



**Office of Budget & Finance**

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**To:** Jen Pokorski, County Manager  
**From:** Cynthia Goelz, Chief Financial Officer  
**Date:** April 25, 2023  
**Subject:** FY22-23 Executive Summary - March 2023

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Attached is the General Fund and Detention Fund financial activity through March 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  $\pm 15$  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 \$45,952,310:** The FY 22-23 Sales Tax revenue reflects a YTD positive budget variance of \$46.0m or 7.3 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 March 2022, the March 2023 month-end sales tax is 10.7 percent higher, while the year-to-date is 8.9 percent greater than the prior fiscal year. The classifications with the strongest sales tax growth rates in February were Contracting, Use Tax and Restaurant & Bar. 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 March 2023 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona February 2023 sales tax collections were 11.9 percent above February 2022. The Conference Board's U.S. Consumer Confidence Index decreased 2.9% to 102.9 points from the January 2023 amount due to escalating recession concerns. 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 0.3% in January.

Per the U.S. Bureau of Labor Statistics, Maricopa County's unemployment rate is 2.9 percent as of February 2023, which remains below the State rate of 3.2 percent and the United States rate of 3.9 percent.

- **Property Tax Revenue (Operating) YTD variance of \$3,952,171:** The FY 22-23 Property Tax revenue reflects a YTD positive budget variance of \$4.0m 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 March 2023 are 67.5 percent of the adopted levy compared to a historical average of 66.6 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 \$11,936,769:** The FY 22-23 VLT revenue reflects a YTD positive budget variance of \$11.9m or 8.6 percent. This variance is comprised of a positive variance of \$11.7m related to VLT YTD and a positive variance of \$271.3 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 \$3,872,247:** The FY 22-23 intergovernmental revenue reflects a YTD positive budget variance of \$3.9m or 19.9 percent. Departments that make up the largest portion of this positive variance are as follows: Elections (52%), Non-Departmental (29%), Sheriff's Office (8%), and Superior Court (5%).
- **Interest Revenue (Operating) YTD variance of \$58,733,832:** The FY 22-23 interest revenue reflects a YTD positive budget variance of \$58.7m. 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 \$15.0m.
- **Total Non-Recurring Revenue YTD variance of \$29,010,453:** The FY 22-23 non-recurring revenue reflects a YTD positive budget variance of \$29.0m. 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 \$31,140,451:** Current YTD expenditures are 5.4 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 (11%), Public Defender (8%), Justice Courts (7%), Public Health (7%), and Adult Probation (5%).
- **Supplies Expenditures (Operating) YTD Variance of (\$2,256,337):** Current YTD expenditures are 15.7 percent over budget. Sheriff's Office primarily comprises this negative variance as expenditures for patrol, investigations, and aviation were higher than budgeted. While supplies expenditures are over budget, total expenditures for the department are within budget.
- **Services Expenditures (Operating) YTD variance of \$31,308,724:** Current YTD expenditures are 18.8 percent under budget. Departments that make up the largest portion of this positive variance are as follows: Superior Court (20%), Non-Departmental (18%), Facilities Management (12%), Elections (12%), Sheriff's Office (9%), and Human Resources (7%).
- **Intergovernmental Payments (Operating) YTD variance of \$756,264:** Current YTD expenditures are under budget. Departments that make up the largest portion of this positive variance are as follows: Human Services (78%), Non-Departmental (15%), and Sheriff's Office (7%).

#### 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 \$20,071,853:** The FY 22-23 Jail Excise Tax revenue reflects a YTD positive budget variance of \$20.1m or 11.2 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 March 2022, the March 2023 month-end sales tax is 13.1 percent higher, and the year-to-date is 11.2 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 \$1,896,717:** The FY 22-23 Detention Fund intergovernmental revenue reflects a YTD positive budget variance of \$1.9m or 14.6 percent; total budgeted revenue is \$17.4m. The Sheriff's Office comprises this variance primarily due to a negative variance of \$350.2 thousand for booking and housing per diem paid by federal and state agencies and a positive variance of \$2.3m for booking and housing per diem paid by cities and towns. As of March 2023, billable bookings and billable housing days are 6.2 percent and 5.1 percent lower, respectively, over the same time period last year.
- **Miscellaneous Revenue (Operating) YTD variance of \$29,214:** The FY 22-23 miscellaneous revenue reflects a YTD positive budget variance of \$29.2 thousand. Departments that make up the largest portion of this positive variance are as follows: Facilities Management (64%) and Sheriff's Office (38%).
- **Total Non-Recurring Revenue YTD variance of \$7,542,721:** The FY 22-23 non-recurring revenue reflects a YTD positive budget variance of \$7.5m. 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 \$1.4m.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$30,157,944:** Current YTD expenditures are 10.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (73%), Correctional Health (14%), and Juvenile Probation (6%).
- **Services Expenditures (Operating) YTD variance of \$7,251,409:** Current YTD expenditures are 12.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (72%), Sheriff (10%), Juvenile Probation (6%), and Integrated Criminal Justice Information (6%).
- **Capital Outlay (Operating) YTD variance of (\$468,275):** Current YTD expenditures are 23.5 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Sheriff's Office (57%), Equipment Services (21%), and Integrated Criminal Justice Information (19%). While the capital outlay line is over budget, total expenditures for Sheriff's Office and Integrated Criminal Justice Information are under their respective total budget. Please see department-specific commentary for Equipment Services below.

Detention Fund Departmental Expenditure Variances

**Equipment Services (Operating) YTD Variance of (\$96,632):** Current YTD operating expenditures are 6.9 percent over budget. The negative variance is primarily attributed to vehicle expenditures that have varied from the calendarized budget but will be within budget by year-end.

**Non-Departmental (Operating) YTD Variance of (\$5,960):** Current YTD operating expenditures are 0.03 percent overbudget. The negative variance is due to calendarization, and the budget will be updated to resolve the variance before the next close.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of (\$579,070):** The FY 22-23 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$99,819,311 is less than budgeted YTD revenue of \$100,398,381 resulting in a negative budget variance of \$579.0 thousand or 0.6 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 3/31/23

#### Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	855,662,889	631,730,460	677,682,770	45,952,310
Property Tax	637,505,545	438,949,221	442,901,392	3,952,171
Vehicle License Tax	186,723,320	139,349,536	151,286,305	11,936,769
Intergovernmental	32,567,566	19,473,778	23,346,025	3,872,247
Miscellaneous	63,685,653	45,338,712	51,400,592	6,061,880
Interest	2,400,000	1,800,000	60,533,832	58,733,832
<b>Total Operating Revenues</b>	<b>1,778,544,973</b>	<b>1,276,641,707</b>	<b>1,407,150,916</b>	<b>130,509,209</b>
<b>Total Non Recurring Revenues</b>	<b>43,577,428</b>	<b>681,953</b>	<b>29,692,406</b>	<b>29,010,453</b>
<b>Total Revenues</b>	<b>1,822,122,401</b>	<b>1,277,323,660</b>	<b>1,436,843,322</b>	<b>159,519,662</b>

#### Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	781,971,994	579,696,872	548,556,421	31,140,451
Supplies	18,969,265	14,354,690	16,611,027	(2,256,337)
Services	270,091,718	166,593,282	136,014,747	30,578,535
Intergovernmental Payments	330,611,847	249,310,495	248,554,231	756,264
Capital Outlay	7,419,702	6,820,540	7,127,319	(306,779)
Transfers Out	369,480,447	222,346,185	222,346,672	(487)
<b>Total Operating Expenditures</b>	<b>1,778,544,973</b>	<b>1,239,122,064</b>	<b>1,179,210,417</b>	<b>59,911,647</b>
<b>Total Non Recurring Expenditures</b>	<b>727,397,436</b>	<b>342,385,813</b>	<b>295,551,971</b>	<b>46,833,842</b>
<b>Total Expenditures</b>	<b>2,505,942,409</b>	<b>1,581,507,877</b>	<b>1,474,762,388</b>	<b>106,745,489</b>
Excess (Deficiency) of Revenues Over Expenditures	(683,820,008)	(304,184,217)	(37,919,067)	266,265,150
Beginning Fund Balance (audited)	683,820,008	683,820,008	706,595,289	22,775,281
Revenues	1,822,122,401	1,277,323,660	1,436,843,322	159,519,662
Expenditures	2,505,942,409	1,581,507,877	1,474,762,388	106,745,489
Ending Fund Balance	0	379,635,791	668,676,222	289,040,431
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	379,635,791	668,676,222	289,040,431

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 3/31/23

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

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	31,651,207	23,952,828	22,562,880	1,389,948	5.80%
Assistant County Manager 930	450,908	340,173	316,928	23,245	6.83%
Assistant County Manager 940	1,562,434	1,173,107	696,938	476,169	40.59%
Assistant County Manager 950	969,641	734,830	648,386	86,444	11.76%
Board of Supervisors Dist 1	527,363	396,978	365,755	31,223	7.87%
Board of Supervisors Dist 2	527,363	395,634	364,069	31,565	7.98%
Board of Supervisors Dist 3	527,363	395,726	360,409	35,317	8.92%
Board of Supervisors Dist 4	527,363	395,633	362,971	32,662	8.26%
Board of Supervisors Dist 5	527,363	397,148	344,720	52,428	13.20%
Call Center	3,297,714	2,632,267	2,352,553	279,714	10.63%
Clerk of the Board	1,871,896	1,403,448	1,054,335	349,113	24.88%
County Manager	3,602,871	2,702,045	2,155,656	546,389	20.22%
Elections	39,445,791	35,478,396	24,919,188	10,559,208	29.76%
Equipment Services	12,670,727	12,109,313	11,238,233	871,080	7.19%
Human Resources	13,877,039	11,249,000	8,670,259	2,578,741	22.92%
Internal Audit	2,713,249	1,986,904	1,714,759	272,145	13.70%
Office of Budget and Finance	6,156,316	4,518,087	4,006,620	511,467	11.32%
Procurement Services	2,979,221	2,266,252	1,869,280	396,972	17.52%
Recorder	8,653,299	6,679,864	5,850,890	828,974	12.41%
Treasurer	9,027,669	7,175,719	6,038,423	1,137,296	15.85%
<b>Subtotal</b>	<b>141,566,797</b>	<b>116,383,352</b>	<b>95,893,251.87</b>	<b>20,490,100.13</b>	<b>17.61%</b>
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	45,488,406	34,120,809	33,323,595	797,214	2.34%
Constables	4,339,548	3,248,912	2,890,253	358,659	11.04%
County Attorney	118,287,233	88,268,768	84,201,015	4,067,753	4.61%
Emergency Management	4,501,088	3,358,909	3,039,771	319,138	9.50%
Judicial Branch*	241,740,703	185,204,575	157,252,126	27,952,449	15.09%
Justice Courts	26,063,038	19,631,174	17,235,713	2,395,461	12.20%
Planning and Development	1,258,119	940,949	659,480	281,469	29.91%
Public Defense System*	157,381,790	116,857,891	110,809,704	6,048,187	5.18%
Public Fiduciary	5,639,410	4,345,635	3,711,747	633,888	14.59%
Sheriff	185,015,541	141,904,972	134,297,003	7,607,969	5.36%
<b>Subtotal</b>	<b>789,714,876</b>	<b>597,882,594</b>	<b>547,420,405.79</b>	<b>50,462,188.21</b>	<b>8.44%</b>
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	1,029,079	778,469	250,610	24.35%
Animal Care and Control	945,259	708,947	708,948	(1)	(0.00%)
Correctional Health	3,632,069	2,727,263	2,190,307	536,956	19.69%
Environmental Services	13,148,585	9,894,554	9,638,466	256,088	2.59%
Human Services	4,391,377	3,001,588	2,281,469	720,119	23.99%
Medical Examiner	16,092,723	12,200,928	11,613,970	586,958	4.81%
Public Health	19,181,780	14,704,734	13,502,759	1,201,975	8.17%
<b>Subtotal</b>	<b>58,488,449</b>	<b>44,267,093</b>	<b>40,714,387.2</b>	<b>3,552,705.8</b>	<b>8.03%</b>
Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	861,313	645,984	645,984	0	0.00%
<b>Subtotal</b>	<b>861,313</b>	<b>645,984</b>	<b>645,984</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 3/31/23**

<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	2,436,149	2,183,422	252,727	10.37%
<b>Subtotal</b>	<b>3,250,434</b>	<b>2,436,149</b>	<b>2,183,421.83</b>	<b>252,727.17</b>	<b>10.37%</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	61,809,587	45,082,394	16,727,193	27.06%
Facilities Management	58,084,217	43,874,684	35,437,950	8,436,734	19.23%
Non Departmental	1,382,741,789	713,843,792	707,333,036	6,510,756	0.91%
Real Estate	0	268,843	0	268,843	100.00%
<b>Subtotal</b>	<b>1,511,932,806</b>	<b>819,796,906</b>	<b>787,853,380.55</b>	<b>31,943,525.45</b>	<b>3.90%</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	95,799	51,557	44,242	46.18%
<b>Subtotal</b>	<b>127,734</b>	<b>95,799</b>	<b>51,556.95</b>	<b>44,242.05</b>	<b>46.18%</b>
<b>Total Expenditures</b>	<b>2,505,942,409</b>	<b>1,581,507,877</b>	<b>1,474,762,388</b>	<b>106,745,489</b>	<b>6.75%</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 3/31/23**

**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	61,911,227	58,088,825	3,822,402	6.17%
Juvenile Probation	24,973,135	18,826,207	18,508,095	318,112	1.69%
Superior Court	134,907,072	104,467,141	80,655,206	23,811,935	22.79%
<b>Total Judicial Branch</b>	<b>241,740,703</b>	<b>185,204,575</b>	<b>157,252,126</b>	<b>27,952,449</b>	<b>15.09%</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	14,519,876	13,737,924	781,952	5.39%
Legal Defender	19,380,319	14,497,608	13,117,943	1,379,665	9.52%
Public Advocate	13,127,069	9,921,338	9,335,100	586,238	5.91%
Public Defender	57,504,618	43,245,959	41,105,168	2,140,791	4.95%
Public Defense Services	48,040,859	34,673,110	33,513,569	1,159,541	3.34%
<b>Total Public Defense System</b>	<b>157,381,790</b>	<b>116,857,891</b>	<b>110,809,704</b>	<b>6,048,187</b>	<b>5.18%</b>

Note: Totals may not foot due to rounding.



**Detention Operations Fund**  
**Executive Summary**  
**As of 3/31/23**

**Revenues**

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	241,952,016	179,109,970	199,181,823	20,071,853
Intergovernmental	17,378,427	13,033,821	14,930,538	1,896,717
Miscellaneous	13,960	10,475	39,689	29,214
Transfers In	253,751,491	157,940,658	157,940,658	0
<b>Total Operating Revenues</b>	<b>513,095,894</b>	<b>350,094,924</b>	<b>372,092,708</b>	<b>21,997,784</b>
<b>Total Non Recurring Revenues</b>	<b>4,055,237</b>	<b>753,204</b>	<b>8,295,925</b>	<b>7,542,721</b>
<b>Total Revenues</b>	<b>517,151,131</b>	<b>350,848,128</b>	<b>380,388,633</b>	<b>29,540,505</b>

**Expenditures**

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	388,314,317	291,457,077	261,299,133	30,157,944
Supplies	19,112,004	14,444,018	14,186,565	257,453
Services	82,310,030	57,028,855	49,777,446	7,251,409
Capital Outlay	2,117,204	1,989,145	2,457,420	(468,275)
Transfers Out	21,242,339	19,356,161	19,356,161	0
<b>Total Operating Expenditures</b>	<b>513,095,894</b>	<b>384,275,256</b>	<b>347,076,725</b>	<b>37,198,531</b>
<b>Total Non Recurring Expenditures</b>	<b>85,378,653</b>	<b>76,111,861</b>	<b>66,762,192</b>	<b>9,349,669</b>
<b>Total Expenditures</b>	<b>598,474,547</b>	<b>460,387,117</b>	<b>413,838,916</b>	<b>46,548,201</b>
Excess (Deficiency) of Revenues Over Expenditures	(81,323,416)	(109,538,989)	(33,450,284)	76,088,705
Beginning Fund Balance (audited)	109,186,291	109,186,291	124,858,145	15,671,854
Revenues	517,151,131	350,848,128	380,388,633	29,540,505
Expenditures	598,474,547	460,387,117	413,838,916	46,548,201
Ending Fund Balance	27,862,875	(352,698)	91,407,861	91,760,559
Restricted Fund Balance	27,862,875	(352,698)	91,407,861	91,760,559
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 3/31/23**

**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	3,873,260	2,513,153	1,360,107	35.12%
<b>Subtotal</b>	<b>4,220,420</b>	<b>3,873,260</b>	<b>2,513,152.84</b>	<b>1,360,107.16</b>	<b>35.12%</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	1,671,740	1,441,469	230,271	13.77%
Judicial Branch*	91,199,104	68,777,903	64,306,929	4,470,974	6.50%
Sheriff	278,200,076	212,106,645	187,993,462	24,113,183	11.37%
<b>Subtotal</b>	<b>371,402,041</b>	<b>282,556,288</b>	<b>253,741,860.82</b>	<b>28,814,427.18</b>	<b>10.20%</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	61,575,456	56,711,209	4,864,247	7.90%
<b>Subtotal</b>	<b>83,643,982</b>	<b>61,575,456</b>	<b>56,711,209.31</b>	<b>4,864,246.69</b>	<b>7.90%</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	230,171	197,297	32,874	14.28%
<b>Subtotal</b>	<b>314,788</b>	<b>230,171</b>	<b>197,297.37</b>	<b>32,873.63</b>	<b>14.28%</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	1,540,374	1,157,656	382,718	24.85%
Facilities Management	36,843,243	27,557,888	16,458,100	11,099,788	40.28%
Non Departmental	100,467,573	83,053,680	83,059,640	(5,960)	(0.01%)
<b>Subtotal</b>	<b>138,893,316</b>	<b>112,151,942</b>	<b>100,675,395.85</b>	<b>11,476,546.15</b>	<b>10.23%</b>
<b>Total Expenditures</b>	<b>598,474,547</b>	<b>460,387,117</b>	<b>413,838,916</b>	<b>46,548,201</b>	<b>10.11%</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 3/31/23**

**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	36,888,498	35,214,722	1,673,776	4.54%
Juvenile Probation	42,125,873	31,889,405	29,092,208	2,797,197	8.77%
<b>Total Judicial Branch</b>	<b>91,199,104</b>	<b>68,777,903</b>	<b>64,306,929</b>	<b>4,470,974</b>	<b>6.50%</b>

Note: Totals may not foot due to rounding.

## **Detailed Expenditure Reports**

**General Fund  
Expenditures Summary  
As of 3/31/23**

**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	126,837	39,753	87,084
Supplies	0	0	5,553	(5,553)
Services	101,247,248	(9,914,395)	(16,269,886)	6,355,491
Intergovernmental Payments	332,326,961	248,929,038	248,855,305	73,733
Transfers Out	936,470,953	474,702,312	474,702,312	0
<b>Non-Departmental Expenditures - D470</b>	<b>1,382,741,789</b>	<b>713,843,792</b>	<b>707,333,036</b>	<b>6,510,756</b>

<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	584,002,213	552,085,730	31,916,483
Supplies	25,303,935	19,786,484	22,841,253	(3,054,769)
Services	291,701,720	235,492,499	175,960,949	59,531,550
Intergovernmental Payments	1,655,246	1,055,529	350,825	704,704
Capital Outlay	28,190,522	27,291,360	16,154,109	11,137,251
Transfers Out	37,000	36,000	36,487	(487)
<b>Expenditures - Excluding D470</b>	<b>1,123,200,620</b>	<b>867,664,085</b>	<b>767,429,352</b>	<b>100,234,733</b>

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

<b>2,505,942,409</b>	<b>1,581,507,877</b>	<b>1,474,762,388</b>	<b>106,745,489</b>
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Note: Totals may not foot due to rounding.

**General Fund**  
**Non-Departmental Expenditures Summary**  
**As of 3/31/23**

**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	126,837	39,753	87,084
Supplies	0	0	5,553	(5,553)
Services	38,039,915	(12,431,003)	(17,980,624)	5,549,621
Intergovernmental Payments	328,956,601	248,254,966	248,203,406	51,560
Transfers Out	369,479,447	222,346,185	222,346,185	0
<b>Total Operating Expenditures</b>	<b>746,672,590</b>	<b>458,296,985</b>	<b>452,614,273</b>	<b>5,682,712</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	63,207,333	2,516,608	1,710,738	805,870
Intergovernmental Payments	3,370,360	674,072	651,899	22,173
Transfers Out	566,991,506	252,356,127	252,356,127	0
<b>Total Non Recurring Expenditures</b>	<b>636,069,199</b>	<b>255,546,807</b>	<b>254,718,764</b>	<b>828,043</b>
<b>Total Expenditures</b>	<b>1,382,741,789</b>	<b>713,843,792</b>	<b>707,333,036</b>	<b>6,510,756</b>

Note: Totals may not foot due to rounding.

# General Fund

## Expenditures by Agency

### As of 3/31/23

#### Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	31,496,207	23,875,326	22,562,880	1,312,446	5.50%
Assistant County Manager 930	450,908	340,173	316,928	23,245	6.83%
Assistant County Manager 940	1,462,434	1,098,106	696,938	401,168	36.53%
Assistant County Manager 950	969,641	734,830	648,386	86,444	11.76%
Board of Supervisors Dist 1	527,363	396,978	365,755	31,223	7.87%
Board of Supervisors Dist 2	527,363	395,634	364,069	31,565	7.98%
Board of Supervisors Dist 3	527,363	395,726	360,409	35,317	8.92%
Board of Supervisors Dist 4	527,363	395,633	362,971	32,662	8.26%
Board of Supervisors Dist 5	527,363	397,148	344,720	52,428	13.20%
Call Center	2,798,510	2,257,866	2,154,363	103,503	4.58%
Clerk of the Board	1,802,943	1,352,202	1,052,215	299,987	22.19%
County Manager	3,335,772	2,495,558	1,987,181	508,377	20.37%
Elections	14,747,169	10,779,774	6,655,279	4,124,495	38.26%
Equipment Services	6,736,963	6,175,549	5,776,068	399,481	6.47%
Human Resources	13,877,039	11,249,000	8,670,259	2,578,741	22.92%
Internal Audit	2,713,249	1,986,904	1,714,759	272,145	13.70%
Office of Budget and Finance	6,156,316	4,518,087	4,006,620	511,467	11.32%
Procurement Services	2,979,221	2,266,252	1,869,280	396,972	17.52%
Recorder	8,223,956	6,250,521	5,571,014	679,507	10.87%
Treasurer	9,027,669	7,175,719	6,038,423	1,137,296	15.85%
<b>Subtotal</b>	<b>109,414,812</b>	<b>84,536,986</b>	<b>71,518,517</b>	<b>13,018,469</b>	<b>15.40%</b>

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	45,488,406	34,120,809	33,323,595	797,214	2.34%
Constables	4,309,406	3,218,770	2,881,707	337,063	10.47%
County Attorney	118,287,233	88,268,768	84,201,015	4,067,753	4.61%
Emergency Management	4,460,849	3,318,670	3,039,771	278,899	8.40%
Judicial Branch*	227,207,960	170,671,832	157,213,555	13,458,277	7.89%
Justice Courts	25,793,038	19,418,623	17,191,038	2,227,585	11.47%
Planning and Development	1,258,119	940,949	659,480	281,469	29.91%
Public Defense System*	156,888,136	116,195,457	110,311,979	5,883,478	5.06%
Public Fiduciary	5,339,410	4,045,635	3,560,320	485,315	12.00%
Sheriff	180,689,399	137,578,830	133,233,712	4,345,119	3.16%
<b>Subtotal</b>	<b>769,721,956</b>	<b>577,778,343</b>	<b>545,616,171</b>	<b>32,162,172</b>	<b>5.57%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	1,029,079	778,469	250,610	24.35%
Animal Care and Control	945,259	708,947	708,948	(1)	0.00%
Correctional Health	3,632,069	2,727,263	2,190,307	536,956	19.69%
Environmental Services	13,124,585	9,876,554	9,625,598	250,956	2.54%
Human Services	4,391,377	3,001,588	2,281,469	720,119	23.99%
Medical Examiner	15,523,656	11,631,861	11,044,903	586,958	5.05%
Public Health	19,181,780	14,704,734	13,502,759	1,201,975	8.17%
<b>Subtotal</b>	<b>57,895,382</b>	<b>43,680,026</b>	<b>40,132,453</b>	<b>3,547,573</b>	<b>8.12%</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  
As of 3/31/23**

<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	645,984	645,984	0	0.00%
<b>Subtotal</b>	<b>861,313</b>	<b>645,984</b>	<b>645,984</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	2,436,149	2,183,422	252,727	10.37%
<b>Subtotal</b>	<b>3,250,434</b>	<b>2,436,149</b>	<b>2,183,422</b>	<b>252,727</b>	<b>10.37%</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	33,955,422	32,890,787	1,064,635	3.14%
Facilities Management	49,468,227	37,441,247	33,557,254	3,883,993	10.37%
Non Departmental	746,672,590	458,296,985	452,614,273	5,682,712	1.24%
Real Estate	0	268,843	0	268,843	100.00%
<b>Subtotal</b>	<b>837,291,637</b>	<b>529,962,497</b>	<b>519,062,314</b>	<b>10,900,183</b>	<b>2.06%</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	82,079	51,557	30,522	37.19%
<b>Subtotal</b>	<b>109,439</b>	<b>82,079</b>	<b>51,557</b>	<b>30,522</b>	<b>37.19%</b>
<b>Total Operating Expenditures</b>	<b>1,778,544,973</b>	<b>1,239,122,064</b>	<b>1,179,210,417</b>	<b>59,911,647</b>	<b>4.84%</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	77,502	0	77,502	100.00%
Assistant County Manager 940	100,000	75,001	0	75,001	100.00%
Call Center	499,204	374,401	198,189	176,212	47.06%
Clerk of the Board	68,953	51,246	2,120	49,126	95.86%
County Manager	267,099	206,487	168,475	38,012	18.41%
Elections	24,698,622	24,698,622	18,263,910	6,434,712	26.05%
Equipment Services	5,933,764	5,933,764	5,462,165	471,599	7.95%
Recorder	429,343	429,343	279,876	149,467	34.81%
Treasurer	0	0	(0)	0	0.00%
<b>Subtotal</b>	<b>32,151,985</b>	<b>31,846,366</b>	<b>24,374,735</b>	<b>7,471,631</b>	<b>23.46%</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	8,546	21,596	71.65%
Emergency Management	40,239	40,239	0	40,239	100.00%
Judicial Branch*	14,532,743	14,532,743	38,571	14,494,172	99.73%
Justice Courts	270,000	212,551	44,675	167,876	78.98%
Public Defense System*	493,654	662,434	497,725	164,709	24.86%
Public Fiduciary	300,000	300,000	151,427	148,573	49.52%
Sheriff	4,326,142	4,326,142	1,063,291	3,262,851	75.42%
<b>Subtotal</b>	<b>19,992,920</b>	<b>20,104,251</b>	<b>1,804,235</b>	<b>18,300,016</b>	<b>91.03%</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 3/31/23**

Environmental Services	24,000	18,000	12,867	5,133	28.51%
Medical Examiner	569,067	569,067	569,067	0	0.00%
<b>Subtotal</b>	<b>593,067</b>	<b>587,067</b>	<b>581,934</b>	<b>5,133</b>	<b>0.87%</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	27,854,165	12,191,607	15,662,558	56.23%
Facilities Management	8,615,990	6,433,437	1,880,696	4,552,741	70.77%
Non Departmental	636,069,199	255,546,807	254,718,764	828,043	0.32%
Real Estate	0	0	(0)	0	0.00%
<b>Subtotal</b>	<b>674,641,169</b>	<b>289,834,409</b>	<b>268,791,067</b>	<b>21,043,342</b>	<b>7.26%</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	13,720	0	13,720	100.00%
<b>Subtotal</b>	<b>18,295</b>	<b>13,720</b>	<b>0</b>	<b>13,720</b>	<b>100.00%</b>
<b>Total Non Recurring Expenditures</b>	<b>727,397,436</b>	<b>342,385,813</b>	<b>295,551,971</b>	<b>46,833,842</b>	<b>13.68%</b>
<b>Total Expenditures</b>	<b>2,505,942,409</b>	<b>1,581,507,877</b>	<b>1,474,762,388</b>	<b>106,745,489</b>	<b>6.75%</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 3/31/23**

**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	1,408,645	1,505,277	(96,632)	-6.86%
<b>Subtotal</b>	<b>1,536,704</b>	<b>1,408,645</b>	<b>1,505,277</b>	<b>(96,632)</b>	<b>-6.86%</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	1,671,740	1,441,469	230,271	13.77%
Judicial Branch*	90,263,088	67,841,887	63,583,292	4,258,595	6.28%
Sheriff	276,077,125	209,983,694	187,818,244	22,165,450	10.56%
<b>Subtotal</b>	<b>368,343,074</b>	<b>279,497,321</b>	<b>252,843,005</b>	<b>26,654,316</b>	<b>9.54%</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	61,330,608	56,711,209	4,619,399	7.53%
<b>Subtotal</b>	<b>83,304,153</b>	<b>61,330,608</b>	<b>56,711,209</b>	<b>4,619,399</b>	<b>7.53%</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	230,171	197,297	32,874	14.28%
<b>Subtotal</b>	<b>314,788</b>	<b>230,171</b>	<b>197,297</b>	<b>32,874</b>	<b>14.28%</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	1,061,369	1,015,986	45,383	4.28%
Facilities Management	28,563,152	21,337,301	15,388,149	5,949,152	27.88%
Non Departmental	29,930,528	19,409,841	19,415,801	(5,960)	-0.03%
<b>Subtotal</b>	<b>59,597,175</b>	<b>41,808,511</b>	<b>35,819,936</b>	<b>5,988,575</b>	<b>14.32%</b>

<b>Total Operating Expenditures</b>	<b>513,095,894</b>	<b>384,275,256</b>	<b>347,076,725</b>	<b>37,198,531</b>	<b>9.68%</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	2,464,615	1,007,876	1,456,739	59.11%
<b>Subtotal</b>	<b>2,683,716</b>	<b>2,464,615</b>	<b>1,007,876</b>	<b>1,456,739</b>	<b>59.11%</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	723,637	212,379	22.69%
Sheriff	2,122,951	2,122,951	175,218	1,947,733	91.75%
<b>Subtotal</b>	<b>3,058,967</b>	<b>3,058,967</b>	<b>898,856</b>	<b>2,160,111</b>	<b>70.62%</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 3/31/23**

<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	141,671	337,334	70.42%
Facilities Management	8,280,091	6,220,587	1,069,950	5,150,637	82.80%
Non Departmental	70,537,045	63,643,839	63,643,839	0	0.00%
<b>Subtotal</b>	<b>79,296,141</b>	<b>70,343,431</b>	<b>64,855,460</b>	<b>5,487,971</b>	<b>7.80%</b>
<b>Total Non Recurring Expenditures</b>	<b>85,378,653</b>	<b>76,111,861</b>	<b>66,762,192</b>	<b>9,349,669</b>	<b>12.28%</b>
<b>Total Expenditures</b>	<b>598,474,547</b>	<b>460,387,117</b>	<b>413,838,916</b>	<b>46,548,201</b>	<b>10.11%</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**

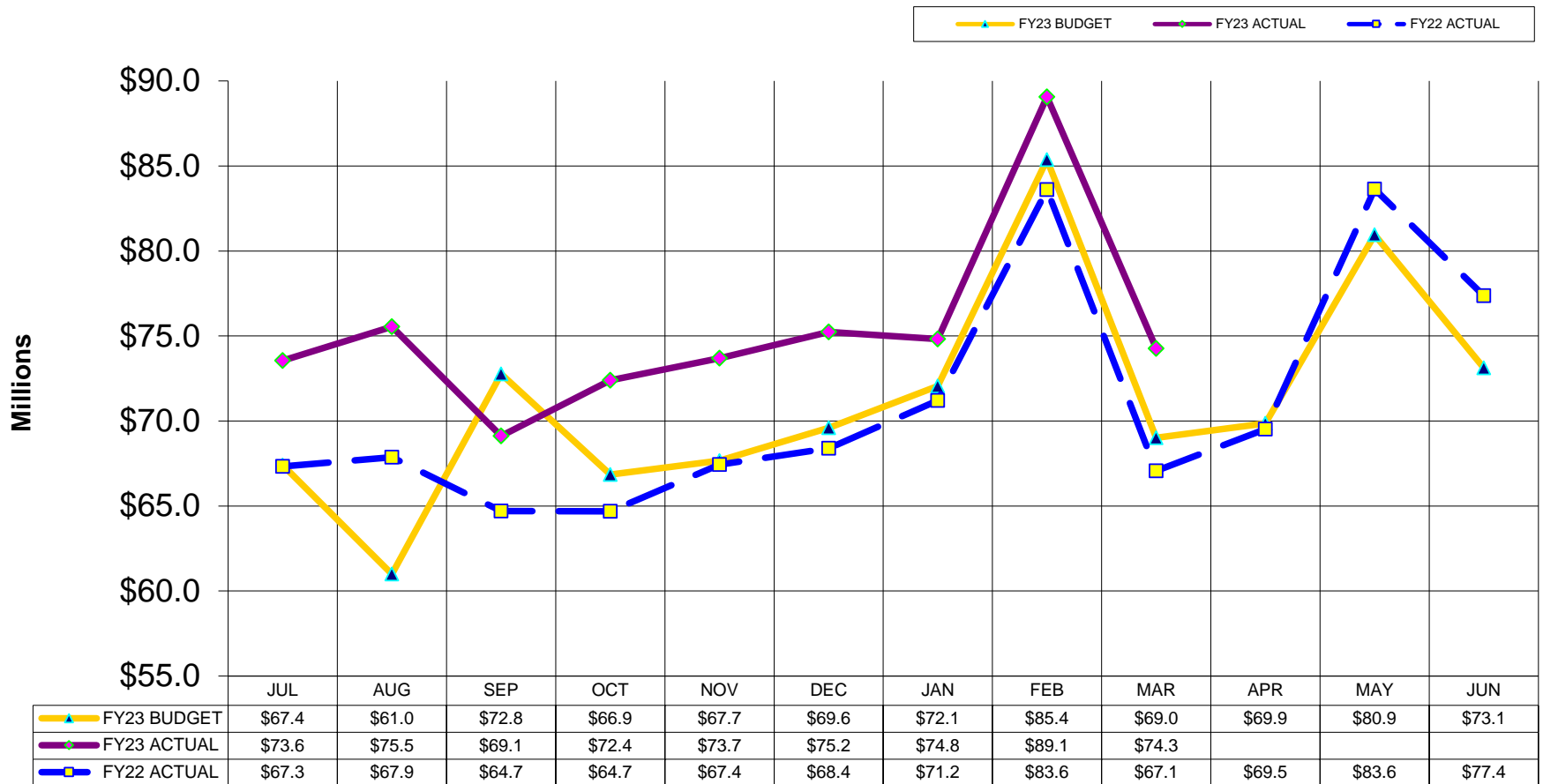
ACTUAL FY 21-22		MONTHLY/YTD COLLECTIONS FY 22-23 & COMPARISON TO FY 21-22						YTD BUDGET TO ACTUAL FY 22-23			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 67,331,170	\$ 67,331,170	\$ 73,552,137	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	\$ 74,261,759	10.7%	\$ 677,682,770	\$ 55,380,019	8.9%	\$ 631,730,460	\$ 677,682,770	\$ 45,952,310	7.3%
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%

\$ 852,819,402

\$ 677,682,770

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**

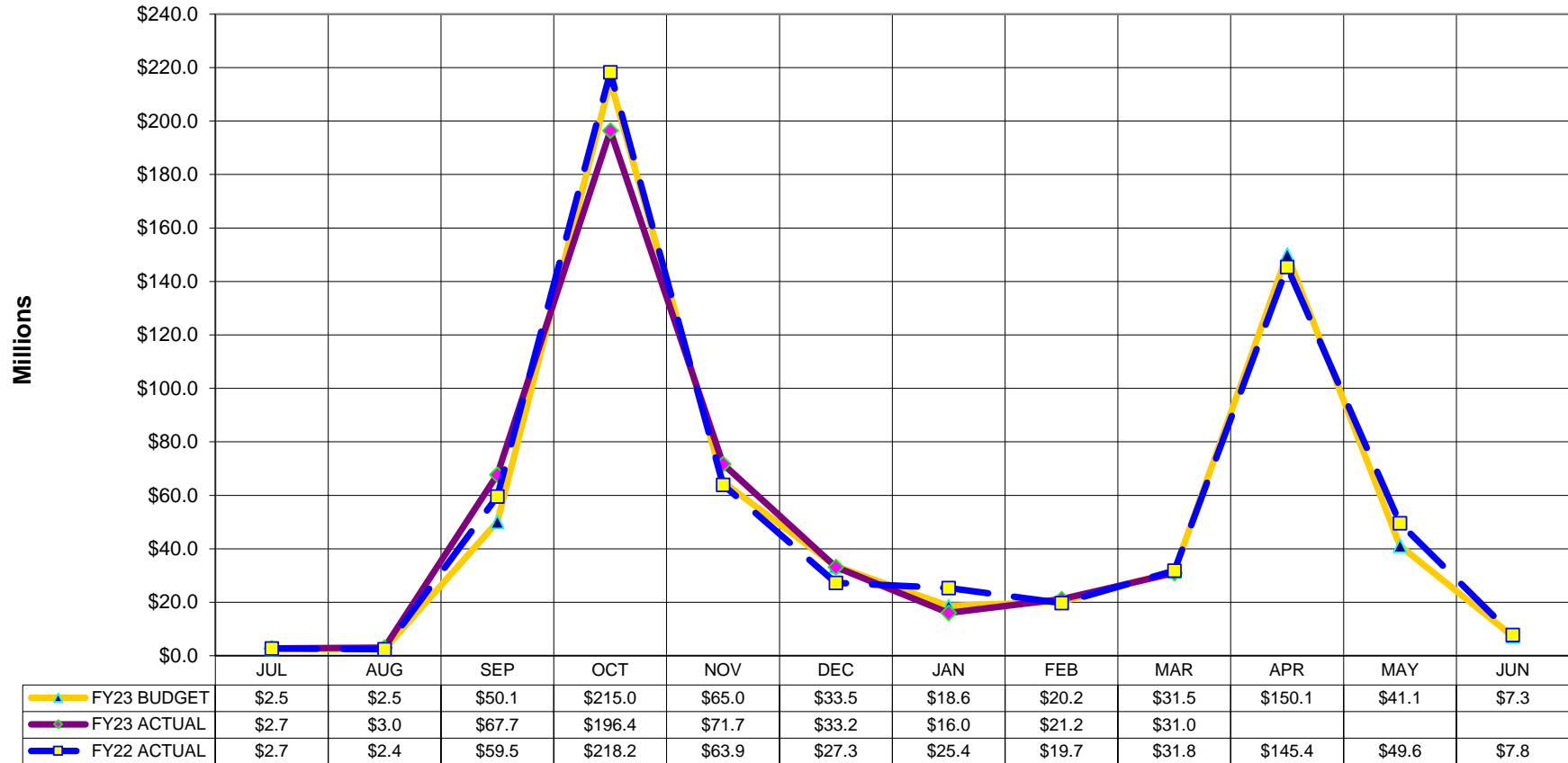
ACTUAL FY 21-22		MONTHLY/YTD COLLECTIONS FY 22-23 & COMPARISON TO FY 21-22						YTD BUDGET TO ACTUAL FY 22-23				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 2,710,566	\$ 2,710,566		\$ 2,740,554	1.1%	\$ 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		\$ 30,983,358	-2.6%	442,901,392	\$ (8,159,247)	-1.8%	\$ 438,949,221	442,901,392	\$ 3,952,171	0.9%
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%
	<u>\$ 653,842,978</u>			<u>\$ 442,901,392</u>								

YTD (Year To Date)

**Note:** Month and YTD amounts are true property tax collections for the General Fund obtained from the Treasurer's Information System. Included in that figure are also property taxes collected in the General Obligation - Debt Service Fund (312) that are transferred to the General Fund.

## Monthly Property Tax Revenues Budget Vs. Actual

—▲ FY23 BUDGET    
 —◆ FY23 ACTUAL    
 —■ FY22 ACTUAL



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

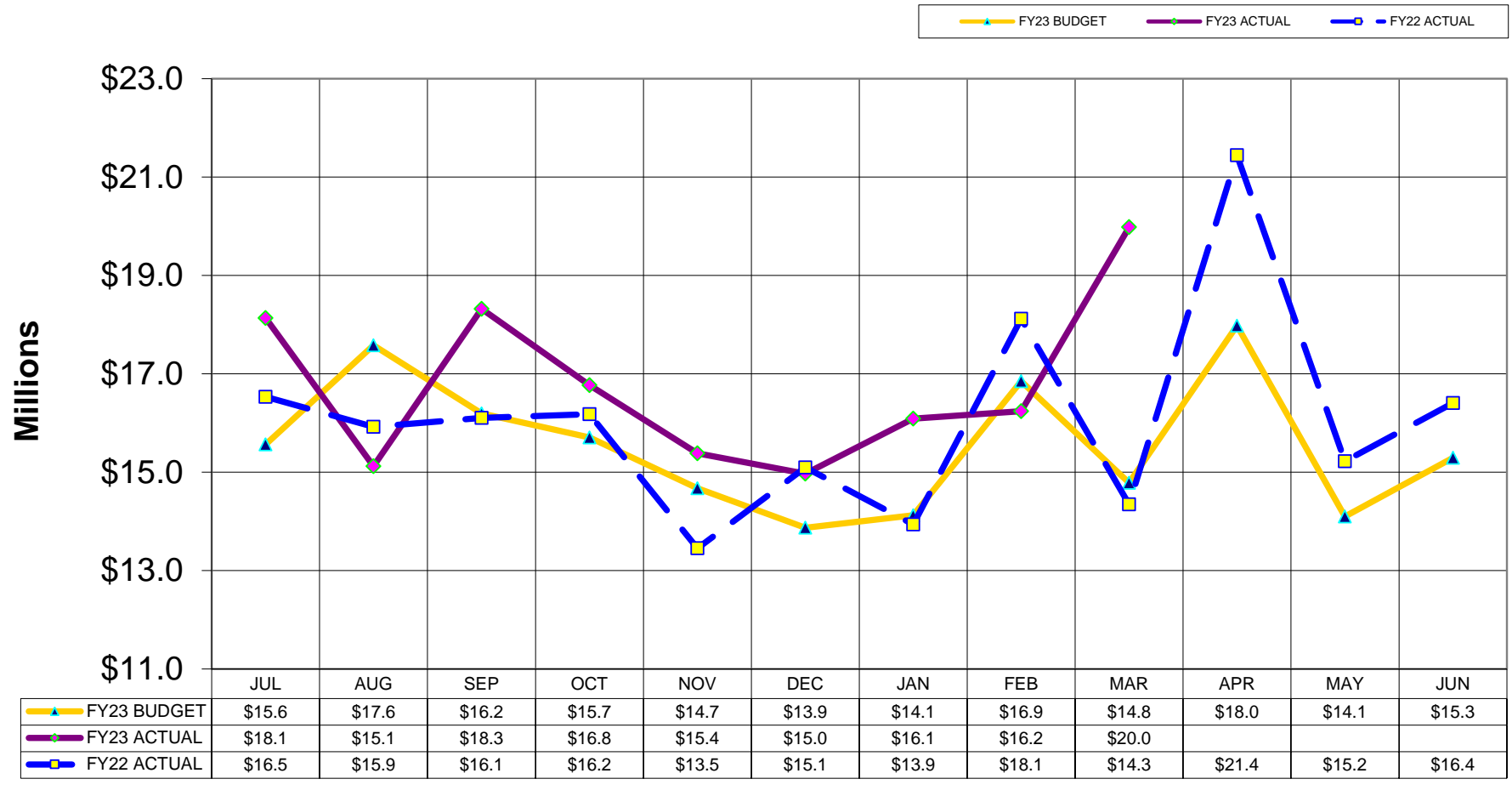


**MARICOPA COUNTY  
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS  
FY 22-23**

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		\$ 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		\$ 19,982,313	39.3%	\$ 151,015,036	\$ 11,326,691	8.1%	\$ 139,349,536	\$ 151,015,036	\$ 11,665,500	8.4%
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>\$ 151,015,036</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**

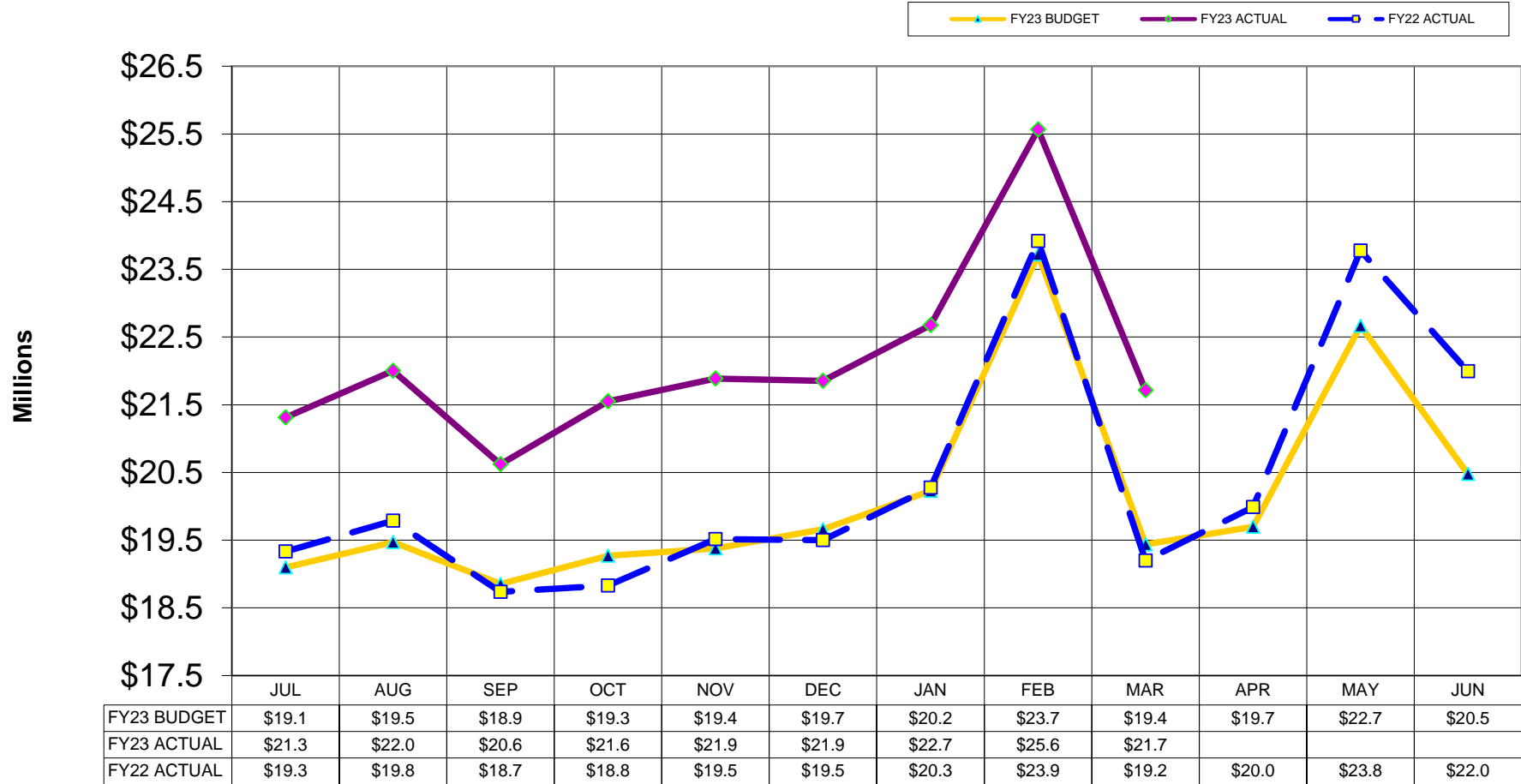
ACTUAL FY 21-22		MONTHLY/YTD COLLECTIONS FY 22-23 & COMPARISON TO FY 21-22					YTD BUDGET TO ACTUAL FY 22-23					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 19,331,208	\$ 19,331,208		\$ 21,312,159	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		\$ 21,713,811	13.1%	\$ 199,181,823	\$ 20,088,068	11.2%	\$ 179,109,970	\$ 199,181,823	\$ 20,071,853	11.2%
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

\$ 199,181,823

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



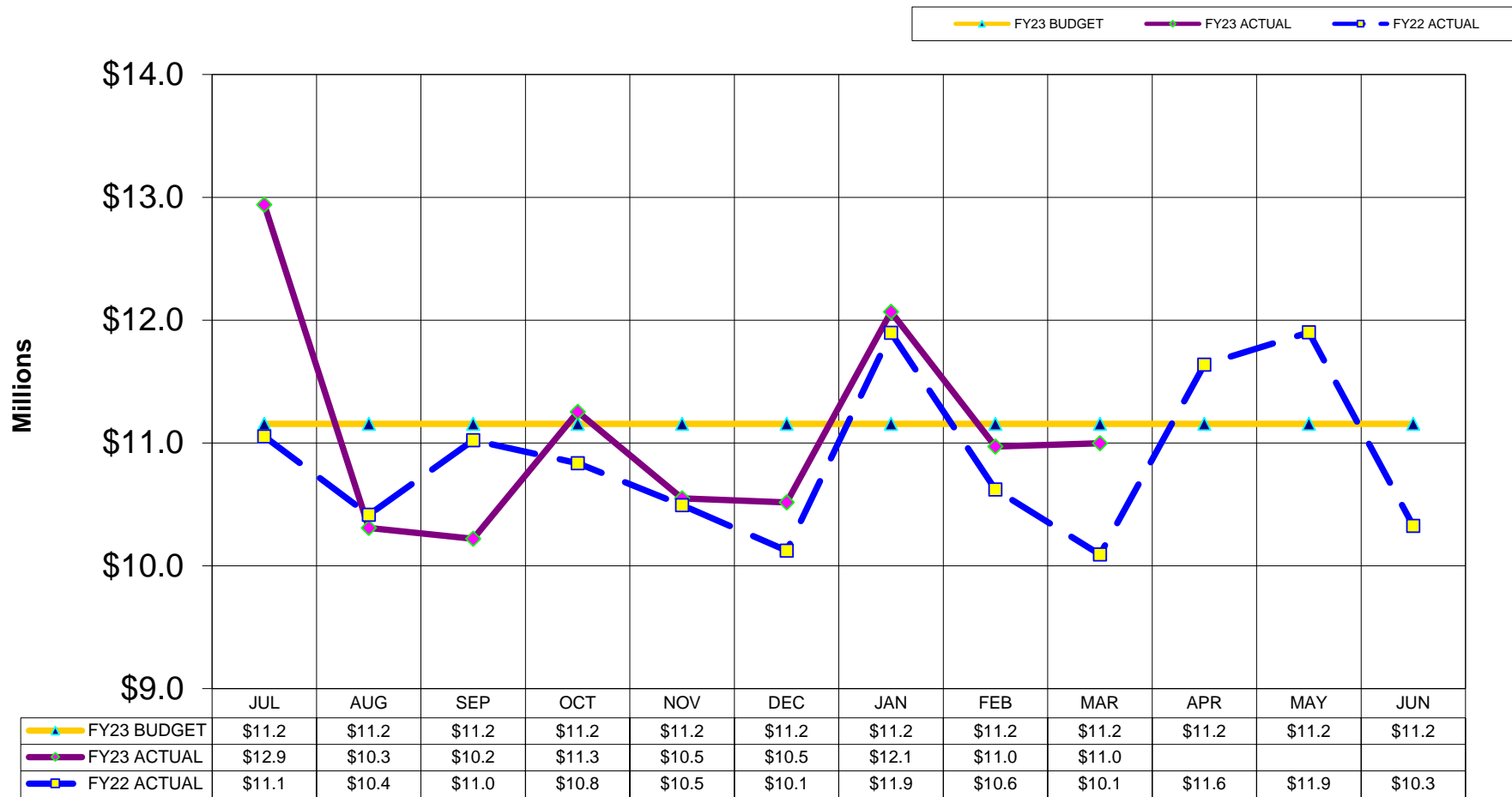
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**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	\$ 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	\$ 10,996,854	9.0%	\$ 99,819,311	\$ 3,267,319	3.4%	\$ 100,398,381	\$ 99,819,311	\$ (579,070)	-0.6%
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>\$ 99,819,311</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).