



**Office of Budget & Finance**

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

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Attached is the General Fund and Detention Fund financial activity through February 28, 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  $\pm 15$  percent, and for departments with negative variances in either their total operating and/or non-recurring budgets. In addition, charts depicting monthly data for the significant revenue sources are provided at the end of the reporting package.

**General Fund Variance Analysis**

**General Fund Revenues**

- **Sales Tax Revenue (Operating) YTD variance of \$40,707,328:** The FY 22-23 Sales Tax revenue reflects a YTD positive budget variance of \$40.7m or 7.2 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 February 2022, the February 2023 month-end sales tax is 6.5 percent higher, while the year-to-date is 8.7 percent greater than the prior fiscal year. The classifications with the strongest sales tax growth rates in January were Utilities, Use Tax and Contracting. 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 February 2023 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona January 2023 sales tax collections were 8.9 percent above January 2022. The Conference Board's U.S. Consumer Confidence Index decreased 1.9 points to 107.1 points from the December 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 0.8% in December.

Per the U.S. Bureau of Labor Statistics, Maricopa County's unemployment rate is 2.8 percent as of January 2023, which remains below the State rate of 3.3 percent and the United States rate of 3.9 percent.

- **Property Tax Revenue (Operating) YTD variance of \$4,503,887:** The FY 22-23 Property Tax revenue reflects a YTD positive budget variance of \$4.5m or 1.1 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 February 2023 are 62.7 percent of the adopted levy compared to a historical average of 61.9 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 \$6,569,259:** The FY 22-23 VLT revenue reflects a YTD positive budget variance of \$6.6m or 5.3 percent. This variance is comprised of a positive variance of \$6.5m related to VLT YTD and a positive variance of \$103.3 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 \$2,999,941:** The FY 22-23 intergovernmental revenue reflects a YTD positive budget variance of \$3.0m or 16.7 percent. Departments that make up the largest portion of this positive variance are as follows: Elections (64%), Non-Departmental (25%), and Enterprise Technology (5%).
- **Miscellaneous Revenue (Operating) YTD variance of \$6,710,399:** The FY 22-23 miscellaneous revenue reflects a YTD positive budget variance of \$6.7m or 16.8 percent. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (63%), Clerk of the Superior Court (16%), Constables (6%), and Sheriff's Office (5%).
- **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 \$27,436,710:** The FY 22-23 non-recurring revenue reflects a YTD positive budget variance of \$27.4m. 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 \$28,367,284:** Current YTD expenditures are 5.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Superior Court (18%), County Attorney (13%), Sheriff's Office (10%), Public Defender (8%), Justice Courts (7%), Public Health (7%), and Adult Probation (5%).
- **Services Expenditures (Operating) YTD variance of \$28,529,517:** Current YTD expenditures are 18.9 percent under budget. Departments that make up the largest portion of this positive variance are as follows: Superior Court (21%), Facilities Management (14%), Elections (11%), Enterprise Technology (9%), Human Resources (8%), Non-Departmental (8%), and Sheriff's Office (7%).
- **Intergovernmental Payments (Operating) YTD variance of \$438,629:** Current YTD expenditures are under budget. Departments that make up the largest portion of this positive variance are as follows: Human Services (81%), Non-Departmental (10%), and Sheriff's Office (8%).

#### General Fund Departmental Expenditure Variances

All General Fund departments are within their total expenditure budget.

#### Detention Fund Variance Analysis

##### Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$17,794,848:** The FY 22-23 Jail Excise Tax revenue reflects a YTD positive budget variance of \$17.8m or 11.1 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 February 2022, the February 2023 month-end sales tax is 6.9 percent higher, and the year-to-date is 11.0 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 \$2,065,515:** The FY 22-23 Detention Fund intergovernmental revenue reflects a YTD positive budget variance of \$2.0m or 17.8 percent; total budgeted revenue is \$17.4m. The Sheriff's Office comprises this variance primarily due to a negative variance of \$272.9 thousand for booking and housing per diem paid by federal and state agencies and a positive variance of \$2.4m for booking and housing per diem paid by cities and towns. As of February 2023, billable bookings and billable housing days are 6.5 percent and 5.7 percent lower, respectively, over the same time period last year.

- **Miscellaneous Revenue (Operating) YTD variance of \$23,947:** The FY 22-23 miscellaneous revenue reflects a YTD positive budget variance of \$23.9 thousand. Departments that make up the largest portion of this positive variance are as follows: Facilities Management (59%) and Sheriff's Office (41%).
- **Total Non-Recurring Revenue YTD variance of \$7,205,490:** 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 \$27,143,479:** Current YTD expenditures are 10.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (72%), Correctional Health (15%), and Juvenile Probation (6%).
- **Services Expenditures (Operating) YTD variance of \$7,929,338:** Current YTD expenditures are 15.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (64%), Sheriff's Office (18%), Juvenile Probation (7%), and Adult Probation (5%).
- **Capital Outlay (Operating) YTD variance of \$592,894:** Current YTD expenditures are 31.9 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 (\$420,548):** The FY 22-23 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$88,822,457 is less than budgeted YTD revenue of \$89,243,005 resulting in a negative budget variance of \$420.5 thousand or 0.5 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.

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 2/28/23

#### Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	855,662,889	562,713,683	603,421,011	40,707,328
Property Tax	637,505,545	407,414,147	411,918,034	4,503,887
Vehicle License Tax	186,723,320	124,566,811	131,136,070	6,569,259
Intergovernmental	32,567,566	17,922,937	20,922,878	2,999,941
Miscellaneous	63,685,653	40,052,573	46,762,972	6,710,399
Interest	2,400,000	1,200,000	54,091,354	52,891,354
<b>Total Operating Revenues</b>	<b>1,778,544,973</b>	<b>1,153,870,151</b>	<b>1,268,252,317</b>	<b>114,382,166</b>
<b>Total Non Recurring Revenues</b>	<b>43,577,428</b>	<b>681,953</b>	<b>28,118,663</b>	<b>27,436,710</b>
<b>Total Revenues</b>	<b>1,822,122,401</b>	<b>1,154,552,104</b>	<b>1,296,370,980</b>	<b>141,818,876</b>

#### Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	781,971,994	511,409,886	483,042,602	28,367,284
Supplies	18,969,265	12,936,598	13,518,109	(581,511)
Services	269,074,236	150,614,131	122,084,614	28,529,517
Intergovernmental Payments	330,611,847	222,140,441	221,701,812	438,629
Capital Outlay	7,419,702	6,222,734	6,313,965	(91,231)
Transfers Out	370,497,929	204,797,223	204,797,710	(487)
<b>Total Operating Expenditures</b>	<b>1,778,544,973</b>	<b>1,108,121,013</b>	<b>1,051,458,811</b>	<b>56,662,202</b>
<b>Total Non Recurring Expenditures</b>	<b>727,397,436</b>	<b>338,204,547</b>	<b>291,921,180</b>	<b>46,283,367</b>
<b>Total Expenditures</b>	<b>2,505,942,409</b>	<b>1,446,325,560</b>	<b>1,343,379,991</b>	<b>102,945,569</b>
Excess (Deficiency) of Revenues Over Expenditures	(683,820,008)	(291,773,456)	(47,009,011)	244,764,445
Beginning Fund Balance (audited)	683,820,008	683,820,008	706,595,289	22,775,281
Revenues	1,822,122,401	1,154,552,104	1,296,370,980	141,818,876
Expenditures	2,505,942,409	1,446,325,560	1,343,379,991	102,945,569
Ending Fund Balance	0	392,046,552	659,586,278	267,539,726
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	392,046,552	659,586,278	267,539,726

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 2/28/23

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

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	31,651,207	21,291,610	19,896,246	1,395,365	6.55%
Assistant County Manager 930	450,908	302,649	279,843	22,806	7.54%
Assistant County Manager 940	1,562,434	1,037,224	611,022	426,202	41.09%
Assistant County Manager 950	969,641	652,666	601,429	51,237	7.85%
Board of Supervisors Dist 1	527,363	351,269	323,534	27,735	7.90%
Board of Supervisors Dist 2	527,363	349,493	321,164	28,329	8.11%
Board of Supervisors Dist 3	527,363	349,619	316,468	33,151	9.48%
Board of Supervisors Dist 4	527,363	349,477	320,120	29,357	8.40%
Board of Supervisors Dist 5	527,363	351,256	304,734	46,522	13.24%
Call Center	3,297,714	2,405,367	2,109,405	295,962	12.30%
Clerk of the Board	1,871,896	1,242,817	912,197	330,620	26.60%
County Manager	3,602,871	2,389,579	1,881,395	508,184	21.27%
Elections	39,445,791	34,050,904	24,007,553	10,043,351	29.50%
Equipment Services	12,670,727	11,619,665	10,260,847	1,358,818	11.69%
Human Resources	13,877,039	10,347,164	7,926,201	2,420,963	23.40%
Internal Audit	2,713,249	1,743,643	1,503,393	240,250	13.78%
Office of Budget and Finance	6,156,316	3,996,148	3,539,872	456,276	11.42%
Procurement Services	2,979,221	2,024,362	1,647,531	376,831	18.61%
Recorder	8,653,299	5,989,614	5,159,058	830,556	13.87%
Treasurer	9,027,669	6,601,925	5,458,428	1,143,497	17.32%
<b>Subtotal</b>	<b>141,566,797</b>	<b>107,446,451</b>	<b>87,380,440.07</b>	<b>20,066,010.93</b>	<b>18.68%</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Clerk of the Superior Court	45,488,406	30,230,388	28,990,361	1,240,027	4.10%
Constables	4,339,548	2,867,846	2,543,782	324,064	11.30%
County Attorney	118,287,233	78,152,954	74,270,875	3,882,079	4.97%
Emergency Management	4,501,088	2,977,389	2,679,148	298,241	10.02%
Judicial Branch*	241,740,703	165,286,227	137,017,624	28,268,603	17.10%
Justice Courts	26,063,038	17,347,055	15,132,018	2,215,037	12.77%
Planning and Development	1,258,119	836,000	586,099	249,901	29.89%
Public Defense System*	157,381,790	103,175,207	97,193,400	5,981,807	5.80%
Public Fiduciary	5,639,410	3,899,948	3,269,166	630,782	16.17%
Sheriff	185,015,541	125,774,087	119,253,264	6,520,823	5.18%
<b>Subtotal</b>	<b>789,714,876</b>	<b>530,547,101</b>	<b>480,935,737.7</b>	<b>49,611,363.3</b>	<b>9.35%</b>
<b>Health Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Air Quality	1,096,656	937,691	710,889	226,802	24.19%
Animal Care and Control	945,259	630,176	630,176	0	0.00%
Correctional Health	3,632,069	2,423,764	1,888,511	535,253	22.08%
Environmental Services	13,148,585	8,787,805	8,484,569	303,236	3.45%
Human Services	4,391,377	2,450,459	2,014,072	436,387	17.81%
Medical Examiner	16,092,723	10,848,574	10,111,744	736,830	6.79%
Public Health	19,181,780	13,034,635	11,588,972	1,445,663	11.09%
<b>Subtotal</b>	<b>58,488,449</b>	<b>39,113,104</b>	<b>35,428,932.88</b>	<b>3,684,171.12</b>	<b>9.42%</b>
<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Parks and Recreation	861,313	574,208	574,208	0	0.00%
<b>Subtotal</b>	<b>861,313</b>	<b>574,208</b>	<b>574,208</b>	<b>0</b>	<b>0.00%</b>

Note: Totals may not foot due to rounding.

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

**General Fund  
Expenditures by Agency  
As of 2/28/23**

<b>Education</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
County School Superintendent	3,250,434	2,157,630	1,857,969	299,661	13.89%
<b>Subtotal</b>	<b>3,250,434</b>	<b>2,157,630</b>	<b>1,857,969.1</b>	<b>299,660.9</b>	<b>13.89%</b>
<b>Other</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Enterprise Technology	71,106,800	56,539,893	39,275,529	17,264,364	30.53%
Facilities Management	58,084,217	39,012,697	30,389,452	8,623,245	22.10%
Non Departmental	1,382,741,789	670,593,048	667,488,421	3,104,627	0.46%
Real Estate	0	256,274	0	256,274	100.00%
<b>Subtotal</b>	<b>1,511,932,806</b>	<b>766,401,912</b>	<b>737,153,401.75</b>	<b>29,248,510.25</b>	<b>3.82%</b>
<b>Highways and Streets</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Transportation	127,734	85,154	49,301	35,853	42.10%
<b>Subtotal</b>	<b>127,734</b>	<b>85,154</b>	<b>49,301.32</b>	<b>35,852.68</b>	<b>42.10%</b>
<b>Total Expenditures</b>	<b>2,505,942,409</b>	<b>1,446,325,560</b>	<b>1,343,379,991</b>	<b>102,945,569</b>	<b>7.12%</b>

Note: Totals may not foot due to rounding.

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

**General Fund**  
**Expenditures by Agency (Grouped Appropriations)**  
**As of 2/28/23**

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

<b>Judicial Branch</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD -Actual</b>	<b>YTD - Variance</b>	<b>%of Variance</b>
Adult Probation	81,860,496	54,906,747	51,223,728	3,683,019	6.71%
Juvenile Probation	24,973,135	16,640,416	16,260,876	379,540	2.28%
Superior Court	134,907,072	93,739,064	69,533,020	24,206,044	25.82%
<b>Total Judicial Branch</b>	<b>241,740,703</b>	<b>165,286,227</b>	<b>137,017,624</b>	<b>28,268,603</b>	<b>17.10%</b>
<b>Public Defense System</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD -Actual</b>	<b>YTD - Variance</b>	<b>%of Variance</b>
Legal Advocate	19,328,925	12,847,030	12,085,857	761,173	5.92%
Legal Defender	19,380,319	12,835,837	11,522,411	1,313,426	10.23%
Public Advocate	13,127,069	8,798,519	8,188,795	609,724	6.93%
Public Defender	57,504,618	38,354,625	36,072,926	2,281,699	5.95%
Public Defense Services	48,040,859	30,339,196	29,323,412	1,015,784	3.35%
<b>Total Public Defense System</b>	<b>157,381,790</b>	<b>103,175,207</b>	<b>97,193,400</b>	<b>5,981,807</b>	<b>5.80%</b>

Note: Totals may not foot due to rounding.



**Detention Operations Fund**  
**Executive Summary**  
**As of 2/28/23**

**Revenues**

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	241,952,016	159,673,164	177,468,012	17,794,848
Intergovernmental	17,378,427	11,585,619	13,651,134	2,065,515
Miscellaneous	13,960	9,310	33,257	23,947
Transfers In	254,768,973	140,391,696	140,391,696	0
<b>Total Operating Revenues</b>	<b>514,113,376</b>	<b>311,659,789</b>	<b>331,544,099</b>	<b>19,884,310</b>
<b>Total Non Recurring Revenues</b>	<b>4,055,237</b>	<b>502,136</b>	<b>7,707,626</b>	<b>7,205,490</b>
<b>Total Revenues</b>	<b>518,168,613</b>	<b>312,161,925</b>	<b>339,251,725</b>	<b>27,089,800</b>

**Expenditures**

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	388,314,317	257,766,990	230,623,511	27,143,479
Supplies	19,112,004	13,072,811	12,752,893	319,918
Services	83,327,512	51,177,765	43,248,427	7,929,338
Capital Outlay	2,117,204	1,861,086	1,268,192	592,894
Transfers Out	21,242,339	19,356,161	19,356,161	0
<b>Total Operating Expenditures</b>	<b>514,113,376</b>	<b>343,234,813</b>	<b>307,249,183</b>	<b>35,985,630</b>
<b>Total Non Recurring Expenditures</b>	<b>85,378,653</b>	<b>75,206,255</b>	<b>65,789,542</b>	<b>9,416,713</b>
<b>Total Expenditures</b>	<b>599,492,029</b>	<b>418,441,068</b>	<b>373,038,726</b>	<b>45,402,342</b>
Excess (Deficiency) of Revenues Over Expenditures	(81,323,416)	(106,279,143)	(33,787,000)	72,492,143
Beginning Fund Balance (audited)	109,186,291	109,186,291	124,858,145	15,671,854
Revenues	518,168,613	312,161,925	339,251,725	27,089,800
Expenditures	599,492,029	418,441,068	373,038,726	45,402,342
Ending Fund Balance	27,862,875	2,907,148	91,071,145	88,163,997
Restricted Fund Balance	27,862,875	2,907,148	91,071,145	88,163,997
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 2/28/23**

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

<b>General Government</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Equipment Services	4,220,420	3,526,100	1,307,540	2,218,560	62.92%
<b>Subtotal</b>	<b>4,220,420</b>	<b>3,526,100</b>	<b>1,307,539.7</b>	<b>2,218,560.3</b>	<b>62.92%</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Emergency Management	56,549	0	0	0	0.00%
Integrated Crim Justice Info	1,946,312	1,575,151	1,356,628	218,523	13.87%
Judicial Branch*	91,199,104	60,987,554	56,734,442	4,253,112	6.97%
Sheriff	279,217,558	188,283,391	165,644,986	22,638,405	12.02%
<b>Subtotal</b>	<b>372,419,523</b>	<b>250,846,096</b>	<b>223,736,056.27</b>	<b>27,110,039.73</b>	<b>10.81%</b>
<b>Health Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Correctional Health	83,643,982	54,703,219	50,144,955	4,558,264	8.33%
<b>Subtotal</b>	<b>83,643,982</b>	<b>54,703,219</b>	<b>50,144,955.38</b>	<b>4,558,263.62</b>	<b>8.33%</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
County School Superintendent	314,788	203,379	167,886	35,493	17.45%
<b>Subtotal</b>	<b>314,788</b>	<b>203,379</b>	<b>167,886.35</b>	<b>35,492.65</b>	<b>17.45%</b>
<b>Other</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Enterprise Technology	1,582,500	1,539,624	1,038,917	500,707	32.52%
Facilities Management	36,843,243	24,568,970	13,599,691	10,969,279	44.65%
Non Departmental	100,467,573	83,053,680	83,043,680	10,000	0.01%
<b>Subtotal</b>	<b>138,893,316</b>	<b>109,162,274</b>	<b>97,682,288.01</b>	<b>11,479,985.99</b>	<b>10.52%</b>
<b>Total Expenditures</b>	<b>599,492,029</b>	<b>418,441,068</b>	<b>373,038,726</b>	<b>45,402,342</b>	<b>10.85%</b>

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 2/28/23**

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

<b>Judicial Branch</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD -Actual</b>	<b>YTD - Variance</b>	<b>%of Variance</b>
Adult Probation	49,073,231	32,639,691	31,184,635	1,455,056	4.46%
Juvenile Probation	42,125,873	28,347,863	25,549,808	2,798,055	9.87%
<b>Total Judicial Branch</b>	<b>91,199,104</b>	<b>60,987,554</b>	<b>56,734,442</b>	<b>4,253,112</b>	<b>6.97%</b>

Note: Totals may not foot due to rounding.

## **Detailed Expenditure Reports**

**General Fund  
Expenditures Summary  
As of 2/28/23**

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

<b>Non-Departmental Expenditures - D470</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	12,696,627	112,744	39,753	72,991
Supplies	0	0	512	(512)
Services	100,237,016	(8,758,060)	(11,723,950)	2,965,890
Intergovernmental Payments	332,326,961	222,092,264	222,026,006	66,258
Transfers Out	937,481,185	457,146,100	457,146,100	0
<b>Non-Departmental Expenditures - D470</b>	<b>1,382,741,789</b>	<b>670,593,048</b>	<b>667,488,421</b>	<b>3,104,627</b>

**Expenditures - Excluding D470**

<b>Expenditures - Excluding D470</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	776,312,197	515,699,633	486,562,354	29,137,279
Supplies	25,303,935	17,867,431	18,168,692	(301,261)
Services	291,701,720	215,541,879	156,196,323	59,345,556
Intergovernmental Payments	1,655,246	722,249	327,705	394,544
Capital Outlay	28,190,522	25,865,320	14,600,009	11,265,311
Transfers Out	37,000	36,000	36,487	(487)
<b>Expenditures - Excluding D470</b>	<b>1,123,200,620</b>	<b>775,732,512</b>	<b>675,891,570</b>	<b>99,840,942</b>

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

<b>2,505,942,409</b>	<b>1,446,325,560</b>	<b>1,343,379,991</b>	<b>102,945,569</b>
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Note: Totals may not foot due to rounding.

**General Fund**  
**Non-Departmental Expenditures Summary**  
**As of 2/28/23**

**Expenditures**

<b>Operating</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	10,196,627	112,744	39,753	72,991
Supplies	0	0	512	(512)
Services	37,022,433	(11,067,320)	(13,313,190)	2,245,870
Intergovernmental Payments	328,956,601	221,418,192	221,374,107	44,085
Transfers Out	370,496,929	204,797,223	204,797,223	0
<b>Total Operating Expenditures</b>	<b>746,672,590</b>	<b>415,260,839</b>	<b>412,898,404</b>	<b>2,362,435</b>

<b>Non Recurring</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	2,500,000	0	0	0
Services	63,214,583	2,309,260	1,589,241	720,019
Intergovernmental Payments	3,370,360	674,072	651,899	22,173
Transfers Out	566,984,256	252,348,877	252,348,877	0
<b>Total Non Recurring Expenditures</b>	<b>636,069,199</b>	<b>255,332,209</b>	<b>254,590,016</b>	<b>742,193</b>
<b>Total Expenditures</b>	<b>1,382,741,789</b>	<b>670,593,048</b>	<b>667,488,421</b>	<b>3,104,627</b>

Note: Totals may not foot due to rounding.

# General Fund

## Expenditures by Agency

### As of 2/28/23

#### Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	31,496,207	21,239,942	19,896,246	1,343,697	6.33%
Assistant County Manager 930	450,908	302,649	279,843	22,806	7.54%
Assistant County Manager 940	1,462,434	970,556	611,022	359,534	37.04%
Assistant County Manager 950	969,641	652,666	601,429	51,237	7.85%
Board of Supervisors Dist 1	527,363	351,269	323,534	27,735	7.90%
Board of Supervisors Dist 2	527,363	349,493	321,164	28,329	8.11%
Board of Supervisors Dist 3	527,363	349,619	316,468	33,151	9.48%
Board of Supervisors Dist 4	527,363	349,477	320,120	29,357	8.40%
Board of Supervisors Dist 5	527,363	351,256	304,734	46,522	13.24%
Call Center	2,798,510	2,072,567	1,911,216	161,351	7.79%
Clerk of the Board	1,802,943	1,197,477	910,077	287,400	24.00%
County Manager	3,335,772	2,203,298	1,715,320	487,978	22.15%
Elections	14,747,169	9,352,282	5,765,695	3,586,587	38.35%
Equipment Services	6,736,963	5,614,135	5,596,048	18,087	0.32%
Human Resources	13,877,039	10,347,164	7,926,201	2,420,963	23.40%
Internal Audit	2,713,249	1,743,643	1,503,393	240,250	13.78%
Office of Budget and Finance	6,156,316	3,996,148	3,539,872	456,276	11.42%
Procurement Services	2,979,221	2,024,362	1,647,531	376,831	18.61%
Recorder	8,223,956	5,560,271	4,879,292	680,979	12.25%
Treasurer	9,027,669	6,601,925	5,458,428	1,143,497	17.32%
<b>Subtotal</b>	<b>109,414,812</b>	<b>75,630,199</b>	<b>63,827,633</b>	<b>11,802,566</b>	<b>15.61%</b>

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	45,488,406	30,230,388	28,990,361	1,240,027	4.10%
Constables	4,309,406	2,837,704	2,541,152	296,552	10.45%
County Attorney	118,287,233	78,152,954	74,270,875	3,882,079	4.97%
Emergency Management	4,460,849	2,937,150	2,679,148	258,002	8.78%
Judicial Branch*	227,207,960	150,753,484	136,969,362	13,784,122	9.14%
Justice Courts	25,793,038	17,155,464	15,102,018	2,053,446	11.97%
Planning and Development	1,258,119	836,000	586,099	249,901	29.89%
Public Defense System*	156,888,136	102,623,179	96,673,370	5,949,809	5.80%
Public Fiduciary	5,339,410	3,599,948	3,117,739	482,209	13.39%
Sheriff	180,689,399	121,447,945	118,298,869	3,149,076	2.59%
<b>Subtotal</b>	<b>769,721,956</b>	<b>510,574,216</b>	<b>479,228,993</b>	<b>31,345,223</b>	<b>6.14%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	937,691	710,889	226,802	24.19%
Animal Care and Control	945,259	630,176	630,176	0	0.00%
Correctional Health	3,632,069	2,423,764	1,888,511	535,253	22.08%
Environmental Services	13,124,585	8,771,805	8,471,701	300,104	3.42%
Human Services	4,391,377	2,450,459	2,014,072	436,387	17.81%
Medical Examiner	15,523,656	10,279,507	9,542,677	736,830	7.17%
Public Health	19,181,780	13,034,635	11,588,972	1,445,663	11.09%
<b>Subtotal</b>	<b>57,895,382</b>	<b>38,528,037</b>	<b>34,846,998</b>	<b>3,681,039</b>	<b>9.55%</b>

Note: Totals may not foot due to rounding.

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

**General Fund  
Expenditures by Agency  
As of 2/28/23**

<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Parks and Recreation	861,313	574,208	574,208	0	0.00%
<b>Subtotal</b>	<b>861,313</b>	<b>574,208</b>	<b>574,208</b>	<b>0</b>	<b>0.00%</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
County School Superintendent	3,250,434	2,157,630	1,857,969	299,661	13.89%
<b>Subtotal</b>	<b>3,250,434</b>	<b>2,157,630</b>	<b>1,857,969</b>	<b>299,661</b>	<b>13.89%</b>
<b>Other</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Enterprise Technology	41,150,820	31,759,873	28,969,894	2,789,979	8.78%
Facilities Management	49,468,227	33,306,778	29,205,410	4,101,368	12.31%
Non Departmental	746,672,590	415,260,839	412,898,404	2,362,435	0.57%
Real Estate	0	256,274	0	256,274	100.00%
<b>Subtotal</b>	<b>837,291,637</b>	<b>480,583,764</b>	<b>471,073,708</b>	<b>9,510,056</b>	<b>1.98%</b>
<b>Highways and Streets</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Transportation	109,439	72,959	49,301	23,658	32.43%
<b>Subtotal</b>	<b>109,439</b>	<b>72,959</b>	<b>49,301</b>	<b>23,658</b>	<b>32.43%</b>
<b>Total Operating Expenditures</b>	<b>1,778,544,973</b>	<b>1,108,121,013</b>	<b>1,051,458,811</b>	<b>56,662,202</b>	<b>5.11%</b>
<b>Non Recurring</b>					
<b>General Government</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Assessor	155,000	51,668	0	51,668	100.00%
Assistant County Manager 940	100,000	66,668	0	66,668	100.00%
Call Center	499,204	332,800	198,189	134,611	40.45%
Clerk of the Board	68,953	45,340	2,120	43,220	95.32%
County Manager	267,099	186,281	166,075	20,206	10.85%
Elections	24,698,622	24,698,622	18,241,857	6,456,765	26.14%
Equipment Services	5,933,764	6,005,530	4,664,799	1,340,731	22.32%
Recorder	429,343	429,343	279,766	149,577	34.84%
Treasurer	0	0	(0)	0	0.00%
<b>Subtotal</b>	<b>32,151,985</b>	<b>31,816,252</b>	<b>23,552,807</b>	<b>8,263,445</b>	<b>25.97%</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Constables	30,142	30,142	2,630	27,512	91.27%
Emergency Management	40,239	40,239	0	40,239	100.00%
Judicial Branch*	14,532,743	14,532,743	48,263	14,484,480	99.67%
Justice Courts	270,000	191,591	30,000	161,591	84.34%
Public Defense System*	493,654	552,028	520,031	31,997	5.80%
Public Fiduciary	300,000	300,000	151,427	148,573	49.52%
Sheriff	4,326,142	4,326,142	954,394	3,371,748	77.94%
<b>Subtotal</b>	<b>19,992,920</b>	<b>19,972,885</b>	<b>1,706,745</b>	<b>18,266,140</b>	<b>91.45%</b>
<b>Health Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>

Note: Totals may not foot due to rounding.

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



**General Fund  
Expenditures by Agency  
As of 2/28/23**

Environmental Services	24,000	16,000	12,867	3,133	19.58%
Medical Examiner	569,067	569,067	569,067	0	0.00%
<b>Subtotal</b>	<b>593,067</b>	<b>585,067</b>	<b>581,934</b>	<b>3,133</b>	<b>0.54%</b>

<b>Other</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Enterprise Technology	29,955,980	24,780,020	10,305,635	14,474,385	58.41%
Facilities Management	8,615,990	5,705,919	1,184,042	4,521,877	79.25%
Non Departmental	636,069,199	255,332,209	254,590,016	742,193	0.29%
Real Estate	0	0	(0)	0	0.00%
<b>Subtotal</b>	<b>674,641,169</b>	<b>285,818,148</b>	<b>266,079,694</b>	<b>19,738,454</b>	<b>6.91%</b>

<b>Highways and Streets</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Transportation	18,295	12,195	0	12,195	100.00%
<b>Subtotal</b>	<b>18,295</b>	<b>12,195</b>	<b>0</b>	<b>12,195</b>	<b>100.00%</b>
<b>Total Non Recurring Expenditures</b>	<b>727,397,436</b>	<b>338,204,547</b>	<b>291,921,180</b>	<b>46,283,367</b>	<b>13.69%</b>
<b>Total Expenditures</b>	<b>2,505,942,409</b>	<b>1,446,325,560</b>	<b>1,343,379,991</b>	<b>102,945,569</b>	<b>7.12%</b>

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 2/28/23**

**Operating**

<b>General Government</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Equipment Services	1,536,704	1,280,586	304,098	976,488	76.25%
<b>Subtotal</b>	<b>1,536,704</b>	<b>1,280,586</b>	<b>304,098</b>	<b>976,488</b>	<b>76.25%</b>

<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Emergency Management	56,549	0	0	0	0.00%
Integrated Crim Justice Info	1,946,312	1,575,151	1,356,628	218,523	13.87%
Judicial Branch*	90,263,088	60,051,538	56,164,153	3,887,385	6.47%
Sheriff	277,094,607	186,160,440	165,476,761	20,683,679	11.11%
<b>Subtotal</b>	<b>369,360,556</b>	<b>247,787,129</b>	<b>222,997,542</b>	<b>24,789,587</b>	<b>10.00%</b>

<b>Health Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Correctional Health	83,304,153	54,458,371	50,144,955	4,313,416	7.92%
<b>Subtotal</b>	<b>83,304,153</b>	<b>54,458,371</b>	<b>50,144,955</b>	<b>4,313,416</b>	<b>7.92%</b>

<b>Education</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
County School Superintendent	314,788	203,379	167,886	35,493	17.45%
<b>Subtotal</b>	<b>314,788</b>	<b>203,379</b>	<b>167,886</b>	<b>35,493</b>	<b>17.45%</b>

<b>Other</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Enterprise Technology	1,103,495	1,060,619	1,015,863	44,756	4.22%
Facilities Management	28,563,152	19,034,888	13,218,997	5,815,891	30.55%
Non Departmental	29,930,528	19,409,841	19,399,841	10,000	0.05%
<b>Subtotal</b>	<b>59,597,175</b>	<b>39,505,348</b>	<b>33,634,701</b>	<b>5,870,647</b>	<b>14.86%</b>

<b>Total Operating Expenditures</b>	<b>514,113,376</b>	<b>343,234,813</b>	<b>307,249,183</b>	<b>35,985,630</b>	<b>10.48%</b>
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**Non Recurring**

<b>General Government</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Equipment Services	2,683,716	2,245,514	1,003,441	1,242,073	55.31%
<b>Subtotal</b>	<b>2,683,716</b>	<b>2,245,514</b>	<b>1,003,441</b>	<b>1,242,073</b>	<b>55.31%</b>

<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Judicial Branch*	936,016	936,016	570,289	365,727	39.07%
Sheriff	2,122,951	2,122,951	168,225	1,954,726	92.08%
<b>Subtotal</b>	<b>3,058,967</b>	<b>3,058,967</b>	<b>738,514</b>	<b>2,320,453</b>	<b>75.86%</b>

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

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 2/28/23**

<b>Other</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Enterprise Technology	479,005	479,005	23,053	455,952	95.19%
Facilities Management	8,280,091	5,534,082	380,695	5,153,387	93.12%
Non Departmental	70,537,045	63,643,839	63,643,839	0	0.00%
<b>Subtotal</b>	<b>79,296,141</b>	<b>69,656,926</b>	<b>64,047,587</b>	<b>5,609,339</b>	<b>8.05%</b>
<b>Total Non Recurring Expenditures</b>	<b>85,378,653</b>	<b>75,206,255</b>	<b>65,789,542</b>	<b>9,416,713</b>	<b>12.52%</b>
<b>Total Expenditures</b>	<b>599,492,029</b>	<b>418,441,068</b>	<b>373,038,726</b>	<b>45,402,342</b>	<b>10.85%</b>

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**

<b>ACTUAL FY 21-22</b>		<b>MONTHLY/YTD COLLECTIONS FY 22-23 &amp; COMPARISON TO FY 21-22</b>						<b>YTD BUDGET TO ACTUAL FY 22-23</b>				
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		\$ 89,062,177	6.5%	\$ 603,421,011	\$ 48,191,215	8.7%	\$ 562,713,683	\$ 603,421,011	\$ 40,707,328	7.2%
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>\$ 603,421,011</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		\$ 21,180,044	7.4%	411,918,034	\$ (7,345,647)	-1.8%	\$ 407,414,147	411,918,034	\$ 4,503,887	1.1%
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

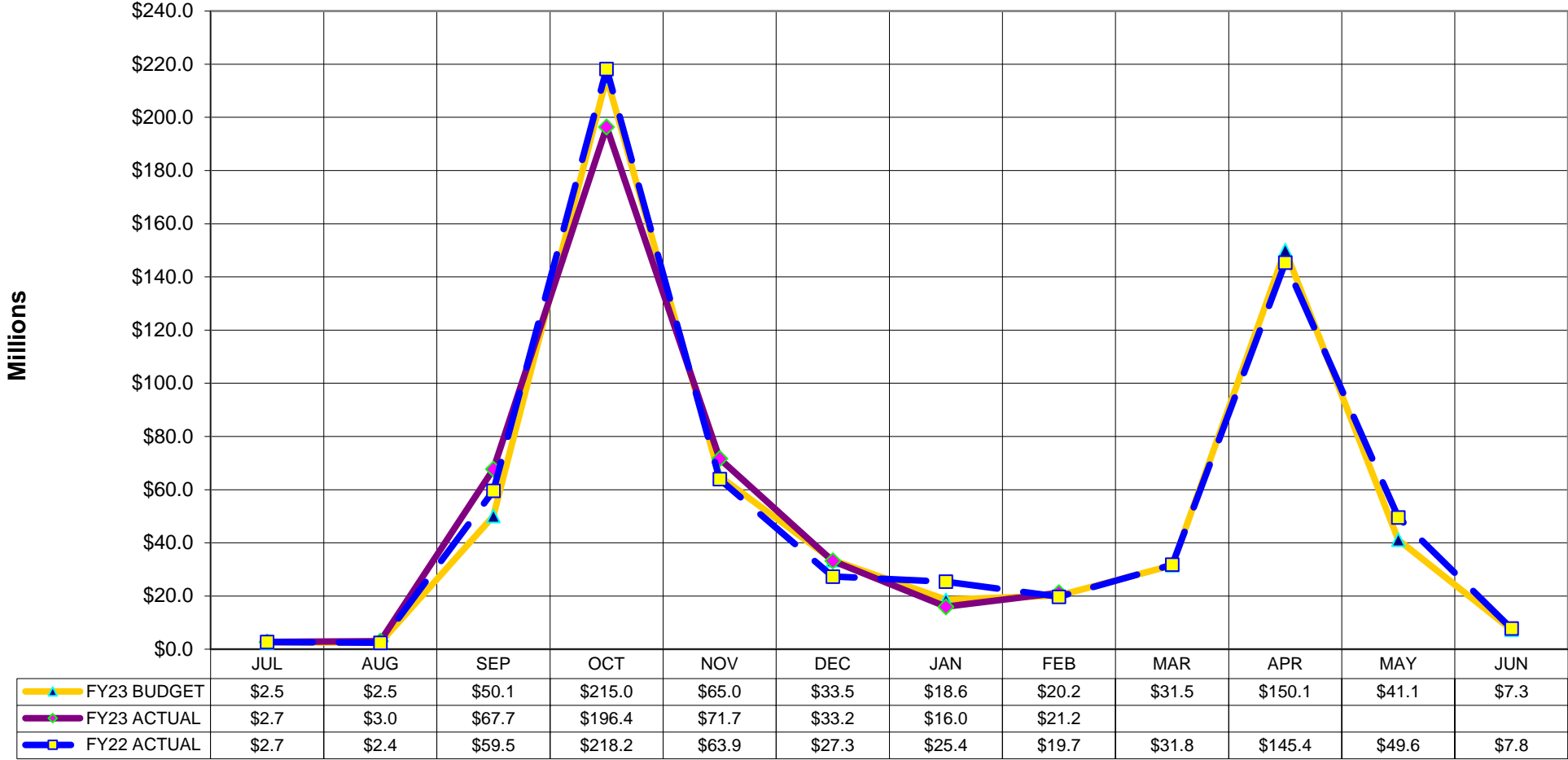
\$ 411,918,034

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).

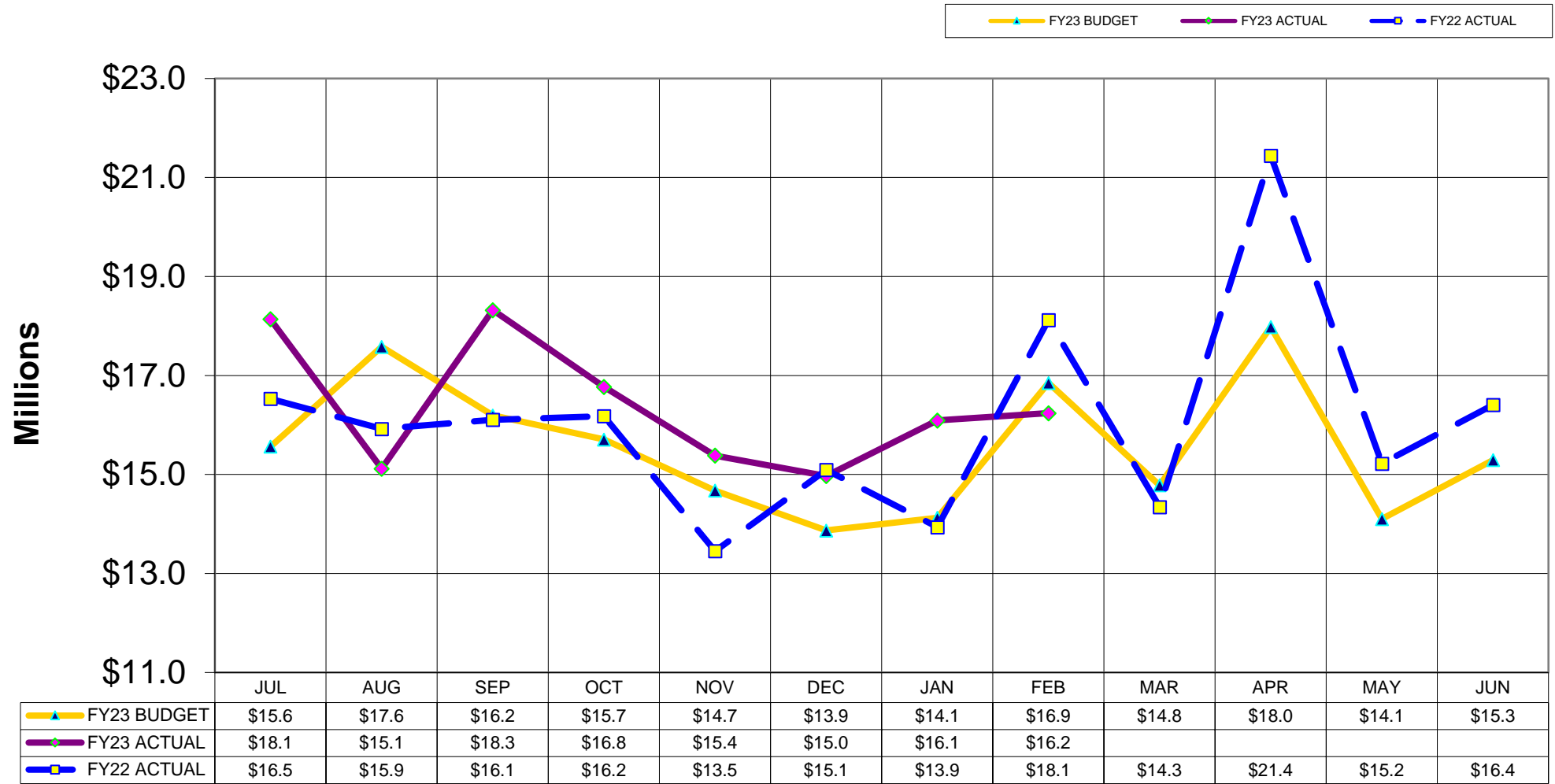


**MARICOPA COUNTY  
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS  
FY 22-23**

<b>ACTUAL FY 21-22</b>		<b>MONTHLY/YTD COLLECTIONS FY 22-23 &amp; COMPARISON TO FY 21-22</b>						<b>YTD BUDGET TO ACTUAL FY 22-23</b>				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 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		\$ 16,240,544	-10.4%	\$ 131,032,722	\$ 5,688,929	4.5%	\$ 124,566,811	\$ 131,032,722	\$ 6,465,911	5.2%
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>\$ 131,032,722</u>								

YTD (Year To Date)

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



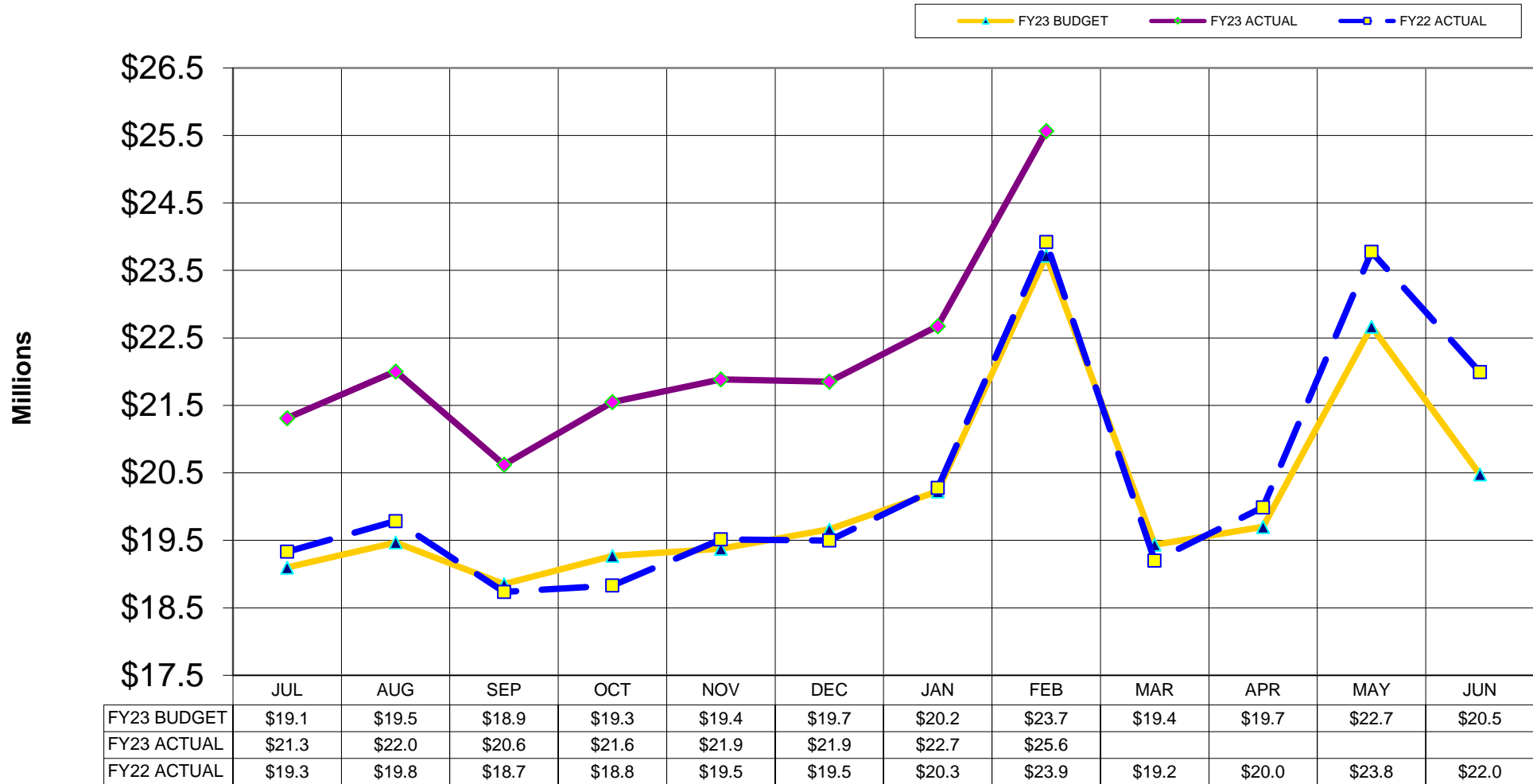
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY  
JAIL TAX COLLECTIONS  
FY 22-23**

<b>ACTUAL FY 21-22</b>		<b>MONTHLY/YTD COLLECTIONS FY 22-23 &amp; COMPARISON TO FY 21-22</b>						<b>YTD BUDGET TO ACTUAL FY 22-23</b>				
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>	<u>(link)</u> <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		\$ 25,565,247	6.9%	\$ 177,468,012	\$ 17,574,339	11.0%	\$ 159,673,164	\$ 177,468,012	\$ 17,794,848	11.1%
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%
<u>\$244,854,014</u>				<u>\$ 177,468,012</u>								

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



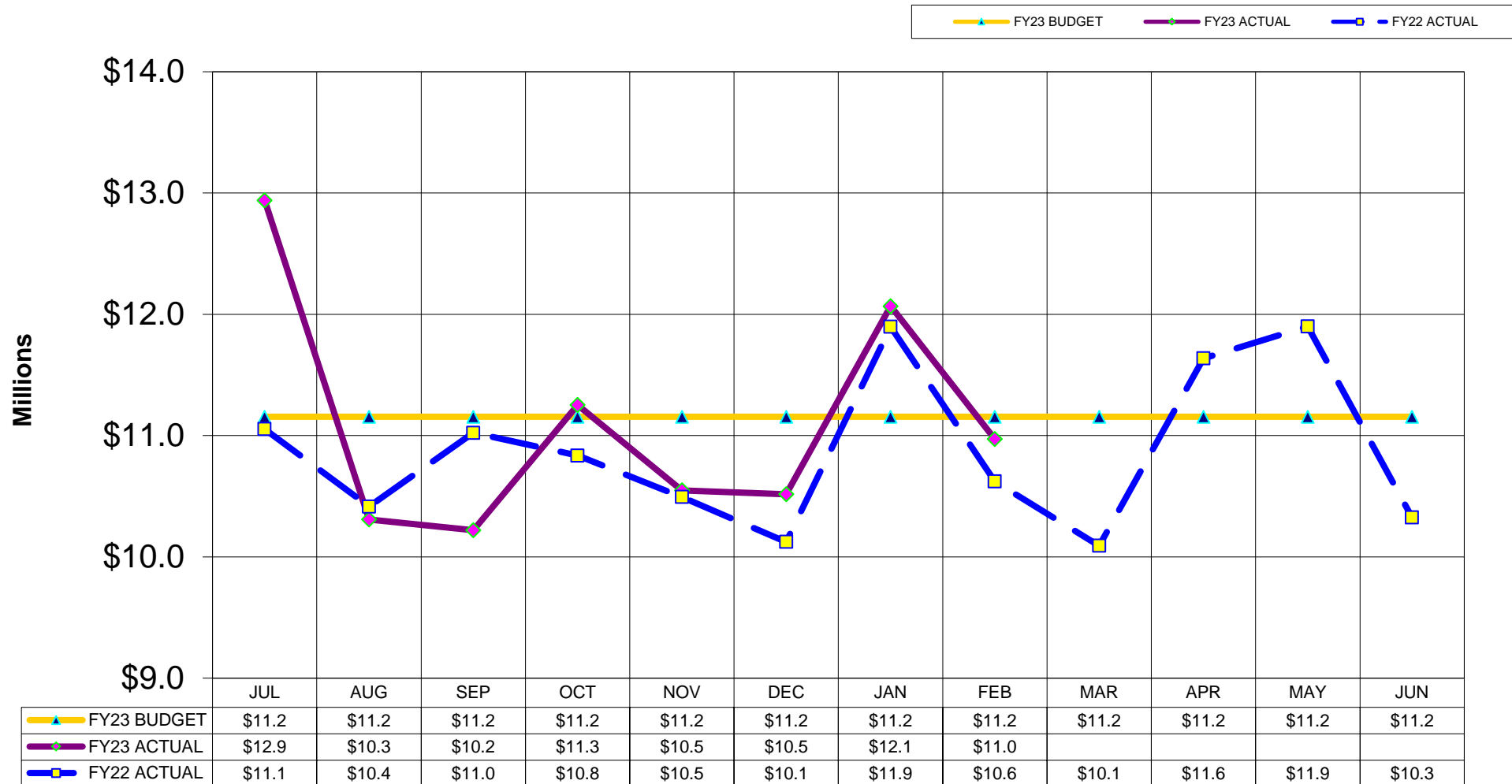
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

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

<b>ACTUAL FY 21-22</b>		<b>MONTHLY/YTD COLLECTIONS FY 22-23 &amp; COMPARISON TO FY 21-22</b>						<b>YTD BUDGET TO ACTUAL FY 22-23</b>				
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	\$ 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		\$ 10,971,123	3.3%	\$ 88,822,457	\$ 2,361,649	2.7%	\$ 89,243,005	\$ 88,822,457	\$ (420,548)	-0.5%
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>\$ 88,822,457</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).