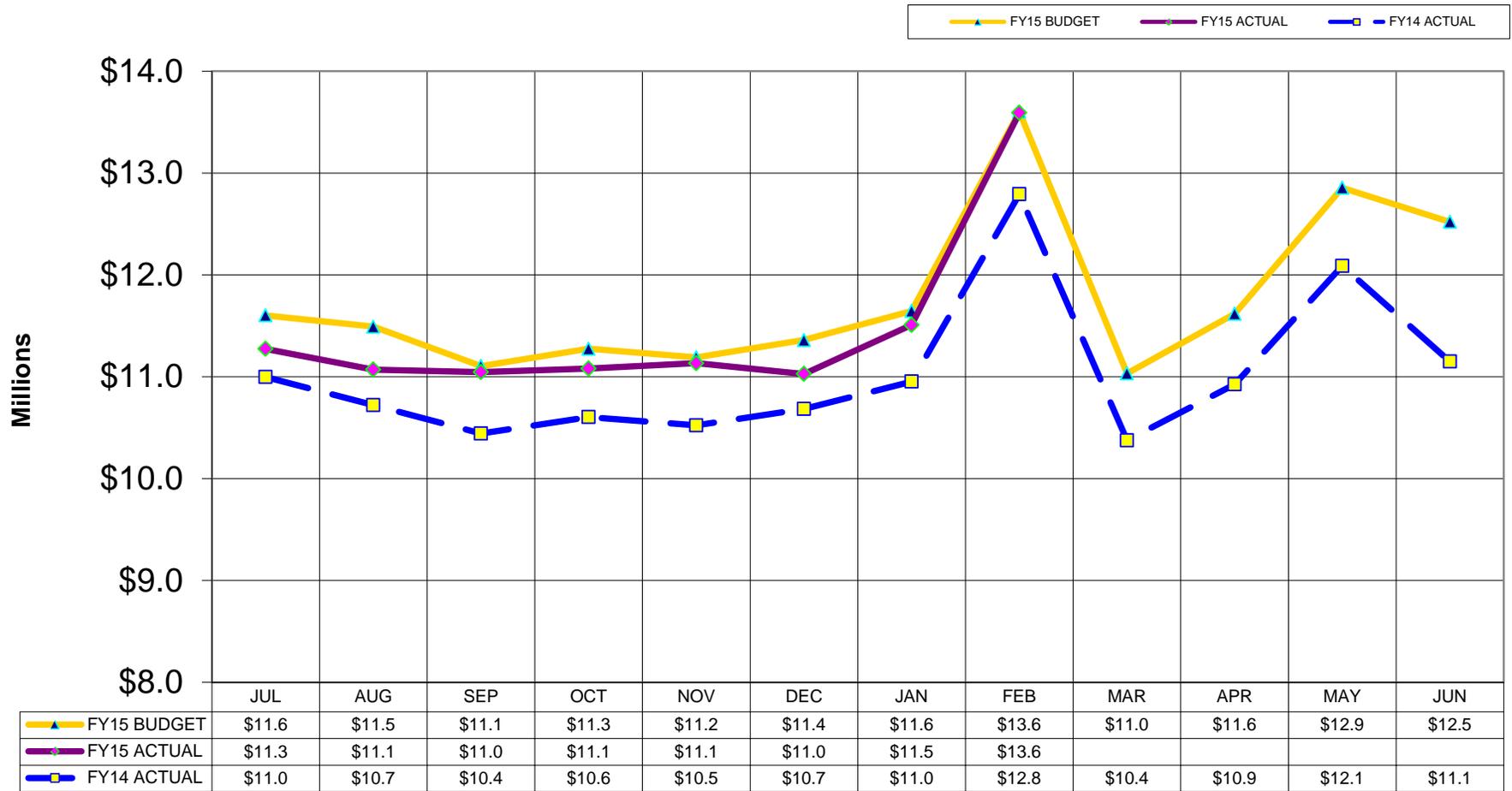
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY  
JAIL TAX COLLECTIONS  
FY 14-15**

<b>ACTUAL FY 13-14</b>		<b>MONTHLY/YTD COLLECTIONS FY 14-15 &amp; COMPARISON TO FY 13-14</b>						<b>YTD BUDGET TO ACTUAL FY 14-15</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	\$ 10,997,146	\$ 10,997,146	\$ 11,273,829	2.5%	\$ 11,273,829	\$ 276,683	2.5%	\$ 11,601,989	\$ 11,273,829	\$ (328,160)	-2.8%
AUG	10,722,124	21,719,270	11,070,538	3.2%	22,344,366	\$ 625,097	2.9%	23,093,951	22,344,366	\$ (749,585)	-3.2%
SEP	10,443,215	32,162,484	11,046,476	5.8%	33,390,843	\$ 1,228,358	3.8%	34,198,149	33,390,843	\$ (807,306)	-2.4%
OCT	10,604,390	42,766,874	11,080,823	4.5%	44,471,666	\$ 1,704,792	4.0%	45,473,724	44,471,666	\$ (1,002,058)	-2.2%
NOV	10,522,928	53,289,801	11,133,216	5.8%	55,604,882	\$ 2,315,081	4.3%	56,662,680	55,604,882	\$ (1,057,798)	-1.9%
DEC	10,684,192	63,973,994	11,027,539	3.2%	66,632,421	\$ 2,658,428	4.2%	68,023,108	66,632,421	\$ (1,390,687)	-2.0%
JAN	10,952,611	74,926,605	11,509,639	5.1%	78,142,061	\$ 3,215,456	4.3%	79,668,944	78,142,061	\$ (1,526,883)	-1.9%
FEB	12,792,703	87,719,308	13,591,861	6.2%	91,733,921	\$ 4,014,613	4.6%	93,271,337	91,733,921	\$ (1,537,416)	-1.6%
MAR	10,376,087	98,095,395	-	0.0%	-	\$ -	0.0%	104,304,159	-	\$ -	0.0%
APR	10,925,565	109,020,960	-	0.0%	-	\$ -	0.0%	115,921,237	-	\$ -	0.0%
MAY	12,089,031	121,109,991	-	0.0%	-	\$ -	0.0%	128,775,420	-	\$ -	0.0%
JUN	11,149,983	132,259,974	-	0.0%	-	\$ -	0.0%	141,295,781	-	\$ -	0.0%
<u>\$132,259,974</u>		<u>\$ 91,733,921</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 14-15**

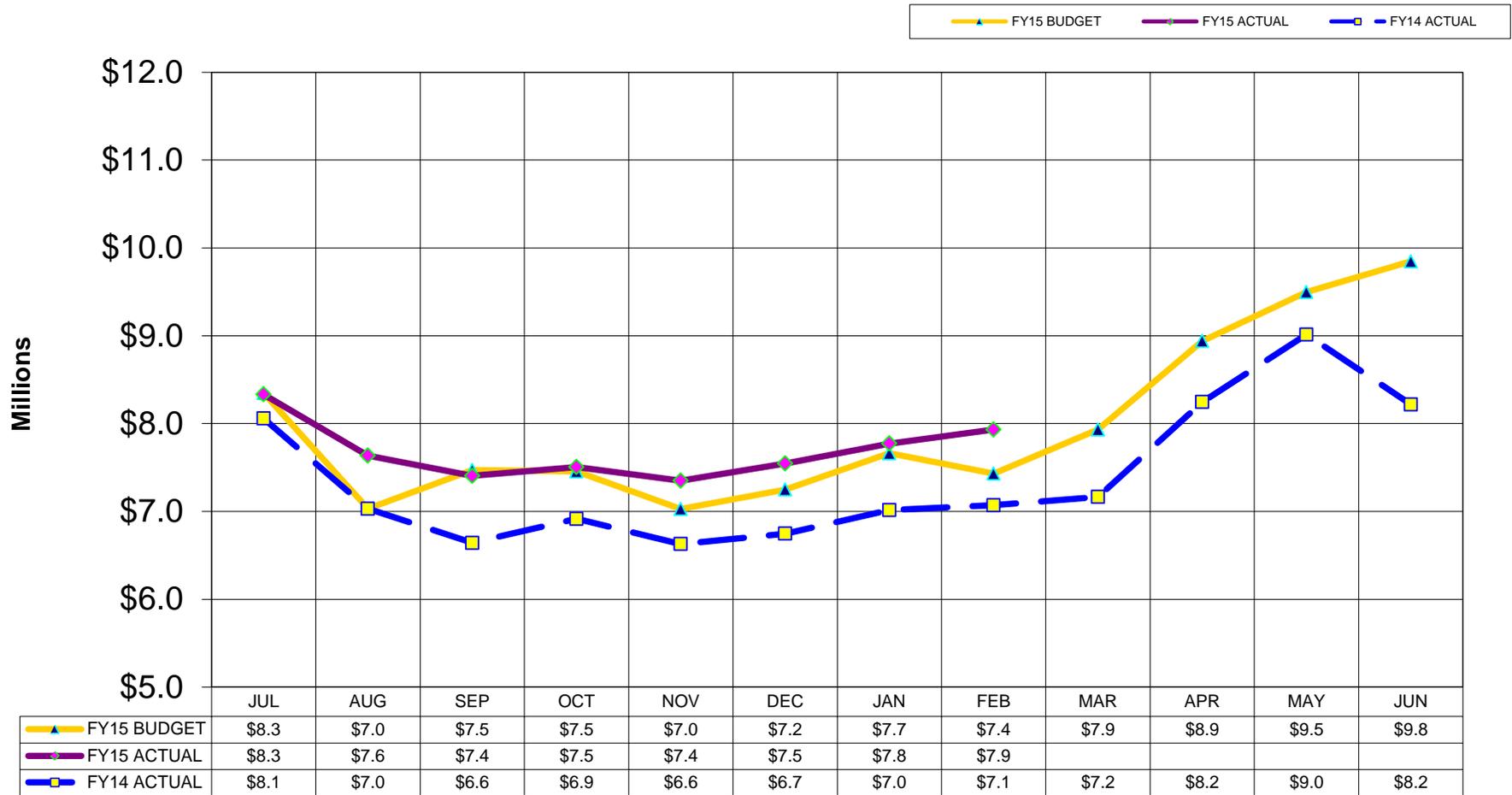
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 8,060,455	\$ 8,060,455	\$ 8,331,864	3.4%	\$ 8,331,864	\$ 271,409	3.4%	\$ 8,347,391	\$ 8,331,864	\$ (15,527)	-0.2%
AUG	7,031,195	15,091,650	7,634,737	8.6%	15,966,601	\$ 874,951	5.8%	15,377,675	15,966,601	\$ 588,926	3.8%
SEP	6,642,221	21,733,871	7,404,659	11.5%	23,371,260	\$ 1,637,390	7.5%	22,849,829	23,371,260	\$ 521,431	2.3%
OCT	6,914,752	28,648,623	7,505,583	8.5%	30,876,843	\$ 2,228,220	7.8%	30,304,136	30,876,843	\$ 572,707	1.9%
NOV	6,628,440	35,277,064	7,350,154	10.9%	38,226,997	\$ 2,949,934	8.4%	37,332,839	38,226,997	\$ 894,158	2.4%
DEC	6,746,781	42,023,844	7,545,645	11.8%	45,772,642	\$ 3,748,798	8.9%	44,581,447	45,772,642	\$ 1,191,195	2.7%
JAN	7,015,656	49,039,500	7,773,023	10.8%	53,545,665	\$ 4,506,165	9.2%	52,244,080	53,545,665	\$ 1,301,585	2.5%
FEB	7,071,590	56,111,090	7,933,324	12.2%	61,478,989	\$ 5,367,899	9.6%	59,673,941	61,478,989	\$ 1,805,048	3.0%
MAR	7,164,831	63,275,922	-	0.0%	-	\$ -	0.0%	67,607,008	-	\$ -	0.0%
APR	8,246,542	71,522,463	-	0.0%	-	\$ -	0.0%	76,547,321	-	\$ -	0.0%
MAY	9,014,511	80,536,975	-	0.0%	-	\$ -	0.0%	86,045,710	-	\$ -	0.0%
JUN	8,218,076	88,755,050	-	0.0%	-	\$ -	0.0%	95,893,292	-	\$ -	0.0%

\$ 88,755,050

\$ 61,478,989

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).