



**Office of Budget & Finance**

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**To:** Jen Pokorski, County Manager  
**From:** Cynthia Goelz, Chief Financial Officer  
**Date:** June 26, 2023  
**Subject:** FY22-23 Executive Summary - May 2023

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Attached is the General Fund and Detention Fund financial activity through May 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 \$55,272,474:** The FY 22-23 Sales Tax revenue reflects a YTD positive budget variance of \$55.3m or 7.1 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 May 2022, the May 2023 month-end sales tax is 2.6 percent higher, while the year-to-date is 8.0 percent greater than the prior fiscal year. The classifications with the strongest sales tax growth rates in April were Utilities, 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 May 2023 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona April 2023 sales tax collections were 2.5 percent above April 2022. The Conference Board's U.S. Consumer Confidence Index decreased 2.7 points to 101.3 points from the revised March 2023 amount. The index is based on consumers' perceptions of current conditions as well as their expectations six months into the future. The Conference Board's U.S. Leading Economic Index (LEI) decreased 1.2 percent in March.

Per the U.S. Bureau of Labor Statistics, Maricopa County's unemployment rate is 2.9 percent as of April 2023, which remains below the State rate of 3.2 percent and the United States rate of 3.1 percent.

- **Property Tax Revenue (Operating) YTD variance of \$4,973,311:** The FY 22-23 Property Tax revenue reflects a YTD positive budget variance of \$5.0m or 0.8 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 May 2023 are 97.4 percent of the adopted levy compared to a historical average of 97.2 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 \$14,302,820:** The FY 22-23 VLT revenue reflects a YTD positive budget variance of \$14.3m or 8.3 percent. This variance is comprised of a positive variance of \$13.7m related to VLT YTD and a positive variance of \$588.7 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 \$8,169,968:** The FY 22-23 intergovernmental revenue reflects a YTD positive budget variance of \$8.2m or 36.1 percent. Departments that make up the largest portion of this positive variance are as follows: Non-Departmental (75%) and Elections (25%).
- **Interest Revenue (Operating) YTD variance of \$63,377,378:** The FY 22-23 interest revenue reflects a YTD positive budget variance of \$63.4m. 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 \$19.7m.
- **Total Non-Recurring Revenue YTD variance of \$31,128,384:** The FY 22-23 non-recurring revenue reflects a YTD positive budget variance of \$31.1m. 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 \$34,742,863:** Current YTD expenditures are 4.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Superior Court (18%), County Attorney (13%), Sheriff's Office (10%), Justice Courts (8%), Public Defender (7%), and Public Health (6%).
- **Supplies Expenditures (Operating) YTD Variance of (\$6,445,926):** Current YTD expenditures are 37.0 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Sheriff's Office (42%), Superior Court (24%), Non-Departmental (15%), Clerk of the Superior Court (12%), and Facilities Management (5%). While supplies expenditures are over budget, total expenditures for the Sheriff's Office, Superior Court, Non-Departmental, Clerk of the Superior Court, and Facilities Management are within budget.
- **Services Expenditures (Operating) YTD variance of \$30,673,124:** Current YTD expenditures are 15.1 percent under budget. Departments that make up the largest portion of this positive variance are as follows: Superior Court (35%), Enterprise Technology (23%), Facilities Management (17%), and Elections (16%).
- **Intergovernmental Payments (Operating) YTD variance of \$1,021,459:** Current YTD expenditures are under budget. Human Services primarily comprises this positive variance as expenditures related to the Community Services Division are lower than budgeted.
- **Capital Outlay (Operating) YTD variance of (\$1,558,920):** Current YTD expenditures are 21.0 percent over budget. Departments that make up the largest portion of this negative variance are as follows: Adult Probation (46%), Superior Court (20%), Juvenile Probation (19%), and Sheriff's Office (12%). While capital outlay expenditures are over budget, total expenditures for Adult Probation, Superior Court, Juvenile Probation, and Sheriff's Office are within budget.

General Fund Departmental Expenditure Variances

**Call Center (Non-Recurring) YTD Variance of (\$37,871):** Current YTD non-recurring expenditures are 8.3 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 the end of the fiscal year.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$24,362,032:** The FY 22-23 Jail Excise Tax revenue reflects a YTD positive budget variance of \$24.4m or 11.0 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 May 2022, the May 2023 month-end sales tax is 5.3 percent higher, and the year-to-date is 10.3 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 21-22 actual revenue, see the chart provided at the end of the reporting package.
- The Jail Excise tax is a 1/5 of one-cent sales tax established under the authority of propositions 400 and 401, which were passed in November 1998 to be used for the construction and operation of adult and juvenile detention facilities within Maricopa County. This sales tax was extended to include County jail facility operations in November 2002 by the passing of proposition 411. This tax is specific to Maricopa County and is not subject to the same distribution formula as State shared sales tax.
- **Intergovernmental Revenue (Operating) YTD variance of \$2,356,789:** The FY 22-23 Detention Fund intergovernmental revenue reflects a YTD positive budget variance of \$2.4m or 14.8 percent; total budgeted revenue is \$17.4m. The Sheriff's Office comprises this variance primarily due to a positive variance of \$343.8 thousand for booking and housing per diem paid by federal and state agencies and another positive variance of \$2.1m for booking and housing per diem paid by cities and towns. As of May 2023, billable bookings and billable housing days are 4.7 percent and 2.3 percent lower, respectively, over the same time period last year.

- **Miscellaneous Revenue (Operating) YTD variance of \$33,283:** The FY 22-23 miscellaneous revenue reflects a YTD positive budget variance of \$33.3 thousand. Facilities Management and Sheriff’s Office primarily make up the positive variance as revenues related to construction management and extraditions, respectively, are higher than budgeted.
- **Total Non-Recurring Revenue YTD variance of \$8,000,857:** The FY 22-23 non-recurring revenue reflects a YTD positive budget variance of \$8.0m. 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 \$1.9m.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$30,364,527:** Current YTD expenditures are 8.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff’s Office (82%) and Correctional Health (15%).
- **Services Expenditures (Operating) YTD variance of \$5,743,736:** Current YTD expenditures are 8.4 percent under budget. Facilities Management primarily comprises this positive variance as expenditures for maintenance and repairs and utilities were lower than budgeted.
- **Capital Outlay (Operating) YTD variance of (\$578,486):** Current YTD expenditures are 27.3 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Sheriff’s Office (70%) and Correctional Health (23%). While capital outlay expenditures are over budget, total expenditures for the Sheriff’s Office and Correctional Health are within 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 \$825,352:** The FY 22-23 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$123,534,485 is more than budgeted YTD revenue of \$122,709,133 resulting in a positive budget variance of \$825.4 thousand or 0.7 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 5/31/23

#### Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	855,662,889	782,535,812	837,808,286	55,272,474
Property Tax	637,505,545	630,173,849	635,147,160	4,973,311
Vehicle License Tax	186,723,320	171,431,024	185,733,844	14,302,820
Intergovernmental	32,567,566	22,658,437	30,828,405	8,169,968
Miscellaneous	63,685,653	55,421,067	62,620,585	7,199,518
Interest	2,400,000	1,800,000	65,177,378	63,377,378
<b>Total Operating Revenues</b>	<b>1,778,544,973</b>	<b>1,664,020,189</b>	<b>1,817,315,658</b>	<b>153,295,469</b>
<b>Total Non Recurring Revenues</b>	<b>43,577,428</b>	<b>681,953</b>	<b>31,810,337</b>	<b>31,128,384</b>
<b>Total Revenues</b>	<b>1,822,122,401</b>	<b>1,664,702,142</b>	<b>1,849,125,995</b>	<b>184,423,853</b>

#### Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	781,971,994	707,151,617	672,408,754	34,742,863
Supplies	18,932,944	17,430,939	23,876,865	(6,445,926)
Services	273,928,039	202,578,357	171,905,233	30,673,124
Intergovernmental Payments	330,611,847	303,441,819	302,420,360	1,021,459
Capital Outlay	7,419,702	7,407,122	8,966,042	(1,558,920)
Transfers Out	365,680,447	257,444,109	257,444,596	(487)
<b>Total Operating Expenditures</b>	<b>1,778,544,973</b>	<b>1,495,453,963</b>	<b>1,437,021,850</b>	<b>58,432,113</b>
<b>Total Non Recurring Expenditures</b>	<b>727,397,436</b>	<b>346,560,581</b>	<b>300,992,090</b>	<b>45,568,491</b>
<b>Total Expenditures</b>	<b>2,505,942,409</b>	<b>1,842,014,544</b>	<b>1,738,013,940</b>	<b>104,000,604</b>
Excess (Deficiency) of Revenues Over Expenditures	(683,820,008)	(177,312,402)	111,112,055	288,424,457
Beginning Fund Balance (audited)	683,820,008	683,820,008	706,595,289	22,775,281
Revenues	1,822,122,401	1,664,702,142	1,849,125,995	184,423,853
Expenditures	2,505,942,409	1,842,014,544	1,738,013,940	104,000,604
Ending Fund Balance	0	506,507,606	817,707,344	311,199,738
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	506,507,606	817,707,344	311,199,738

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 5/31/23

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

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	31,651,207	29,008,291	27,679,586	1,328,705	4.58%
Assistant County Manager 930	450,908	412,830	386,320	26,510	6.42%
Assistant County Manager 940	1,562,434	1,431,103	901,156	529,947	37.03%
Assistant County Manager 950	969,641	890,385	800,963	89,422	10.04%
Board of Supervisors Dist 1	527,363	483,331	446,377	36,954	7.65%
Board of Supervisors Dist 2	527,363	482,887	445,563	37,324	7.73%
Board of Supervisors Dist 3	527,363	482,907	443,358	39,549	8.19%
Board of Supervisors Dist 4	527,363	482,877	443,952	38,925	8.06%
Board of Supervisors Dist 5	527,363	483,639	422,734	60,905	12.59%
Call Center	3,297,714	3,069,918	2,911,772	158,146	5.15%
Clerk of the Board	1,871,896	1,718,165	1,284,103	434,062	25.26%
County Manager	3,602,871	3,299,878	2,705,827	594,051	18.00%
Elections	39,445,791	38,160,836	28,663,246	9,497,590	24.89%
Equipment Services	12,670,727	12,670,727	11,779,964	890,763	7.03%
Human Resources	13,877,039	12,962,961	10,688,658	2,274,303	17.54%
Internal Audit	2,713,249	2,477,996	2,115,240	362,756	14.64%
Office of Budget and Finance	6,156,316	5,507,842	4,871,302	636,540	11.56%
Procurement Services	2,979,221	2,726,925	2,334,401	392,524	14.39%
Recorder	8,653,299	7,988,728	7,107,899	880,829	11.03%
Treasurer	9,027,669	8,250,851	7,162,291	1,088,560	13.19%
<b>Subtotal</b>	<b>141,566,797</b>	<b>132,993,077</b>	<b>113,594,713.63</b>	<b>19,398,363.37</b>	<b>14.59%</b>
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	45,488,406	41,401,506	41,043,762	357,744	0.86%
Constables	4,339,548	3,971,535	3,603,199	368,336	9.27%
County Attorney	118,287,233	107,697,469	103,691,816	4,005,653	3.72%
Emergency Management	4,501,088	4,094,586	3,780,719	313,867	7.67%
Judicial Branch*	245,540,703	226,535,901	204,066,512	22,469,389	9.92%
Justice Courts	26,063,038	23,957,574	21,133,946	2,823,628	11.79%
Planning and Development	1,258,119	1,149,861	820,677	329,184	28.63%
Public Defense System*	157,381,790	143,058,684	134,869,287	8,189,397	5.72%
Public Fiduciary	5,639,410	5,205,037	4,486,412	718,625	13.81%
Sheriff	185,015,541	170,589,530	163,306,833	7,282,697	4.27%
<b>Subtotal</b>	<b>793,514,876</b>	<b>727,661,683</b>	<b>680,803,162.7</b>	<b>46,858,520.3</b>	<b>6.44%</b>
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	1,096,656	922,629	174,027	15.87%
Animal Care and Control	945,259	866,489	866,489	0	0.00%
Correctional Health	3,632,069	3,328,481	2,748,106	580,375	17.44%
Environmental Services	13,148,585	12,058,727	11,918,804	139,923	1.16%
Human Services	4,391,377	3,838,778	2,980,714	858,064	22.35%
Medical Examiner	16,092,723	14,782,188	14,065,858	716,330	4.85%
Public Health	19,181,780	17,880,436	17,468,695	411,741	2.30%
<b>Subtotal</b>	<b>58,488,449</b>	<b>53,851,755</b>	<b>50,971,295.24</b>	<b>2,880,459.76</b>	<b>5.35%</b>
Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	861,313	789,536	789,536	0	0.00%
<b>Subtotal</b>	<b>861,313</b>	<b>789,536</b>	<b>789,536</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 5/31/23**

<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	2,974,433	2,598,702	375,731	12.63%
<b>Subtotal</b>	<b>3,250,434</b>	<b>2,974,433</b>	<b>2,598,702.44</b>	<b>375,730.56</b>	<b>12.63%</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	68,953,492	51,866,627	17,086,865	24.78%
Facilities Management	58,084,217	54,037,631	43,134,777	10,902,854	20.18%
Non Departmental	1,378,941,789	800,379,127	794,063,059	6,316,068	0.79%
Real Estate	0	256,721	132,839	123,882	48.26%
<b>Subtotal</b>	<b>1,508,132,806</b>	<b>923,626,971</b>	<b>889,197,301.73</b>	<b>34,429,669.27</b>	<b>3.73%</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	117,089	59,228	57,861	49.42%
<b>Subtotal</b>	<b>127,734</b>	<b>117,089</b>	<b>59,228.11</b>	<b>57,860.89</b>	<b>49.42%</b>
<b>Total Expenditures</b>	<b>2,505,942,409</b>	<b>1,842,014,544</b>	<b>1,738,013,940</b>	<b>104,000,604</b>	<b>5.65%</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 5/31/23**

**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	75,146,538	72,256,699	2,889,839	3.85%
Juvenile Probation	24,973,135	22,933,410	22,807,355	126,055	0.55%
Superior Court	138,707,072	128,455,953	109,002,458	19,453,495	15.14%
<b>Total Judicial Branch</b>	<b>245,540,703</b>	<b>226,535,901</b>	<b>204,066,512</b>	<b>22,469,389</b>	<b>9.92%</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	17,705,701	16,755,178	950,523	5.37%
Legal Defender	19,380,319	17,670,316	15,919,538	1,750,778	9.91%
Public Advocate	13,127,069	12,087,473	11,439,125	648,348	5.36%
Public Defender	57,504,618	52,623,924	50,255,780	2,368,144	4.50%
Public Defense Services	48,040,859	42,971,270	40,499,665	2,471,605	5.75%
<b>Total Public Defense System</b>	<b>157,381,790</b>	<b>143,058,684</b>	<b>134,869,287</b>	<b>8,189,397</b>	<b>5.72%</b>

Note: Totals may not foot due to rounding.



**Detention Operations Fund**  
**Executive Summary**  
**As of 5/31/23**

**Revenues**

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	241,952,016	221,476,237	245,838,269	24,362,032
Intergovernmental	17,378,427	15,930,225	18,287,014	2,356,789
Miscellaneous	13,960	12,800	46,083	33,283
Transfers In	249,951,491	193,038,582	193,038,582	0
<b>Total Operating Revenues</b>	<b>509,295,894</b>	<b>430,457,844</b>	<b>457,209,948</b>	<b>26,752,104</b>
<b>Total Non Recurring Revenues</b>	<b>4,055,237</b>	<b>753,204</b>	<b>8,754,061</b>	<b>8,000,857</b>
<b>Total Revenues</b>	<b>513,351,131</b>	<b>431,211,048</b>	<b>465,964,009</b>	<b>34,752,961</b>

**Expenditures**

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	384,514,317	350,610,457	320,245,930	30,364,527
Supplies	19,112,004	17,376,197	18,422,891	(1,046,694)
Services	82,310,030	68,034,357	62,290,621	5,743,736
Capital Outlay	2,117,204	2,117,204	2,695,690	(578,486)
Transfers Out	21,242,339	19,356,161	19,356,161	0
<b>Total Operating Expenditures</b>	<b>509,295,894</b>	<b>457,494,376</b>	<b>423,011,293</b>	<b>34,483,083</b>
<b>Total Non Recurring Expenditures</b>	<b>85,378,653</b>	<b>77,798,953</b>	<b>68,425,171</b>	<b>9,373,782</b>
<b>Total Expenditures</b>	<b>594,674,547</b>	<b>535,293,329</b>	<b>491,436,464</b>	<b>43,856,865</b>
Excess (Deficiency) of Revenues Over Expenditures	(81,323,416)	(104,082,281)	(25,472,455)	78,609,826
Beginning Fund Balance (audited)	109,186,291	109,186,291	124,858,145	15,671,854
Revenues	513,351,131	431,211,048	465,964,009	34,752,961
Expenditures	594,674,547	535,293,329	491,436,464	43,856,865
Ending Fund Balance	27,862,875	5,104,010	99,385,690	94,281,680
Restricted Fund Balance	27,862,875	5,104,010	99,385,690	94,281,680
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 5/31/23**

**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	4,220,420	2,852,443	1,367,977	32.41%
<b>Subtotal</b>	<b>4,220,420</b>	<b>4,220,420</b>	<b>2,852,443.18</b>	<b>1,367,976.82</b>	<b>32.41%</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	1,853,512	1,735,645	117,867	6.36%
Judicial Branch*	87,399,104	79,847,421	78,511,824	1,335,597	1.67%
Sheriff	278,200,076	255,359,951	231,583,921	23,776,030	9.31%
<b>Subtotal</b>	<b>367,602,041</b>	<b>337,060,884</b>	<b>311,831,390.13</b>	<b>25,229,493.87</b>	<b>7.49%</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	75,240,901	69,590,297	5,650,604	7.51%
<b>Subtotal</b>	<b>83,643,982</b>	<b>75,240,901</b>	<b>69,590,296.63</b>	<b>5,650,604.37</b>	<b>7.51%</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	280,747	251,291	29,456	10.49%
<b>Subtotal</b>	<b>314,788</b>	<b>280,747</b>	<b>251,291</b>	<b>29,456</b>	<b>10.49%</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	1,582,500	1,157,518	424,982	26.86%
Facilities Management	36,843,243	33,847,877	22,693,885	11,153,992	32.95%
Non Departmental	100,467,573	83,060,000	83,059,640	360	0.00%
<b>Subtotal</b>	<b>138,893,316</b>	<b>118,490,377</b>	<b>106,911,042.86</b>	<b>11,579,334.14</b>	<b>9.77%</b>
<b>Total Expenditures</b>	<b>594,674,547</b>	<b>535,293,329</b>	<b>491,436,464</b>	<b>43,856,865</b>	<b>8.19%</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 5/31/23**

**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	47,373,231	43,266,616	42,691,103	575,513	1.33%
Juvenile Probation	40,025,873	36,580,805	35,820,721	760,084	2.08%
<b>Total Judicial Branch</b>	<b>87,399,104</b>	<b>79,847,421</b>	<b>78,511,824</b>	<b>1,335,597</b>	<b>1.67%</b>

Note: Totals may not foot due to rounding.

## **Detailed Expenditure Reports**

**General Fund  
Expenditures Summary  
As of 5/31/23**

**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	155,023	59,535	95,488
Supplies	0	0	983,093	(983,093)
Services	101,224,668	(12,392,635)	(19,582,065)	7,189,430
Intergovernmental Payments	332,326,961	302,793,923	302,754,118	39,805
Capital Outlay	0	0	25,562	(25,562)
Transfers Out	932,693,533	509,822,816	509,822,816	0
<b>Non-Departmental Expenditures - D470</b>	<b>1,378,941,789</b>	<b>800,379,127</b>	<b>794,063,059</b>	<b>6,316,068</b>

**Expenditures - Excluding D470**

<b>Expenditures - Excluding D470</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	776,312,197	711,484,275	675,982,244	35,502,031
Supplies	25,267,614	23,764,655	31,504,049	(7,739,394)
Services	295,538,041	276,850,577	217,521,226	59,329,351
Intergovernmental Payments	1,655,246	1,321,968	318,140	1,003,828
Capital Outlay	28,190,522	28,177,942	18,588,734	9,589,208
Transfers Out	37,000	36,000	36,487	(487)
<b>Expenditures - Excluding D470</b>	<b>1,127,000,620</b>	<b>1,041,635,417</b>	<b>943,950,881</b>	<b>97,684,536</b>

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

	<b>2,505,942,409</b>	<b>1,842,014,544</b>	<b>1,738,013,940</b>	<b>104,000,604</b>
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Note: Totals may not foot due to rounding.

**General Fund**  
**Non-Departmental Expenditures Summary**  
**As of 5/31/23**

**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	155,023	59,535	95,488
Supplies	0	0	983,093	(983,093)
Services	38,039,915	(15,501,339)	(21,810,892)	6,309,553
Intergovernmental Payments	328,956,601	302,119,851	302,102,219	17,632
Capital Outlay	0	0	25,562	(25,562)
Transfers Out	365,679,447	257,444,109	257,444,109	0
<b>Total Operating Expenditures</b>	<b>742,872,590</b>	<b>544,217,644</b>	<b>538,803,626</b>	<b>5,414,018</b>
<hr/>				
<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	63,184,753	3,108,704	2,228,827	879,877
Intergovernmental Payments	3,370,360	674,072	651,899	22,173
Transfers Out	567,014,086	252,378,707	252,378,707	0
<b>Total Non Recurring Expenditures</b>	<b>636,069,199</b>	<b>256,161,483</b>	<b>255,259,433</b>	<b>902,050</b>
<b>Total Expenditures</b>	<b>1,378,941,789</b>	<b>800,379,127</b>	<b>794,063,059</b>	<b>6,316,068</b>

Note: Totals may not foot due to rounding.

# General Fund

## Expenditures by Agency

### As of 5/31/23

#### Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	31,496,207	28,879,121	27,679,586	1,199,535	4.15%
Assistant County Manager 930	450,908	412,830	386,320	26,510	6.42%
Assistant County Manager 940	1,462,434	1,339,436	901,156	438,280	32.72%
Assistant County Manager 950	969,641	890,385	800,963	89,422	10.04%
Board of Supervisors Dist 1	527,363	483,331	446,377	36,954	7.65%
Board of Supervisors Dist 2	527,363	482,887	445,563	37,324	7.73%
Board of Supervisors Dist 3	527,363	482,907	443,358	39,549	8.19%
Board of Supervisors Dist 4	527,363	482,877	443,952	38,925	8.06%
Board of Supervisors Dist 5	527,363	483,639	422,734	60,905	12.59%
Call Center	2,798,510	2,612,315	2,416,298	196,017	7.50%
Clerk of the Board	1,802,943	1,655,107	1,281,983	373,124	22.54%
County Manager	3,335,772	3,052,979	2,537,341	515,638	16.89%
Elections	14,747,169	13,462,214	8,294,398	5,167,816	38.39%
Equipment Services	6,736,963	6,736,963	6,613,571	123,392	1.83%
Human Resources	13,877,039	12,962,961	10,688,658	2,274,303	17.54%
Internal Audit	2,713,249	2,477,996	2,115,240	362,756	14.64%
Office of Budget and Finance	6,156,316	5,507,842	4,871,302	636,540	11.56%
Procurement Services	2,979,221	2,726,925	2,334,401	392,524	14.39%
Recorder	8,223,956	7,559,385	6,828,023	731,362	9.67%
Treasurer	9,027,669	8,250,851	7,162,291	1,088,560	13.19%
<b>Subtotal</b>	<b>109,414,812</b>	<b>100,942,951</b>	<b>87,113,516</b>	<b>13,829,435</b>	<b>13.70%</b>

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	45,488,406	41,401,506	41,043,762	357,744	0.86%
Constables	4,309,406	3,941,393	3,576,501	364,892	9.26%
County Attorney	118,287,233	107,697,469	103,691,816	4,005,653	3.72%
Emergency Management	4,460,849	4,054,347	3,752,912	301,435	7.43%
Judicial Branch*	231,007,960	212,003,158	203,338,392	8,664,766	4.09%
Justice Courts	25,793,038	23,706,442	21,052,981	2,653,461	11.19%
Planning and Development	1,258,119	1,149,861	820,677	329,184	28.63%
Public Defense System*	156,888,136	142,508,772	134,375,652	8,133,120	5.71%
Public Fiduciary	5,339,410	4,905,037	4,334,985	570,052	11.62%
Sheriff	180,689,399	166,263,388	162,169,397	4,093,991	2.46%
<b>Subtotal</b>	<b>773,521,956</b>	<b>707,631,373</b>	<b>678,157,075</b>	<b>29,474,298</b>	<b>4.17%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	1,096,656	922,629	174,027	15.87%
Animal Care and Control	945,259	866,489	866,489	0	0.00%
Correctional Health	3,632,069	3,328,481	2,748,106	580,375	17.44%
Environmental Services	13,124,585	12,036,727	11,905,936	130,791	1.09%
Human Services	4,391,377	3,838,778	2,980,714	858,064	22.35%
Medical Examiner	15,523,656	14,213,121	13,496,791	716,330	5.04%
Public Health	19,181,780	17,880,436	17,468,695	411,741	2.30%
<b>Subtotal</b>	<b>57,895,382</b>	<b>53,260,688</b>	<b>50,389,361</b>	<b>2,871,327</b>	<b>5.39%</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 5/31/23**

<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	789,536	789,536	0	0.00%
<b>Subtotal</b>	<b>861,313</b>	<b>789,536</b>	<b>789,536</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	2,974,433	2,598,702	375,731	12.63%
<b>Subtotal</b>	<b>3,250,434</b>	<b>2,974,433</b>	<b>2,598,702</b>	<b>375,731</b>	<b>12.63%</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	39,131,140	37,742,521	1,388,619	3.55%
Facilities Management	49,468,227	46,149,158	41,235,445	4,913,713	10.65%
Non Departmental	742,872,590	544,217,644	538,803,626	5,414,018	0.99%
Real Estate	0	256,721	132,839	123,882	48.26%
<b>Subtotal</b>	<b>833,491,637</b>	<b>629,754,663</b>	<b>617,914,431</b>	<b>11,840,232</b>	<b>1.88%</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	100,319	59,228	41,091	40.96%
<b>Subtotal</b>	<b>109,439</b>	<b>100,319</b>	<b>59,228</b>	<b>41,091</b>	<b>40.96%</b>
<b>Total Operating Expenditures</b>	<b>1,778,544,973</b>	<b>1,495,453,963</b>	<b>1,437,021,850</b>	<b>58,432,113</b>	<b>3.91%</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	129,170	0	129,170	100.00%
Assistant County Manager 940	100,000	91,667	0	91,667	100.00%
Call Center	499,204	457,603	495,474	(37,871)	-8.28%
Clerk of the Board	68,953	63,058	2,120	60,938	96.64%
County Manager	267,099	246,899	168,486	78,413	31.76%
Elections	24,698,622	24,698,622	20,368,849	4,329,773	17.53%
Equipment Services	5,933,764	5,933,764	5,166,393	767,371	12.93%
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>32,050,126</b>	<b>26,481,197</b>	<b>5,568,929</b>	<b>17.38%</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	26,699	3,443	11.42%
Emergency Management	40,239	40,239	27,807	12,432	30.90%
Judicial Branch*	14,532,743	14,532,743	728,120	13,804,623	94.99%
Justice Courts	270,000	251,132	80,965	170,167	67.76%
Public Defense System*	493,654	549,912	493,635	56,277	10.23%
Public Fiduciary	300,000	300,000	151,427	148,573	49.52%
Sheriff	4,326,142	4,326,142	1,137,435	3,188,707	73.71%
<b>Subtotal</b>	<b>19,992,920</b>	<b>20,030,310</b>	<b>2,646,088</b>	<b>17,384,222</b>	<b>86.79%</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 5/31/23**

Environmental Services	24,000	22,000	12,867	9,133	41.51%
Medical Examiner	569,067	569,067	569,067	0	0.00%
<b>Subtotal</b>	<b>593,067</b>	<b>591,067</b>	<b>581,934</b>	<b>9,133</b>	<b>1.55%</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	29,822,352	14,124,106	15,698,246	52.64%
Facilities Management	8,615,990	7,888,473	1,899,332	5,989,141	75.92%
Non Departmental	636,069,199	256,161,483	255,259,433	902,050	0.35%
Real Estate	0	0	(0)	0	0.00%
<b>Subtotal</b>	<b>674,641,169</b>	<b>293,872,308</b>	<b>271,282,871</b>	<b>22,589,437</b>	<b>7.69%</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	16,770	0	16,770	100.00%
<b>Subtotal</b>	<b>18,295</b>	<b>16,770</b>	<b>0</b>	<b>16,770</b>	<b>100.00%</b>
<b>Total Non Recurring Expenditures</b>	<b>727,397,436</b>	<b>346,560,581</b>	<b>300,992,090</b>	<b>45,568,491</b>	<b>13.15%</b>
<b>Total Expenditures</b>	<b>2,505,942,409</b>	<b>1,842,014,544</b>	<b>1,738,013,940</b>	<b>104,000,604</b>	<b>5.65%</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 5/31/23**

**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	1,536,704	1,483,035	53,669	3.49%
<b>Subtotal</b>	<b>1,536,704</b>	<b>1,536,704</b>	<b>1,483,035</b>	<b>53,669</b>	<b>3.49%</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	1,853,512	1,735,645	117,867	6.36%
Judicial Branch*	86,463,088	78,911,405	77,787,315	1,124,090	1.42%
Sheriff	276,077,125	253,237,000	231,370,148	21,866,852	8.63%
<b>Subtotal</b>	<b>364,543,074</b>	<b>334,001,917</b>	<b>310,893,108</b>	<b>23,108,809</b>	<b>6.92%</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	74,901,072	69,590,297	5,310,775	7.09%
<b>Subtotal</b>	<b>83,304,153</b>	<b>74,901,072</b>	<b>69,590,297</b>	<b>5,310,775</b>	<b>7.09%</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	280,747	251,291	29,456	10.49%
<b>Subtotal</b>	<b>314,788</b>	<b>280,747</b>	<b>251,291</b>	<b>29,456</b>	<b>10.49%</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	1,103,495	1,015,986	87,509	7.93%
Facilities Management	28,563,152	26,254,280	20,361,775	5,892,505	22.44%
Non Departmental	29,930,528	19,416,161	19,415,801	360	0.00%
<b>Subtotal</b>	<b>59,597,175</b>	<b>46,773,936</b>	<b>40,793,562</b>	<b>5,980,374</b>	<b>12.79%</b>

<b>Total Operating Expenditures</b>	<b>509,295,894</b>	<b>457,494,376</b>	<b>423,011,293</b>	<b>34,483,083</b>	<b>7.54%</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	2,683,716	1,369,408	1,314,308	48.97%
<b>Subtotal</b>	<b>2,683,716</b>	<b>2,683,716</b>	<b>1,369,408</b>	<b>1,314,308</b>	<b>48.97%</b>

<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Judicial Branch*	936,016	936,016	724,509	211,507	22.60%
Sheriff	2,122,951	2,122,951	213,773	1,909,178	89.93%
<b>Subtotal</b>	<b>3,058,967</b>	<b>3,058,967</b>	<b>938,282</b>	<b>2,120,685</b>	<b>69.33%</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	339,829	0	339,829	100.00%
<b>Subtotal</b>	<b>339,829</b>	<b>339,829</b>	<b>0</b>	<b>339,829</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 5/31/23**

<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	141,533	337,472	70.45%
Facilities Management	8,280,091	7,593,597	2,332,109	5,261,488	69.29%
Non Departmental	70,537,045	63,643,839	63,643,839	0	0.00%
<b>Subtotal</b>	<b>79,296,141</b>	<b>71,716,441</b>	<b>66,117,481</b>	<b>5,598,960</b>	<b>7.81%</b>
<b>Total Non Recurring Expenditures</b>	<b>85,378,653</b>	<b>77,798,953</b>	<b>68,425,171</b>	<b>9,373,782</b>	<b>12.05%</b>
<b>Total Expenditures</b>	<b>594,674,547</b>	<b>535,293,329</b>	<b>491,436,464</b>	<b>43,856,865</b>	<b>8.19%</b>

Note: Totals may not foot due to rounding.

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

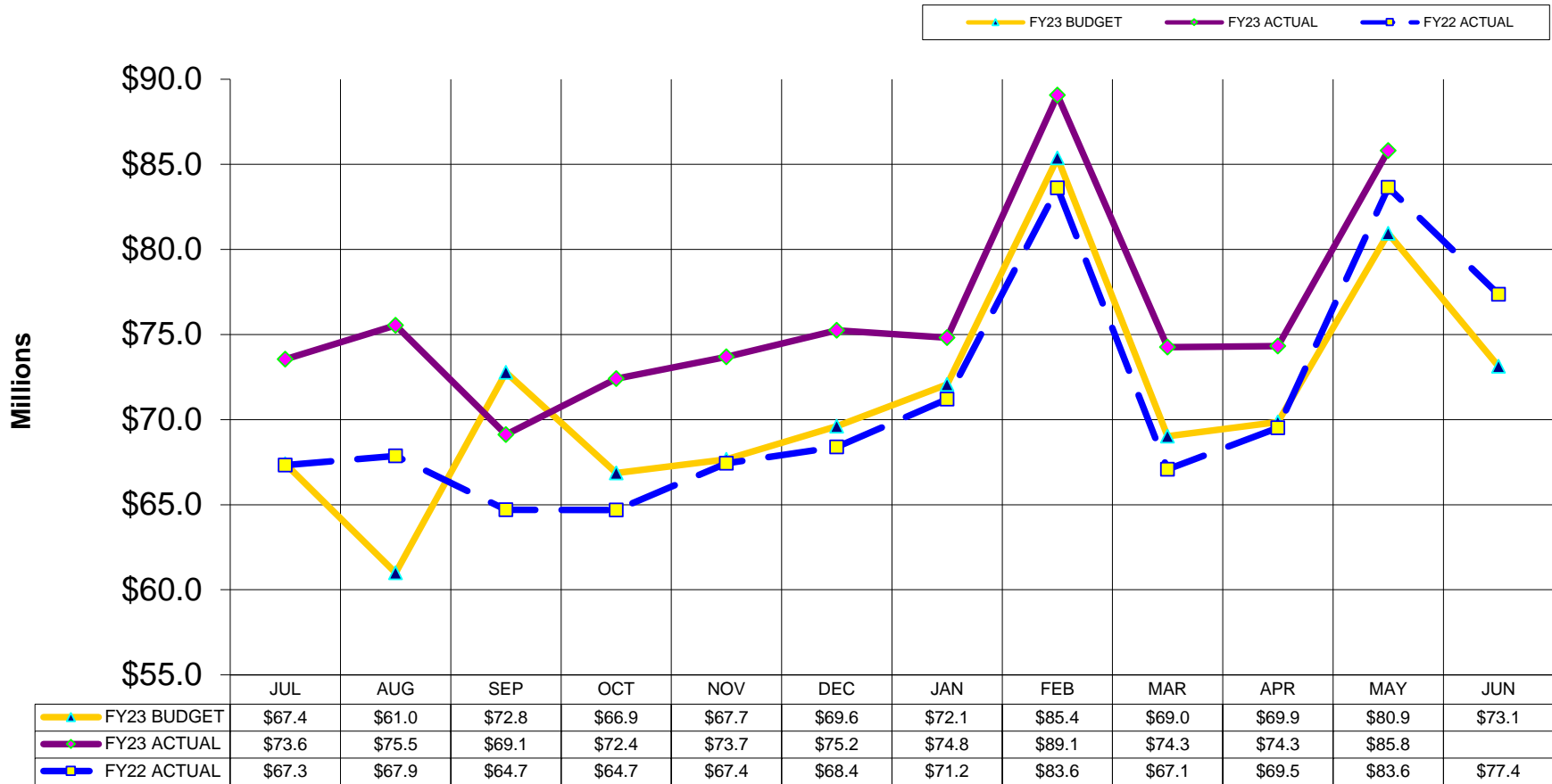
## **Charts for Significant Revenue Sources**

**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		\$ 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		\$ 85,803,721	2.6%	\$ 837,808,286	\$ 62,353,852	8.0%	\$ 782,535,812	\$ 837,808,286	\$ 55,272,474	7.1%
JUN	\$ 77,364,967	\$ 852,819,402		\$ -	0.0%			0.0%	\$ -	\$ -	\$ -	0.0%
<u>\$ 852,819,402</u>				<u>\$ 837,808,286</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**

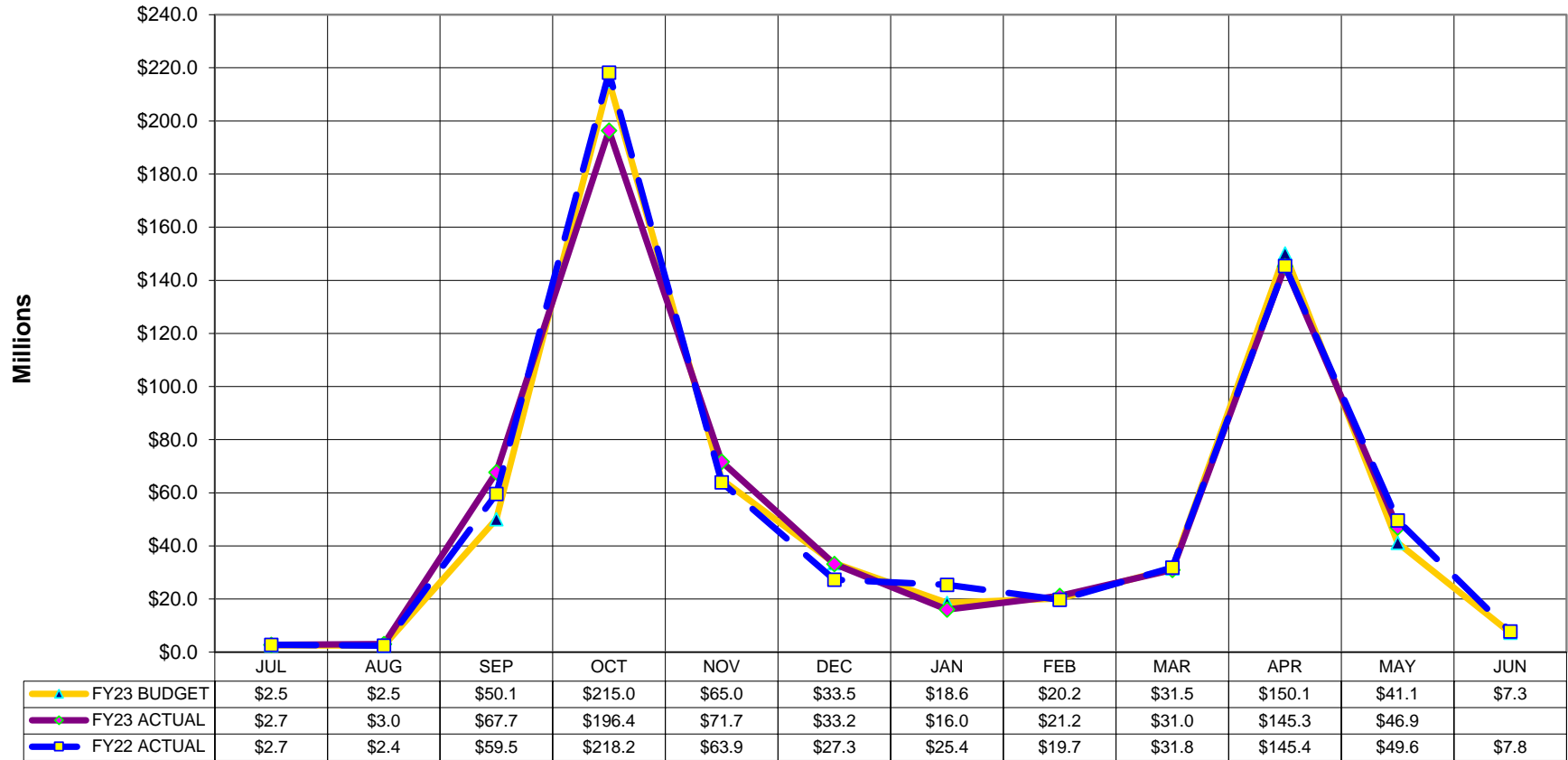
ACTUAL FY 21-22		MONTHLY/YTD COLLECTIONS FY 22-23 & COMPARISON TO FY 21-22						YTD BUDGET TO ACTUAL FY 22-23				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 2,710,566	\$ 2,710,566		\$ 2,740,554	1.1%	\$ 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		\$ 46,942,681	-5.3%	635,147,160	\$ (10,924,664)	-1.7%	\$ 630,173,849	635,147,160	\$ 4,973,311	0.8%
JUN	\$ 7,771,155	\$ 653,842,978			0.0%			0.0%	\$ 637,505,545	-	\$ -	0.0%
<u>\$ 653,842,978</u>				<u>\$ 635,147,160</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).

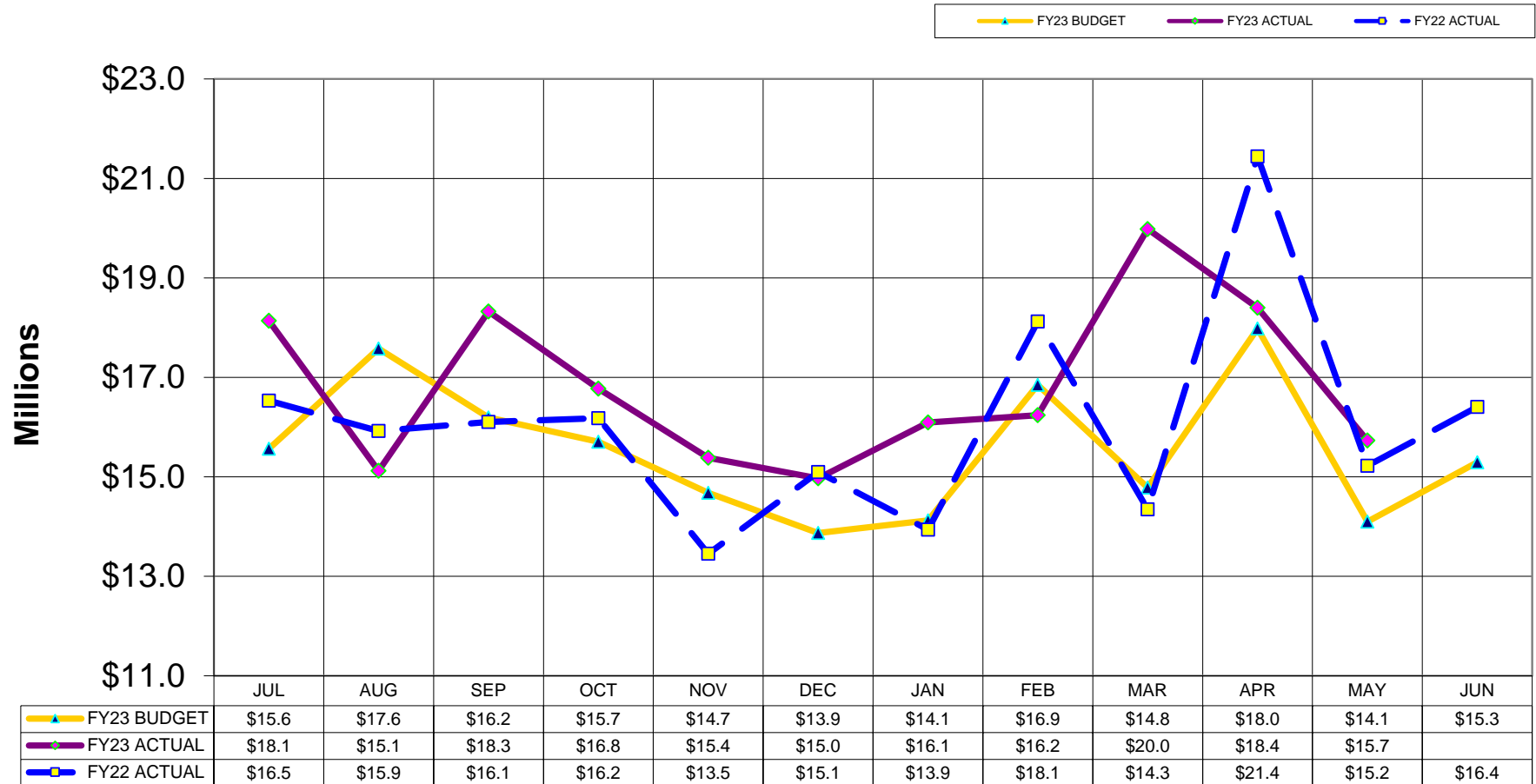


**MARICOPA COUNTY  
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS  
FY 22-23**

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		\$ 15,731,919	3.4%	\$ 185,145,144	\$ 8,791,740	5.0%	\$ 171,431,024	\$ 185,145,144	\$ 13,714,120	8.0%
JUN	\$ 16,406,155	\$ 192,759,559		\$ -	0.0%			0.0%	\$ 186,723,320	\$ -	\$ -	0.0%
<u>\$ 192,759,559</u>				<u>\$ 185,145,144</u>								

YTD (Year To Date)

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



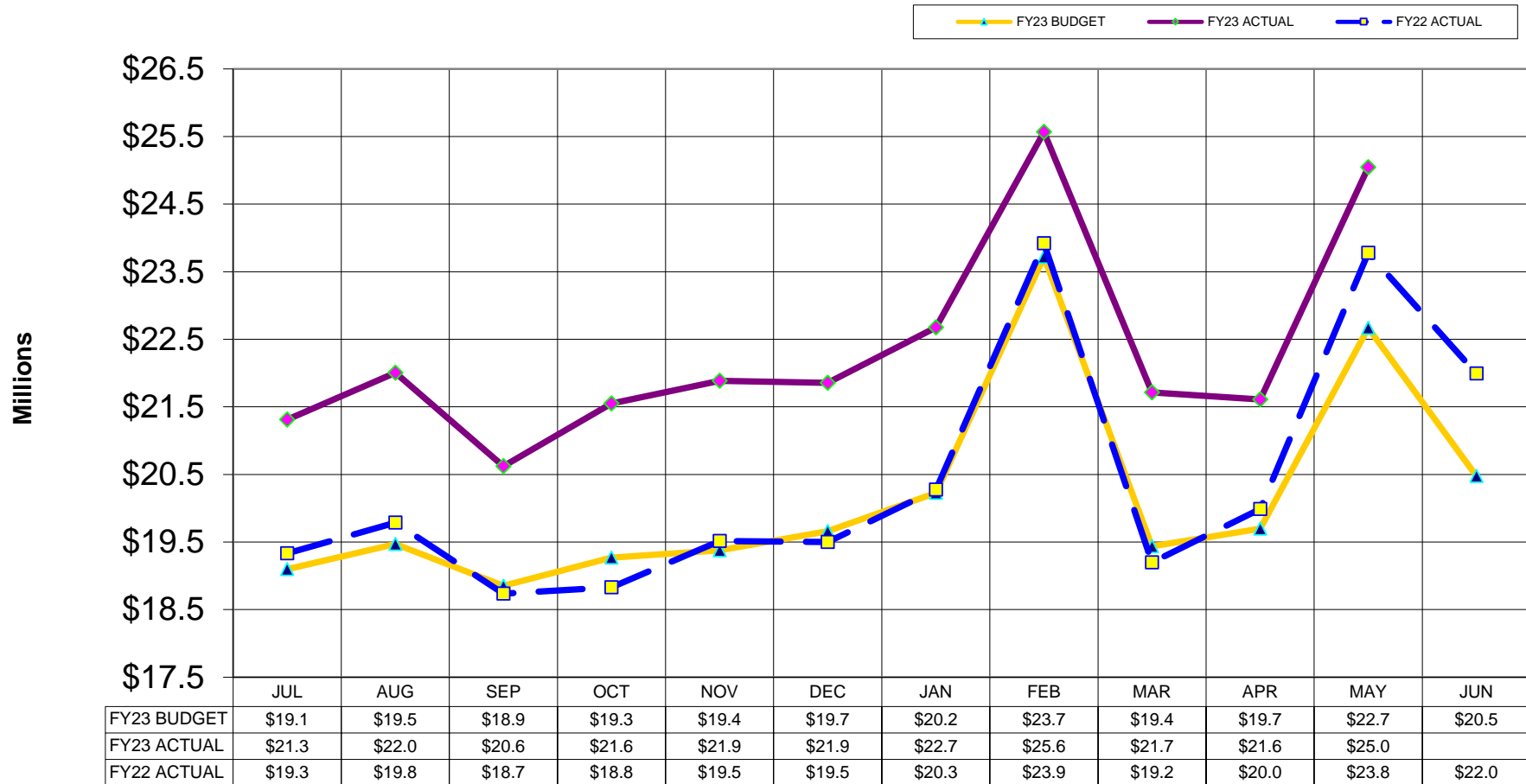
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**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		\$ 25,046,164	5.3%	\$ 245,838,269	\$ 22,978,754	10.3%	\$ 221,476,237	\$ 245,838,269	\$ 24,362,032	11.0%
JUN	\$ 21,994,500	\$ 244,854,014		\$ -	0.0%			0.0%	\$ 241,952,016	\$ -	\$ -	0.0%
	<u>\$244,854,014</u>			<u>\$ 245,838,269</u>								

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



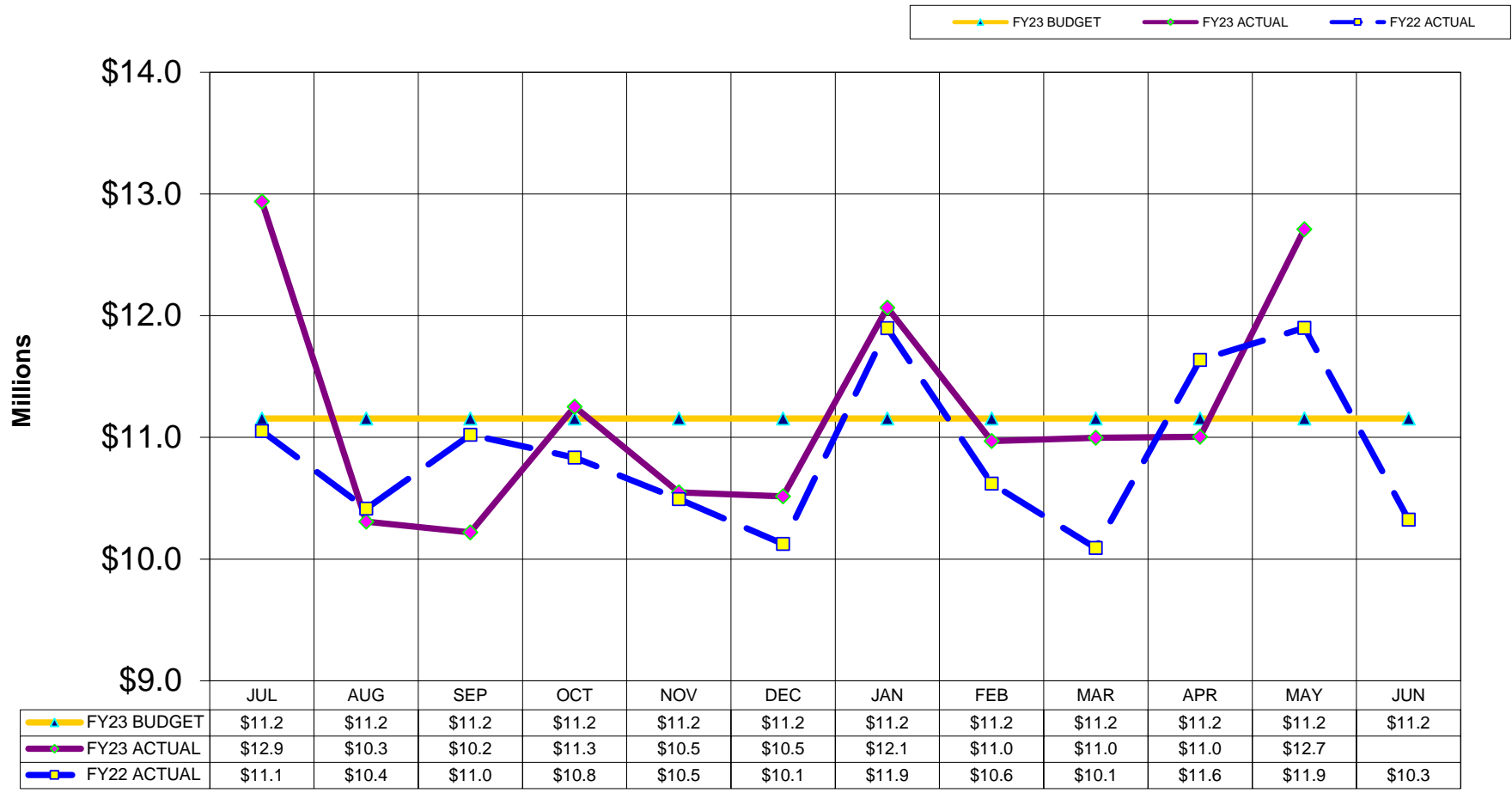
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**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		\$ 12,709,722	6.8%	\$ 123,534,485	\$ 3,445,861	2.9%	\$ 122,709,133	\$ 123,534,485	\$ 825,352	0.7%
JUN	\$ 10,324,366	\$ 130,412,990		\$ -	0.0%			0.0%	\$ 133,864,509	\$ -	\$ -	0.0%
<u>\$ 130,412,990</u>				<u>\$ 123,534,485</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).