



Office of Budget & Finance

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To: Jen Pokorski, County Manager
From: Cynthia Goelz, Chief Financial Officer
Date: May 30, 2023
Subject: FY22-23 Executive Summary - April 2023

Attached is the General Fund and Detention Fund financial activity through April 30, 2023. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$22.8m over the estimate that was used when preparing the FY 22-23 budget. This net gain was offset by negative fair market value adjustments of \$48.1m as a result of Government Accounting Standards Board (GASB) requirements that require the County to adjust year-end interest income for the gains or losses in investment values (i.e., fair market value). As the fair market value of investments decreased in FY 21-22, a negative interest income accrual adjustment for fair market value was required. As noted in the interest revenue commentaries below, the fair market value adjustments were reversed in October and the current fund balance is accurate based on all realized gains and losses.

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

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

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$50,414,894:** The FY 22-23 Sales Tax revenue reflects a YTD positive budget variance of \$50.4m 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 April 2022, the April 2023 month-end sales tax is 6.9 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 March were Utilities, Use Tax, Contracting, 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 April 2023 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona March 2023 sales tax collections were 8.2 percent above March 2022. The Conference Board's U.S. Consumer Confidence Index increased 0.8 points to 104.2 points in March. 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 February.

Per the U.S. Bureau of Labor Statistics, Maricopa County's unemployment rate is 2.9 percent as of March 2023, which remains below the State rate of 3.2 percent and the United States rate of 3.6 percent.

- **Property Tax Revenue (Operating) YTD variance of (\$830,259):** The FY 22-23 Property Tax revenue reflects a YTD negative budget variance of \$830.3 thousand or 0.1 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 April 2023 are 90.1 percent of the adopted levy compared to a historical average of 90.0 percent. For additional monthly revenue information and comparisons to FY 21-22 actual revenue, see the chart provided at the end of the reporting package.

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

- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$12,534,541:** The FY 22-23 VLT revenue reflects a YTD positive budget variance of \$12.5m or 8.0 percent. This variance is comprised of a positive variance of \$12.1m related to VLT YTD and a positive variance of \$450.9 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 \$3,626,861:** The FY 22-23 intergovernmental revenue reflects a YTD positive budget variance of \$3.6m or 17.4 percent. Departments that make up the largest portion of this positive variance are as follows: Elections (55%), Non-Departmental (30%), Enterprise Technology (6%), and Superior Court (5%).
- **Interest Revenue (Operating) YTD variance of \$59,980,579:** The FY 22-23 interest revenue reflects a YTD positive budget variance of \$60.0m. 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 \$16.3m.
- **Total Non-Recurring Revenue YTD variance of \$30,848,671:** The FY 22-23 non-recurring revenue reflects a YTD positive budget variance of \$30.8m. 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 \$32,590,583:** Current YTD expenditures are 5.1 percent under budget. Departments that make up the largest portion of the negative variance are as follows: Superior Court (18%), County Attorney (13%), Sheriff's Office (10%), Justice Courts (8%), Public Defender (7%), Public Health (6%), and Adult Probation (5%).
- **Supplies Expenditures (Operating) YTD Variance of (\$3,558,331):** Current YTD expenditures are 22.6 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Sheriff's Office (61%) and Superior Court (35%). While supplies expenditures are over budget, total expenditures for the Sheriff's Office and Superior Court are within budget.
- **Services Expenditures (Operating) YTD variance of \$29,883,537:** Current YTD expenditures are 16.0 percent under budget. Departments that make up the largest portion of this positive variance are as follows: Non-Departmental (20%), Facilities Management (15%), Elections (15%), Sheriff's Office (10%), Superior Court (9%), Human Resources (7%), and Public Defense Services (6%).
- **Intergovernmental Payments (Operating) YTD variance of \$814,682:** Current YTD expenditures are under budget. Departments that make up the largest portion of this positive variance are as follows: Human Services (62%), Non-Departmental (31%), and Sheriff's Office (7%).

General Fund Departmental Expenditure Variances

- **Real Estate Operating YTD Variance of (\$75,140) and Non-Recurring YTD Variance of (\$1,051):** Current YTD operating expenditures are 30.8 percent over budget and YTD non-recurring expenditures are 100.0 percent over budget. The negative variances are attributed to expenditures that were not allocated out prior to month-end close. The variances will be corrected in May 2023.
- **Call Center (Non-Recurring) YTD Variance of (\$79,472):** Current YTD non-recurring expenditures are 19.1 percent over budget. The negative variance is primarily attributed expenditures that have varied from the calendarized budget. Expenditures are being monitored by the department and will be within budget by month-end May 2023.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$21,982,643:** The FY 22-23 Jail Excise Tax revenue reflects a YTD positive budget variance of \$22.0m 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 April 2022, the April 2023 month-end sales tax is 8.1 percent higher, and the year-to-date is 10.9 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 \$1,793,053:** The FY 22-23 Detention Fund intergovernmental revenue reflects a YTD positive budget variance of \$1.8m or 12.4 percent; total budgeted revenue is \$17.4m. The Sheriff's Office comprises this variance primarily due to a negative variance of \$418.6 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 April 2023, billable bookings and billable housing days are 4.8 percent and 2.6 percent lower, respectively, over the same time period last year.

- **Miscellaneous Revenue (Operating) YTD variance of \$31,403:** The FY 22-23 miscellaneous revenue reflects a YTD positive budget variance of \$31.4 thousand. Departments that make up the largest portion of this positive variance are as follows: Facilities Management (59%) and Sheriff's Office (43%).
- **Total Non-Recurring Revenue YTD variance of \$7,659,530:** The FY 22-23 non-recurring revenue reflects a YTD positive budget variance of \$7.7m. 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 \$1.5m.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$27,231,707:** Current YTD expenditures are 8.6 percent under budget. Sheriff's Office primarily comprises this positive variance as expenditures for Inmate Detention Housing, Inmate Intake and Release, Inmate Transport, and Inmate Related Mandates were lower than budgeted.
- **Services Expenditures (Operating) YTD variance of \$8,120,711:** Current YTD expenditures are 12.8 percent under budget. Departments that make up the largest portion of this positive variance are as follows: Facilities Management (68%), Correctional Health (11%), Adult Probation (7%), Juvenile Probation (6%), and Sheriff's Office (5%).
- **Capital Outlay (Operating) YTD variance of (\$380,666):** Current YTD expenditures are 18.0 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Sheriff's Office (70%) and Equipment Services (24%). While the capital outlay line is over budget, total expenditures for Sheriff's Office and Equipment Services are under their respective total budget.

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budget.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of (\$728,995):** The FY 22-23 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$110,824,762 is less than budgeted YTD revenue of \$111,553,757 resulting in a negative budget variance of \$729.0 thousand. 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 4/30/23

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	855,662,889	701,589,672	752,004,566	50,414,894
Property Tax	637,505,545	589,034,738	588,204,479	(830,259)
Vehicle License Tax	186,723,320	157,329,575	169,864,116	12,534,541
Intergovernmental	32,567,566	20,842,766	24,469,627	3,626,861
Miscellaneous	63,685,653	50,322,968	57,605,080	7,282,112
Interest	2,400,000	1,800,000	61,780,579	59,980,579
Total Operating Revenues	1,778,544,973	1,520,919,719	1,653,928,446	133,008,727
Total Non Recurring Revenues	43,577,428	681,953	31,530,624	30,848,671
Total Revenues	1,822,122,401	1,521,601,672	1,685,459,070	163,857,398

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	781,971,994	638,997,120	606,406,537	32,590,583
Supplies	18,932,944	15,764,244	19,322,575	(3,558,331)
Services	273,928,039	187,282,743	157,399,206	29,883,537
Intergovernmental Payments	330,611,847	276,347,887	275,533,205	814,682
Capital Outlay	7,419,702	7,394,538	8,277,745	(883,207)
Transfers Out	365,680,447	239,895,147	239,895,634	(487)
Total Operating Expenditures	1,778,544,973	1,365,681,679	1,306,834,903	58,846,776
Total Non Recurring Expenditures	727,397,436	345,008,934	297,621,923	47,387,011
Total Expenditures	2,505,942,409	1,710,690,613	1,604,456,826	106,233,787
Excess (Deficiency) of Revenues Over Expenditures	(683,820,008)	(189,088,941)	81,002,244	270,091,185
Beginning Fund Balance (audited)	683,820,008	683,820,008	706,595,289	22,775,281
Revenues	1,822,122,401	1,521,601,672	1,685,459,070	163,857,398
Expenditures	2,505,942,409	1,710,690,613	1,604,456,826	106,233,787
Ending Fund Balance	0	494,731,067	787,597,533	292,866,466
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	494,731,067	787,597,533	292,866,466

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 4/30/23

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	31,651,207	26,385,871	25,029,123	1,356,748	5.14%
Assistant County Manager 930	450,908	375,306	348,094	27,212	7.25%
Assistant County Manager 940	1,562,434	1,295,220	793,692	501,528	38.72%
Assistant County Manager 950	969,641	808,221	717,144	91,077	11.27%
Board of Supervisors Dist 1	527,363	437,622	404,723	32,899	7.52%
Board of Supervisors Dist 2	527,363	436,746	402,082	34,664	7.94%
Board of Supervisors Dist 3	527,363	436,800	399,599	37,201	8.52%
Board of Supervisors Dist 4	527,363	436,721	401,085	35,636	8.16%
Board of Supervisors Dist 5	527,363	438,351	381,895	56,456	12.88%
Call Center	3,297,714	2,843,018	2,706,464	136,554	4.80%
Clerk of the Board	1,871,896	1,555,783	1,164,858	390,925	25.13%
County Manager	3,602,871	2,987,412	2,453,661	533,751	17.87%
Elections	39,445,791	36,733,344	25,783,250	10,950,094	29.81%
Equipment Services	12,670,727	12,670,727	11,822,439	848,288	6.69%
Human Resources	13,877,039	12,061,625	9,538,879	2,522,746	20.92%
Internal Audit	2,713,249	2,208,511	1,899,642	308,869	13.99%
Office of Budget and Finance	6,156,316	4,985,906	4,411,071	574,835	11.53%
Procurement Services	2,979,221	2,483,435	2,087,141	396,294	15.96%
Recorder	8,653,299	7,304,237	6,460,141	844,096	11.56%
Treasurer	9,027,669	7,677,057	6,539,784	1,137,273	14.81%
Subtotal	141,566,797	124,561,913	103,744,767.76	20,817,145.24	16.71%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	45,488,406	37,580,706	36,984,477	596,229	1.59%
Constables	4,339,548	3,590,469	3,214,284	376,185	10.48%
County Attorney	118,287,233	97,391,195	93,554,198	3,836,997	3.94%
Emergency Management	4,501,088	3,715,382	3,336,543	378,839	10.20%
Judicial Branch*	245,540,703	206,765,929	183,099,438	23,666,491	11.45%
Justice Courts	26,063,038	21,672,670	19,066,617	2,606,053	12.02%
Planning and Development	1,258,119	1,044,912	725,285	319,627	30.59%
Public Defense System*	157,381,790	129,371,040	122,007,597	7,363,443	5.69%
Public Fiduciary	5,639,410	4,744,981	4,050,332	694,649	14.64%
Sheriff	185,015,541	155,606,747	148,360,668	7,246,079	4.66%
Subtotal	793,514,876	661,484,031	614,399,439.19	47,084,591.81	7.12%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	1,096,656	846,049	250,607	22.85%
Animal Care and Control	945,259	787,718	787,718	0	0.00%
Correctional Health	3,632,069	3,024,982	2,434,062	590,920	19.53%
Environmental Services	13,148,585	10,953,789	10,772,912	180,877	1.65%
Human Services	4,391,377	3,280,857	2,996,224	284,633	8.68%
Medical Examiner	16,092,723	13,429,835	12,794,379	635,456	4.73%
Public Health	19,181,780	16,210,353	15,184,536	1,025,817	6.33%
Subtotal	58,488,449	48,784,190	45,815,879.79	2,968,310.21	6.08%
Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	861,313	717,760	717,760	0	0.00%
Subtotal	861,313	717,760	717,760	0	0.00%

Note: Totals may not foot due to rounding.

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

**General Fund
Expenditures by Agency
As of 4/30/23**

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	3,250,434	2,695,916	2,364,460	331,456	12.29%
Subtotal	3,250,434	2,695,916	2,364,460.02	331,455.98	12.29%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	71,106,800	66,080,674	48,304,559	17,776,115	26.90%
Facilities Management	58,084,217	48,730,995	38,538,474	10,192,521	20.92%
Non Departmental	1,378,941,789	757,284,538	750,194,712	7,089,826	0.94%
Real Estate	0	244,152	320,344	(76,192)	(31.21%)
Subtotal	1,508,132,806	872,340,359	837,358,088.71	34,982,270.29	4.01%
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	127,734	106,444	56,430	50,014	46.99%
Subtotal	127,734	106,444	56,430.22	50,013.78	46.99%
Total Expenditures	2,505,942,409	1,710,690,613	1,604,456,826	106,233,787	6.21%

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 4/30/23

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	81,860,496	68,141,635	64,471,968	3,669,667	5.39%
Juvenile Probation	24,973,135	20,810,773	20,573,338	237,435	1.14%
Superior Court	138,707,072	117,813,521	98,054,133	19,759,388	16.77%
Total Judicial Branch	245,540,703	206,765,929	183,099,438	23,666,491	11.45%
Public Defense System	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Legal Advocate	19,328,925	16,013,521	15,158,858	854,663	5.34%
Legal Defender	19,380,319	16,008,545	14,404,056	1,604,489	10.02%
Public Advocate	13,127,069	10,917,380	10,331,608	585,772	5.37%
Public Defender	57,504,618	47,625,027	45,439,366	2,185,661	4.59%
Public Defense Services	48,040,859	38,806,567	36,673,710	2,132,857	5.50%
Total Public Defense System	157,381,790	129,371,040	122,007,597	7,363,443	5.69%

Note: Totals may not foot due to rounding.

Detention Operations Fund
Executive Summary
As of 4/30/23

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	241,952,016	198,809,462	220,792,105	21,982,643
Intergovernmental	17,378,427	14,482,023	16,275,076	1,793,053
Miscellaneous	13,960	11,635	43,038	31,403
Transfers In	249,951,491	175,489,620	175,489,620	0
Total Operating Revenues	509,295,894	388,792,740	412,599,839	23,807,099
Total Non Recurring Revenues	4,055,237	753,204	8,412,734	7,659,530
Total Revenues	513,351,131	389,545,944	421,012,573	31,466,629

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	384,514,317	317,343,994	290,112,287	27,231,707
Supplies	19,112,004	15,898,654	16,567,129	(668,475)
Services	82,310,030	63,209,374	55,088,663	8,120,711
Capital Outlay	2,117,204	2,117,204	2,497,870	(380,666)
Transfers Out	21,242,339	19,356,161	19,356,161	0
Total Operating Expenditures	509,295,894	417,925,387	383,622,109	34,303,278
Total Non Recurring Expenditures	85,378,653	77,112,448	66,897,483	10,214,965
Total Expenditures	594,674,547	495,037,835	450,519,592	44,518,243
Excess (Deficiency) of Revenues Over Expenditures	(81,323,416)	(105,491,891)	(29,507,019)	75,984,872
Beginning Fund Balance (audited)	109,186,291	109,186,291	124,858,145	15,671,854
Revenues	513,351,131	389,545,944	421,012,573	31,466,629
Expenditures	594,674,547	495,037,835	450,519,592	44,518,243
Ending Fund Balance	27,862,875	3,694,400	95,351,126	91,656,726
Restricted Fund Balance	27,862,875	3,694,400	95,351,126	91,656,726
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 4/30/23

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	4,220,420	4,220,420	2,590,911	1,629,509	38.61%
Subtotal	4,220,420	4,220,420	2,590,911.11	1,629,508.89	38.61%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	56,549	0	0	0	0.00%
Integrated Crim Justice Info	1,946,312	1,756,923	1,587,364	169,559	9.65%
Judicial Branch*	87,399,104	72,064,910	71,183,966	880,944	1.22%
Sheriff	278,200,076	233,204,781	208,803,053	24,401,728	10.46%
Subtotal	367,602,041	307,026,614	281,574,383.31	25,452,230.69	8.29%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	83,643,982	68,418,664	62,952,185	5,466,479	7.99%
Subtotal	83,643,982	68,418,664	62,952,184.88	5,466,479.12	7.99%
Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	314,788	253,955	222,587	31,368	12.35%
Subtotal	314,788	253,955	222,587.4	31,367.6	12.35%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,582,500	1,541,124	1,157,518	383,606	24.89%
Facilities Management	36,843,243	30,517,058	18,962,368	11,554,691	37.86%
Non Departmental	100,467,573	83,060,000	83,059,640	360	0.00%
Subtotal	138,893,316	115,118,182	103,179,525.76	11,938,656.24	10.37%
Total Expenditures	594,674,547	495,037,835	450,519,592	44,518,243	8.99%

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 4/30/23

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	47,373,231	39,025,646	38,889,112	136,534	0.35%
Juvenile Probation	40,025,873	33,039,264	32,294,855	744,409	2.25%
Total Judicial Branch	87,399,104	72,064,910	71,183,966	880,944	1.22%

Note: Totals may not foot due to rounding.

Detailed Expenditure Reports

**General Fund
Expenditures Summary
As of 4/30/23**

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	12,696,627	140,930	47,011	93,919
Supplies	0	0	6,979	(6,979)
Services	101,247,248	(11,064,815)	(17,796,116)	6,731,301
Intergovernmental Payments	332,326,961	275,957,149	275,685,564	271,585
Transfers Out	932,670,953	492,251,274	492,251,274	0
Non-Departmental Expenditures - D470	1,378,941,789	757,284,538	750,194,712	7,089,826

Expenditures - Excluding D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	776,312,197	643,314,184	609,980,158	33,334,026
Supplies	25,267,614	21,696,999	25,866,565	(4,169,566)
Services	295,538,041	259,128,724	200,320,052	58,808,672
Intergovernmental Payments	1,655,246	1,064,810	499,540	565,270
Capital Outlay	28,190,522	28,165,358	17,559,312	10,606,046
Transfers Out	37,000	36,000	36,487	(487)
Expenditures - Excluding D470	1,127,000,620	953,406,075	854,262,113	99,143,962

Total Expenditures (Operating and Non-Recurring)

2,505,942,409	1,710,690,613	1,604,456,826	106,233,787
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Note: Totals may not foot due to rounding.

General Fund
Non-Departmental Expenditures Summary
As of 4/30/23

Expenditures

Operating	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	10,196,627	140,930	47,011	93,919
Supplies	0	0	6,979	(6,979)
Services	38,039,915	(13,966,171)	(19,904,082)	5,937,911
Intergovernmental Payments	328,956,601	275,283,077	275,033,666	249,411
Transfers Out	365,679,447	239,895,147	239,895,147	0
Total Operating Expenditures	742,872,590	501,352,983	495,078,721	6,274,262
Non Recurring	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	2,500,000	0	0	0
Services	63,207,333	2,901,356	2,107,966	793,391
Intergovernmental Payments	3,370,360	674,072	651,899	22,173
Transfers Out	566,991,506	252,356,127	252,356,127	0
Total Non Recurring Expenditures	636,069,199	255,931,555	255,115,991	815,564
Total Expenditures	1,378,941,789	757,284,538	750,194,712	7,089,826

Note: Totals may not foot due to rounding.

**General Fund
Expenditures by Agency
As of 4/30/23**

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	31,496,207	26,282,535	25,029,123	1,253,412	4.77%
Assistant County Manager 930	450,908	375,306	348,094	27,212	7.25%
Assistant County Manager 940	1,462,434	1,211,886	793,692	418,194	34.51%
Assistant County Manager 950	969,641	808,221	717,144	91,077	11.27%
Board of Supervisors Dist 1	527,363	437,622	404,723	32,899	7.52%
Board of Supervisors Dist 2	527,363	436,746	402,082	34,664	7.94%
Board of Supervisors Dist 3	527,363	436,800	399,599	37,201	8.52%
Board of Supervisors Dist 4	527,363	436,721	401,085	35,636	8.16%
Board of Supervisors Dist 5	527,363	438,351	381,895	56,456	12.88%
Call Center	2,798,510	2,427,016	2,210,990	216,026	8.90%
Clerk of the Board	1,802,943	1,498,631	1,162,737	335,894	22.41%
County Manager	3,335,772	2,760,719	2,285,186	475,533	17.22%
Elections	14,747,169	12,034,722	7,203,464	4,831,258	40.14%
Equipment Services	6,736,963	6,736,963	6,587,737	149,226	2.22%
Human Resources	13,877,039	12,061,625	9,538,879	2,522,746	20.92%
Internal Audit	2,713,249	2,208,511	1,899,642	308,869	13.99%
Office of Budget and Finance	6,156,316	4,985,906	4,411,071	574,835	11.53%
Procurement Services	2,979,221	2,483,435	2,087,141	396,294	15.96%
Recorder	8,223,956	6,874,894	6,180,266	694,628	10.10%
Treasurer	9,027,669	7,677,057	6,540,275	1,136,782	14.81%
Subtotal	109,414,812	92,613,667	78,984,826	13,628,841	14.72%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	45,488,406	37,580,706	36,984,477	596,229	1.59%
Constables	4,309,406	3,560,327	3,205,738	354,589	9.96%
County Attorney	118,287,233	97,391,195	93,554,198	3,836,997	3.94%
Emergency Management	4,460,849	3,675,143	3,336,543	338,600	9.21%
Judicial Branch*	231,007,960	192,233,186	182,489,511	9,743,675	5.07%
Justice Courts	25,793,038	21,442,443	19,000,327	2,442,116	11.39%
Planning and Development	1,258,119	1,044,912	725,285	319,627	30.59%
Public Defense System*	156,888,136	128,764,867	121,513,962	7,250,905	5.63%
Public Fiduciary	5,339,410	4,444,981	3,898,905	546,076	12.29%
Sheriff	180,689,399	151,280,605	147,285,291	3,995,314	2.64%
Subtotal	773,521,956	641,418,365	611,994,237	29,424,128	4.59%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	1,096,656	846,049	250,607	22.85%
Animal Care and Control	945,259	787,718	787,718	0	0.00%
Correctional Health	3,632,069	3,024,982	2,434,062	590,920	19.53%
Environmental Services	13,124,585	10,933,789	10,760,044	173,745	1.59%
Human Services	4,391,377	3,280,857	2,996,224	284,633	8.68%
Medical Examiner	15,523,656	12,860,768	12,225,312	635,456	4.94%
Public Health	19,181,780	16,210,353	15,184,536	1,025,817	6.33%
Subtotal	57,895,382	48,195,123	45,233,945	2,961,178	6.14%

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 4/30/23**

Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	861,313	717,760	717,760	0	0.00%
Subtotal	861,313	717,760	717,760	0	0.00%
Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	3,250,434	2,695,916	2,364,460	331,456	12.29%
Subtotal	3,250,434	2,695,916	2,364,460	331,456	12.29%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	41,150,820	36,782,474	35,427,453	1,355,021	3.68%
Facilities Management	49,468,227	41,570,040	36,657,779	4,912,261	11.82%
Non Departmental	742,872,590	501,352,983	495,078,721	6,274,262	1.25%
Real Estate	0	244,152	319,292	(75,140)	-30.78%
Subtotal	833,491,637	579,949,649	567,483,244	12,466,405	2.15%
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	109,439	91,199	56,430	34,769	38.12%
Subtotal	109,439	91,199	56,430	34,769	38.12%
Total Operating Expenditures	1,778,544,973	1,365,681,679	1,306,834,903	58,846,776	4.31%
Non Recurring					
General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	155,000	103,336	0	103,336	100.00%
Assistant County Manager 940	100,000	83,334	0	83,334	100.00%
Call Center	499,204	416,002	495,474	(79,472)	-19.10%
Clerk of the Board	68,953	57,152	2,120	55,032	96.29%
County Manager	267,099	226,693	168,475	58,218	25.68%
Elections	24,698,622	24,698,622	18,579,786	6,118,836	24.77%
Equipment Services	5,933,764	5,933,764	5,234,702	699,062	11.78%
Recorder	429,343	429,343	279,876	149,467	34.81%
Treasurer	0	0	(491)	491	100.00%
Subtotal	32,151,985	31,948,246	24,759,942	7,188,304	22.50%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
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	609,927	13,922,816	95.80%
Justice Courts	270,000	230,227	66,290	163,937	71.21%
Public Defense System*	493,654	606,173	493,635	112,538	18.57%
Public Fiduciary	300,000	300,000	151,427	148,573	49.52%
Sheriff	4,326,142	4,326,142	1,075,378	3,250,764	75.14%
Subtotal	19,992,920	20,065,666	2,405,202	17,660,464	88.01%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance

Note: Totals may not foot due to rounding.

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

**General Fund
Expenditures by Agency
As of 4/30/23**

Environmental Services	24,000	20,000	12,867	7,133	35.66%
Medical Examiner	569,067	569,067	569,067	0	0.00%
Subtotal	593,067	589,067	581,934	7,133	1.21%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	29,955,980	29,298,200	12,877,106	16,421,094	56.05%
Facilities Management	8,615,990	7,160,955	1,880,696	5,280,259	73.74%
Non Departmental	636,069,199	255,931,555	255,115,991	815,564	0.32%
Real Estate	0	0	1,051	(1,051)	-100.00%
Subtotal	674,641,169	292,390,710	269,874,844	22,515,866	7.70%

Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	18,295	15,245	0	15,245	100.00%
Subtotal	18,295	15,245	0	15,245	100.00%
Total Non Recurring Expenditures	727,397,436	345,008,934	297,621,923	47,387,011	13.74%
Total Expenditures	2,505,942,409	1,710,690,613	1,604,456,826	106,233,787	6.21%

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 4/30/23

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,536,704	1,536,704	1,483,035	53,669	3.49%
Subtotal	1,536,704	1,536,704	1,483,035	53,669	3.49%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	56,549	0	0	0	0.00%
Integrated Crim Justice Info	1,946,312	1,756,923	1,587,364	169,559	9.65%
Judicial Branch*	86,463,088	71,128,894	70,459,955	668,939	0.94%
Sheriff	276,077,125	231,081,830	208,592,778	22,489,052	9.73%
Subtotal	364,543,074	303,967,647	280,640,098	23,327,549	7.67%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	83,304,153	68,078,835	62,952,185	5,126,650	7.53%
Subtotal	83,304,153	68,078,835	62,952,185	5,126,650	7.53%

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	314,788	253,955	222,587	31,368	12.35%
Subtotal	314,788	253,955	222,587	31,368	12.35%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,103,495	1,062,119	1,015,986	46,133	4.34%
Facilities Management	28,563,152	23,609,966	17,892,417	5,717,549	24.22%
Non Departmental	29,930,528	19,416,161	19,415,801	360	0.00%
Subtotal	59,597,175	44,088,246	38,324,204	5,764,042	13.07%

Total Operating Expenditures	509,295,894	417,925,387	383,622,109	34,303,278	8.21%
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Non Recurring

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	2,683,716	2,683,716	1,107,876	1,575,840	58.72%
Subtotal	2,683,716	2,683,716	1,107,876	1,575,840	58.72%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Judicial Branch*	936,016	936,016	724,011	212,005	22.65%
Sheriff	2,122,951	2,122,951	210,275	1,912,676	90.10%
Subtotal	3,058,967	3,058,967	934,285	2,124,682	69.46%

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

Note: Totals may not foot due to rounding.

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

Detention Operations Fund
Expenditures by Agency
As of 4/30/23

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	479,005	479,005	141,533	337,472	70.45%
Facilities Management	8,280,091	6,907,092	1,069,950	5,837,142	84.51%
Non Departmental	70,537,045	63,643,839	63,643,839	0	0.00%
Subtotal	79,296,141	71,029,936	64,855,322	6,174,614	8.69%
Total Non Recurring Expenditures	85,378,653	77,112,448	66,897,483	10,214,965	13.25%
Total Expenditures	594,674,547	495,037,835	450,519,592	44,518,243	8.99%

Note: Totals may not foot due to rounding.

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

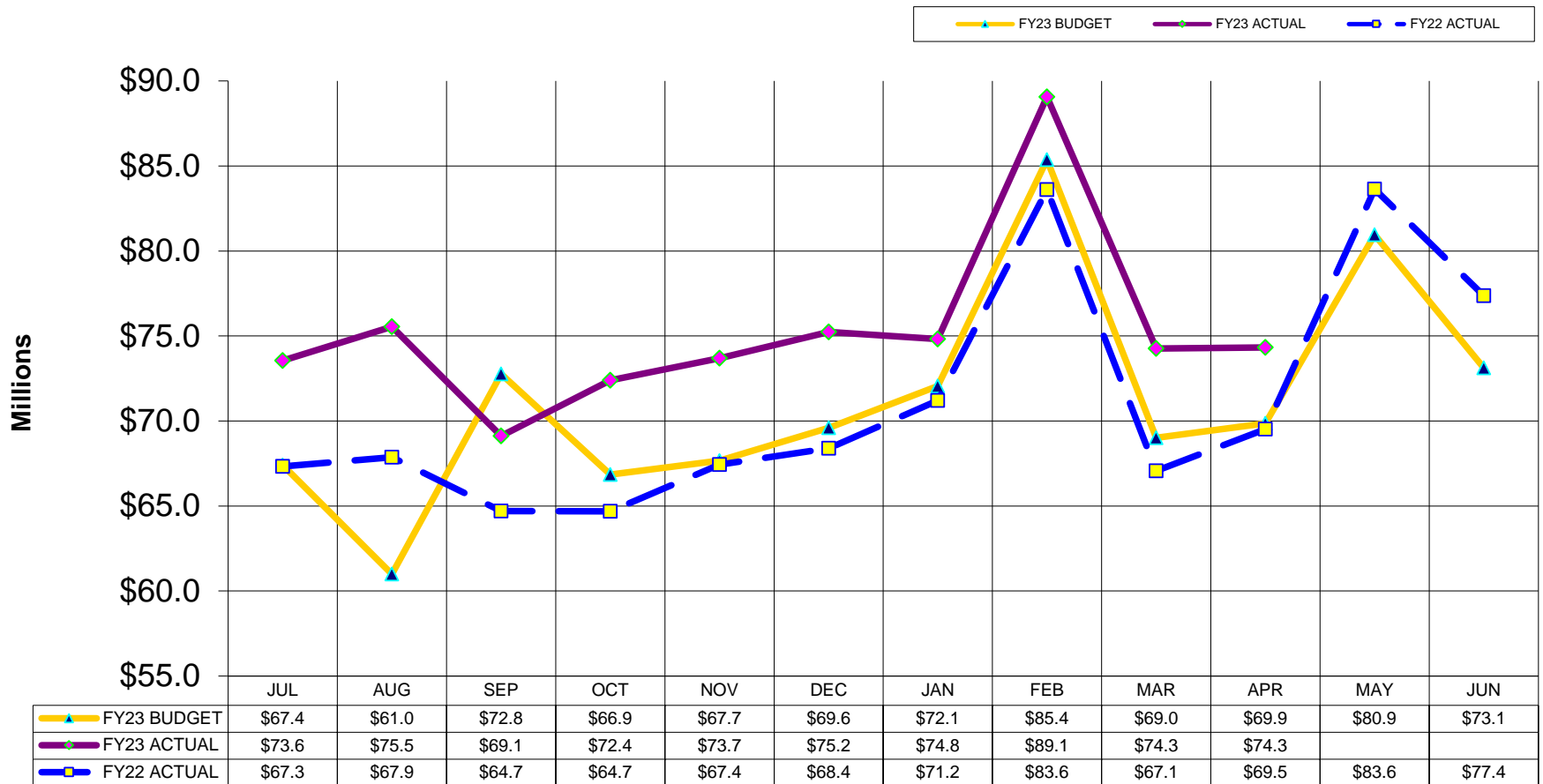
Charts for Significant Revenue Sources

**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		\$ 74,321,796	6.9%	\$ 752,004,566	\$ 60,187,775	8.7%	\$ 701,589,672	\$ 752,004,566	\$ 50,414,894	7.2%
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>\$ 752,004,566</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**

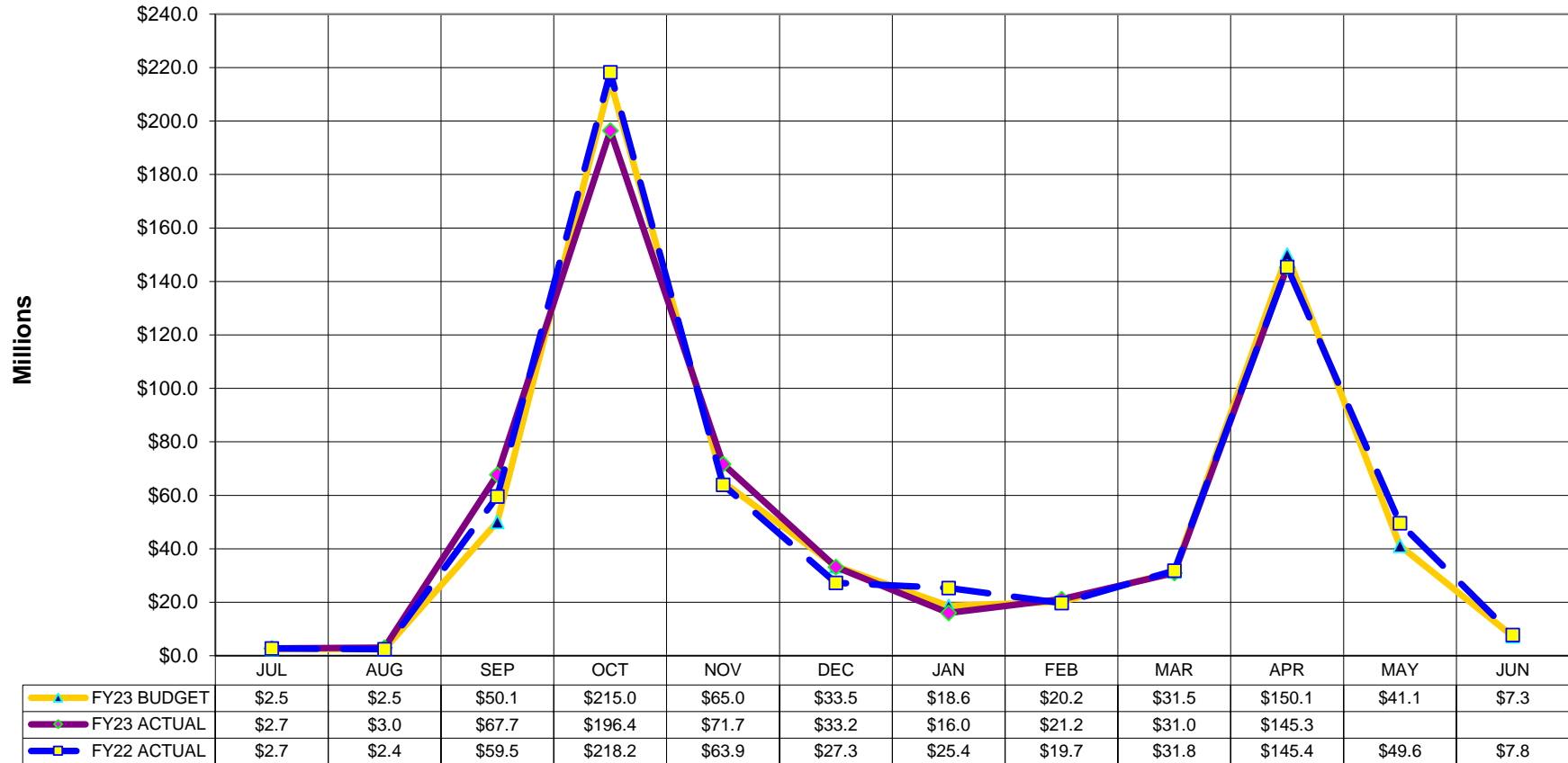
ACTUAL FY 21-22		MONTHLY/YTD COLLECTIONS FY 22-23 & COMPARISON TO FY 21-22						YTD BUDGET TO ACTUAL FY 22-23													
A		B		C		D (C-A)/A		E		F (E-B)		G (F/B)		H		I (E)		J (I-H)		K (J/H)	
MONTH		YTD		MONTH		% MTH		YTD		YTD VARIANCE		% YTD		BUDGET		ACTUAL		TOTAL VARIANCE		% YTD	
JUL	\$ 2,710,566	\$ 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	\$ 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	\$ 145,303,087	-0.1%	588,204,479	\$ (8,278,047)	-1.4%	\$ 589,034,738	588,204,479	\$ (830,259)	-0.1%										
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>\$ 588,204,479</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



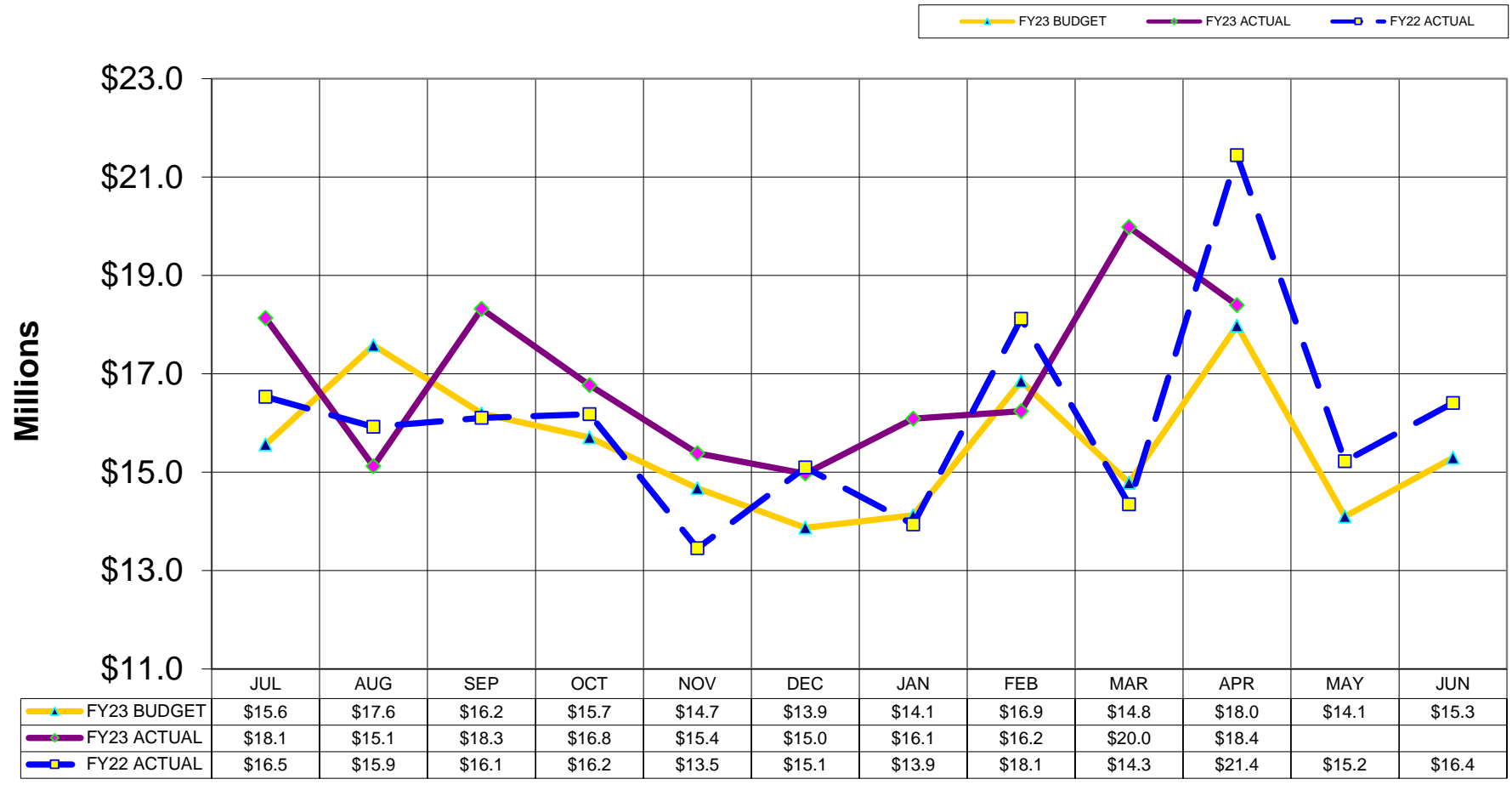
Amounts are presented in the month when the cash payment is received (cash basis).

**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		\$ 18,398,189	-14.2%	\$ 169,413,224	\$ 8,281,397	5.1%	\$ 157,329,575	\$ 169,413,224	\$ 12,083,649	7.7%
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>\$ 169,413,224</u>								

YTD (Year To Date)

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



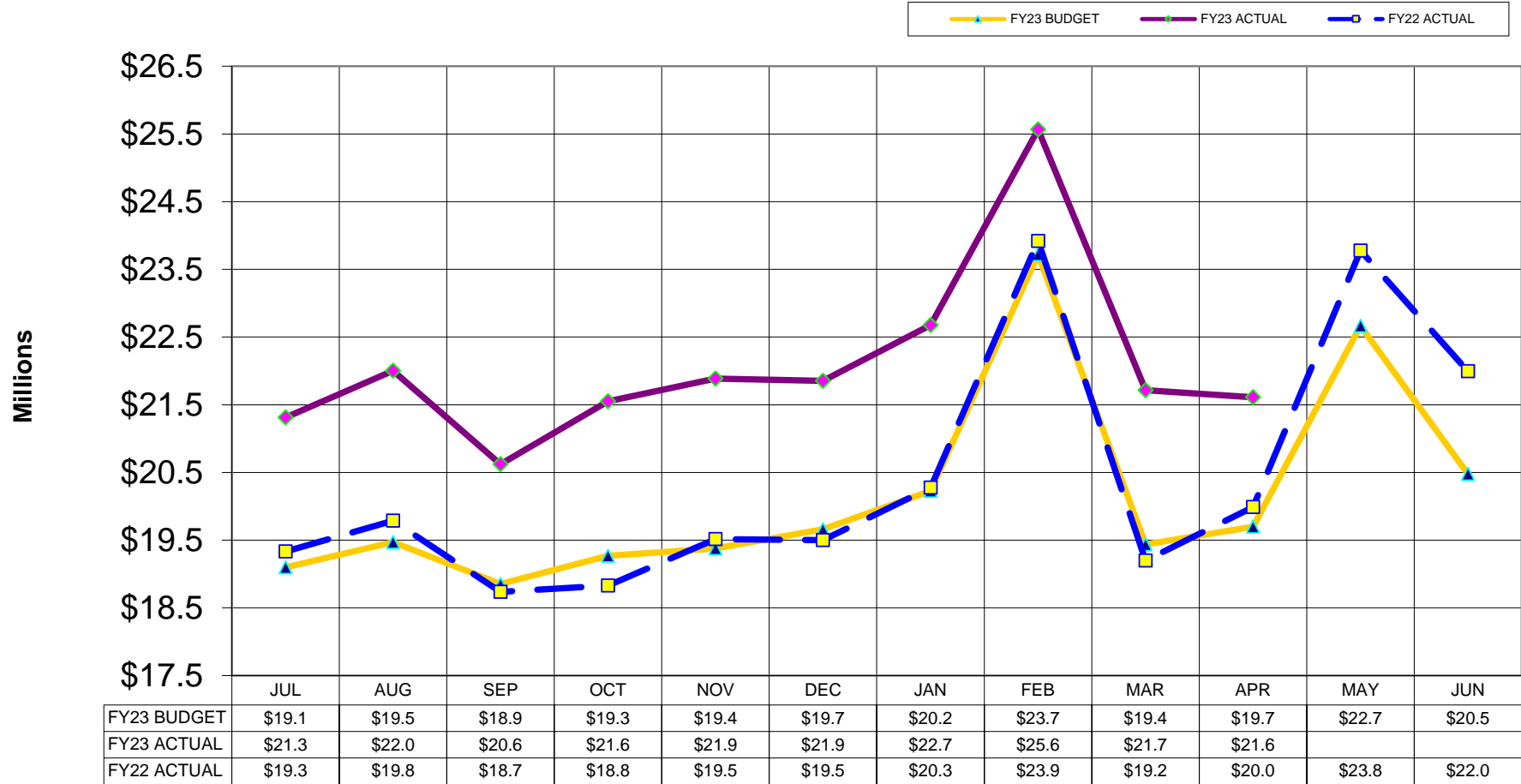
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**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		\$ 21,610,282	8.1%	\$ 220,792,105	\$ 21,709,306	10.9%	\$ 198,809,462	\$ 220,792,105	\$ 21,982,643	11.1%
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>\$ 220,792,105</u>								

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



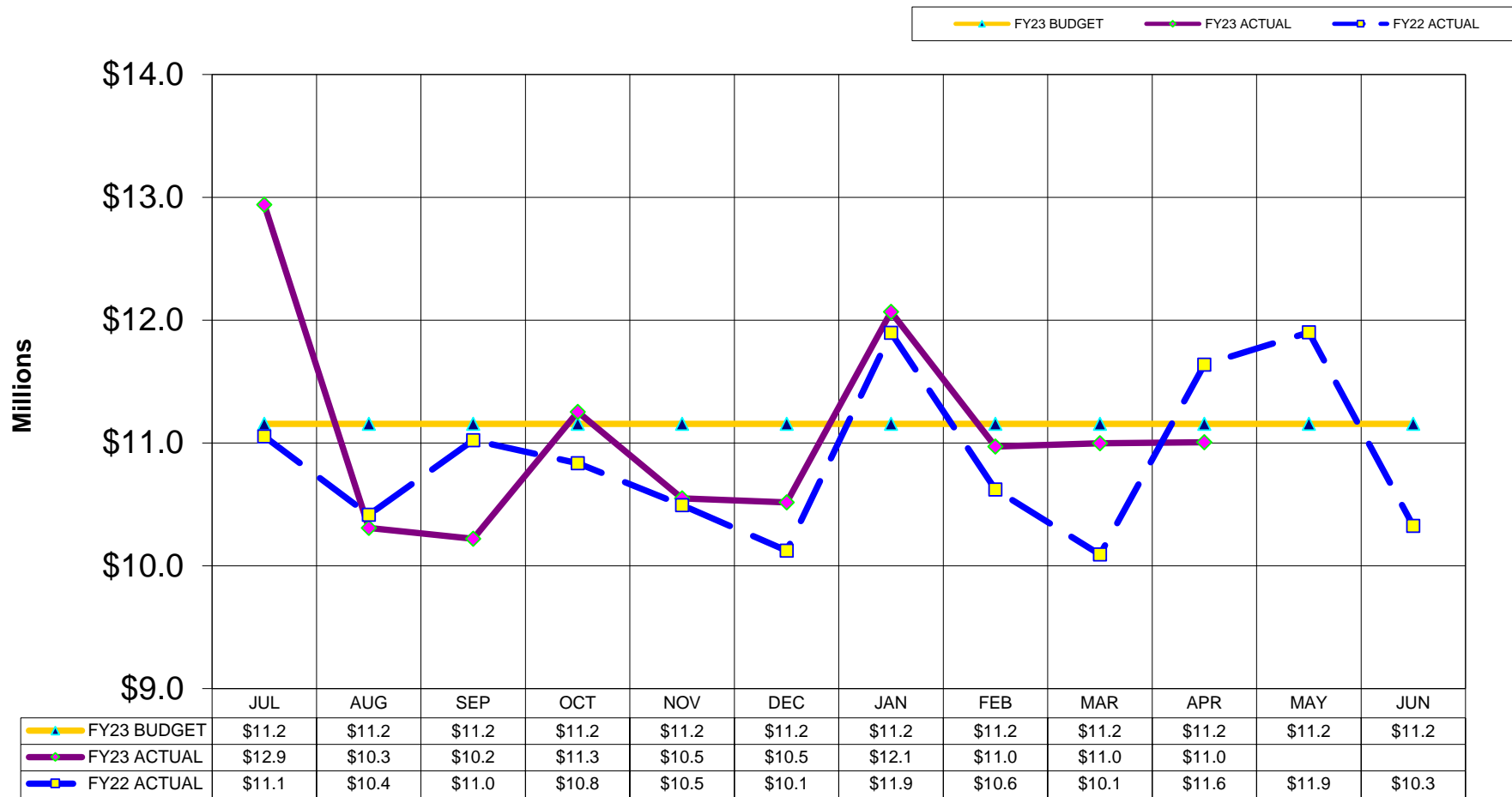
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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

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		\$ 11,005,451	-5.4%	\$ 110,824,762	\$ 2,636,421	2.4%	\$ 111,553,757	\$ 110,824,762	\$ (728,995)	-0.7%
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>\$ 110,824,762</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).