



Office of Budget & Finance

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To: Joy Rich, County Manager
From: Cynthia Goelz, Chief Financial Officer
Date: February 24, 2023
Subject: FY22-23 Executive Summary - January 2023

Attached is the General Fund and Detention Fund financial activity through January 31, 2023. 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 \$22.8m over the estimate that was used when preparing the FY 22-23 budget. This net gain was offset by negative fair market value adjustments of \$48.1m as a result of Government Accounting Standards Board (GASB) requirements that require the County to adjust year-end interest income for the gains or losses in investment values (i.e., fair market value). As the fair market value of investments decreased in FY 21-22, a negative interest income accrual adjustment for fair market value was required. As noted in the interest revenue commentaries below, the fair market value adjustments were reversed in October and the current fund balance is accurate based on all realized gains and losses.

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

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

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$37,014,545:** The FY 22-23 Sales Tax revenue reflects a YTD positive budget variance of \$37.0m or 7.8 percent. The FY 22-23 Sales Tax revenue budget of \$855.7m was based on the County's consulting economist's "most likely" forecast. As compared to January 2022, the January 2023 month-end sales tax is 5.1 percent higher, while the year-to-date is 9.1 percent greater than the prior fiscal year. The classifications with the strongest sales tax growth rates in December were Restaurant & Bar and Retail/Remote Selling. For additional monthly revenue trend information and comparisons to FY 21-22 actual revenue, see the chart provided at the end of the reporting package.

Pursuant to Arizona Revised Statute §42-5029, County population, proportionate share of collections, and net assessed valuations are factors in the State's shared revenue distribution formula. The State of Arizona Department of Revenue reported that taxable sales are historically comprised of the following sectors: retail (54%), contracting (11%), restaurants and bars (9%), utilities (7%), use tax (6%), and remote seller/marketplace facilitator (5%).

In the January 2023 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona December 2022 sales tax collections were 0.9 percent above December 2021. The Conference Board's U.S. Consumer Confidence Index increased 6.8 points to 108.3 points from the November 2022 amount. The index is based on consumers' perceptions of current conditions as well as their expectations six months into the future. The Conference Board's U.S. Leading Economic Index (LEI) decreased 1.0% in November.

Per the U.S. Bureau of Labor Statistics, Maricopa County's unemployment rate is 2.7 percent as of December 2022, which remains below the State rate of 3.2 percent and the United States rate of 3.3 percent.

- **Property Tax Revenue (Operating) YTD variance of \$3,544,338:** The FY 22-23 Property Tax revenue reflects a YTD positive budget variance of \$3.5m or 0.9 percent. The FY 22-23 Property Tax revenue budget of \$637.5m reflects a 1.9 percent decrease from the FY 21-22 budget and levy. The budget also includes an estimated 0.9 percent delinquency rate. FY 22-23 YTD collections through January 2023 are 59.7 percent of the adopted levy compared to a historical average of 59.0 percent. For additional monthly revenue information and comparisons to FY 21-22 actual revenue, see the chart provided at the end of the reporting package.

Property taxes are due semiannually on October 1, 2022, and March 1, 2023, and become delinquent on November 1, 2022, and May 1, 2023, respectively. Property taxes may alternatively be paid on a calendar year basis by December 31, 2022.

- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$7,105,694:** The FY 22-23 VLT revenue reflects a YTD positive budget variance of \$7.1m or 6.6 percent. This variance is comprised of a positive variance of \$7.1m related to VLT YTD and a positive variance of \$30.2 thousand related to unbudgeted VLT-Aviation revenue. The FY 22-23 VLT revenue budget of \$186.7m is based on the County's consulted economists' "pessimistic" forecast. For additional monthly revenue information and comparisons to FY 21-22 actual revenue, see the chart provided at the end of the reporting package.

Pursuant to Arizona Revised Statute §28-5801, the VLT rate is based on an assessed vehicle value of 60% of the manufacturer's base retail price reduced by 16.25% for each year since the vehicle was first registered. The rate is calculated by multiplying \$2.80 or \$2.89 for new vehicles and used vehicles, respectively, for each \$100 of the assessed value. Population growth and vehicle registration upon establishing residency are also factors that influence VLT revenues. Per the Arizona Office of Employment and Population Statistics, Maricopa County's estimated population on July 1, 2021 (most recent), increased 1.5% from the prior year.

- **Intergovernmental Revenue (Operating) YTD variance of \$3,848,048:** The FY 22-23 intergovernmental revenue reflects a YTD positive budget variance of \$3.8m or 23.5 percent. Departments that make up the largest portion of this positive variance are as follows: Elections (54%), Non-Departmental (30%), and Sheriff's Office (8%).
- **Interest Revenue (Operating) YTD variance of \$52,891,354:** The FY 22-23 interest revenue reflects a YTD positive budget variance of \$52.9m. The FY 22-23 interest revenue budget of \$2.4m is a conservative projection based on an estimate of the interest yield and fund balance and is calendarized evenly over the course of the year. The positive variance is primarily due to the reversal of the FY21-22 fair market value and accrued interest adjustment that was prepared in accordance with financial reporting standards set forth by the Governmental Accounting Standards Board. As noted at the beginning of this report, this adjustment is for financial reporting presentation in accordance with GASB and does not reflect an actual realized gain or loss. Actual interest revenue earned to date is \$8.6m.

- **Total Non-Recurring Revenue YTD variance of \$27,233,910:** The FY 22-23 non-recurring revenue reflects a YTD positive budget variance of \$27.2m. This positive variance is primarily attributed to a refund of \$26.4m received from AHCCCS for excess FY22 ALTCS contributions. The County's portion of the refund was calculated pursuant to A.R.S. § 11-292.M and is largely due to increased federal assistance (FMAP) that was enacted in response to the COVID-19 pandemic.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$20,234,040:** Current YTD expenditures are 4.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (14%), Superior Court (12%), Sheriff's Office (9%), Public Defender (9%), Justice Courts (8%), Public Health (8%), and Adult Probation (7%).
- **Services Expenditures (Operating) YTD variance of \$27,708,465:** Current YTD expenditures are 20.5 percent under budget. Departments that make up the largest portion of this positive variance are as follows: Superior Court (18%), Non-Departmental (15%), Elections (10%), Facilities Management (9%), Human Resources (8%), Enterprise Technology (7%), and Sheriff's Office (7%).
- **Intergovernmental Payments (Operating) YTD variance of \$426,613:** Current YTD expenditures are under budget. Departments that make up the largest portion of this positive variance are as follows: Human Resources (81%), Non-Departmental (9%), and Sheriff's Office (9%).
- **Capital Outlay (Operating) YTD variance of (\$1,002,196):** Current YTD expenditures are 17.8 percent over budget. Departments that make up the largest portion of this negative variance are as follows: Equipment Services (87%), Sheriff's Office (13%), and Superior Court (8%). Please see departmental-specific commentary for Equipment Services below. All other departments are within in their total expenditure budget.

General Fund Departmental Expenditure Variances

Equipment Services YTD operating variance of (\$874,005): Current YTD operating expenditures are 17.3 percent over budget. The negative variance is primarily attributed to vehicle expenditures that are exceeding the calendarized budget due to the vendor's ability to fulfill part of their backorder. The department is trying to spend down as much of the budget this year and will be within budget by year-end.

Public Defense System YTD non-recurring variance of (\$44,418): Current YTD non-recurring expenditures are 10.1 percent over budget. The negative variance is primarily attributed to expenditures that have varied from the calendarized budget. The expenditures are being monitored by the department and will be within budget by year-end.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$15,949,049:** The FY 22-23 Jail Excise Tax revenue reflects a YTD positive budget variance of \$15.9m or 11.7 percent. The FY 22-23 Jail Tax revenue budget of \$242.0m is based on the County's consulted economists' "most likely" forecast. As compared to January 2022, the January 2023 month-end sales tax is 11.8 percent higher, and the year-to-date is 11.7 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 21-22 actual revenue, see the chart provided at the end of the reporting package.

The Jail Excise tax is a 1/5 of one-cent sales tax established under the authority of propositions 400 and 401, which were passed in November 1998 to be used for the construction and operation of adult and juvenile detention facilities within Maricopa County. This sales tax was extended to include County jail facility operations in November 2002 by the passing of proposition 411. This tax is specific to Maricopa County and is not subject to the same distribution formula as State shared sales tax.

- **Intergovernmental Revenue (Operating) YTD variance of \$1,690,845:** The FY 22-23 Detention Fund intergovernmental revenue reflects a YTD positive budget variance of \$1.7m or 16.7 percent; total budgeted revenue is \$17.4m. The Sheriff's Office comprises this variance primarily due to a negative variance of \$241.7 thousand for booking and housing per diem paid by federal and state agencies and a positive variance of \$2.0m for booking and housing per diem paid by cities and towns. As of January 2023, billable bookings and billable housing days are 7.6 percent and 4.4 percent lower, respectively, over the same time period last year.
- **Miscellaneous Revenue (Operating) YTD variance of \$22,463:** The FY 22-23 miscellaneous revenue reflects a YTD positive budget variance of \$22.5 thousand. Departments that make up the largest portion of this positive variance are as follows: Facilities Management (63%) and Sheriff's Office (37%).
- **Total Non-Recurring Revenue YTD variance of \$7,183,240:** The FY 22-23 non-recurring revenue reflects a YTD positive budget variance of \$7.2m. Non-Departmental primarily comprises this positive variance as a result of the reversal of FY 21-22 year-end fair market value and accrued interest adjustments which were prepared in accordance with financial reporting standards set forth by the Governmental Accounting Standards Board. As noted at the beginning of this report, this adjustment is for financial reporting presentation in accordance with GASB and is not a realized gain or loss. Actual interest revenue earned to date is \$838.9 thousand.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$22,674,624:** Current YTD expenditures are 10.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (73%), Correctional Health (15%), and Juvenile Probation (6%).
- **Services Expenditures (Operating) YTD variance of \$8,551,978:** Current YTD expenditures are 18.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (48%), Correctional Health (21%), Sheriff's Office (18%), Juvenile Probation (5%), and Adult Probation (5%).
- **Capital Outlay (Operating) YTD variance of \$940,709:** Current YTD expenditures are 54.3 percent under budget. Equipment Services primarily comprises this positive variance as expenditures related to public safety vehicle purchases are lower than budgeted.

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budget.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of (\$236,295):** The FY 22-23 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$77,851,334 is less than budgeted YTD revenue of \$78,087,629 resulting in a negative budget variance of \$236.3 thousand or 0.3 percent. The FY 22-23 HURF revenue budget of \$133.9m is based on the County's consulted economists' "most likely" forecast. For additional monthly revenue information and comparisons to FY 21-22 actual revenue, see the chart provided at the end of the reporting package.

HURF revenues consist of \$0.18 per gallon gasoline, \$0.26 per gallon use fuel (diesel) tax, motor carrier fees (commercial carriers), 45% of vehicle license tax and registrations fees and various other fees. HURF is state-shared revenue, which the County receives a portion of based on a statutorily determined rate and a portion that is allocated to the County based on gasoline distribution, diesel fuel consumption, and on a portion of unincorporated population. The monies received are reported in the Transportation Operations Fund and is not part of the General Fund variances.

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

FY 22-23 Executive Summary – January 2023

cc: Assistant County Manager – D950
Assistant County Manager – D940
Assistant County Manager – D930
Deputy Budget Director
Deputy Finance Director
Office of Budget and Finance Managers
Office of Budget and Finance Supervisors

General Fund

Executive Summary

As of 1/31/23

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	855,662,889	477,344,289	514,358,834	37,014,545
Property Tax	637,505,545	387,193,651	390,737,989	3,544,338
Vehicle License Tax	186,723,320	107,716,653	114,822,347	7,105,694
Intergovernmental	32,567,566	16,368,230	20,216,278	3,848,048
Miscellaneous	63,685,653	33,995,449	38,065,821	4,070,372
Interest	2,400,000	1,200,000	54,091,354	52,891,354
Total Operating Revenues	1,778,544,973	1,023,818,272	1,132,292,623	108,474,351
Total Non Recurring Revenues	43,577,428	679,753	27,913,663	27,233,910
Total Revenues	1,822,122,401	1,024,498,025	1,160,206,286	135,708,261

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	781,971,994	449,820,500	429,586,460	20,234,040
Supplies	18,969,265	11,259,938	11,994,434	(734,496)
Services	269,074,236	135,116,380	107,407,915	27,708,465
Intergovernmental Payments	330,611,847	195,294,386	194,867,773	426,613
Capital Outlay	7,419,702	5,614,640	6,616,836	(1,002,196)
Transfers Out	370,497,929	187,248,261	187,248,748	(487)
Total Operating Expenditures	1,778,544,973	984,354,105	937,722,165	46,631,940
Total Non Recurring Expenditures	727,397,436	335,892,741	287,652,529	48,240,212
Total Expenditures	2,505,942,409	1,320,246,846	1,225,374,694	94,872,152
Excess (Deficiency) of Revenues Over Expenditures	(683,820,008)	(295,748,821)	(65,168,408)	230,580,413
Beginning Fund Balance (audited)	683,820,008	683,820,008	706,595,289	22,775,281
Revenues	1,822,122,401	1,024,498,025	1,160,206,286	135,708,261
Expenditures	2,505,942,409	1,320,246,846	1,225,374,694	94,872,152
Ending Fund Balance	0	388,071,187	641,426,881	253,355,694
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	388,071,187	641,426,881	253,355,694

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 1/31/23

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	31,651,207	19,060,815	17,932,756	1,128,059	5.92%
Assistant County Manager 930	450,908	267,516	248,232	19,284	7.21%
Assistant County Manager 940	1,562,434	915,111	535,721	379,390	41.46%
Assistant County Manager 950	969,641	579,275	530,852	48,423	8.36%
Board of Supervisors Dist 1	527,363	310,625	285,046	25,579	8.23%
Board of Supervisors Dist 2	527,363	308,381	284,865	23,516	7.63%
Board of Supervisors Dist 3	527,363	308,545	286,978	21,567	6.99%
Board of Supervisors Dist 4	527,363	308,389	283,990	24,399	7.91%
Board of Supervisors Dist 5	527,363	310,053	271,637	38,416	12.39%
Call Center	3,297,714	2,201,564	1,737,370	464,194	21.08%
Clerk of the Board	1,871,896	1,084,799	821,557	263,242	24.27%
County Manager	3,602,871	2,104,212	1,682,062	422,150	20.06%
Elections	39,445,791	32,694,706	23,274,130	9,420,576	28.81%
Equipment Services	12,670,727	10,669,843	7,761,888	2,907,955	27.25%
Human Resources	13,877,039	9,534,539	7,230,316	2,304,223	24.17%
Internal Audit	2,713,249	1,444,486	1,329,749	114,737	7.94%
Office of Budget and Finance	6,156,316	3,528,329	3,119,492	408,837	11.59%
Procurement Services	2,979,221	1,702,771	1,463,027	239,744	14.08%
Recorder	8,653,299	5,352,241	4,502,453	849,788	15.88%
Treasurer	9,027,669	6,100,587	4,928,328	1,172,259	19.22%
Subtotal	141,566,797	98,786,787	78,510,449.32	20,276,337.68	20.53%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	45,488,406	26,713,559	25,978,509	735,050	2.75%
Constables	4,339,548	2,524,089	2,257,684	266,405	10.55%
County Attorney	118,287,233	68,879,025	65,463,195	3,415,830	4.96%
Emergency Management	4,501,088	2,620,751	2,345,238	275,513	10.51%
Judicial Branch*	239,240,703	146,016,717	121,415,838	24,600,879	16.85%
Justice Courts	26,063,038	15,306,189	13,571,553	1,734,636	11.33%
Planning and Development	1,258,119	732,037	517,602	214,435	29.29%
Public Defense System*	157,381,790	90,322,309	85,020,356	5,301,953	5.87%
Public Fiduciary	5,639,410	3,500,602	2,921,910	578,692	16.53%
Sheriff	185,015,541	112,505,488	106,926,887	5,578,601	4.96%
Subtotal	787,214,876	469,120,766	426,418,773.35	42,701,992.65	9.10%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	846,303	643,309	202,994	23.99%
Animal Care and Control	945,259	551,404	551,404	0	0.00%
Correctional Health	3,632,069	2,126,046	1,669,815	456,231	21.46%
Environmental Services	13,148,585	7,685,486	7,540,946	144,540	1.88%
Human Services	4,391,377	2,157,643	1,404,957	752,686	34.88%
Medical Examiner	16,092,723	9,619,667	8,952,945	666,722	6.93%
Public Health	19,181,780	11,529,016	10,160,306	1,368,710	11.87%
Subtotal	58,488,449	34,515,565	30,923,680.12	3,591,884.88	10.41%
Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	861,313	502,432	502,432	0	0.00%
Subtotal	861,313	502,432	502,432	0	0.00%

Note: Totals may not foot due to rounding.

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

**General Fund
Expenditures by Agency
As of 1/31/23**

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	3,250,434	1,897,863	1,694,041	203,822	10.74%
Subtotal	3,250,434	1,897,863	1,694,040.67	203,822.33	10.74%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	71,106,800	53,894,880	37,250,600	16,644,280	30.88%
Facilities Management	58,084,217	33,679,315	27,779,923	5,899,392	17.52%
Non Departmental	1,385,241,789	627,493,766	622,240,589	5,253,177	0.84%
Real Estate	0	280,963	7,661	273,302	97.27%
Subtotal	1,514,432,806	715,348,924	687,278,772.81	28,070,151.19	3.92%
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	127,734	74,509	46,546	27,963	37.53%
Subtotal	127,734	74,509	46,546	27,963	37.53%
Total Expenditures	2,505,942,409	1,320,246,846	1,225,374,694	94,872,152	7.19%

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 1/31/23

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	81,860,496	48,677,241	45,084,311	3,592,930	7.38%
Juvenile Probation	24,973,135	14,731,113	14,323,211	407,902	2.77%
Superior Court	132,407,072	82,608,363	62,008,315	20,600,048	24.94%
Total Judicial Branch	239,240,703	146,016,717	121,415,838	24,600,879	16.85%
Public Defense System	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Legal Advocate	19,328,925	11,335,665	10,687,334	648,331	5.72%
Legal Defender	19,380,319	11,357,432	10,221,870	1,135,563	10.00%
Public Advocate	13,127,069	7,755,200	7,239,835	515,365	6.65%
Public Defender	57,504,618	33,824,940	31,662,045	2,162,895	6.39%
Public Defense Services	48,040,859	26,049,072	25,209,273	839,799	3.22%
Total Public Defense System	157,381,790	90,322,309	85,020,356	5,301,953	5.87%

Note: Totals may not foot due to rounding.

Detention Operations Fund
Executive Summary
As of 1/31/23

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	241,952,016	135,953,716	151,902,765	15,949,049
Intergovernmental	17,378,427	10,137,417	11,828,262	1,690,845
Miscellaneous	13,960	8,150	30,613	22,463
Transfers In	254,768,973	122,842,734	122,842,734	0
Total Operating Revenues	514,113,376	268,942,017	286,604,374	17,662,357
Total Non Recurring Revenues	4,055,237	502,136	7,685,376	7,183,240
Total Revenues	518,168,613	269,444,153	294,289,750	24,845,597

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	388,314,317	227,731,652	205,057,028	22,674,624
Supplies	19,112,004	11,594,114	11,486,796	107,318
Services	83,327,512	45,365,230	36,813,252	8,551,978
Capital Outlay	2,117,204	1,733,027	792,318	940,709
Transfers Out	21,242,339	19,356,161	19,356,161	0
Total Operating Expenditures	514,113,376	305,780,184	273,505,554	32,274,630
Total Non Recurring Expenditures	85,378,653	74,297,015	64,858,285	9,438,730
Total Expenditures	599,492,029	380,077,199	338,363,839	41,713,360
Excess (Deficiency) of Revenues Over Expenditures	(81,323,416)	(110,633,046)	(44,074,089)	66,558,957
Beginning Fund Balance (audited)	109,186,291	109,186,291	124,858,145	15,671,854
Revenues	518,168,613	269,444,153	294,289,750	24,845,597
Expenditures	599,492,029	380,077,199	338,363,839	41,713,360
Ending Fund Balance	27,862,875	(1,446,755)	80,784,056	82,230,811
Restricted Fund Balance	27,862,875	(1,446,755)	80,784,056	82,230,811
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	0	0	0

Note: Totals may not foot due to rounding.

* Ending Fund Balance consists of Assigned and Unassigned Fund Balance

Detention Operations Fund
Expenditures by Agency
As of 1/31/23

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	4,220,420	3,175,306	491,177	2,684,129	84.53%
Subtotal	4,220,420	3,175,306	491,177.21	2,684,128.79	84.53%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	56,549	0	0	0	0.00%
Integrated Crim Justice Info	1,946,312	1,489,968	1,221,650	268,318	18.01%
Judicial Branch*	91,199,104	53,894,035	50,279,320	3,614,715	6.71%
Sheriff	279,217,558	167,081,740	147,195,093	19,886,647	11.90%
Subtotal	372,419,523	222,465,743	198,696,062.78	23,769,680.22	10.68%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	83,643,982	48,397,101	42,974,970	5,422,131	11.20%
Subtotal	83,643,982	48,397,101	42,974,969.96	5,422,131.04	11.20%
Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	314,788	179,595	144,008	35,587	19.82%
Subtotal	314,788	179,595	144,007.69	35,587.31	19.82%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,582,500	1,537,874	1,038,917	498,957	32.44%
Facilities Management	36,843,243	21,267,900	11,975,025	9,292,875	43.69%
Non Departmental	100,467,573	83,053,680	83,043,680	10,000	0.01%
Subtotal	138,893,316	105,859,454	96,057,621.5	9,801,832.5	9.26%
Total Expenditures	599,492,029	380,077,199	338,363,839	41,713,360	10.97%

Note: Totals may not foot due to rounding.

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

Detention Operations Fund
Expenditures by Agency (Grouped Appropriations)
As of 1/31/23

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	49,073,231	28,796,028	27,585,574	1,210,454	4.20%
Juvenile Probation	42,125,873	25,098,007	22,693,746	2,404,261	9.58%
Total Judicial Branch	91,199,104	53,894,035	50,279,320	3,614,715	6.71%

Note: Totals may not foot due to rounding.

Detailed Expenditure Reports

**General Fund
Expenditures Summary
As of 1/31/23**

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	15,036,627	98,651	38,120	60,531
Services	100,397,016	(7,457,513)	(12,580,835)	5,123,322
Intergovernmental Payments	332,326,961	195,255,490	195,192,906	62,584
Transfers Out	937,481,185	439,597,138	439,590,398	6,740
Non-Departmental Expenditures - D470	1,385,241,789	627,493,766	622,240,589	5,253,177

Expenditures - Excluding D470

Expenditures - Excluding D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	773,972,197	454,098,524	432,549,126	21,549,398
Supplies	25,303,935	15,937,610	16,514,542	(576,932)
Services	291,701,720	197,259,160	141,205,896	56,053,264
Intergovernmental Payments	1,655,246	712,968	326,766	386,202
Capital Outlay	28,030,522	24,708,818	12,537,289	12,171,529
Transfers Out	37,000	36,000	487	35,513
Expenditures - Excluding D470	1,120,700,620	692,753,080	603,134,105	89,618,975

Total Expenditures (Operating and Non-Recurring)

2,505,942,409	1,320,246,846	1,225,374,694	94,872,152
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Note: Totals may not foot due to rounding.

General Fund
Non-Departmental Expenditures Summary
As of 1/31/23

Expenditures

Operating	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	12,536,627	98,651	38,120	60,531
Services	37,022,433	(9,559,425)	(13,930,831)	4,371,406
Intergovernmental Payments	328,956,601	194,581,418	194,541,008	40,410
Transfers Out	370,496,929	187,248,261	187,248,261	0
Total Operating Expenditures	749,012,590	372,368,905	367,896,558	4,472,347
Non Recurring	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	2,500,000	0	0	0
Services	63,374,583	2,101,912	1,349,996	751,916
Intergovernmental Payments	3,370,360	674,072	651,899	22,173
Transfers Out	566,984,256	252,348,877	252,342,137	6,740
Total Non Recurring Expenditures	636,229,199	255,124,861	254,344,032	780,829
Total Expenditures	1,385,241,789	627,493,766	622,240,589	5,253,177

Note: Totals may not foot due to rounding.

General Fund

Expenditures by Agency

As of 1/31/23

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	31,496,207	19,034,981	17,932,756	1,102,225	5.79%
Assistant County Manager 930	450,908	267,516	248,232	19,284	7.21%
Assistant County Manager 940	1,462,434	856,776	535,721	321,055	37.47%
Assistant County Manager 950	969,641	579,275	530,852	48,423	8.36%
Board of Supervisors Dist 1	527,363	310,625	285,046	25,579	8.23%
Board of Supervisors Dist 2	527,363	308,381	284,865	23,516	7.63%
Board of Supervisors Dist 3	527,363	308,545	286,978	21,567	6.99%
Board of Supervisors Dist 4	527,363	308,389	283,990	24,399	7.91%
Board of Supervisors Dist 5	527,363	310,053	271,637	38,416	12.39%
Call Center	2,798,510	1,910,365	1,737,370	172,995	9.06%
Clerk of the Board	1,802,943	1,045,365	819,437	225,928	21.61%
County Manager	3,335,772	1,938,137	1,515,987	422,150	21.78%
Elections	14,747,169	8,097,334	5,414,116	2,683,218	33.14%
Equipment Services	6,736,963	5,052,721	5,926,726	(874,005)	-17.30%
Human Resources	13,877,039	9,534,539	7,230,316	2,304,223	24.17%
Internal Audit	2,713,249	1,444,486	1,329,749	114,737	7.94%
Office of Budget and Finance	6,156,316	3,528,329	3,119,492	408,837	11.59%
Procurement Services	2,979,221	1,702,771	1,463,027	239,744	14.08%
Recorder	8,223,956	4,922,898	4,329,720	593,178	12.05%
Treasurer	9,027,669	6,100,587	4,928,328	1,172,259	19.22%
Subtotal	109,414,812	67,562,073	58,474,346	9,087,727	13.45%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	45,488,406	26,713,559	25,978,509	735,050	2.75%
Constables	4,309,406	2,496,147	2,255,054	241,093	9.66%
County Attorney	118,287,233	68,879,025	65,463,195	3,415,830	4.96%
Emergency Management	4,460,849	2,580,512	2,345,238	235,274	9.12%
Judicial Branch*	224,867,960	131,643,974	121,389,145	10,254,829	7.79%
Justice Courts	25,793,038	15,132,318	13,541,553	1,590,765	10.51%
Planning and Development	1,258,119	732,037	517,602	214,435	29.29%
Public Defense System*	156,888,136	89,880,687	84,534,316	5,346,371	5.95%
Public Fiduciary	5,339,410	3,200,602	2,770,483	430,119	13.44%
Sheriff	180,689,399	108,179,346	106,019,973	2,159,373	2.00%
Subtotal	767,381,956	449,438,207	424,815,069	24,623,138	5.48%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	846,303	643,309	202,994	23.99%
Animal Care and Control	945,259	551,404	551,404	0	0.00%
Correctional Health	3,632,069	2,126,046	1,669,815	456,231	21.46%
Environmental Services	13,124,585	7,671,486	7,532,946	138,540	1.81%
Human Services	4,391,377	2,157,643	1,404,957	752,686	34.88%
Medical Examiner	15,523,656	9,050,600	8,383,878	666,722	7.37%
Public Health	19,181,780	11,529,016	10,160,306	1,368,710	11.87%
Subtotal	57,895,382	33,932,498	30,346,613	3,585,885	10.57%

Note: Totals may not foot due to rounding.

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

**General Fund
Expenditures by Agency
As of 1/31/23**

Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	861,313	502,432	502,432	0	0.00%
Subtotal	861,313	502,432	502,432	0	0.00%
Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	3,250,434	1,897,863	1,694,041	203,822	10.74%
Subtotal	3,250,434	1,897,863	1,694,041	203,822	10.74%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	41,150,820	29,606,411	27,343,020	2,263,391	7.64%
Facilities Management	49,468,227	28,700,914	26,595,881	2,105,033	7.33%
Non Departmental	749,012,590	372,368,905	367,896,558	4,472,347	1.20%
Real Estate	0	280,963	7,661	273,302	97.27%
Subtotal	839,631,637	430,957,193	421,843,119	9,114,074	2.11%
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	109,439	63,839	46,546	17,293	27.09%
Subtotal	109,439	63,839	46,546	17,293	27.09%
Total Operating Expenditures	1,778,544,973	984,354,105	937,722,165	46,631,940	4.74%
Non Recurring					
General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	155,000	25,834	0	25,834	100.00%
Assistant County Manager 940	100,000	58,335	0	58,335	100.00%
Call Center	499,204	291,199	0	291,199	100.00%
Clerk of the Board	68,953	39,434	2,120	37,314	94.62%
County Manager	267,099	166,075	166,075	0	0.00%
Elections	24,698,622	24,597,372	17,860,014	6,737,358	27.39%
Equipment Services	5,933,764	5,617,122	1,835,162	3,781,960	67.33%
Recorder	429,343	429,343	172,732	256,611	59.77%
Treasurer	0	0	(0)	0	0.00%
Subtotal	32,151,985	31,224,714	20,036,103	11,188,611	35.83%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Constables	30,142	27,942	2,630	25,312	90.59%
Emergency Management	40,239	40,239	0	40,239	100.00%
Judicial Branch*	14,372,743	14,372,743	26,694	14,346,049	99.81%
Justice Courts	270,000	173,871	30,000	143,871	82.75%
Public Defense System*	493,654	441,622	486,040	(44,418)	-10.06%
Public Fiduciary	300,000	300,000	151,427	148,573	49.52%
Sheriff	4,326,142	4,326,142	906,914	3,419,228	79.04%
Subtotal	19,832,920	19,682,559	1,603,705	18,078,854	91.85%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance

Note: Totals may not foot due to rounding.

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

**General Fund
Expenditures by Agency
As of 1/31/23**

Environmental Services	24,000	14,000	8,000	6,000	42.86%
Medical Examiner	569,067	569,067	569,067	0	0.00%
Subtotal	593,067	583,067	577,067	6,000	1.03%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	29,955,980	24,288,469	9,907,580	14,380,889	59.21%
Facilities Management	8,615,990	4,978,401	1,184,042	3,794,359	76.22%
Non Departmental	636,229,199	255,124,861	254,344,032	780,829	0.31%
Subtotal	674,801,169	284,391,731	265,435,654	18,956,077	6.67%

Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	18,295	10,670	0	10,670	100.00%
Subtotal	18,295	10,670	0	10,670	100.00%
Total Non Recurring Expenditures	727,397,436	335,892,741	287,652,529	48,240,212	14.36%
Total Expenditures	2,505,942,409	1,320,246,846	1,225,374,694	94,872,152	7.19%

Note: Totals may not foot due to rounding.

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

Detention Operations Fund
Expenditures by Agency
As of 1/31/23

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,536,704	1,152,527	149,815	1,002,712	87.00%
Subtotal	1,536,704	1,152,527	149,815	1,002,712	87.00%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	56,549	0	0	0	0.00%
Integrated Crim Justice Info	1,946,312	1,489,968	1,221,650	268,318	18.01%
Judicial Branch*	90,263,088	52,958,019	49,709,778	3,248,241	6.13%
Sheriff	277,094,607	164,958,789	146,928,312	18,030,477	10.93%
Subtotal	369,360,556	219,406,776	197,859,740	21,547,036	9.82%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	83,304,153	48,152,253	42,974,970	5,177,283	10.75%
Subtotal	83,304,153	48,152,253	42,974,970	5,177,283	10.75%

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	314,788	179,595	144,008	35,587	19.82%
Subtotal	314,788	179,595	144,008	35,587	19.82%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,103,495	1,058,869	1,015,863	43,006	4.06%
Facilities Management	28,563,152	16,420,323	11,961,317	4,459,006	27.16%
Non Departmental	29,930,528	19,409,841	19,399,841	10,000	0.05%
Subtotal	59,597,175	36,889,033	32,377,021	4,512,012	12.23%

Total Operating Expenditures	514,113,376	305,780,184	273,505,554	32,274,630	10.55%
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Non Recurring

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	2,683,716	2,022,779	341,362	1,681,417	83.12%
Subtotal	2,683,716	2,022,779	341,362	1,681,417	83.12%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Judicial Branch*	936,016	936,016	569,542	366,474	39.15%
Sheriff	2,122,951	2,122,951	266,781	1,856,170	87.43%
Subtotal	3,058,967	3,058,967	836,322	2,222,645	72.66%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	339,829	244,848	0	244,848	100.00%
Subtotal	339,829	244,848	0	244,848	100.00%

Note: Totals may not foot due to rounding.

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

Detention Operations Fund
Expenditures by Agency
As of 1/31/23

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	479,005	479,005	23,053	455,952	95.19%
Facilities Management	8,280,091	4,847,577	13,708	4,833,869	99.72%
Non Departmental	70,537,045	63,643,839	63,643,839	0	0.00%
Subtotal	79,296,141	68,970,421	63,680,600	5,289,821	7.67%
Total Non Recurring Expenditures	85,378,653	74,297,015	64,858,285	9,438,730	12.70%
Total Expenditures	599,492,029	380,077,199	338,363,839	41,713,360	10.97%

Note: Totals may not foot due to rounding.

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

Charts for Significant Revenue Sources

**MARICOPA COUNTY
GENERAL FUND PORTION OF SALES TAX COLLECTIONS
FY 22-23**

ACTUAL FY 21-22		MONTHLY/YTD COLLECTIONS FY 22-23 & COMPARISON TO FY 21-22						YTD BUDGET TO ACTUAL FY 22-23				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
<u>MONTH</u>	<u>YTD</u>	(link) <u>MONTH</u>	<u>% MTH</u>	<u>YTD</u>	<u>YTD VARIANCE</u>	<u>% YTD</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>TOTAL VARIANCE</u>	<u>% YTD</u>		
JUL	\$ 67,331,170	\$ 67,331,170		\$ 73,552,137	9.2%	\$ 73,552,137	\$ 6,220,968	9.2%	\$ 67,399,941	\$ 73,552,137	\$ 6,152,196	9.1%
AUG	\$ 67,862,123	\$ 135,193,292		\$ 75,539,465	11.3%	\$ 149,091,602	\$ 13,898,310	10.3%	\$ 128,394,800	\$ 149,091,602	\$ 20,696,802	16.1%
SEP	\$ 64,705,486	\$ 199,898,778		\$ 69,117,946	6.8%	\$ 218,209,548	\$ 18,310,770	9.2%	\$ 201,164,827	\$ 218,209,548	\$ 17,044,721	8.5%
OCT	\$ 64,686,537	\$ 264,585,315		\$ 72,400,486	11.9%	\$ 290,610,034	\$ 26,024,718	9.8%	\$ 268,019,494	\$ 290,610,034	\$ 22,590,540	8.4%
NOV	\$ 67,439,033	\$ 332,024,349		\$ 73,690,449	9.3%	\$ 364,300,483	\$ 32,276,134	9.7%	\$ 335,682,817	\$ 364,300,483	\$ 28,617,666	8.5%
DEC	\$ 68,391,941	\$ 400,416,289		\$ 75,239,825	10.0%	\$ 439,540,307	\$ 39,124,018	9.8%	\$ 405,287,180	\$ 439,540,307	\$ 34,253,127	8.5%
JAN	\$ 71,206,535	\$ 471,622,824		\$ 74,818,526	5.1%	\$ 514,358,834	\$ 42,736,010	9.1%	\$ 477,344,289	\$ 514,358,834	\$ 37,014,545	7.8%
FEB	\$ 83,606,973	\$ 555,229,796		\$ -	0.0%			0.0%	\$ -	\$ -	\$ -	0.0%
MAR	\$ 67,072,954	\$ 622,302,750		\$ -	0.0%			0.0%	\$ -	\$ -	\$ -	0.0%
APR	\$ 69,514,040	\$ 691,816,791		\$ -	0.0%			0.0%	\$ -	\$ -	\$ -	0.0%
MAY	\$ 83,637,644	\$ 775,454,434		\$ -	0.0%			0.0%	\$ -	\$ -	\$ -	0.0%
JUN	\$ 77,364,967	\$ 852,819,402		\$ -	0.0%			0.0%	\$ -	\$ -	\$ -	0.0%
	<u>\$ 852,819,402</u>			<u>\$ 514,358,834</u>								

YTD (Year To Date)

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

**MARICOPA COUNTY
GENERAL FUND PORTION OF PROPERTY TAX COLLECTIONS
FY 22-23**

ACTUAL FY 21-22		MONTHLY/YTD COLLECTIONS FY 22-23 & COMPARISON TO FY 21-22						YTD BUDGET TO ACTUAL FY 22-23				
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	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 2,710,566	\$ 2,710,566		\$ 2,740,554	1.1%	\$ 2,740,554	\$ 29,988	1.1%	\$ 2,536,954	\$ 2,740,554	\$ 203,600	8.0%
AUG	\$ 2,430,451	\$ 5,141,016		\$ 2,997,623	23.3%	\$ 5,738,177	\$ 597,160	11.6%	\$ 5,009,599	5,738,177	\$ 728,578	14.5%
SEP	\$ 59,547,246	\$ 64,688,262		\$ 67,712,695	13.7%	\$ 73,450,872	\$ 8,762,610	13.5%	\$ 55,096,505	73,450,872	\$ 18,354,367	33.3%
											\$ -	
OCT	\$ 218,235,722	\$ 282,923,985		\$ 196,403,861	-10.0%	\$ 269,854,733	\$ (13,069,252)	-4.6%	\$ 270,095,215	269,854,733	\$ (240,481)	-0.1%
NOV	\$ 63,944,060	\$ 346,868,044		\$ 71,679,378	12.1%	\$ 341,534,111	\$ (5,333,933)	-1.5%	\$ 335,123,089	341,534,111	\$ 6,411,022	1.9%
DEC	\$ 27,305,193	\$ 374,173,237		\$ 33,213,572	21.6%	\$ 374,747,683	\$ 574,446	0.2%	\$ 368,597,940	374,747,683	\$ 6,149,743	1.7%
JAN	\$ 25,360,812	\$ 399,534,049		\$ 15,990,307	-36.9%	390,737,989	\$ (8,796,060)	-2.2%	\$ 387,193,651	390,737,989	\$ 3,544,338	0.9%
FEB	\$ 19,729,632	\$ 419,263,681			0.0%			0.0%	\$ 407,414,147	-	\$ -	0.0%
MAR	\$ 31,796,957	\$ 451,060,638			0.0%			0.0%	\$ 438,949,221	-	\$ -	0.0%
APR	\$ 145,421,888	\$ 596,482,526			0.0%			0.0%	\$ 589,034,738	-	\$ -	0.0%
MAY	\$ 49,589,298	\$ 646,071,824			0.0%			0.0%	\$ 630,173,849	-	\$ -	0.0%
JUN	\$ 7,771,155	\$ 653,842,978			0.0%			0.0%	\$ 637,505,545	-	\$ -	0.0%

\$ 653,842,978

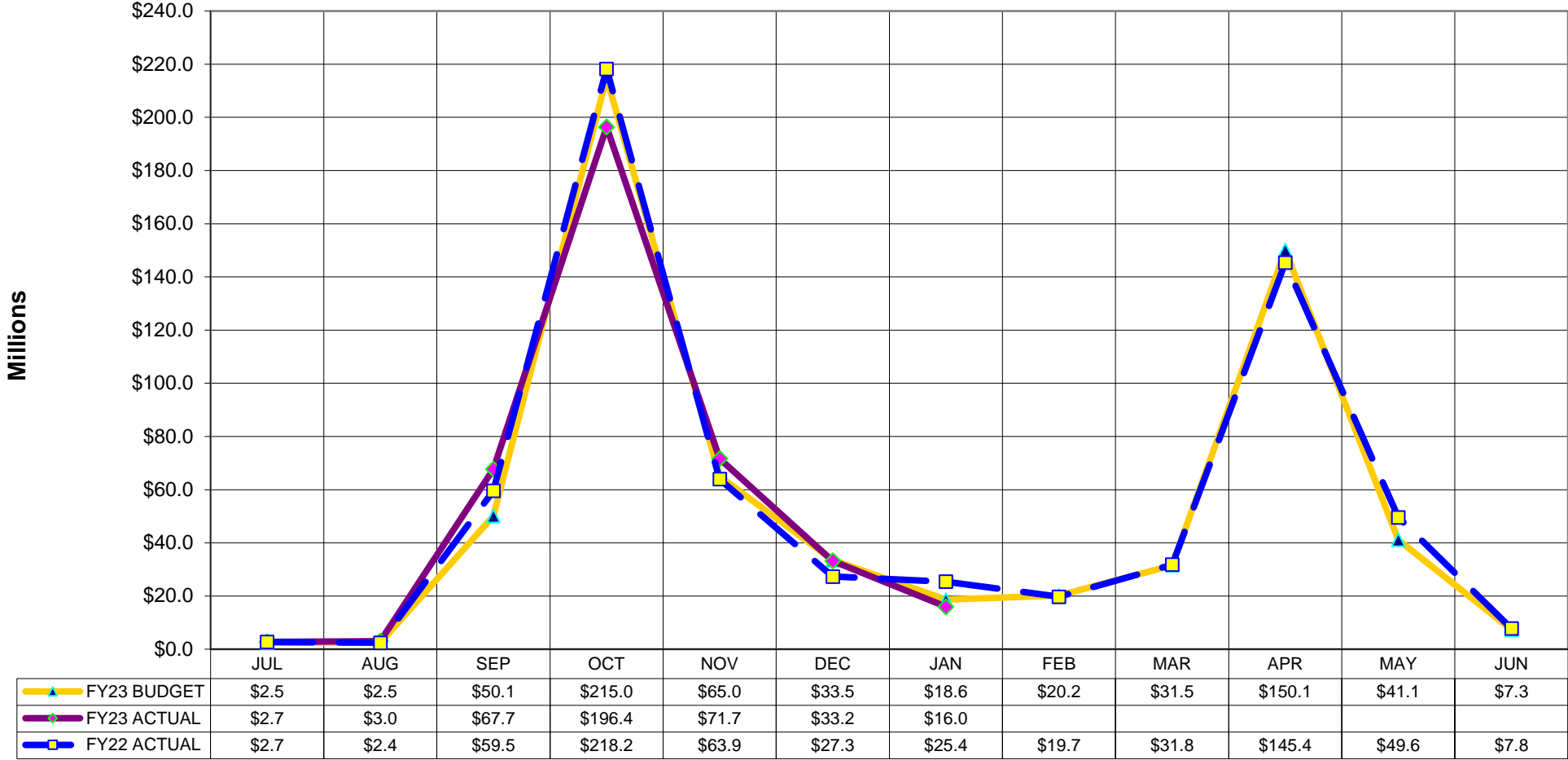
\$ 390,737,989

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

▲ FY23 BUDGET
 ◆ FY23 ACTUAL
 ■ FY22 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 22-23**

ACTUAL FY 21-22		MONTHLY/YTD COLLECTIONS FY 22-23 & COMPARISON TO FY 21-22						YTD BUDGET TO ACTUAL FY 22-23				
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	\$ 16,530,174	\$ 16,530,174		\$ 18,136,343	9.7%	\$ 18,136,343	\$ 1,606,169	9.7%	\$ 15,563,284	\$ 18,136,343	\$ 2,573,059	16.5%
AUG	\$ 15,922,854	\$ 32,453,028		\$ 15,119,826	-5.0%	\$ 33,256,169	\$ 803,141	2.5%	\$ 33,143,429	\$ 33,256,169	\$ 112,740	0.3%
SEP	\$ 16,105,250	\$ 48,558,278		\$ 18,322,198	13.8%	\$ 51,578,367	\$ 3,020,089	6.2%	\$ 49,338,208	\$ 51,578,367	\$ 2,240,159	4.5%
OCT	\$ 16,180,160	\$ 64,738,439		\$ 16,771,045	3.7%	\$ 68,349,413	\$ 3,610,974	5.6%	\$ 65,044,653	\$ 68,349,413	\$ 3,304,760	5.1%
NOV	\$ 13,452,479	\$ 78,190,917		\$ 15,381,489	14.3%	\$ 83,730,902	\$ 5,539,985	7.1%	\$ 79,720,249	\$ 83,730,902	\$ 4,010,653	5.0%
DEC	\$ 15,094,883	\$ 93,285,800		\$ 14,969,834	-0.8%	\$ 98,700,736	\$ 5,414,935	5.8%	\$ 93,590,720	\$ 98,700,736	\$ 5,110,016	5.5%
JAN	\$ 13,936,542	\$ 107,222,343		\$ 16,091,442	15.5%	\$ 114,792,178	\$ 7,569,835	7.1%	\$ 107,716,653	\$ 114,792,178	\$ 7,075,525	6.6%
FEB	\$ 18,121,450	\$ 125,343,793		\$ -	0.0%			0.0%	\$ 124,566,811	\$ -	\$ -	0.0%
MAR	\$ 14,344,552	\$ 139,688,345		\$ -	0.0%			0.0%	\$ 139,349,536	\$ -	\$ -	0.0%
APR	\$ 21,443,482	\$ 161,131,827		\$ -	0.0%			0.0%	\$ 157,329,575	\$ -	\$ -	0.0%
MAY	\$ 15,221,577	\$ 176,353,404		\$ -	0.0%			0.0%	\$ 171,431,024	\$ -	\$ -	0.0%
JUN	\$ 16,406,155	\$ 192,759,559		\$ -	0.0%			0.0%	\$ 186,723,320	\$ -	\$ -	0.0%
<u>\$ 192,759,559</u>				<u>\$ 114,792,178</u>								

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 22-23**

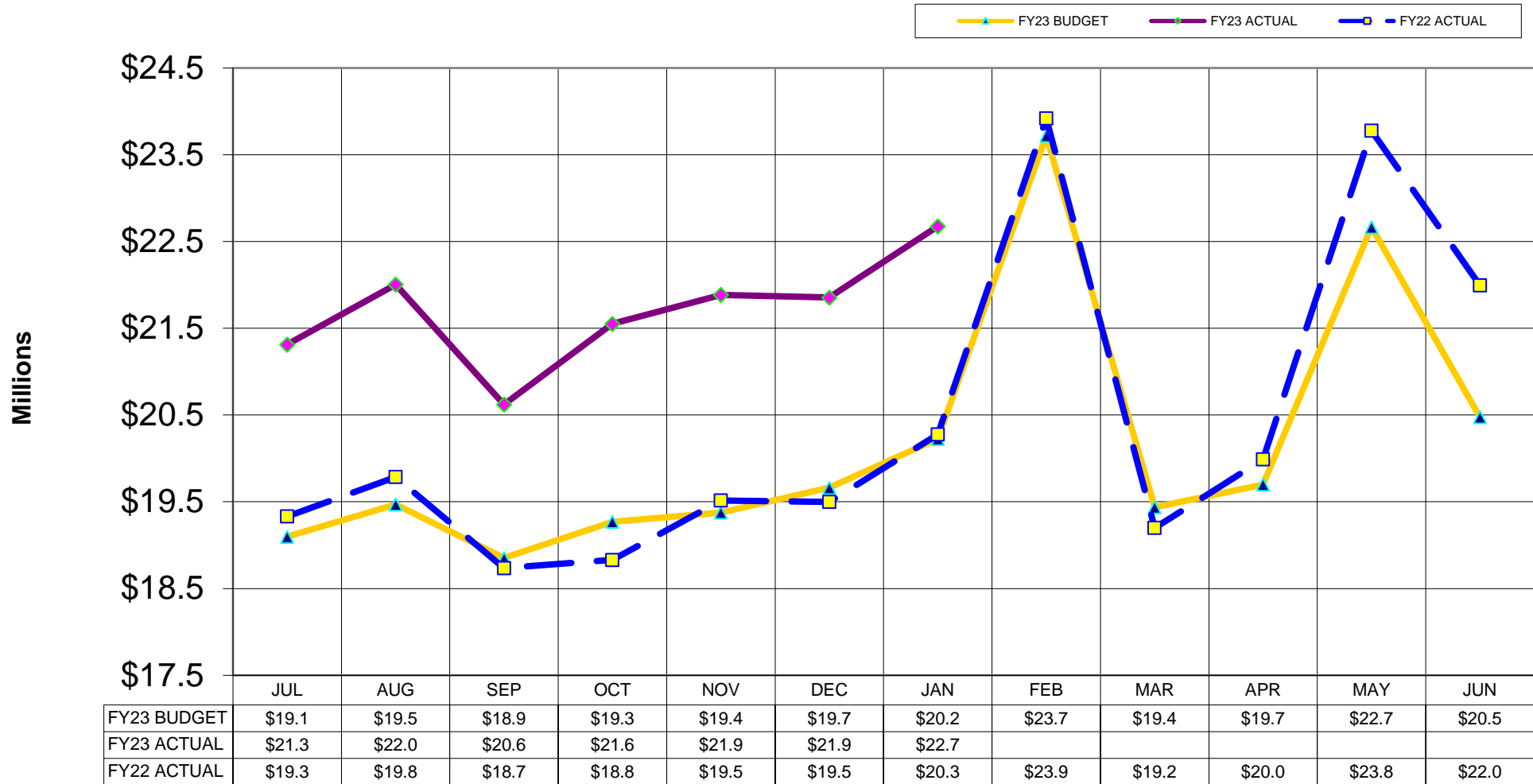
ACTUAL FY 21-22		MONTHLY/YTD COLLECTIONS FY 22-23 & COMPARISON TO FY 21-22						YTD BUDGET TO ACTUAL FY 22-23				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
<u>MONTH</u>	<u>YTD</u>	(link) <u>MONTH</u>	<u>% MTH</u>	<u>YTD</u>	<u>YTD</u> <u>VARIANCE</u>	<u>% YTD</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>TOTAL</u> <u>VARIANCE</u>	<u>% YTD</u>		
JUL	\$ 19,331,208	\$ 19,331,208		\$ 21,312,159	10.2%	\$ 21,312,159	\$ 1,980,951	10.2%	\$ 19,097,278	\$ 21,312,159	\$ 2,214,881	11.6%
AUG	\$ 19,786,095	\$ 39,117,303		\$ 22,003,271	11.2%	\$ 43,315,430	\$ 4,198,127	10.7%	\$ 38,567,204	\$ 43,315,430	\$ 4,748,226	12.3%
SEP	\$ 18,736,419	\$ 57,853,721		\$ 20,621,547	10.1%	\$ 63,936,977	\$ 6,083,255	10.5%	\$ 57,420,047	\$ 63,936,977	\$ 6,516,930	11.3%
OCT	\$ 18,829,759	\$ 76,683,480		\$ 21,551,252	14.5%	\$ 85,488,229	\$ 8,804,749	11.5%	\$ 76,689,978	\$ 85,488,229	\$ 8,798,251	11.5%
NOV	\$ 19,515,315	\$ 96,198,795		\$ 21,885,499	12.1%	\$ 107,373,728	\$ 11,174,932	11.6%	\$ 96,065,898	\$ 107,373,728	\$ 11,307,830	11.8%
DEC	\$ 19,498,799	\$ 115,697,594		\$ 21,853,809	12.1%	\$ 129,227,536	\$ 13,529,943	11.7%	\$ 115,728,015	\$ 129,227,536	\$ 13,499,521	11.7%
JAN	\$ 20,276,727	\$ 135,974,321		\$ 22,675,229	11.8%	\$ 151,902,765	\$ 15,928,444	11.7%	\$ 135,953,716	\$ 151,902,765	\$ 15,949,049	11.7%
FEB	\$ 23,919,352	\$ 159,893,673		\$ -	0.0%			0.0%	\$ 159,673,164	\$ -	\$ -	0.0%
MAR	\$ 19,200,082	\$ 179,093,755		\$ -	0.0%			0.0%	\$ 179,109,970	\$ -	\$ -	0.0%
APR	\$ 19,989,044	\$ 199,082,799		\$ -	0.0%			0.0%	\$ 198,809,462	\$ -	\$ -	0.0%
MAY	\$ 23,776,716	\$ 222,859,515		\$ -	0.0%			0.0%	\$ 221,476,237	\$ -	\$ -	0.0%
JUN	\$ 21,994,500	\$ 244,854,014		\$ -	0.0%			0.0%	\$ 241,952,016	\$ -	\$ -	0.0%

\$244,854,014

\$ 151,902,765

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



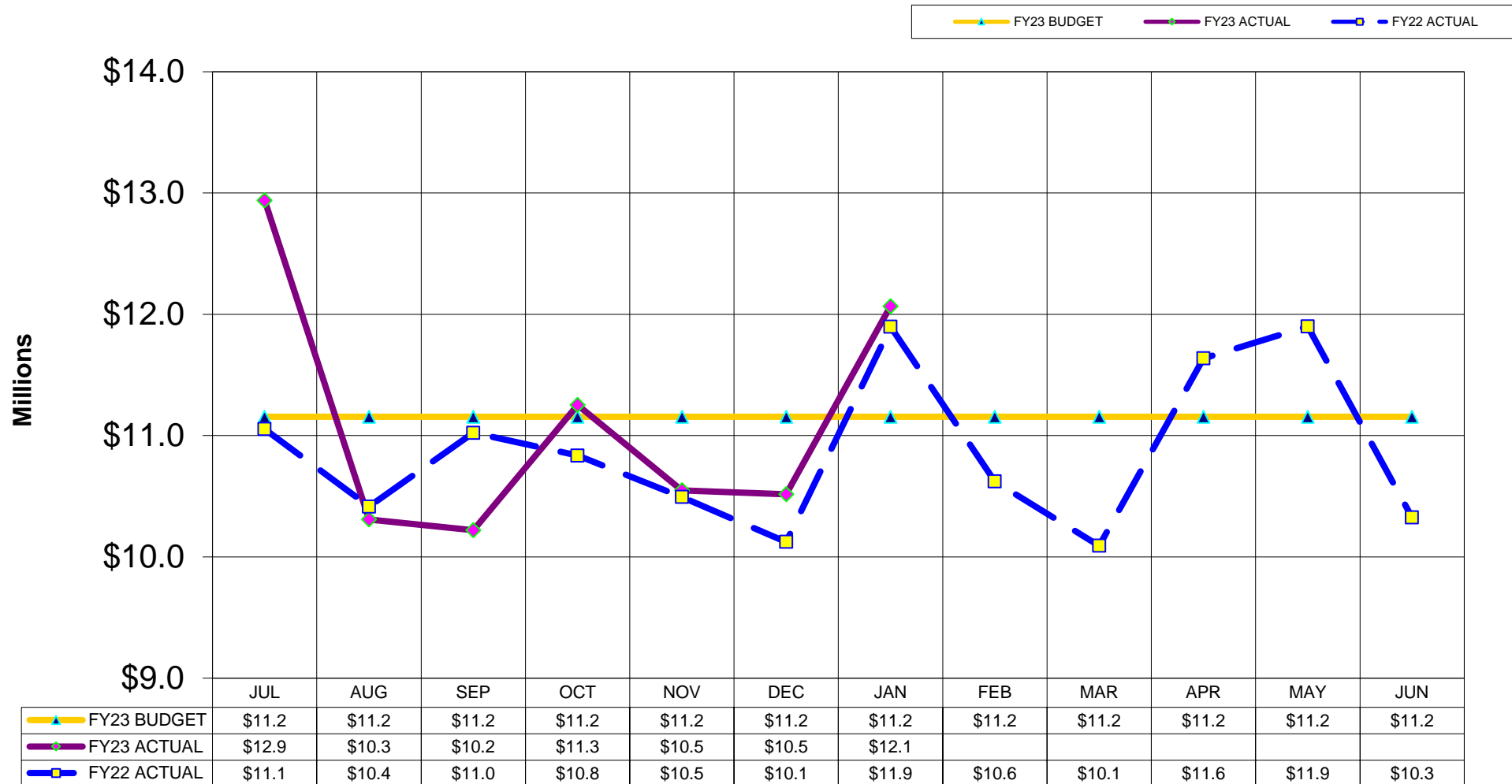
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY
TRANSPORTATION FUND - HIGHWAY USER REVENUE FUNDS (HURF) COLLECTIONS
FY 22-23**

ACTUAL FY 21-22		MONTHLY/YTD COLLECTIONS FY 22-23 & COMPARISON TO FY 21-22						YTD BUDGET TO ACTUAL FY 22-23				
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	\$ 11,053,016	\$ 11,053,016		\$ 12,939,451	17.1%	\$ 12,939,451	\$ 1,886,435	17.1%	\$ 11,155,373	\$ 12,939,451	\$ 1,784,078	16.0%
AUG	\$ 10,414,704	\$ 21,467,721		\$ 10,307,980	-1.0%	\$ 23,247,431	\$ 1,779,711	8.3%	\$ 22,310,749	\$ 23,247,431	\$ 936,682	4.2%
SEP	\$ 11,022,432	\$ 32,490,152		\$ 10,219,665	-7.3%	\$ 33,467,096	\$ 976,944	3.0%	\$ 33,466,125	\$ 33,467,096	\$ 971	0.0%
OCT	\$ 10,835,147	\$ 43,325,299		\$ 11,252,326	3.9%	\$ 44,719,422	\$ 1,394,123	3.2%	\$ 44,621,501	\$ 44,719,422	\$ 97,921	0.2%
NOV	\$ 10,493,463	\$ 53,818,763		\$ 10,548,268	0.5%	\$ 55,267,691	\$ 1,448,928	2.7%	\$ 55,776,877	\$ 55,267,691	\$ (509,186)	-0.9%
DEC	\$ 10,123,822	\$ 63,942,585		\$ 10,516,430	3.9%	\$ 65,784,121	\$ 1,841,536	2.9%	\$ 66,932,253	\$ 65,784,121	\$ (1,148,132)	-1.7%
JAN	\$ 11,896,905	\$ 75,839,490		\$ 12,067,213	1.4%	\$ 77,851,334	\$ 2,011,844	2.7%	\$ 78,087,629	\$ 77,851,334	\$ (236,295)	-0.3%
FEB	\$ 10,621,317	\$ 86,460,808		\$ -	0.0%			0.0%	\$ 89,243,005	\$ -	\$ -	0.0%
MAR	\$ 10,091,184	\$ 96,551,992		\$ -	0.0%			0.0%	\$ 100,398,381	\$ -	\$ -	0.0%
APR	\$ 11,636,350	\$ 108,188,342		\$ -	0.0%			0.0%	\$ 111,553,757	\$ -	\$ -	0.0%
MAY	\$ 11,900,282	\$ 120,088,624		\$ -	0.0%			0.0%	\$ 122,709,133	\$ -	\$ -	0.0%
JUN	\$ 10,324,366	\$ 130,412,990		\$ -	0.0%			0.0%	\$ 133,864,509	\$ -	\$ -	0.0%
<u>\$ 130,412,990</u>				<u>\$ 77,851,334</u>								

YTD (Year To Date)

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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