


Memorandum



Date: May 9, 2014

To: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor 

Subject: Second Quarter Budget Report
Fiscal Year 2013-14

Attached is the Quarterly Report for the second quarter of FY 2013-14, pursuant to Home Rule Charter and Resolution R-73-07, which was sponsored by Chairwoman Rebeca Sosa and approved by the Board of County Commissioners on January 25, 2007.

The report, organized by strategic area, includes information about each department's budgeted operating revenues and expenditures, authorized position counts and vacancies, and actual data for the second operating quarter of FY 2013-14. Expense budgets and revenues including carryover have been divided into four equal portions for the purpose of reporting.

As you are aware, actual revenue and expenditures for many departments occur seasonally. This report includes only the first and second quarter of activity for this fiscal year. Because annual transfers, as well as general fund subsidies and posting of carryover, occur only once during the year, comparison to the quarterly budget is difficult, especially at this point in this fiscal year. As we move through the fiscal year, these comparisons will become more valid. At this point, budget variances greater than ten percent, for reasons other than those noted, are explained in the comments for each department. As we move to the latter part of the fiscal year, notes will be prompted by variations as small as five percent.

Expenditures for departments subsidized by property tax revenues reflect the implementation of savings initiatives to mitigate estimated Value Adjustment Board related refunds. Projections based on the first two quarters of activity are being utilized in the development of the FY 2014-15 Proposed Budget.

If you have any questions, please contact Jennifer Moon, Budget Director, Office of Management and Budget, at 305-375-5143.

Attachment

c: Honorable Harvey Ruvin, Clerk, Circuit and County Courts
Honorable Bertila Soto, Chief Judge, Eleventh Judicial Circuit
Honorable Katherine Fernandez-Rundle, State Attorney
Honorable Carlos Martinez, Public Defender
Lazaro Solis, Property Appraiser
Joseph Centorino, Executive Director, Commission on Ethics and Public Trust
Robert A. Cuevas, Jr., County Attorney
Mary Cagle, Inspector General
Office of the Mayor Senior Staff
Charles Anderson, Commission Auditor
Department Directors
OMB Budget Analyst Staff



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
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Policy Formulation

Board of County Commissioners

Positions: Full-Time Filled (BCC)	163	159	163		
Positions: Number of Vacant Positions:		4			
Positions: Number of Long-Term Vacant Positions:		0			
Revenue: Carryover (BCC)	0	0	0	0	0
Revenue: General Fund (BCC)	18,078	0	4,520	0	9,040
Revenue: Proprietary (BCC)	0	0	0	0	0
Revenue: Federal (BCC)	0	0	0	0	0
Revenue: State (BCC)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (BCC)	450	0	112	0	224
Totals:	18,528	0	4,632	0	9,264

*Comments: **

Expenditure: Personnel Costs (BCC)	15,567	3,618	3,892	7,430	7,784
Expenditure: Court Costs (BCC)	0	0	0	0	0
Expenditure: Contractual Services (BCC)	59	11	15	34	30
Expenditure: Other Operating (BCC)	2,340	541	585	1,004	1,170
Expenditure: Charges for County Services (BCC)	481	75	120	262	240
Expenditure: Grants to Outside Organizations (BC	0	228	0	396	0
Expenditure: Capital (BCC)	81	6	20	11	40
Expenditure: Transfers Out (BCC)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (BCC)	0	0	0	0	0
Expenditure: Debt Service (BCC)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (BCC)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (BCC)	0	0	0	0	0
Totals:	18,528	4,479	4,632	9,137	9,264

*Comments: * Expenditures do not occur evenly throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
County Attorney's Office					
Positions: Full-Time Filled (CAO)	121	120	121		
Positions: Number of Vacant Positions:		1			
Positions: Number of Long-Term Vacant Positions:		0			
Revenue: Carryover (CAO)	0	0	0	0	0
Revenue: General Fund (CAO)	16,979	0	4,245	0	8,488
Revenue: Proprietary (CAO)	0	0	0	0	0
Revenue: Federal (CAO)	0	0	0	0	0
Revenue: State (CAO)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (CAO)	5,604	0	1,401	0	2,802
Totals:	22,583	0	5,646	0	11,290

Comments: *

Expenditure: Personnel Costs (CAO)	21,474	5,540	5,368	10,876	10,736
Expenditure: Court Costs (CAO)	93	-83	23	-39	46
Expenditure: Contractual Services (CAO)	0	9	0	9	0
Expenditure: Other Operating (CAO)	834	163	209	331	416
Expenditure: Charges for County Services (CAO)	100	23	25	42	50
Expenditure: Capital (CAO)	82	17	21	17	42
Expenditure: Grants to Outside Organizations (CAO)	0	0	0	0	0
Expenditure: Transfers Out (CAO)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (CAO)	0	0	0	0	0
Expenditure: Debt Service (CAO)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (CAO)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (CAO)	0	0	0	0	0
Totals:	22,583	5,669	5,646	11,236	11,290

Comments: * *Personnel expenditures include termination payouts for retirements that occurred during the quarter. Court costs, other operating, and charges for county services do not occur evenly throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Office of the Mayor					
Positions: Full-Time Filled (MAYOR)	43	41	43		
Positions: Number of Vacant Positions:		2			
Positions: Number of Long-Term Vacant Positions:		1			
Revenue: Carryover (MAYOR)	0	0	0	0	0
Revenue: General Fund (MAYOR)	5,534	0	1,384	0	2,768
Revenue: Proprietary (MAYOR)	0	0	0	0	0
Revenue: Federal (MAYOR)	0	0	0	0	0
Revenue: State (MAYOR)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (MAYOR)	0	0	0	0	0
Totals:	5,534	0	1,384	0	2,768

Comments: *

Expenditure: Personnel Costs (MAYOR)	5,076	1,230	1,269	2,545	2,538
Expenditure: Court Costs (MAYOR)	0	0	0	0	0
Expenditure: Contractual Services (MAYOR)	1	3	0	3	2
Expenditure: Other Operating (MAYOR)	294	56	74	125	146
Expenditure: Charges for County Services (MAYO	138	9	35	158	68
Expenditure: Grants to Outside Organizations (MA	0	0	0	0	0
Expenditure: Capital (MAYOR)	25	2	6	5	14
Expenditure: Transfers Out (MAYOR)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (MAYO	0	0	0	0	0
Expenditure: Debt Service (MAYOR)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (MAYOR)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (MAYOR)	0	0	0	0	0
Totals:	5,534	1,300	1,384	2,836	2,768

Comments: * Annual IT-related charges were applied in the first quarter in Charges for County Services; savings in Other Operating Expenditures will offset expenditures in Charges for County Services and Contractual Services; attrition savings projected to offset personnel expenses in the first two quarters



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

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Public Safety

Corrections and Rehabilitation

Positions: Full-Time Filled (MDCR)	2,846	2,621	2,846		
Positions: Number of Vacant Positions:		225			
Positions: Number of Long-Term Vacant Positions:		44			
Revenue: Carryover (MDCR)	6,101	0	1,525	8,334	3,050
Revenue: General Fund (MDCR)	291,535	0	72,884	0	145,766
Revenue: Proprietary (MDCR)	3,116	997	779	1,530	1,558
Revenue: Federal (MDCR)	300	241	75	241	150
Revenue: State (MDCR)	125	0	31	0	64
Revenue: Interagency/Intradepartmental (MDCR)	0	0	0	0	0
Totals:	301,177	1,238	75,294	10,105	150,588

*Comments: * Proprietary revenue receipts are not evenly realized throughout the fiscal year.
Federal revenues reflect an unbudgeted grant award
State revenues reflect ...*

Expenditure: Personnel Costs (MDCR)	260,975	66,956	65,244	139,074	130,486
Expenditure: Court Costs (MDCR)	27	5	7	7	12
Expenditure: Contractual Services (MDCR)	9,010	2,118	2,253	3,636	4,506
Expenditure: Other Operating (MDCR)	24,160	5,811	6,040	11,127	12,080
Expenditure: Charges for County Services (MDCR)	3,933	1,721	983	2,407	1,966
Expenditure: Grants to Outside Organizations (MD)	0	0	0	0	0
Expenditure: Capital (MDCR)	1,233	70	308	160	618
Expenditure: Transfers Out (MDCR)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (MDCR)	0	0	0	0	0
Expenditure: Debt Service (MDCR)	215	0	53	13	108
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (MDCR)	1,624	0	406	0	812
Expenditure: Intradepartmental Transfers (MDCR)	0	0	0	0	0
Totals:	301,177	76,681	75,294	156,424	150,588

*Comments: * Personnel expenditures include higher than budgeted overtime costs as a result of unanticipated transportation needs at the Turner Guilford Knight (TGK) Correctional Center and increased posts as a result of the Settlement Agreement.
Other Operating, Charges for County Services, and Capital expenditures do not occur evenly throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

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	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Fire Rescue					
Positions: Full-Time Filled (MDFR)	2,359	2,309	2,359		
Positions: Number of Vacant Positions:		50			
Positions: Number of Long-Term Vacant Positions:		10			
Revenue: Carryover (MDFR)	1,564	0	391	0	782
Revenue: General Fund (MDFR)	27,152	0	6,788	0	13,576
Revenue: Proprietary (MDFR)	306,908	34,389	76,727	258,234	153,454
Revenue: Federal (MDFR)	9,256	580	2,314	1,290	4,628
Revenue: State (MDFR)	428	12	107	187	214
Revenue: Interagency/Intradepartmental (MDFR)	25,272	2,978	6,318	2,978	12,636
Totals:	370,580	37,959	92,645	262,689	185,290

The majority of ad valorem proceeds are collected in the first quarter.

*Comments: * Federal and State revenues do not occur evenly throughout the fiscal year.
Most interagency payments are received at the end of the fiscal year.*

Expenditure: Personnel Costs (MDFR)	314,352	74,640	78,588	162,274	157,176
Expenditure: Court Costs (MDFR)	4	2	1	2	2
Expenditure: Contractual Services (MDFR)	7,520	1,513	1,880	2,961	3,760
Expenditure: Other Operating (MDFR)	25,588	5,817	6,397	10,238	12,794
Expenditure: Charges for County Services (MDFR)	17,540	6,102	4,385	7,233	8,770
Expenditure: Grants to Outside Organizations (MD	264	44	66	44	132
Expenditure: Capital (MDFR)	3,056	541	764	1,024	1,528
Expenditure: Transfers Out (MDFR)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (MDFR)	0	0	0	0	0
Expenditure: Debt Service (MDFR)	1,933	1,933	483	1,933	966
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (MDFR)	323	0	81	0	162
Expenditure: Intradepartmental Transfers (MDFR)	0	0	0	0	0
Totals:	370,580	90,592	92,645	185,709	185,290

*Comments: * Personnel costs lower than budget due to attrition higher than budget.
Contractual services, Other Operating, Charges for County Services and Capital are not evenly distributed throughout the fiscal year.
Debt service payments occur during the second quarter.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

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	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Judicial Administration					
Positions: Full-Time Filled (JA)	279	266	279		
Positions: Number of Vacant Positions:		13			
Positions: Number of Long-Term Vacant Positions:		9			
Revenue: Carryover (JA)	3,319	0	830	3,726	1,660
Revenue: General Fund (JA)	20,839	0	5,210	0	10,418
Revenue: Proprietary (JA)	10,824	3,232	2,706	5,029	5,412
Revenue: Federal (JA)	0	0	0	0	0
Revenue: State (JA)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (JA)	175	0	44	0	88
Totals:	35,157	3,232	8,790	8,755	17,578

*Comments: * Proprietary revenues do not occur evenly throughout the fiscal year.
Interagency/Intradepartmental revenues are typically realized later in the fiscal year.*

Expenditure: Personnel Costs (JA)	17,907	3,801	4,477	7,796	8,954
Expenditure: Court Costs (JA)	210	110	52	113	106
Expenditure: Contractual Services (JA)	3,193	709	798	884	1,598
Expenditure: Other Operating (JA)	8,115	1,682	2,029	3,520	4,056
Expenditure: Charges for County Services (JA)	654	129	164	231	326
Expenditure: Grants to Outside Organizations (JA)	0	0	0	0	0
Expenditure: Capital (JA)	1,328	34	332	76	664
Expenditure: Transfers Out (JA)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (JA)	0	0	0	0	0
Expenditure: Debt Service (JA)	574	574	144	574	286
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (JA)	3,176	0	794	0	1,588
Expenditure: Intradepartmental Transfers (JA)	0	0	0	0	0
Totals:	35,157	7,039	8,790	13,194	17,578

*Comments: * Personnel Costs reflect savings due to higher than anticipated attrition.
Court Costs, Contractual Services, Other Operating, Charges for County Services, and Capital expenses do not occur evenly throughout the fiscal year.
Debt service payment is made in the second quarter.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Juvenile Services					
Positions: Full-Time Filled (JSD)	99	99	99		
Positions: Number of Vacant Positions:		0			
Positions: Number of Long-Term Vacant Positions:		0			
Revenue: Carryover (JSD)	228	0	57	400	114
Revenue: General Fund (JSD)	7,867	0	1,967	0	3,932
Revenue: Proprietary (JSD)	320	107	80	164	160
Revenue: Federal (JSD)	174	-28	44	44	88
Revenue: State (JSD)	1,999	583	499	744	1,000
Revenue: Interagency/Intradepartmental (JSD)	209	0	52	0	104
Totals:	10,797	662	2,699	1,352	5,398

*Comments: * State revenues are not evenly realized throughout the fiscal year.*

Expenditure: Personnel Costs (JSD)	7,301	1,717	1,825	3,531	3,652
Expenditure: Court Costs (JSD)	0	0	0	0	0
Expenditure: Contractual Services (JSD)	1,567	231	392	460	782
Expenditure: Other Operating (JSD)	1,273	611	318	780	636
Expenditure: Charges for County Services (JSD)	614	172	153	207	306
Expenditure: Grants to Outside Organizations (JSD)	0	0	0	0	0
Expenditure: Capital (JSD)	42	17	11	17	22
Expenditure: Transfers Out (JSD)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (JSD)	0	0	0	0	0
Expenditure: Debt Service (JSD)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (JSD)	0	0	0	0	0
Totals:	10,797	2,748	2,699	4,995	5,398

*Comments: * Contractual Services, Other Operating, and Charges for County Services expenditures are not evenly distributed throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

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	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Medical Examiner					
Positions: Full-Time Filled (ME)	83	77	0		
Positions: Number of Vacant Positions:		6			
Positions: Number of Long-Term Vacant Positions:		0			
Revenue: Carryover (ME)	264	0	66	355	132
Revenue: General Fund (ME)	10,224	0	2,556	0	5,112
Revenue: Proprietary (ME)	630	212	158	518	316
Revenue: Federal (ME)	0	10	0	14	0
Revenue: State (ME)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (ME)	0	0	0	0	0
Totals:	11,118	222	2,780	887	5,560

*Comments: * Revenue receipts are not evenly realized throughout the fiscal year.*

Expenditure: Personnel Costs (ME)	8,806	1,951	2,202	4,012	4,404
Expenditure: Court Costs (ME)	0	0	0	0	0
Expenditure: Contractual Services (ME)	256	49	64	112	128
Expenditure: Other Operating (ME)	1,647	233	412	632	824
Expenditure: Charges for County Services (ME)	232	28	58	56	116
Expenditure: Grants to Outside Organizations (ME)	0	0	0	0	0
Expenditure: Capital (ME)	177	15	44	15	88
Expenditure: Transfers Out (ME)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (ME)	0	0	0	0	0
Expenditure: Debt Service (ME)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (ME)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (ME)	0	0	0	0	0
Totals:	11,118	2,276	2,780	4,827	5,560

*Comments: * Personnel Costs lower than budgeted due to increased attrition savings.
Capital purchase will be made later in the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Office of the Clerk					
Positions: Full-Time Filled (Clerk)	175	165	175		
Positions: Number of Vacant Positions:		10			
Positions: Number of Long-Term Vacant Positions:		3			
Revenue: Carryover (Clerk)	532	0	133	579	266
Revenue: General Fund (Clerk)	1,584	0	396	0	792
Revenue: Proprietary (Clerk)	14,168	6,209	3,542	12,768	7,084
Revenue: Federal (Clerk)	0	0	0	0	0
Revenue: State (Clerk)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (Clerk)	0	0	0	0	0
Totals:	16,284	6,209	4,071	13,347	8,142

*Comments: * Proprietary revenues reflect better than expected proceeds from real estate transactions.*

Expenditure: Personnel Costs (Clerk)	12,021	3,184	3,005	6,155	6,010
Expenditure: Court Costs (Clerk)	8	1	2	1	4
Expenditure: Contractual Services (Clerk)	1,784	213	446	367	892
Expenditure: Other Operating (Clerk)	-236	359	-59	1,507	-118
Expenditure: Charges for County Services (Clerk)	2,613	179	653	303	1,306
Expenditure: Grants to Outside Organizations (Clerk)	0	0	0	0	0
Expenditure: Capital (Clerk)	94	28	24	28	48
Expenditure: Transfers Out (Clerk)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (Clerk)	0	0	0	0	0
Expenditure: Debt Service (Clerk)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (Clerk)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (Clerk)	0	0	0	0	0
Totals:	16,284	3,964	4,071	8,361	8,142

*Comments: * Other Operating reflect non-county expenditures to be transferred to other funds.
Charges for County Services and Contractual Services are not evenly distributed throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

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	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Police					
Positions: Full-Time Filled (MDPD)	4,064	3,894	4,064		
Positions: Number of Vacant Positions:		170			
Positions: Number of Long-Term Vacant Positions:		34			
Revenue: Carryover (MDPD)	19,708	0	4,927	23,115	9,854
Revenue: General Fund (MDPD)	445,770	0	111,443	0	222,886
Revenue: Proprietary (MDPD)	92,772	20,195	23,193	28,515	46,386
Revenue: Federal (MDPD)	8,560	1,449	2,140	1,460	4,280
Revenue: State (MDPD)	604	349	151	369	302
Revenue: Interagency/Intradepartmental (MDPD)	0	70	0	91	0
Totals:	567,414	22,063	141,854	53,550	283,708

*Comments: * Revenue receipts are not evenly realized throughout the fiscal year.*

Expenditure: Personnel Costs (MDPD)	469,915	111,290	117,479	227,742	234,956
Expenditure: Court Costs (MDPD)	617	0	154	109	308
Expenditure: Contractual Services (MDPD)	7,834	1,764	1,959	2,512	3,918
Expenditure: Other Operating (MDPD)	34,866	9,908	8,716	13,309	17,436
Expenditure: Charges for County Services (MDPD)	28,922	8,382	7,231	14,704	14,460
Expenditure: Grants to Outside Organizations (MD)	0	277	0	530	0
Expenditure: Capital (MDPD)	5,980	836	1,495	1,169	2,990
Expenditure: Transfers Out (MDPD)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (MDPD)	5,384	144	1,346	673	2,692
Expenditure: Debt Service (MDPD)	105	35	26	61	52
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (MDPD)	13,791	0	3,448	0	6,896
Expenditure: Intradepartmental Transfers (MDPD)	0	70	0	91	0
Totals:	567,414	132,706	141,854	260,900	283,708

*Comments: * Contractual Services, Other Operating, and Capital expenditures are not evenly distributed throughout the fiscal year. Charges for County Services reflect a one-time charge for ITD County Microwave (\$2 million) that occurred in the second quarter. Grants to Outside Organizations reflects funding of CBOs, for which the department is reimbursed in the fourth quarter. Distribution of Funds in Trust reflects disbursement of 911 Fees to municipal Public Safety Answering Points (PSAPs); funds are not evenly distributed throughout the fiscal year.*



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Transportation

Aviation

Positions: Full-Time Filled (Aviation)	1,227	1,179	1,227		
Positions: Number of Vacant Positions:		48			
Positions: Number of Long-Term Vacant Positions:		2			
Revenue: Carryover (Aviation)	68,627	0	17,157	75,051	34,314
Revenue: General Fund (Aviation)	0	0	0	0	0
Revenue: Proprietary (Aviation)	857,666	300,357	214,416	491,003	428,834
Revenue: Federal (Aviation)	0	0	0	0	0
Revenue: State (Aviation)	0	0	0	0	0
Revenue: Interagency/Interdepartmental (Aviation)	0	0	0	0	0
Totals:	926,293	300,357	231,573	566,054	463,148

*Comments: * Carryover higher than anticipated and realized in first quarter. Proprietary revenue receipts are not evenly realized throughout the fiscal year. Long Term Vacant position will be filled in the next year.*

Expenditure: Personnel Costs (Aviation)	106,486	23,189	26,621	51,202	53,244
Expenditure: Court Costs (Aviation)	0	0	0	0	0
Expenditure: Contractual Services (Aviation)	77,298	15,875	19,325	25,843	38,648
Expenditure: Other Operating (Aviation)	161,726	32,073	40,432	60,793	80,862
Expenditure: Charges for County Services (Aviation)	85,016	14,141	21,254	18,343	42,508
Expenditure: Grants to Outside Organizations (Avia)	0	0	0	0	0
Expenditure: Capital (Aviation)	11,596	1,463	2,899	1,605	5,798
Expenditure: Transfers Out (Aviation)	411,221	205,610	102,805	300,567	205,610
Expenditure: Distribution of Funds in Trust (Aviatio	0	0	0	0	0
Expenditure: Debt Service (Aviation)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (Aviation)	72,950	0	18,237	99,695	36,478
Expenditure: Intradepartmental Transfers (Aviation)	0	0	0	0	0
Totals:	926,293	292,351	231,573	558,048	463,148

*Comments: * Personnel Costs are lower than budget due to higher attrition. Contractual Services, Other Operating, Charges for County Services, Capital, and Transfer expenses are not evenly posted throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Office of the Citizens' Independent Transportation Trust					
Positions: Full-Time Filled (CITT)	9	8	9		
Positions: Number of Vacant Positions:		1			
Positions: Number of Long-Term Vacant Positions:		1			
Revenue: Carryover (CITT)	0	0	0	0	0
Revenue: General Fund (CITT)	0	0	0	0	0
Revenue: Proprietary (CITT)	2,355	416	589	675	1,178
Revenue: Federal (CITT)	0	0	0	0	0
Revenue: State (CITT)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (CITT)	0	0	0	0	0
Totals:	2,355	416	589	675	1,178

*Comments: * Proprietary revenue (surtax proceeds) is transferred to cover the first five months of actual expenditures. Long-Term vacant position will be filled in FY 2013-14.*

Expenditure: Personnel Costs (CITT)	1,207	258	302	528	604
Expenditure: Court Costs (CITT)	1	0	0	0	0
Expenditure: Contractual Services (CITT)	589	53	147	83	294
Expenditure: Other Operating (CITT)	363	34	91	52	182
Expenditure: Charges for County Services (CITT)	195	32	49	151	98
Expenditure: Grants to Outside Organizations (CIT	0	0	0	0	0
Expenditure: Capital (CITT)	0	0	0	0	0
Expenditure: Transfers Out (CITT)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (CITT)	0	0	0	0	0
Expenditure: Debt Service (CITT)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (CITT)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (CITT)	0	0	0	0	0
Totals:	2,355	377	589	814	1,178

*Comments: * Personnel expenditures are lower than budget due to attrition higher than anticipated. Contractual Services, Other Operating, and Charges for County Services expenditures are not evenly distributed throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Port of Miami					
Positions: Full-Time Filled (PORT)	362	348	362		
Positions: Number of Vacant Positions:		14			
Positions: Number of Long-Term Vacant Positions:		2			
Revenue: Carryover (PORT)	15,271	0	3,818	24,800	7,636
Revenue: General Fund (PORT)	0	0	0	0	0
Revenue: Proprietary (PORT)	131,100	43,362	32,775	66,848	65,550
Revenue: Federal (PORT)	0	0	0	0	0
Revenue: State (PORT)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (PORT)	0	0	0	0	0
Totals:	146,371	43,362	36,593	91,648	73,186

*Comments: * Proprietary revenue reflect seasonality in the cruise and cargo industry.
Long-Term vacant position will be filled in the next quarter.*

Expenditure: Personnel Costs (PORT)	27,869	6,732	6,967	14,084	13,934
Expenditure: Court Costs (PORT)	6	4	2	9	4
Expenditure: Contractual Services (PORT)	16,029	3,926	4,007	8,232	8,014
Expenditure: Other Operating (PORT)	11,157	2,347	2,789	6,332	5,578
Expenditure: Charges for County Services (PORT)	15,940	4,793	3,985	8,629	7,970
Expenditure: Grants to Outside Organizations (PO	0	0	0	0	0
Expenditure: Capital (PORT)	2,198	525	550	1,151	1,100
Expenditure: Transfers Out (PORT)	2,049	0	512	0	1,024
Expenditure: Distribution of Funds in Trust (PORT)	0	0	0	0	0
Expenditure: Debt Service (PORT)	39,392	0	9,848	125	19,696
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (PORT)	31,731	0	7,933	0	15,866
Expenditure: Intradepartmental Transfers (PORT)	0	0	0	0	0
Totals:	146,371	18,327	36,593	38,562	73,186

*Comments: * Other operating and Charges for County Services expenses are not evenly distributed throughout the fiscal year.
Transfers out are paid during the fourth quarter. Debt service is not evenly paid throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Transit					
Positions: Full-Time Filled (Transit)	3,235	3,048	0		
Positions: Number of Vacant Positions:		187			
Positions: Number of Long-Term Vacant Positions:		95			
Revenue: Carryover (Transit)	0	0	0	0	0
Revenue: General Fund (Transit)	167,869	0	41,967	0	83,934
Revenue: Proprietary (Transit)	312,782	36,311	78,196	65,580	156,392
Revenue: Federal (Transit)	70,639	0	17,660	0	35,320
Revenue: State (Transit)	34,882	0	8,721	667	17,442
Revenue: Interagency/Intradepartmental (Transit)	784	35,913	196	42,845	392
Totals:	586,956	72,224	146,740	109,092	293,480

*Comments: * State, and Federal revenues occur mostly during the fourth quarter of the fiscal year. Part of Interagency/intradepartmental revenue has been budgeted in Proprietary revenue. Second quarter actual reflects PTP subsidy. Proprietary revenues receipts are not evenly realized throughout the fiscal year. Long-Term vacant positions will be filled in the next quarter.*

Expenditure: Personnel Costs (Transit)	218,125	65,368	54,531	142,859	109,062
Expenditure: Court Costs (Transit)	17	0	4	0	8
Expenditure: Contractual Services (Transit)	44,900	14,691	11,225	25,677	22,450
Expenditure: Other Operating (Transit)	232,934	34,708	58,234	61,592	116,468
Expenditure: Charges for County Services (Transit)	0	1,100	0	1,118	0
Expenditure: Grants to Outside Organizations (Tran	4,235	0	1,059	4,235	2,118
Expenditure: Capital (Transit)	0	0	0	0	0
Expenditure: Transfers Out (Transit)	784	0	196	0	392
Expenditure: Distribution of Funds in Trust (Transit)	0	0	0	0	0
Expenditure: Debt Service (Transit)	80,071	11,967	20,018	18,880	40,036
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (Transit)	5,890	0	1,473	0	2,946
Expenditure: Intradepartmental Transfers (Transit)	0	0	0	0	0
Totals:	586,956	127,834	146,740	254,361	293,480

*Comments: * Salary and Contractual Services are higher than budget due to a lag in federal reimbursements that will be applied at the end of the year. Other Operating budget includes Charges for County Services, and reflects expenditures that are not evenly distributed during the fiscal year. Grants to Outside Organizations primarily occur during the first quarter of the fiscal year. Debt Service expenses occur mostly during the second and fourth quarter of the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
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Recreation and Culture

Cultural Affairs

Positions: Full-Time Filled (DoCA)	55	43	0		
Positions: Number of Vacant Positions:		12			
Positions: Number of Long-Term Vacant Positions:		2			
Revenue: Carryover (DoCA)	3,679	0	920	6,912	1,840
Revenue: General Fund (DoCA)	7,438	0	1,860	0	3,720
Revenue: Proprietary (DoCA)	5,285	909	1,321	3,709	2,642
Revenue: Federal (DoCA)	0	0	0	0	0
Revenue: State (DoCA)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (DoCA)	14,194	0	3,548	0	7,096
Totals:	30,596	909	7,649	10,621	15,298

*Comments: * Proprietary and Interagency/Interdepartmental revenues vary throughout the year based on the distribution of proprietary revenues and the implementation of Art in Public Places projects.
Long-term vacancies - both are in the process of being reclassified.*

Expenditure: Personnel Costs (DoCA)	6,861	1,142	1,715	2,343	3,430
Expenditure: Court Costs (DoCA)	5	0	1	0	2
Expenditure: Contractual Services (DoCA)	3,936	959	984	1,721	1,968
Expenditure: Other Operating (DoCA)	3,572	610	893	1,014	1,786
Expenditure: Charges for County Services (DoCA)	485	104	121	128	242
Expenditure: Grants to Outside Organizations (DoC	13,723	10,438	3,431	10,806	6,862
Expenditure: Capital (DoCA)	2,012	373	503	800	1,006
Expenditure: Transfers Out (DoCA)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (DoCA)	2	0	1	1	2
Expenditure: Debt Service (DoCA)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (DoCA)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (DoCA)	0	0	0	0	0
Totals:	30,596	13,626	7,649	16,813	15,298

*Comments: * Personnel costs are lower than anticipated due to higher than budgeted attrition.
Grants to Outside Organizations are not evenly realized throughout the year and may cross fiscal years.
Contractual Services, Other Operating expenses, and Charges for County Services are lower than budgeted because expenditures are not evenly distributed throughout the fiscal year.
Capital expenditures are associated with Art in Public Places and are not evenly realized throughout the fiscal year and may cross fiscal years.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Library					
Positions: Full-Time Filled (Library)	445	403	445		
Positions: Number of Vacant Positions:		42			
Positions: Number of Long-Term Vacant Positions:		0			
Revenue: Carryover (Library)	19,068	0	4,767	16,648	9,534
Revenue: General Fund (Library)	0	0	0	0	0
Revenue: Proprietary (Library)	30,179	2,932	7,544	26,846	15,088
Revenue: Federal (Library)	0	0	0	0	0
Revenue: State (Library)	1,500	0	375	0	750
Revenue: Interagency/Intradepartmental (Library)	0	0	0	0	0
Totals:	50,747	2,932	12,686	43,494	25,372

The majority of ad valorem proceeds are collected in the first quarter.

*Comments: * Carryover is realized during the first quarter.
State revenue is realized during the third and fourth quarter.*

Expenditure: Personnel Costs (Library)	30,256	6,888	7,564	14,641	15,128
Expenditure: Court Costs (Library)	1	0	1	0	0
Expenditure: Contractual Services (Library)	3,393	729	848	1,403	1,696
Expenditure: Other Operating (Library)	10,701	1,148	2,675	2,538	5,350
Expenditure: Charges for County Services (Library)	3,517	1,297	879	1,578	1,758
Expenditure: Grants to Outside Organizations (Libr	0	0	0	0	0
Expenditure: Capital (Library)	928	80	232	93	464
Expenditure: Transfers Out (Library)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (Library)	0	0	0	0	0
Expenditure: Debt Service (Library)	1,951	1,860	487	1,882	976
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (Library)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (Library)	0	0	0	0	0
Totals:	50,747	12,002	12,686	22,135	25,372

*Comments: * Personnel costs lower than budget due to unanticipated attrition.
Contractual Services, Charges for County Services, Other Operating and Capital do not occur evenly throughout the year.
Debt Service payments occur during the second quarter.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Parks, Recreation and Open Spaces					
Positions: Full-Time Filled (PROS)	934	844	934		
Positions: Number of Vacant Positions:		90			
Positions: Number of Long-Term Vacant Positions:		3			
Revenue: Carryover (PROS)	4,287	0	1,072	6,280	2,144
Revenue: General Fund (PROS)	28,692	0	7,173	0	14,346
Revenue: Proprietary (PROS)	54,948	14,547	13,737	27,832	27,474
Revenue: Federal (PROS)	0	0	0	0	0
Revenue: State (PROS)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (PROS)	47,382	0	11,845	0	23,690
Totals:	135,309	14,547	33,827	34,112	67,654

*Comments: * Carryover is realized during the first quarter.
Interagency/Intradepartmental revenues are realized in the fourth quarter of the fiscal year.*

Expenditure: Personnel Costs (PROS)	59,874	13,740	14,968	33,095	29,940
Expenditure: Court Costs (PROS)	16	2	4	7	8
Expenditure: Contractual Services (PROS)	14,003	3,617	3,501	6,251	7,002
Expenditure: Other Operating (PROS)	27,964	3,555	6,991	7,043	13,982
Expenditure: Charges for County Services (PROS)	14,333	4,685	3,584	8,105	7,166
Expenditure: Grants to Outside Organizations (PR	0	0	0	0	0
Expenditure: Capital (PROS)	880	94	220	295	438
Expenditure: Transfers Out (PROS)	16,425	0	4,106	0	8,212
Expenditure: Distribution of Funds in Trust (PROS)	368	0	92	245	184
Expenditure: Debt Service (PROS)	1,446	1,176	361	1,176	722
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (PROS)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (PROS)	0	0	0	0	0
Totals:	135,309	26,869	33,827	56,217	67,654

*Comments: * Personnel costs are higher than budgeted due to workers compensation insurance being charged during the first quarter.
Contractual services, Other Operating, Charges for County Services, Capital and Distribution of Funds in Trust expenditures do not occur evenly throughout the fiscal year.
Transfers out occur during the last quarter.
Debt Service payments are primarily charged in the second quarter.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Vizcaya Museum and Gardens					
Positions: Full-Time Filled (Vizcaya)	64	53	64		
Positions: Number of Vacant Positions:		11			
Positions: Number of Long-Term Vacant Positions:		0			
Revenue: Carryover (Vizcaya)	851	0	213	1,602	426
Revenue: General Fund (Vizcaya)	0	0	0	0	0
Revenue: Proprietary (Vizcaya)	4,238	1,663	1,059	2,795	2,120
Revenue: Federal (Vizcaya)	0	0	0	0	0
Revenue: State (Vizcaya)	35	9	9	9	16
Revenue: Interagency/Intradepartmental (Vizcaya)	2,500	0	625	0	1,250
Totals:	7,624	1,672	1,906	4,406	3,812

Carryover higher than anticipated and realized in the first quarter.

*Comments: * Proprietary revenues are higher than budgeted due to increased attendance and rentals.*

Expenditure: Personnel Costs (Vizcaya)	4,474	893	1,119	2,046	2,236
Expenditure: Court Costs (Vizcaya)	4	0	1	0	2
Expenditure: Contractual Services (Vizcaya)	792	162	198	282	396
Expenditure: Other Operating (Vizcaya)	1,175	186	294	336	588
Expenditure: Charges for County Services (Vizcaya)	328	171	82	210	164
Expenditure: Grants to Outside Organizations (Vizc	0	0	0	0	0
Expenditure: Capital (Vizcaya)	300	20	75	20	150
Expenditure: Transfers Out (Vizcaya)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (Vizcaya	0	0	0	0	0
Expenditure: Debt Service (Vizcaya)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (Vizcaya)	551	0	137	0	276
Expenditure: Intradepartmental Transfers (Vizcaya)	0	0	0	0	0
Totals:	7,624	1,432	1,906	2,894	3,812

*Comments: * Personnel expenses are lower than budgeted due to higher than budgeted attrition. Other Operating, Contractual Services, Charges for County Services, and Capital expenditures are not evenly distributed throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
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Neighborhood and Infrastructure

Animal Services

Positions: Full-Time Filled (ASD)	173	126	173		
Positions: Number of Vacant Positions:		47			
Positions: Number of Long-Term Vacant Positions:		1			
Revenue: Carryover (ASD)	569	0	142	0	286
Revenue: General Fund (ASD)	4,727	0	1,182	0	2,364
Revenue: Proprietary (ASD)	9,721	2,147	2,430	3,883	4,860
Revenue: Federal (ASD)	0	0	0	0	0
Revenue: State (ASD)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (ASD)	50	18	12	26	26
Totals:	15,067	2,165	3,766	3,909	7,536

Revenue receipts are not evenly realized throughout the fiscal year.

*Comments: **

Expenditure: Personnel Costs (ASD)	9,881	1,836	2,470	3,790	4,940
Expenditure: Court Costs (ASD)	22	4	5	8	12
Expenditure: Contractual Services (ASD)	653	110	163	481	326
Expenditure: Other Operating (ASD)	3,093	598	774	1,469	1,546
Expenditure: Charges for County Services (ASD)	764	49	191	517	382
Expenditure: Grants to Outside Organizations (AS)	538	7	135	28	270
Expenditure: Capital (ASD)	0	0	0	0	0
Expenditure: Operating Capital (ASD)	66	24	16	24	34
Expenditure: Transfers Out (ASD)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (ASD)	50	0	12	0	26
Expenditure: Debt Service (ASD)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (ASD)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (ASD)	0	0	0	0	0
Totals:	15,067	2,628	3,766	6,317	7,536

*Comments: * Personnel Costs are lower than budgeted due to higher than budgeted attrition.
Court Costs are lower than budgeted due to decrease in court activity.
Contractual services, Other Operating and Charges for County Services, are lower than budgeted due to delayed hiring of staff to complete the efforts that achieve a No-Kill status.
Grants to Outside Organizations are lower than budgeted based on actual activities in the second quarter.
Operating Capital was higher than budgeted due to a one time purchase of computers for employees that was required
Distribution of Funds in Trust were not required in the second quarter.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Public Works and Waste Management					
Positions: Full-Time Filled (PWWM)	1,709	1,603	1,709		
Positions: Number of Vacant Positions:		106			
Positions: Number of Long-Term Vacant Positions:		10			
Revenue: Carryover (PWWM)	192,460	0	48,115	0	96,230
Revenue: General Fund (PWWM)	22,553	0	5,638	0	11,276
Revenue: Proprietary (PWWM)	361,623	71,937	90,406	238,715	180,812
Revenue: Federal (PWWM)	0	0	0	0	0
Revenue: State (PWWM)	659	7	165	12	328
Revenue: Interagency/Intradepartmental (PWWM)	0	0	0	0	0
Totals:	577,295	71,944	144,324	238,727	288,646

*Comments: * Proprietary Revenue is lower than budgeted due to seasonality in Household collection revenue.
State revenue is lower than budgeted due to a lag in grant reimbursements.
Intradepartmental transfers occur in the fourth quarter.*

Expenditure: Personnel Costs (PWWM)	102,901	29,253	25,725	62,927	51,450
Expenditure: Court Costs (PWWM)	19	1	5	2	10
Expenditure: Contractual Services (PWWM)	165,372	39,375	41,343	71,936	82,686
Expenditure: Other Operating (PWWM)	33,229	9,612	8,307	14,910	16,614
Expenditure: Charges for County Services (PWWM)	62,387	18,660	15,597	30,410	31,194
Expenditure: Grants to Outside Organizations (PW)	21	0	5	0	10
Expenditure: Capital (PWWM)	32,636	1,778	8,159	4,031	16,318
Expenditure: Transfers Out (PWWM)	32,240	5,027	8,060	5,333	16,120
Expenditure: Distribution of Funds in Trust (PWWM)	1,400	0	350	0	700
Expenditure: Debt Service (PWWM)	32,665	14,563	8,167	20,944	16,332
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (PWWM)	114,425	0	28,606	0	57,212
Expenditure: Intradepartmental Transfers (PWWM)	0	0	0	365	0
Totals:	577,295	118,269	144,324	210,858	288,646

*Comments: * Personnel expenditures are higher than budgeted due to a lag in capital related salary reimbursements.
Court Costs are lower than budgeted due to decrease in court activity.
Contractual Services are lower than budgeted due to the timing of expenditures for contracts such as Curbside Recycling.
Other Operating is higher than budgeted due to the timing of expenditures such as rent and administrative intrafund transfers.
Charges for County Services are higher than budgeted due to County related expenditures such as the IT Funding Model that was charged in the Second Quarter.
Grants to Outside Organizations expenditures occur in the fourth quarter.
Capital expenditures are lower than budgeted due to delays in the purchases of Heavy Fleet purchases.
Transfers Out are lower than budgeted because the bulk of transfers to capital occur in the last quarter.
Distribution of Funds in Trust occur in the last quarter.
Debt Service payments are higher than budgeted due to timing in the processing of payments.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Water and Sewer					
Positions: Full-Time Filled (WASD)	2,479	2,292	2,479		
Positions: Number of Vacant Positions:		165			
Positions: Number of Long-Term Vacant Positions:		6			
Revenue: Carryover (WASD)	57,383	0	14,346	57,383	28,692
Revenue: General Fund (WASD)	0	0	0	0	0
Revenue: Proprietary (WASD)	578,016	134,567	144,504	273,982	289,008
Revenue: Federal (WASD)	0	0	0	0	0
Revenue: State (WASD)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (WASD)	7,964	0	1,991	0	3,982
Totals:	643,363	134,567	160,841	331,365	321,682

*Comments: * Carryover is realized in the first quarter
Proprietary revenue is lower than budgeted primarily due to wholesale true-up credit adjustments that occur in the first and second quarters*

Expenditure: Personnel Costs (WASD)	180,290	51,000	45,073	97,476	90,146
Expenditure: Court Costs (WASD)	0	0	0	0	0
Expenditure: Contractual Services (WASD)	70,637	15,938	17,658	29,652	35,316
Expenditure: Other Operating (WASD)	64,751	9,922	16,188	23,750	32,376
Expenditure: Charges for County Services (WASD)	40,900	16,442	10,225	23,331	20,450
Expenditure: Grants to Outside Organizations (WA	0	0	0	0	0
Expenditure: Capital (WASD)	72,328	489	18,082	1,070	36,164
Expenditure: Transfers Out (WASD)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (WASD)	0	0	0	0	0
Expenditure: Debt Service (WASD)	155,027	23,101	38,757	70,442	77,514
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (WASD)	59,430	0	14,858	0	29,716
Expenditure: Intradepartmental Transfers (WASD)	0	0	0	0	0
Totals:	643,363	116,892	160,841	245,721	321,682

*Comments: * Personnel Costs are higher than budgeted primarily due to change in employee group health contribution
Contractual Services and Other Operating expenditures are lower than budgeted primarily due to a delay in the City of Hialeah Water Treatment Plant operations
Charges for County Services are higher than budgeted due to charges for IT Fundig Model that were posted in the second quarter
Capital expenditures are lower than budgeted due to capital transfers that are programmed to occur in the last quarter
Debt Service expenditures are lower than budgeted due to the timing of transfers
Transfers to reserves are programmed to occur in the last quarter*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
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Health and Human Services

Community Action and Human Services

Positions: Full-Time Filled (CAHS)	513	467	513		
Positions: Number of Vacant Positions:		46			
Positions: Number of Long-Term Vacant Positions:		17			
Revenue: Carryover (CAHS)	453	0	113	0	228
Revenue: General Fund (CAHS)	31,586	0	7,897	0	15,792
Revenue: Proprietary (CAHS)	1,224	132	306	350	612
Revenue: Federal (CAHS)	77,476	25,173	19,369	21,880	38,738
Revenue: State (CAHS)	4,694	1,104	1,173	1,507	2,346
Revenue: Interagency/Intradepartmental (CAHS)	1,897	875	474	2,422	948
Totals:	117,330	27,284	29,332	26,159	58,664

*Comments: * Carryover is lower than anticipated due to grant funds being fully expended in the prior year.
Proprietary, Federal, and Interagency revenues are not evenly realized throughout the fiscal year.*

Expenditure: Personnel Costs (CAHS)	41,725	9,677	10,431	20,819	20,864
Expenditure: Court Costs (CAHS)	3	0	1	0	2
Expenditure: Contractual Services (CAHS)	8,528	2,465	2,132	4,230	4,264
Expenditure: Other Operating (CAHS)	3,394	1,902	848	3,173	1,696
Expenditure: Charges for County Services (CAHS)	2,909	939	727	1,585	1,454
Expenditure: Grants to Outside Organizations (CAHS)	60,754	15,001	15,189	24,774	30,376
Expenditure: Capital (CAHS)	17	20	4	21	8
Expenditure: Transfers Out (CAHS)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (CAHS)	0	11	0	11	0
Expenditure: Debt Service (CAHS)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (CAHS)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (CAHS)	0	0	0	0	0
Totals:	117,330	30,015	29,332	54,613	58,664

*Comments: * Personnel Costs reflect higher than anticipated attrition.
Contractual Services, Other Operating, and Capital expenditures are not evenly distributed throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Homeless Trust					
Positions: Full-Time Filled (HT)	17	14	17		
Positions: Number of Vacant Positions:		3			
Positions: Number of Long-Term Vacant Positions:		0			
Revenue: Carryover (HT)	11,079	0	2,770	25,247	5,538
Revenue: General Fund (HT)	0	0	0	0	0
Revenue: Proprietary (HT)	20,473	4,211	5,119	7,695	10,236
Revenue: Federal (HT)	22,969	6,270	5,742	9,273	11,484
Revenue: State (HT)	369	78	92	123	186
Revenue: Interagency/Intradepartmental (HT)	100	0	25	0	50
Totals:	54,990	10,559	13,748	42,338	27,494

*Comments: * Carryover higher than budget due to savings in the prior year.
Proprietary, Federal, and State revenues are not evenly realized throughout the fiscal year.
Intradepartmental revenues will not be realized due to change in agreement with City of Miami.*

Expenditure: Personnel Costs (HT)	1,640	358	410	731	820
Expenditure: Court Costs (HT)	0	0	0	0	0
Expenditure: Contractual Services (HT)	170	16	43	29	84
Expenditure: Other Operating (HT)	756	178	189	217	378
Expenditure: Charges for County Services (HT)	254	26	63	79	128
Expenditure: Grants to Outside Organizations (HT)	42,072	12,884	10,518	19,255	21,036
Expenditure: Capital (HT)	14	0	4	0	6
Expenditure: Transfers Out (HT)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (HT)	0	0	0	0	0
Expenditure: Debt Service (HT)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (HT)	9,984	0	2,496	0	4,992
Expenditure: Intradepartmental Transfers (HT)	100	0	25	0	50
Totals:	54,990	13,462	13,748	20,311	27,494

*Comments: * Personnel Costs are lower due to higher than anticipated attrition.
Contractual Services, Charges for County Services, and Grants to Outside Organizations expenditures are not evenly distributed throughout the fiscal year.
Intradepartmental Transfer expenditures will not occur due to change in agreement with City of Miami.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Public Housing and Community Development					
Positions: Full-Time Filled (PHCD)	443	388	443		
Positions: Number of Vacant Positions:		55			
Positions: Number of Long-Term Vacant Positions:		27			
Revenue: Carryover (PHCD)	137,423	0	34,356	150,623	68,712
Revenue: General Fund (PHCD)	0	0	0	0	0
Revenue: Proprietary (PHCD)	59,076	19,975	14,769	37,988	29,538
Revenue: Federal (PHCD)	217,948	67,955	54,487	119,870	108,974
Revenue: State (PHCD)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (PHCD)	10,694	2,761	2,673	5,434	5,348
Totals:	425,141	90,691	106,285	313,915	212,572

*Comments: * Carryover higher than budget due to savings in various programs in the prior year.
Proprietary revenues are not evenly realized throughout the fiscal year.
Federal grants based on appropriation at federal level and US HUD formula used to derive allocation of funds across various agencies.*

Expenditure: Personnel Costs (PHCD)	38,131	6,337	9,533	13,724	19,066
Expenditure: Court Costs (PHCD)	179	40	44	70	90
Expenditure: Contractual Services (PHCD)	25,041	4,929	6,260	9,756	12,520
Expenditure: Other Operating (PHCD)	67,818	14,850	16,955	33,514	33,910
Expenditure: Charges for County Services (PHCD)	6,147	674	1,537	1,125	3,072
Expenditure: Grants to Outside Organizations (PH)	0	0	0	0	0
Expenditure: Capital (PHCD)	0	0	0	0	0
Expenditure: Transfers Out (PHCD)	150,929	39,364	37,732	78,326	75,464
Expenditure: Distribution of Funds in Trust (PHCD)	0	0	0	0	0
Expenditure: Debt Service (PHCD)	4,470	438	1,117	526	2,236
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (PHCD)	121,732	0	30,433	0	60,866
Expenditure: Intradepartmental Transfers (PHCD)	10,694	1,931	2,674	3,922	5,348
Totals:	425,141	68,563	106,285	140,963	212,572

*Comments: * Personnel Costs reflect higher than anticipated attrition.
Contractual Services, Other Operating, and Charges for County Services expenditures are not evenly distributed throughout the fiscal year.
The majority of Debt Service expenses occur later in the fiscal year.
Intradepartmental Transfers are not distributed evenly throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
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Economic Development

Miami-Dade Economic Advocacy Trust

Positions: Full-Time Filled (MDEAT)	23	22	23		
Positions: Number of Vacant Positions:		1			
Positions: Number of Long-Term Vacant Positions:		1			
Revenue: Carryover (MDEAT)	1,214	0	303	2,395	608
Revenue: General Fund (MDEAT)	567	0	142	0	284
Revenue: Proprietary (MDEAT)	3,409	1,366	852	1,951	1,704
Revenue: Federal (MDEAT)	0	0	0	0	0
Revenue: State (MDEAT)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (MDEAT)	385	0	96	0	192
Totals:	5,575	1,366	1,393	4,346	2,788

*Comments: * Carryover higher than budget due to savings in the prior year.
Proprietary revenues are not evenly realized throughout the fiscal year.
Intradepartmental Transfers occur in the fourth quarter.*

Expenditure: Personnel Costs (MDEAT)	1,872	424	468	887	936
Expenditure: Court Costs (MDEAT)	0	0	0	0	0
Expenditure: Contractual Services (MDEAT)	34	17	8	31	16
Expenditure: Other Operating (MDEAT)	2,567	14	642	40	1,284
Expenditure: Charges for County Services (MDEAT)	28	14	7	30	14
Expenditure: Grants to Outside Organizations (MD)	679	24	170	110	340
Expenditure: Capital (MDEAT)	10	0	2	0	6
Expenditure: Transfers Out (MDEAT)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (MDEAT)	0	0	0	0	0
Expenditure: Debt Service (MDEAT)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (MDEAT)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (MDEAT)	385	0	96	0	192
Totals:	5,575	493	1,393	1,098	2,788

*Comments: * Contractual Services, Other Operating, and Charges for County Services expenditures are not evenly distributed throughout the fiscal year.
Grants to Outside Organizations includes Housing Assistance Program loans which are booked as receivables and are not reflected as expenditures.
Intradepartmental Transfers occur in the fourth quarter.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Regulatory and Economic Resources					
Positions: Full-Time Filled (RER)	979	924	979		
Positions: Number of Vacant Positions:		41			
Positions: Number of Long-Term Vacant Positions:		7			
Revenue: Carryover (RER)	50,340	0	12,585	63,003	25,170
Revenue: General Fund (RER)	4,135	0	1,034	0	2,066
Revenue: Proprietary (RER)	98,990	26,948	24,748	63,015	49,494
Revenue: Federal (RER)	969	-264	242	44	486
Revenue: State (RER)	3,356	308	839	660	1,678
Revenue: Interagency/Intradepartmental (RER)	6,763	25	1,691	25	3,382
Totals:	164,553	27,017	41,139	126,747	82,276

*Comments: ** Carryover occurs in the first quarter
 Proprietary revenue higher than budgeted primarily due to Building related fines and fees
 Federal revenue lower than budgeted due to accounting adjustment entry
 State revenue lower than anticipated due to a lag in grant reimbursements
 Intradepartmental transfers occur in the fourth quarter

Expenditure: Personnel Costs (RER)	81,358	18,429	20,340	38,245	40,678
Expenditure: Court Costs (RER)	60	1	15	2	30
Expenditure: Contractual Services (RER)	2,775	405	693	787	1,388
Expenditure: Other Operating (RER)	8,671	1,330	2,168	2,550	4,336
Expenditure: Charges for County Services (RER)	21,405	3,416	5,352	4,393	10,702
Expenditure: Grants to Outside Organizations (RE)	430	0	107	0	216
Expenditure: Capital (RER)	1,335	35	334	180	668
Expenditure: Transfers Out (RER)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (RER)	0	0	0	0	0
Expenditure: Debt Service (RER)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (RER)	48,519	0	12,130	0	24,258
Expenditure: Intradepartmental Transfers (RER)	0	0	0	0	0
Totals:	164,553	23,616	41,139	46,157	82,276

*Comments: ** Personnel costs are lower than budgeted due to higher attrition
 Court Costs are lower than anticipated due to less court related activity
 Contractual Services are lower than budgeted due to a lag in invoicing
 Other Operating are lower than budgeted due to lower than anticipated operating expenditures
 Charges for County Services are lower than budgeted as administrative reimbursements are not realized until the last quarter
 Grants to Outside Organizations are lower than budgeted due to the timing of payments for CBO's
 Capital expenditures are lower than budgeted due to the timing of grant reimbursements
 Transfers to reserves are programmed to occur in the last quarter



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
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General Government

Audit and Management Services

Positions: Full-Time Filled (AMS)	41	37	41		
Positions: Number of Vacant Positions:		4			
Positions: Number of Long-Term Vacant Positions:		0			
Revenue: Carryover (AMS)	0	0	0	0	0
Revenue: General Fund (AMS)	3,522	0	880	0	1,760
Revenue: Proprietary (AMS)	0	0	0	0	0
Revenue: Federal (AMS)	0	0	0	0	0
Revenue: State (AMS)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (AMS)	1,080	0	270	0	540
Totals:	4,602	0	1,150	0	2,300

*Comments: * Interagency/Intradepartmental revenues occur in the fourth quarter.*

Expenditure: Personnel Costs (AMS)	4,360	996	1,090	2,070	2,180
Expenditure: Court Costs (AMS)	0	0	0	0	0
Expenditure: Contractual Services (AMS)	1	-6	0	-6	0
Expenditure: Other Operating (AMS)	202	26	50	71	100
Expenditure: Charges for County Services (AMS)	19	1	5	18	10
Expenditure: Grants to Outside Organizations (AM	0	0	0	0	0
Expenditure: Capital (AMS)	20	1	5	2	10
Expenditure: Transfers Out (AMS)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (AMS)	0	0	0	0	0
Expenditure: Debt Service (AMS)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (AMS)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (AMS)	0	0	0	0	0
Totals:	4,602	1,018	1,150	2,155	2,300

*Comments: * Personnel Costs are lower than budgeted due to higher than budgeted attrition.
Other Operating, charges for County services, and capital expenditures are not evenly distributed throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Commission on Ethics and Public Trust					
Positions: Full-Time Filled (Ethics)	13	14	13		
Positions: Number of Vacant Positions:		0			
Positions: Number of Long-Term Vacant Positions:		0			
Revenue: Carryover (Ethics)	20	0	5	136	10
Revenue: General Fund (Ethics)	1,785	0	446	136	892
Revenue: Proprietary (Ethics)	100	24	25	52	50
Revenue: Federal (Ethics)	0	0	0	0	0
Revenue: State (Ethics)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (Ethics)	0	0	0	0	0
Totals:	1,905	24	476	324	952

*Comments: * Carryover is reflected in the first quarter of the fiscal year and was higher than anticipated.
Proprietary revenues are dependent on ethics training demand.
This quarter reflects the conversion of two part-time positions into one full-time positions which increase total position count by one.*

Expenditure: Personnel Costs (Ethics)	1,701	401	425	841	850
Expenditure: Court Costs (Ethics)	0	0	0	0	0
Expenditure: Contractual Services (Ethics)	10	0	2	0	4
Expenditure: Other Operating (Ethics)	170	39	43	99	86
Expenditure: Charges for County Services (Ethics)	20	3	5	17	10
Expenditure: Grants to Outside Organizations (Ethi	0	0	0	0	0
Expenditure: Capital (Ethics)	4	1	1	1	2
Expenditure: Transfers Out (Ethics)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (Ethics)	0	0	0	0	0
Expenditure: Debt Service (Ethics)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (Ethics)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (Ethics)	0	0	0	0	0
Totals:	1,905	444	476	958	952

*Comments: * Personnel expenditures reflects the conversion of two part-time positions to one full-time position which generated savings.
Other Operating Costs and Charges for County Services do not occur evenly throughout the fiscal year*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Community Information and Outreach					
Positions: Full-Time Filled (CIAO)	178	167	0		
Positions: Number of Vacant Positions:		11			
Positions: Number of Long-Term Vacant Positions:		0			
Revenue: Carryover (CIAO)	0	0	0	0	0
Revenue: General Fund (CIAO)	9,879	0	2,470	0	4,940
Revenue: Proprietary (CIAO)	75	30	19	44	36
Revenue: Federal (CIAO)	0	0	0	0	0
Revenue: State (CIAO)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (CIAO)	7,704	3,812	1,926	6,136	3,852
Totals:	17,658	3,842	4,415	6,180	8,828

*Comments: * Proprietary revenue higher than budgeted due to fluctuations in baby stroller permit sales.
Interagency/Intradepartmental transfers are higher than budgeted due to timing of prior billings, IT Funding Model and Service Level Agreements.*

Expenditure: Personnel Costs (CIAO)	14,402	3,295	3,600	6,764	7,202
Expenditure: Court Costs (CIAO)	0	0	0	0	0
Expenditure: Contractual Services (CIAO)	147	39	37	63	72
Expenditure: Other Operating (CIAO)	2,265	426	567	396	1,132
Expenditure: Charges for County Services (CIAO)	784	449	196	794	392
Expenditure: Grants to Outside Organizations (CIAO)	0	0	0	0	0
Expenditure: Capital (CIAO)	60	0	15	0	30
Expenditure: Transfers Out (CIAO)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (CIAO)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Debt Service (CIAO)	0	0	0	0	0
Expenditure: Reserves (CIAO)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (CIAO)	0	0	0	0	0
Totals:	17,658	4,209	4,415	8,017	8,828

*Comments: * Personnel Costs are lower than budgeted due to increased attrition.
Contractual Services expenditures are not evenly distributed and are based on work related to Service Level Agreements.
Charges for County Services includes other operating charges posted erroneously.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Elections					
Positions: Full-Time Filled (Elections)	94	88	0		
Positions: Number of Vacant Positions:		6			
Positions: Number of Long-Term Vacant Positions:		1			
Revenue: Carryover (Elections)	0	0	0	0	0
Revenue: General Fund (Elections)	18,822	0	4,706	0	9,412
Revenue: Proprietary (Elections)	1,817	10	454	27	910
Revenue: Federal (Elections)	0	0	0	0	0
Revenue: State (Elections)	200	0	50	0	100
Revenue: Interagency/Intradepartmental (Elections)	0	0	0	0	0
Totals:	20,839	10	5,210	27	10,422

*Comments: * Proprietary Revenue reflects payments received for public requests for information and documentation and are not evenly distributed throughout the fiscal year.*

Expenditure: Personnel Costs (Elections)	12,807	2,266	3,202	6,485	6,404
Expenditure: Court Costs (Elections)	0	0	0	0	0
Expenditure: Contractual Services (Elections)	1,318	638	330	956	660
Expenditure: Other Operating (Elections)	3,242	69	811	1,390	1,622
Expenditure: Charges for County Services (Election	3,223	548	805	1,272	1,612
Expenditure: Grants to Outside Organizations (Elec	0	0	0	0	0
Expenditure: Capital (Elections)	249	0	62	139	124
Expenditure: Transfers Out (Elections)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (Electio	0	0	0	0	0
Expenditure: Debt Service (Elections)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (Elections)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (Election	0	0	0	0	0
Totals:	20,839	3,521	5,210	10,242	10,422

*Comments: * Personnel costs are lower than budgeted figures due to higher than budgeted attrition. Contractual Services, Other Operating and Charges for County Services are not evenly distributed throughout the fiscal year. Capital expenditures are lower than budgeted due to the timing of incurred expense.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Finance					
Positions: Full-Time Filled (FIN)	331	301	331		
Positions: Number of Vacant Positions:		16			
Positions: Number of Long-Term Vacant Positions:		0			
Revenue: Carryover (FIN)	1,953	0	488	3,136	976
Revenue: General Fund (FIN)	0	0	0	0	0
Revenue: Proprietary (FIN)	37,579	5,943	9,395	9,972	18,788
Revenue: Federal (FIN)	615	83	155	164	308
Revenue: State (FIN)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (FIN)	1,123	79	280	79	562
Totals:	41,270	6,105	10,318	13,351	20,634

*Comments: ** Total FTE count reflects the elimination of 14 vacant positions.
 Proprietary revenue receipts are not evenly realized throughout the fiscal year.
 Federal revenues are not evenly realized throughout the fiscal year.
 Intradepartmental revenue are not evenly realized throughout the fiscal year.

Expenditure: Personnel Costs (FIN)	24,690	5,666	6,172	11,590	12,344
Expenditure: Court Costs (FIN)	6	4	2	5	2
Expenditure: Contractual Services (FIN)	704	104	176	197	352
Expenditure: Other Operating (FIN)	5,890	1,381	1,473	2,085	2,946
Expenditure: Charges for County Services (FIN)	2,760	1,000	690	1,449	1,380
Expenditure: Grants to Outside Organizations (FIN)	0	0	0	0	0
Expenditure: Capital (FIN)	913	48	228	-34	456
Expenditure: Transfers Out (FIN)	5,184	0	1,296	0	2,592
Expenditure: Distribution of Funds in Trust (FIN)	0	0	0	0	0
Expenditure: Debt Service (FIN)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (FIN)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (FIN)	1,123	79	281	79	562
Totals:	41,270	8,282	10,318	15,371	20,634

*Comments: ** Personnel Costs are lower than budgeted due to higher than anticipated attrition.
 Court Costs, Contractual Services, Other Operating, Charges for County Services, Capital, and Intradepartmental Transfer are not evenly distributed throughout the fiscal year.
 Transfers Out occur during the fourth quarter of the fiscal year.



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Human Resources					
Positions: Full-Time Filled (HR)	125	117	125		
Positions: Number of Vacant Positions:		8			
Positions: Number of Long-Term Vacant Positions:		0			
Revenue: Carryover (HR)	0	0	0	0	0
Revenue: General Fund (HR)	7,422	0	1,856	0	3,710
Revenue: Proprietary (HR)	0	0	0	0	0
Revenue: Federal (HR)	120	47	30	1	60
Revenue: State (HR)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (HR)	3,099	0	775	0	1,548
Totals:	10,641	47	2,661	1	5,318

*Comments: * General Fund transfer occurs during the fourth quarter of the fiscal year.
Federal revenue receipts are not evenly realized during the fiscal year.
Intradepartmental revenue occurs during the fourth quarter of the fiscal year.*

Expenditure: Personnel Costs (HR)	9,799	1,861	2,451	4,107	4,898
Expenditure: Court Costs (HR)	0	0	0	0	0
Expenditure: Contractual Services (HR)	5	66	1	70	2
Expenditure: Other Operating (HR)	512	89	128	136	256
Expenditure: Charges for County Services (HR)	323	32	81	56	160
Expenditure: Grants to Outside Organizations (HR)	0	0	0	0	0
Expenditure: Capital (HR)	2	0	0	0	2
Expenditure: Transfers Out (HR)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (HR)	0	0	0	0	0
Expenditure: Debt Service (HR)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (HR)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (HR)	0	0	0	0	0
Totals:	10,641	2,048	2,661	4,369	5,318

*Comments: * Personnel Costs are lower than budgeted due to higher than anticipated attrition.
Contractual Services are not evenly distributed throughout the fiscal year and are also impacted by training schedules and reimbursements from other departments.
Other Operating, Charges for County Services, and Capital are not evenly distributed throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
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Information Technology

Positions: Full-Time Filled (ITD)	593	623	593		
Positions: Number of Vacant Positions:		30			
Positions: Number of Long-Term Vacant Positions:		3			
Revenue: Carryover (ITD)	0	0	0	0	0
Revenue: General Fund (ITD)	24,531	0	6,133	0	12,266
Revenue: Proprietary (ITD)	5,108	196	1,277	330	2,554
Revenue: Federal (ITD)	0	0	0	0	0
Revenue: State (ITD)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (ITD)	108,328	58,663	27,082	79,958	54,164
Totals:	137,967	58,859	34,492	80,288	68,984

*Comments: * Filled position count includes 60 filled positions transferred from the Public Works and Waste Management Department and Police Department as part of the IT consolidation effort.
Long Term Vacancies will be filled during the next quarter of the next fiscal year.
Proprietary revenue and Intradepartmental revenue are not evenly realized throughout the fiscal year*

Expenditure: Personnel Costs (ITD)	69,669	19,123	17,417	37,047	34,834
Expenditure: Court Costs (ITD)	0	0	0	0	0
Expenditure: Contractual Services (ITD)	3,321	1,163	830	2,116	1,660
Expenditure: Other Operating (ITD)	34,379	10,527	8,595	23,072	17,190
Expenditure: Charges for County Services (ITD)	12,480	2,215	3,120	4,232	6,240
Expenditure: Grants to Outside Organizations (ITD)	0	0	0	0	0
Expenditure: Capital (ITD)	3,238	1,390	810	4,094	1,620
Expenditure: Transfers Out (ITD)	2,051	0	513	0	1,026
Expenditure: Distribution of Funds in Trust (ITD)	0	0	0	0	0
Expenditure: Debt Service (ITD)	2,428	876	607	876	1,214
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (ITD)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (ITD)	10,401	9,401	2,600	9,401	5,200
Totals:	137,967	44,695	34,492	80,838	68,984

*Comments: * Personnel costs are higher than budgeted due to the IT Consolidation of Public Works and Waste Management and Police Department.
Contractual Services, Other Operating, and Capital expenses are higher than budgeted due to the IT Procurement Consolidation and pass-through goods and services procured on behalf of various county departments.
Charges for County Services are not evenly realized throughout the fiscal year.
Debt Service payments and Intradepartmental Transfer were realized during the second quarter of the fiscal year.
Transfers Out occurs during the fourth quarter of the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Inspector General					
Positions: Full-Time Filled (OIG)	38	30	38		
Positions: Number of Vacant Positions:		8			
Positions: Number of Long-Term Vacant Positions:		4			
Revenue: Carryover (OIG)	0	0	0	337	0
Revenue: General Fund (OIG)	2,167	0	542	0	1,084
Revenue: Proprietary (OIG)	3,200	603	799	1,313	1,600
Revenue: Federal (OIG)	0	0	0	0	0
Revenue: State (OIG)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (OIG)	0	0	0	0	0
Totals:	5,367	603	1,341	1,650	2,684

*Comments: * Proprietary revenues are not evenly realized throughout the fiscal year.
Long-term vacancies reflects two unfunded positions.
Carryover higher than anticipated and realized in the First quarter.*

Expenditure: Personnel Costs (OIG)	4,819	928	1,205	1,924	2,410
Expenditure: Court Costs (OIG)	2	0	0	0	4
Expenditure: Contractual Services (OIG)	6	2	1	2	2
Expenditure: Other Operating (OIG)	484	84	121	185	242
Expenditure: Charges for County Services (OIG)	38	4	9	6	18
Expenditure: Grants to Outside Organizations (OIG)	0	0	0	0	0
Expenditure: Capital (OIG)	18	4	5	8	8
Expenditure: Transfers Out (OIG)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (OIG)	0	0	0	0	0
Expenditure: Debt Service (OIG)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (OIG)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (OIG)	0	0	0	0	0
Totals:	5,367	1,022	1,341	2,125	2,684

*Comments: * Personnel costs are lower than budgeted due to higher than budgeted attrition.
Other Operating, Charges for County Services, and Capital expenditures are not evenly distributed throughout the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Internal Services					
Positions: Full-Time Filled (ISD)	843	793	843		
Positions: Number of Vacant Positions:		82			
Positions: Number of Long-Term Vacant Positions:		16			
Revenue: Carryover (ISD)	54,192	0	13,548	64,592	27,096
Revenue: General Fund (ISD)	50,019	0	12,505	0	25,008
Revenue: Proprietary (ISD)	18,060	3,496	4,515	7,516	9,030
Revenue: Federal (ISD)	0	0	0	0	0
Revenue: State (ISD)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (ISD)	240,209	49,355	60,052	81,355	120,102
Totals:	362,480	52,851	90,620	153,463	181,236

*Comments: * Position count includes 32 positions transferred from RER -Small Business Development, and 16 Long-Term Vacant positions will be eliminated during the next quarter of the fiscal year.
Proprietary revenues and Interagency revenues re not evenly realized throughout the fiscal year.*

Expenditure: Personnel Costs (ISD)	72,632	17,149	18,158	35,380	36,316
Expenditure: Court Costs (ISD)	17	0	4	4	8
Expenditure: Contractual Services (ISD)	47,617	10,882	11,904	17,966	23,808
Expenditure: Other Operating (ISD)	90,599	20,022	22,650	38,089	45,298
Expenditure: Charges for County Services (ISD)	50,963	10,334	12,741	13,817	25,480
Expenditure: Grants to Outside Organizations (ISD)	0	0	0	0	0
Expenditure: Capital (ISD)	19,110	1,135	4,778	2,427	9,554
Expenditure: Transfers Out (ISD)	3,600	0	900	0	1,800
Expenditure: Distribution of Funds in Trust (ISD)	505	4	126	210	254
Expenditure: Debt Service (ISD)	42,912	18,685	10,728	19,543	21,456
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (ISD)	23,602	0	5,900	0	11,800
Expenditure: Intradepartmental Transfers (ISD)	10,923	0	2,731	0	5,462
Totals:	362,480	78,211	90,620	127,436	181,236

*Comments: * Personnel Costs are lower than budgeted due to higher than anticipated attrition.
Court Costs, Contractual Services, Other Operating, Charges for County Services, Capital, and Distribution of Funds expenses are not evenly distributed throughout the fiscal year.
Debt Service payments were realized during the second quarter of the fiscal year.
Transfer Out and Intradepartmental Transfers occur during the fourth quarter of the fiscal year.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
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Management and Budget

Positions: Full-Time Filled (OMB)	74	67	74		
Positions: Number of Vacant Positions:		7			
Positions: Number of Long-Term Vacant Positions:		0			
Revenue: Carryover (OMB)	0	0	0	0	0
Revenue: General Fund (OMB)	6,141	0	1,535	0	3,070
Revenue: Proprietary (OMB)	508	0	127	5,725	254
Revenue: Federal (OMB)	28,619	0	7,155	0	14,310
Revenue: State (OMB)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (OMB)	1,558	0	390	0	778
Totals:	36,826	0	9,207	5,725	18,412

*Comments: * Grant revenues are not evenly received throughout the fiscal year due to the grant funding cycle which crosses fiscal years (March 1, 2013 through February 28, 2014).*

Expenditure: Personnel Costs (OMB)	8,604	1,885	2,151	4,031	4,302
Expenditure: Court Costs (OMB)	0	39	0	53	0
Expenditure: Contractual Services (OMB)	3,542	2,570	886	4,549	1,770
Expenditure: Other Operating (OMB)	23,463	911	5,866	1,751	11,732
Expenditure: Charges for County Services (OMB)	842	115	211	427	420
Expenditure: Grants to Outside Organizations (OM)	0	3,002	0	5,575	0
Expenditure: Capital (OMB)	375	0	93	0	188
Expenditure: Transfers Out (OMB)	0	1	0	1	0
Expenditure: Distribution of Funds in Trust (OMB)	0	0	0	0	0
Expenditure: Debt Service (OMB)	0	-1,599	0	-1,494	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (OMB)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (OMB)	0	0	0	0	0
Totals:	36,826	6,924	9,207	14,893	18,412

*Comments: * Personnel Costs are below budget for the quarter due to elimination of positions to meet savings targets. Contractual Services, Other Operating, and Capital expenditures do not occur evenly throughout the fiscal year and are affected by grant cycle, which crosses fiscal years (March 1, 2013 through February 28, 2014). Contractual Services expenditures include payments to grant recipients for services provided; grant payments were budgeted in Other Operating Costs but are charged to Grants to Outside Organizations. Charges to Debt Payments reflect Ryan White Federal Grant-related transactions charged to a holding account and then reimbursed when charged to the proper federal grant account.*



County Quarterly Budget Report

Fiscal Year 2014 Second Quarter (1/1/2014 - 3/31/2014)

All \$ values are in 1,000s

	FY14 Budget Total Annual	Actual Second Quarter	Budget Second Quarter	FYTD* Actual	FYTD* Budget
Property Appraiser					
Positions: Full-Time Filled (Prop. App.)	368	339	368		
Positions: Number of Vacant Positions:		41			
Positions: Number of Long-Term Vacant Positions:		17			
Revenue: Carryover (Prop. App.)	0	0	0	0	0
Revenue: General Fund (Prop. App.)	30,500	0	7,625	0	15,250
Revenue: Proprietary (Prop. App.)	2,700	208	675	1,899	1,350
Revenue: Federal (Prop. App.)	0	0	0	0	0
Revenue: State (Prop. App.)	0	0	0	0	0
Revenue: Interagency/Intradepartmental (Prop. Ap	0	0	0	0	0
Totals:	33,200	208	8,300	1,899	16,600

*Comments: * Proprietary revenues do not occur evenly throughout the fiscal year.
Due to the high level of position turnaround the Department is not able to fill long-term vacant positions.*

Expenditure: Personnel Costs (Prop. App.)	27,604	6,560	6,901	13,651	13,802
Expenditure: Court Costs (Prop. App.)	10	5	2	5	6
Expenditure: Contractual Services (Prop. App.)	1,238	162	310	220	618
Expenditure: Other Operating (Prop. App.)	1,983	161	495	446	990
Expenditure: Charges for County Services (Prop. A	2,282	491	571	850	1,142
Expenditure: Grants to Outside Organizations (Pro	0	0	0	0	0
Expenditure: Capital (Prop. App.)	83	0	21	0	42
Expenditure: Transfers Out (Prop. App.)	0	0	0	0	0
Expenditure: Distribution of Funds in Trust (Prop. A	0	0	0	0	0
Expenditure: Debt Service (Prop. App.)	0	0	0	0	0
Expenditure: Depreciation, Amortization, Depletion	0	0	0	0	0
Expenditure: Reserves (Prop. App.)	0	0	0	0	0
Expenditure: Intradepartmental Transfers (Prop. Ap	0	0	0	0	0
Totals:	33,200	7,379	8,300	15,172	16,600

*Comments: * Personnel expenditures reflects higher than budgeted attrition.
All other expenditures do not occur evenly throughout the fiscal year.*