



# Maricopa County

Office of Budget and Finance

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To: Joy Rich, County Manager

From: Cynthia Goelz, Chief Financial Officer

Date: February 18, 2022

Re: FY 21-22 Executive Summary – January 2022

Attached is the General Fund and Detention Fund financial activity through January 31, 2022. 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 \$177.3m over the estimate that was used when preparing the FY 21-22 budget.

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.

The FY 21-22 budget was prepared based on the County's consulting economist's "recession" forecast to prepare for any potential lingering economic impacts from the COVID-19 pandemic. Although the revenue estimates consider the potential economic impact from COVID-19, most revenue collections continue to exceed estimates. These revenues are heavily influenced by tourism and the sale of goods and services. The County continues to closely track revenues and budget estimates and will evaluate the best methods to mitigate the effects of any reduced economic activity, if any.

## **General Fund Variance Analysis**

### **General Fund Revenues**

- **Sales Tax Revenue (Operating) YTD variance of \$93,976,462:** The FY 21-22 Sales Tax revenue reflects a YTD positive budget variance of \$94.0m or 24.9 percent. The FY 21-22 Sales Tax revenue budget of \$676.3m was based on the County's consulting economist's "recession" forecast. As compared to January 2021, the January 2022 month-end sales tax is 24.5 percent higher, while the year-to-date is 23.1 percent greater than the prior fiscal year. The classifications with the strongest sales tax growth rates in December were Hotel/Motel Lodging and Amusements. For additional monthly revenue trend information and comparisons to FY 20-21 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 (10%), utilities (7%), use tax (6%), rentals of personal property (4%), remote seller/marketplace facilitator (3%), hotels/motels (2%), and communications (1%).

In the January 2022 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona December 2021 sales tax collections were 18.9 percent above December 2020. The Conference Board's U.S. Consumer Confidence Index increased to 115.8 points or a 3.5 percent increase from the November 2021 revised 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) increased 1.1% in November. Over the past 6 months, LEI has increase 4.6%.

Per the U.S. Bureau of Labor Statistics, Maricopa County's unemployment rate is 2.4 percent as of December 2021, which remains below the State and United States unemployment rates of 2.8 percent and 3.7 percent, respectively.

- **Property Tax Revenue (Operating) YTD variance of \$11,774,887:** The FY 21-22 Property Tax revenue reflects a YTD positive budget variance of \$11.8m or 3.0 percent. The FY 21-22 Property Tax revenue budget of \$649.9m reflects a 2.4 percent increase from the FY 20-21 budget and levy. The budget also includes an estimated 0.9 percent delinquency rate. FY 21-22 YTD collections through January 2022 are 51.6 percent of the adopted levy compared to a historical average of 57.3 percent. For additional monthly revenue information and comparisons to FY 20-21 actual revenue, see the chart provided at the end of the reporting package.

Property taxes are due semiannually on October 1, 2021, and March 1, 2022, and become delinquent on November 1, 2021, and May 1, 2022, respectively. Property taxes may alternatively be paid on a calendar year basis by December 31, 2021.

- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$1,659,920.** The FY 21-22 VLT revenue reflects a YTD positive budget variance of \$1.7m or 1.6 percent. This variance is comprised of a positive variance of \$1.6m related to VLT YTD and a positive variance of \$80.3 thousand related to unbudgeted VLT-Aviation revenue. The FY 21-22 VLT revenue budget of \$183.6m is based on the County's consulted economists' "recession" forecast. For additional monthly revenue information and comparisons to FY 20-21 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, 2020 (most recent), increased 1.5% from the prior year.

- **Miscellaneous Revenue (Operating) YTD variance of \$11,244,073:** The FY 21-22 miscellaneous revenue reflects a YTD positive budget variance of \$11.2m or 33.2 percent. Recorder's Office (58%), and Non-Departmental (37%) primarily comprise this positive variance as revenues for recorded services and tax penalties, respectively, are higher than budgeted.
- **Interest Revenue (Operating) YTD variance of \$3,565,673:** The FY 21-22 interest revenue reflects a YTD positive budget variance of \$3.6m. The FY 21-22 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.

- **Total Non-Recurring Revenue YTD variance of \$42,512,109:** The FY 21-22 non-recurring revenue reflects a YTD positive budget variance of \$42.5m. This positive variance is primarily attributed to a refund of \$38.0m received from AHCCCS for excess FY21 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 and lower-than-anticipated enrollment in the ALTCS program.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$21,876,570:** Current YTD expenditures are 5.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (19%), Adult Probation (12%), Public Health (12%), Superior Court (9%), Sheriff's Office (8%), Public Defender (7%), and Clerk of the Superior Court (6%).
- **Services Expenditures (Operating) YTD variance of \$27,737,988:** Current YTD expenditures are 20.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Public Defense Services (21%), Non-Departmental (14%), Superior Court (11%), Enterprise Technology (11%), and Facilities Management (11%).
- **Intergovernmental Payments (Operating) YTD variance of \$21,453,137:** Current YTD expenditures are 11.4 percent under budget. Non-Departmental primarily comprises this positive variance as expenditures for general health and welfare are under budget.
- **Capital Outlay (Operating) YTD variance of \$2,696,050:** Current YTD expenditures are 65.1 percent under budget. Equipment Services primarily comprises this positive variance as expenditures related to public safety vehicle purchases are lower than budgeted.
- **Total Non-Recurring Expenditures YTD variance of \$32,392,578:** Current YTD expenditures are 60.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Enterprise Technology (41%), Superior Court (18%), Facilities Management (14%), and Sheriff's Office (12%).

#### General Fund Departmental Expenditure Variances

- **Elections YTD non-recurring variance of (\$177,271):** Current YTD non-recurring expenditures are 3.2 percent over budget. The negative variance is primarily attributed to expenditures that have varied from the calendarized budget. The variance will be corrected in February 2022.
- **Environmental Services YTD non-recurring variance of (\$7,107):** Current YTD non-recurring expenditures are 5.9 percent over budget. The negative variance is primarily attributed to added vehicle costs which were above projection. The expenditures will be reallocated, and the variance will be corrected in February 2022.

#### Detention Fund Variance Analysis

##### Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$25,132,612:** The FY 21-22 Jail Excise Tax revenue reflects a YTD positive budget variance of \$25.1m or 22.7 percent. The FY 21-22 Jail Tax revenue budget of \$196.6m is based on the County's consulted economists' "recession" forecast. As compared to January 2021, the January 2022 month-end sales tax is 22.6 percent higher, and the year-to-date is 21.2 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 20-21 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 \$3,390,495:** The FY 21-22 Detention Fund intergovernmental revenue reflects a YTD positive budget variance of \$3.4m or 52.1 percent; total budgeted revenue is \$11.2m. The Sheriff's Office comprises this variance primarily due to a positive variance of \$127.5 thousand for booking and housing per diem paid by federal and state agencies and a positive variance of \$3.4m for booking and housing per diem paid by cities and towns. As of January 2022, billable bookings and billable housing days are 44.4 percent and 47.9 percent higher, respectively, over the same time period last year.
- **Miscellaneous Revenue (Operating) YTD variance of \$6,876:** The FY 21-22 miscellaneous revenue reflects a YTD positive budget variance of \$6.9 thousand or 85.4 percent. The Sheriff's Office primarily comprises this positive variance as miscellaneous revenue for services related to inmate intake and release are higher than budgeted.
- **Total Non-Recurring Revenue YTD variance of \$328,955:** The FY 21-22 non-recurring revenue reflects a YTD positive budget variance of \$329.0 thousand or 87.7 percent. Non-Departmental and Equipment Services primarily comprises this positive variance as revenues related to interest income and public safety vehicle sales, respectively, are higher than budgeted.

#### Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$11,996,720:** Current YTD expenditures are 5.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (65%), Correctional Health (18%), and Juvenile Probation (10%).
- **Supplies Expenditures (Operating) YTD variance of \$2,773,708:** Current YTD expenditures are 22.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (43%), Correctional Health (34%), Juvenile Probation (10%), and Facilities Management (9%).
- **Services Expenditures (Operating) YTD variance of \$9,966,470:** Current YTD expenditures are 24.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (57%), Correctional Health (21%), Sheriff's Office (10%), and Adult Probation (7%).
- **Capital Outlay (Operating) YTD variance of \$556,773:** Current YTD expenditures are 69.7 percent under budget. Equipment Services primarily comprises this positive variance as expenditures related to public safety vehicle purchases are lower than budgeted.
- **Total Non-Recurring Expenditures YTD variance of \$9,003,958:** Current YTD expenditures are 83.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (38%), Sheriff's Office (26%), Juvenile Probation (18%), Enterprise Technology (9%) and Equipment Services (6%).

#### Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budget.

**HURF Revenue Variance Analysis**

- **Intergovernmental Revenue YTD variance of \$6,157,849:** The FY 21-22 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$75,839,490 is more than budgeted YTD revenue of \$69,681,641 resulting in a positive budget variance of \$6.2m or 8.8 percent. The FY 21-22 HURF revenue budget of \$118.1m is based on the County’s consulted economists’ “recession” forecast. For additional monthly revenue information and comparisons to FY 20-21 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.

In a collaborative effort, the Office of Budget and Finance continues to provide accurate and timely financial information to support management decisions.

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 1/31/22

## Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	676,319,784	377,646,362	471,622,824	93,976,462
Property Tax	649,876,019	387,759,162	399,534,049	11,774,887
Vehicle License Tax	183,576,789	105,642,719	107,302,639	1,659,920
Intergovernmental	38,600,328	20,208,618	23,185,561	2,976,943
Miscellaneous	62,399,392	33,842,668	45,086,741	11,244,073
Interest	2,400,000	1,200,000	4,765,673	3,565,673
<b>Total Operating Revenues</b>	<b>1,613,172,312</b>	<b>926,299,529</b>	<b>1,051,497,486</b>	<b>125,197,957</b>
<b>Total Non Recurring Revenues</b>	<b>16,155,203</b>	<b>245,114</b>	<b>42,757,223</b>	<b>42,512,109</b>
<b>Total Revenues</b>	<b>1,629,327,515</b>	<b>926,544,643</b>	<b>1,094,254,709</b>	<b>167,710,066</b>

## Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	701,792,037	405,448,841	383,572,271	21,876,570
Supplies	17,687,092	11,182,373	11,976,657	(794,284)
Services	271,602,483	132,819,499	105,081,511	27,737,988
Intergovernmental Payments	316,616,664	188,249,962	166,796,825	21,453,137
Capital Outlay	6,708,762	4,141,028	1,444,978	2,696,050
Transfers Out	298,765,274	124,085,816	124,086,369	(553)
<b>Total Operating Expenditures</b>	<b>1,613,172,312</b>	<b>865,927,519</b>	<b>792,958,610</b>	<b>72,968,909</b>
<b>Total Non Recurring Expenditures</b>	<b>456,273,402</b>	<b>53,179,599</b>	<b>20,787,021</b>	<b>32,392,578</b>
<b>Total Expenditures</b>	<b>2,069,445,714</b>	<b>919,107,118</b>	<b>813,745,632</b>	<b>105,361,486</b>
Excess (Deficiency) of Revenues Over Expenditures	(440,118,199)	7,437,525	280,509,077	273,071,552
Beginning Fund Balance (audited)	440,118,199	440,118,199	617,411,839	177,293,640
Revenues	1,629,327,515	926,544,643	1,094,254,709	167,710,066
Expenditures	2,069,445,714	919,107,118	813,745,632	105,361,486
Ending Fund Balance	0	447,555,724	897,920,916	450,365,192
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	447,555,724	897,920,916	450,365,192

Note: Totals may not foot due to rounding.

\* Ending Fund Balance consists of Assigned and Unassigned Fund Balance



# General Fund Expenditures by Agency As of 1/31/22

## Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	28,992,510	17,331,852	16,071,353	1,260,499	7.27%
Assistant County Manager 930	659,868	353,143	274,967	78,176	22.14%
Assistant County Manager 940	1,658,046	956,102	688,396	267,706	28.00%
Assistant County Manager 950	906,965	529,309	472,476	56,833	10.74%
Board of Supervisors Dist 1	490,694	285,667	264,771	20,896	7.31%
Board of Supervisors Dist 2	490,694	289,686	248,474	41,212	14.23%
Board of Supervisors Dist 3	490,694	292,296	261,289	31,007	10.61%
Board of Supervisors Dist 4	490,694	291,299	262,064	29,235	10.04%
Board of Supervisors Dist 5	490,694	289,278	237,146	52,132	18.02%
Call Center	2,406,262	1,399,702	1,381,002	18,700	1.34%
Clerk of the Board	1,768,163	1,035,945	800,029	235,916	22.77%
County Manager	3,150,308	1,702,011	1,430,525	271,486	15.95%
Elections	19,919,803	13,625,855	13,000,689	625,166	4.59%
Equipment Services	11,616,409	6,955,692	3,294,506	3,661,186	52.64%
Human Resources	12,509,841	7,346,188	6,535,301	810,887	11.04%
Internal Audit	2,533,260	1,416,113	1,202,011	214,102	15.12%
Office of Budget and Finance	5,708,055	3,342,489	2,936,860	405,629	12.14%
Procurement Services	2,803,277	1,593,344	1,291,728	301,616	18.93%
Recorder	8,125,179	4,724,230	3,849,843	874,387	18.51%
Treasurer	7,643,421	5,425,133	4,480,360	944,773	17.41%
<b>Subtotal</b>	<b>112,854,837</b>	<b>69,185,334</b>	<b>58,983,791.97</b>	<b>10,201,542.03</b>	<b>14.75%</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Clerk of the Superior Court	41,458,808	25,402,230	24,200,905	1,201,325	4.73%
Constables	3,968,672	2,345,273	2,217,854	127,419	5.43%
County Attorney	107,740,996	62,451,886	57,221,402	5,230,484	8.38%
Emergency Management	3,822,524	2,233,755	2,038,840	194,915	8.73%
Judicial Branch*	205,905,653	122,875,777	108,256,647	14,619,130	11.90%
Justice Courts	22,770,977	13,221,302	12,552,605	668,697	5.06%
Planning and Development	1,248,746	728,677	532,300	196,377	26.95%
Public Defense System*	143,226,859	81,931,699	71,570,152	10,361,547	12.65%
Public Fiduciary	5,212,551	3,014,374	2,681,869	332,505	11.03%
Sheriff	169,471,333	103,945,620	97,449,805	6,495,815	6.25%
<b>Subtotal</b>	<b>704,827,119</b>	<b>418,150,593</b>	<b>378,722,378.51</b>	<b>39,428,214.49</b>	<b>9.43%</b>
<b>Health Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Air Quality	1,096,656	961,499	589,013	372,486	38.74%
Animal Care and Control	981,712	551,399	551,397	2	0.00%
Correctional Health	3,771,893	2,096,588	1,364,486	732,102	34.92%
Environmental Services	12,681,000	7,470,629	7,127,665	342,964	4.59%
Human Services	4,389,701	2,357,541	1,532,410	825,131	35.00%
Medical Examiner	15,090,975	8,937,298	7,657,037	1,280,261	14.32%
Public Health	17,723,619	10,573,905	8,679,031	1,894,874	17.92%
<b>Subtotal</b>	<b>55,735,556</b>	<b>32,948,859</b>	<b>27,501,039.73</b>	<b>5,447,819.27</b>	<b>16.53%</b>
<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Parks and Recreation	861,313	502,432	502,432	0	0.00%
<b>Subtotal</b>	<b>861,313</b>	<b>502,432</b>	<b>502,432</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 1/31/22

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	3,067,154	1,799,798	1,546,015	253,783	14.10%
<b>Subtotal</b>	<b>3,067,154</b>	<b>1,799,798</b>	<b>1,546,015.26</b>	<b>253,782.74</b>	<b>14.10%</b>
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	68,352,440	55,199,995	38,895,645	16,304,350	29.54%
Facilities Management	55,299,270	31,456,597	23,959,383	7,497,214	23.83%
Non Departmental	1,068,338,586	309,533,375	283,595,667	25,937,708	8.38%
Real Estate	0	266,295	0	266,295	100.00%
<b>Subtotal</b>	<b>1,191,990,296</b>	<b>396,456,262</b>	<b>346,450,694.78</b>	<b>50,005,567.22</b>	<b>12.61%</b>
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	109,439	63,840	39,279	24,561	38.47%
<b>Subtotal</b>	<b>109,439</b>	<b>63,840</b>	<b>39,279.29</b>	<b>24,560.71</b>	<b>38.47%</b>
<b>Total Expenditures</b>	<b>2,069,445,714</b>	<b>919,107,118</b>	<b>813,745,632</b>	<b>105,361,486</b>	<b>11.46%</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 1/31/22

**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	72,464,146	42,644,315	38,617,146	4,027,169	9.44%
Juvenile Probation	22,828,040	13,762,108	12,964,029	798,079	5.80%
Superior Court	110,613,467	66,469,354	56,675,472	9,793,882	14.73%
<b>Total Judicial Branch</b>	<b>205,905,653</b>	<b>122,875,777</b>	<b>108,256,647</b>	<b>14,619,130</b>	<b>11.90%</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	15,594,878	9,107,115	8,866,778	240,337	2.64%
Legal Defender	16,214,860	9,408,688	8,641,974	766,714	8.15%
Public Advocate	11,152,273	6,531,144	5,902,026	629,118	9.63%
Public Defender	49,042,833	28,481,576	26,194,430	2,287,146	8.03%
Public Defense Services	51,222,015	28,403,176	21,964,945	6,438,231	22.67%
<b>Total Public Defense System</b>	<b>143,226,859</b>	<b>81,931,699</b>	<b>71,570,152</b>	<b>10,361,547</b>	<b>12.65%</b>

Note: Totals may not foot due to rounding.



# Detention Operations Fund

## Executive Summary

### As of 1/31/22

#### Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	196,615,774	110,841,709	135,974,321	25,132,612
Intergovernmental	11,166,194	6,513,609	9,904,104	3,390,495
Miscellaneous	13,804	8,054	14,930	6,876
Transfers In	247,473,333	120,372,581	120,372,581	0
<b>Total Operating Revenues</b>	<b>455,269,105</b>	<b>237,735,953</b>	<b>266,265,936</b>	<b>28,529,983</b>
<b>Total Non Recurring Revenues</b>	<b>3,520,671</b>	<b>375,000</b>	<b>703,955</b>	<b>328,955</b>
<b>Total Revenues</b>	<b>458,789,776</b>	<b>238,110,953</b>	<b>266,969,891</b>	<b>28,858,938</b>

#### Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	354,099,285	205,360,493	193,363,773	11,996,720
Supplies	20,294,007	12,275,319	9,501,611	2,773,708
Services	77,620,331	40,568,294	30,601,824	9,966,470
Capital Outlay	1,369,304	798,763	241,990	556,773
Transfers Out	1,886,178	0	0	0
<b>Total Operating Expenditures</b>	<b>455,269,105</b>	<b>259,002,869</b>	<b>233,709,198</b>	<b>25,293,671</b>
<b>Total Non Recurring Expenditures</b>	<b>60,474,297</b>	<b>10,752,655</b>	<b>1,748,697</b>	<b>9,003,958</b>
<b>Total Expenditures</b>	<b>515,743,402</b>	<b>269,755,524</b>	<b>235,457,895</b>	<b>34,297,629</b>
Excess (Deficiency) of Revenues Over Expenditures	(56,953,626)	(31,644,571)	31,511,996	63,156,567
Beginning Fund Balance (audited)	84,816,501	84,816,501	119,353,069	34,536,568
Revenues	458,789,776	238,110,953	266,969,891	28,858,938
Expenditures	515,743,402	269,755,524	235,457,895	34,297,629
Ending Fund Balance	27,862,875	53,171,930	150,865,065	97,693,135
Restricted Fund Balance	27,862,875	53,171,930	150,865,065	97,693,135
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	0	0	0

Note: Totals may not foot due to rounding.

\* Ending Fund Balance consists of Assigned and Unassigned Fund Balance



## Detention Operations Fund Expenditures by Agency As of 1/31/22

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

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	2,822,830	1,593,958	457,862	1,136,096	71.28%
<b>Subtotal</b>	<b>2,822,830</b>	<b>1,593,958</b>	<b>457,862.22</b>	<b>1,136,095.78</b>	<b>71.28%</b>
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	48,941	0	0	0	0.00%
Integrated Crim Justice Info	1,873,788	1,428,156	1,114,133	314,023	21.99%
Judicial Branch*	84,608,812	50,767,854	46,098,760	4,669,094	9.20%
Sheriff	258,504,124	150,512,980	138,242,229	12,270,751	8.15%
<b>Subtotal</b>	<b>345,035,665</b>	<b>202,708,990</b>	<b>185,455,122.47</b>	<b>17,253,867.53</b>	<b>8.51%</b>
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	75,091,684	42,999,976	37,533,153	5,466,823	12.71%
<b>Subtotal</b>	<b>75,091,684</b>	<b>42,999,976</b>	<b>37,533,152.9</b>	<b>5,466,823.1</b>	<b>12.71%</b>
Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	308,580	182,598	105,551	77,047	42.19%
<b>Subtotal</b>	<b>308,580</b>	<b>182,598</b>	<b>105,551.23</b>	<b>77,046.77</b>	<b>42.19%</b>
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	2,325,248	2,157,711	1,350,518	807,193	37.41%
Facilities Management	34,079,003	20,017,291	10,503,489	9,513,802	47.53%
Non Departmental	56,080,392	95,000	52,200	42,800	45.05%
<b>Subtotal</b>	<b>92,484,643</b>	<b>22,270,002</b>	<b>11,906,206.47</b>	<b>10,363,795.53</b>	<b>46.54%</b>
<b>Total Expenditures</b>	<b>515,743,402</b>	<b>269,755,524</b>	<b>235,457,895</b>	<b>34,297,629</b>	<b>12.71%</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 1/31/22**

**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	43,639,328	25,666,668	24,417,495	1,249,173	4.87%
Juvenile Probation	40,969,484	25,101,186	21,681,265	3,419,921	13.62%
<b>Total Judicial Branch</b>	<b>84,608,812</b>	<b>50,767,854</b>	<b>46,098,760</b>	<b>4,669,094</b>	<b>9.20%</b>

Note: Totals may not foot due to rounding.

## **Detailed Expenditure Reports**



## General Fund Expenditures Summary As of 1/31/22

**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	9,117,275	0	56,582	(56,582)
Services	128,831,988	(2,103,798)	(7,370,210)	5,266,412
Intergovernmental Payments	315,090,809	187,526,827	166,798,949	20,727,878
Transfers Out	615,298,514	124,110,346	124,110,346	0
<b>Non-Departmental Expenditures - D470</b>	<b>1,068,338,586</b>	<b>309,533,375</b>	<b>283,595,667</b>	<b>25,937,708</b>

<b>Expenditures - Excluding D470</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	692,861,883	405,648,256	383,553,979	22,094,277
Supplies	22,918,423	15,741,746	15,032,439	709,308
Services	254,341,490	165,413,054	123,678,321	41,734,733
Intergovernmental Payments	1,605,855	803,135	37,875	765,260
Capital Outlay	29,378,477	21,967,552	7,846,798	14,120,754
Transfers Out	1,000	0	553	(553)
<b>Expenditures - Excluding D470</b>	<b>1,001,107,128</b>	<b>609,573,743</b>	<b>530,149,965</b>	<b>79,423,778</b>

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

<b>2,069,445,714</b>	<b>919,107,118</b>	<b>813,745,632</b>	<b>105,361,486</b>
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Note: Totals may not foot due to rounding.



## General Fund Non-Departmental Expenditures Summary As of 1/31/22

### Expenditures

Operating	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	9,117,275	0	20,004	(20,004)
Services	52,592,788	(5,063,251)	(8,944,006)	3,880,755
Intergovernmental Payments	315,010,809	187,446,827	166,758,949	20,687,878
Transfers Out	298,764,274	124,085,816	124,085,816	0
<b>Total Operating Expenditures</b>	<b>675,485,146</b>	<b>306,469,392</b>	<b>281,920,764</b>	<b>24,548,628</b>
Non Recurring	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	0	0	36,578	(36,578)
Services	76,239,200	2,959,453	1,573,795	1,385,658
Intergovernmental Payments	80,000	80,000	40,000	40,000
Transfers Out	316,534,240	24,530	24,530	0
<b>Total Non Recurring Expenditures</b>	<b>392,853,440</b>	<b>3,063,983</b>	<b>1,674,903</b>	<b>1,389,080</b>
<b>Total Expenditures</b>	<b>1,068,338,586</b>	<b>309,533,375</b>	<b>283,595,667</b>	<b>25,937,708</b>

Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency

### As of 1/31/22

#### Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	28,992,510	17,331,852	16,071,353	1,260,499	7.27%
Assistant County Manager 930	659,868	353,143	274,967	78,176	22.14%
Assistant County Manager 940	1,658,046	956,102	688,396	267,706	28.00%
Assistant County Manager 950	906,965	529,309	472,476	56,833	10.74%
Board of Supervisors Dist 1	490,694	285,667	264,771	20,896	7.31%
Board of Supervisors Dist 2	490,694	289,686	248,474	41,212	14.23%
Board of Supervisors Dist 3	490,694	292,296	261,289	31,007	10.61%
Board of Supervisors Dist 4	490,694	291,299	262,064	29,235	10.04%
Board of Supervisors Dist 5	490,694	289,278	237,146	52,132	18.02%
Call Center	2,406,262	1,399,702	1,381,002	18,700	1.34%
Clerk of the Board	1,699,210	995,723	800,029	195,694	19.65%
County Manager	2,959,308	1,602,011	1,430,525	171,486	10.70%
Elections	11,276,163	8,020,887	7,218,450	802,437	10.00%
Equipment Services	6,162,563	3,594,829	763,642	2,831,187	78.76%
Human Resources	12,509,841	7,346,188	6,535,301	810,887	11.04%
Internal Audit	2,533,260	1,416,113	1,202,011	214,102	15.12%
Office of Budget and Finance	5,708,055	3,342,489	2,936,860	405,629	12.14%
Procurement Services	2,803,277	1,593,344	1,291,728	301,616	18.93%
Recorder	7,328,752	4,259,647	3,689,185	570,462	13.39%
Treasurer	7,643,421	5,425,119	4,480,360	944,759	17.41%
<b>Subtotal</b>	<b>97,700,971</b>	<b>59,614,684</b>	<b>50,510,030</b>	<b>9,104,654</b>	<b>15.27%</b>

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	41,458,808	25,402,230	24,200,905	1,201,325	4.73%
Constables	3,910,679	2,287,280	2,212,868	74,412	3.25%
County Attorney	107,740,996	62,451,886	57,221,402	5,230,484	8.38%
Emergency Management	3,822,524	2,233,755	2,038,840	194,915	8.73%
Judicial Branch*	199,057,271	116,027,395	108,006,679	8,020,716	6.91%
Justice Courts	22,770,977	13,221,302	12,552,605	668,697	5.06%
Planning and Development	1,248,746	728,677	532,300	196,377	26.95%
Public Defense System*	141,724,565	81,116,905	71,320,119	9,796,786	12.08%
Public Fiduciary	4,912,551	2,839,374	2,681,869	157,505	5.55%
Sheriff	165,246,677	100,080,964	97,447,071	2,633,893	2.63%
<b>Subtotal</b>	<b>691,893,794</b>	<b>406,389,768</b>	<b>378,214,659</b>	<b>28,175,109</b>	<b>6.93%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	961,499	589,013	372,486	38.74%
Animal Care and Control	945,259	551,399	551,397	2	0.00%
Correctional Health	3,771,893	2,096,588	1,364,486	732,102	34.92%
Environmental Services	12,559,946	7,349,575	6,999,504	350,071	4.76%
Human Services	4,389,701	2,357,541	1,532,410	825,131	35.00%
Medical Examiner	14,340,563	8,228,505	7,656,503	572,002	6.95%
Public Health	17,723,619	10,573,905	8,679,031	1,894,874	17.92%
<b>Subtotal</b>	<b>54,827,637</b>	<b>32,119,012</b>	<b>27,372,345</b>	<b>4,746,667</b>	<b>14.78%</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 1/31/22

Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	861,313	502,432	502,432	0	0.00%
<b>Subtotal</b>	<b>861,313</b>	<b>502,432</b>	<b>502,432</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	3,067,154	1,799,798	1,546,015	253,783	14.10%
<b>Subtotal</b>	<b>3,067,154</b>	<b>1,799,798</b>	<b>1,546,015</b>	<b>253,783</b>	<b>14.10%</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	41,160,818	31,855,255	28,894,003	2,961,252	9.30%
Facilities Management	48,066,040	26,859,323	23,959,083	2,900,240	10.80%
Non Departmental	675,485,146	306,469,392	281,920,764	24,548,628	8.01%
Real Estate	0	254,015	0	254,015	100.00%
<b>Subtotal</b>	<b>764,712,004</b>	<b>365,437,985</b>	<b>334,773,850</b>	<b>30,664,135</b>	<b>8.39%</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	63,840	39,279	24,561	38.47%
<b>Subtotal</b>	<b>109,439</b>	<b>63,840</b>	<b>39,279</b>	<b>24,561</b>	<b>38.47%</b>
<b>Total Operating Expenditures</b>	<b>1,613,172,312</b>	<b>865,927,519</b>	<b>792,958,610</b>	<b>72,968,909</b>	<b>8.43%</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>
Clerk of the Board	68,953	40,222	0	40,222	100.00%
County Manager	191,000	100,000	0	100,000	100.00%
Elections	8,643,640	5,604,968	5,782,239	(177,271)	-3.16%
Equipment Services	5,453,846	3,360,863	2,530,865	829,998	24.70%
Recorder	796,427	464,583	160,659	303,925	65.42%
Treasurer	0	14	0	14	100.00%
<b>Subtotal</b>	<b>15,153,866</b>	<b>9,570,650</b>	<b>8,473,762</b>	<b>1,096,888</b>	<b>11.46%</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Constables	57,993	57,993	4,986	53,007	91.40%
Judicial Branch*	6,848,382	6,848,382	249,968	6,598,414	96.35%
Public Defense System*	1,502,294	814,794	250,032	564,762	69.31%
Public Fiduciary	300,000	175,000	0	175,000	100.00%
Sheriff	4,224,656	3,864,656	2,734	3,861,922	99.93%
<b>Subtotal</b>	<b>12,933,325</b>	<b>11,760,825</b>	<b>507,720</b>	<b>11,253,105</b>	<b>95.68%</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>
Animal Care and Control	36,453	0	0	0	0.00%
Environmental Services	121,054	121,054	128,161	(7,107)	-5.87%
Medical Examiner	750,412	708,793	534	708,259	99.92%
<b>Subtotal</b>	<b>907,919</b>	<b>829,847</b>	<b>128,695</b>	<b>701,152</b>	<b>84.49%</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 1/31/22

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	27,191,622	23,344,740	10,001,641	13,343,099	57.16%
Facilities Management	7,233,230	4,597,274	300	4,596,974	99.99%
Non Departmental	392,853,440	3,063,983	1,674,903	1,389,080	45.34%
Real Estate	0	12,280	0	12,280	100.00%
<b>Subtotal</b>	<b>427,278,292</b>	<b>31,018,277</b>	<b>11,676,845</b>	<b>19,341,432</b>	<b>62.35%</b>
<b>Total Non Recurring Expenditures</b>	<b>456,273,402</b>	<b>53,179,599</b>	<b>20,787,021</b>	<b>32,392,578</b>	<b>60.91%</b>
<b>Total Expenditures</b>	<b>2,069,445,714</b>	<b>919,107,118</b>	<b>813,745,632</b>	<b>105,361,486</b>	<b>11.46%</b>

Note: Totals may not foot due to rounding.

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



## Detention Operations Fund Expenditures Summary As of 1/31/22

**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	1,016,627	0	0	0
Services	11,257,065	95,000	52,200	42,800
Transfers Out	43,806,700	0	0	0
<b>Non-Departmental Expenditures - D470</b>	<b>56,080,392</b>	<b>95,000</b>	<b>52,200</b>	<b>42,800</b>

<b>Expenditures - Excluding D470</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	354,417,823	206,362,322	193,364,520	12,997,802
Supplies	24,037,161	15,829,707	9,826,662	6,003,045
Services	78,097,484	45,586,825	31,731,362	13,855,463
Capital Outlay	3,110,542	1,881,670	483,151	1,398,519
<b>Expenditures - Excluding D470</b>	<b>459,663,010</b>	<b>269,660,524</b>	<b>235,405,695</b>	<b>34,254,829</b>

<b>Total Expenditures (Operating and Non-Recurring)</b>	<b>515,743,402</b>	<b>269,755,524</b>	<b>235,457,895</b>	<b>34,297,629</b>
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Note: Totals may not foot due to rounding.



## Detention Operations Fund Non-Departmental Expenditures Summary As of 1/31/22

### Expenditures

Operating	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	1,016,627	0	0	0
Services	7,026,455	0	0	0
Transfers Out	1,886,178	0	0	0
<b>Total Operating Expenditures</b>	<b>9,929,260</b>	<b>0</b>	<b>0</b>	<b>0</b>

Non Recurring	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Services	4,230,610	95,000	52,200	42,800
Transfers Out	41,920,522	0	0	0
<b>Total Non Recurring Expenditures</b>	<b>46,151,132</b>	<b>95,000</b>	<b>52,200</b>	<b>42,800</b>
<b>Total Expenditures</b>	<b>56,080,392</b>	<b>95,000</b>	<b>52,200</b>	<b>42,800</b>

Note: Totals may not foot due to rounding.



## Detention Operations Fund Expenditures by Agency As of 1/31/22

### Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,369,304	798,763	216,702	582,061	72.87%
<b>Subtotal</b>	<b>1,369,304</b>	<b>798,763</b>	<b>216,702</b>	<b>582,061</b>	<b>72.87%</b>

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	48,941	0	0	0	0.00%
Integrated Crim Justice Info	1,873,788	1,428,156	1,114,133	314,023	21.99%
Judicial Branch*	82,009,361	48,168,403	45,080,939	3,087,464	6.41%
Sheriff	255,677,034	148,019,226	138,129,492	9,889,734	6.68%
<b>Subtotal</b>	<b>339,609,124</b>	<b>197,615,785</b>	<b>184,324,565</b>	<b>13,291,220</b>	<b>6.73%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	74,751,855	42,755,128	37,533,153	5,221,975	12.21%
<b>Subtotal</b>	<b>74,751,855</b>	<b>42,755,128</b>	<b>37,533,153</b>	<b>5,221,975</b>	<b>12.21%</b>

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	308,580	182,598	105,551	77,047	42.19%
<b>Subtotal</b>	<b>308,580</b>	<b>182,598</b>	<b>105,551</b>	<b>77,047</b>	<b>42.19%</b>

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,078,201	1,049,430	1,025,739	23,691	2.26%
Facilities Management	28,222,781	16,601,165	10,503,489	6,097,676	36.73%
Non Departmental	9,929,260	0	0	0	0.00%
<b>Subtotal</b>	<b>39,230,242</b>	<b>17,650,595</b>	<b>11,529,227</b>	<b>6,121,368</b>	<b>34.68%</b>

<b>Total Operating Expenditures</b>	<b>455,269,105</b>	<b>259,002,869</b>	<b>233,709,198</b>	<b>25,293,671</b>	<b>9.77%</b>
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### Non Recurring

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,453,526	795,195	241,160	554,035	69.67%
<b>Subtotal</b>	<b>1,453,526</b>	<b>795,195</b>	<b>241,160</b>	<b>554,035</b>	<b>69.67%</b>

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Judicial Branch*	2,599,451	2,599,451	1,017,820	1,581,631	60.84%
Sheriff	2,827,090	2,493,754	112,737	2,381,017	95.48%
<b>Subtotal</b>	<b>5,426,541</b>	<b>5,093,205</b>	<b>1,130,558</b>	<b>3,962,647</b>	<b>77.80%</b>

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

Note: Totals may not foot due to rounding.

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



## Detention Operations Fund Expenditures by Agency As of 1/31/22

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,247,047	1,108,281	324,779	783,502	70.70%
Facilities Management	5,856,222	3,416,126	0	3,416,126	100.00%
Non Departmental	46,151,132	95,000	52,200	42,800	45.05%
<b>Subtotal</b>	<b>53,254,401</b>	<b>4,619,407</b>	<b>376,979</b>	<b>4,242,428</b>	<b>91.84%</b>
<b>Total Non Recurring Expenditures</b>	<b>60,474,297</b>	<b>10,752,655</b>	<b>1,748,697</b>	<b>9,003,958</b>	<b>83.74%</b>
<b>Total Expenditures</b>	<b>515,743,402</b>	<b>269,755,524</b>	<b>235,457,895</b>	<b>34,297,629</b>	<b>12.71%</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**

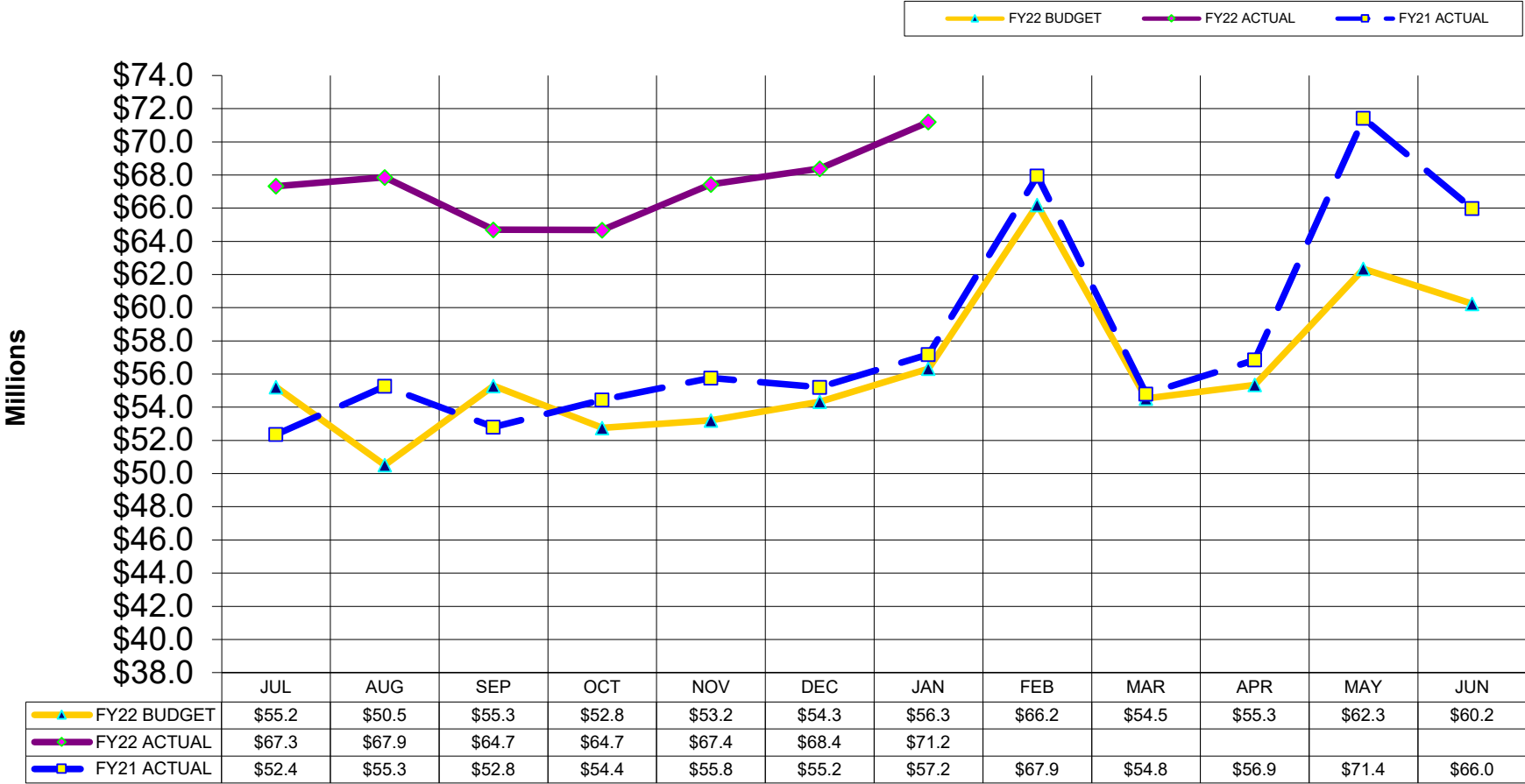
**MARICOPA COUNTY  
GENERAL FUND PORTION OF SALES TAX COLLECTIONS  
FY 21-22**

<b>ACTUAL FY 20-21</b>		<b>MONTHLY/YTD COLLECTIONS FY 21-22 &amp; COMPARISON TO FY 20-21</b>						<b>YTD BUDGET TO ACTUAL FY 21-22</b>				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 52,359,669	\$ 52,359,669		\$ 67,331,170	28.6%	\$ 67,331,170	\$ 14,971,501	28.6%	\$ 55,224,782	\$ 67,331,170	\$ 12,106,388	21.9%
AUG	\$ 55,261,173	\$ 107,620,841		\$ 67,862,123	22.8%	\$ 135,193,292	\$ 27,572,451	25.6%	\$ 105,740,442	\$ 135,193,292	\$ 29,452,850	27.9%
SEP	\$ 52,801,832	\$ 160,422,673		\$ 64,705,486	22.5%	\$ 199,898,778	\$ 39,476,105	24.6%	\$ 161,025,573	\$ 199,898,778	\$ 38,873,205	24.1%
OCT	\$ 54,444,951	\$ 214,867,624		\$ 64,686,537	18.8%	\$ 264,585,315	\$ 49,717,691	23.1%	\$ 213,782,793	\$ 264,585,315	\$ 50,802,522	23.8%
NOV	\$ 55,766,787	\$ 270,634,411		\$ 67,439,033	20.9%	\$ 332,024,349	\$ 61,389,937	22.7%	\$ 266,987,995	\$ 332,024,349	\$ 65,036,354	24.4%
DEC	\$ 55,202,176	\$ 325,836,588		\$ 68,391,941	23.9%	\$ 400,416,289	\$ 74,579,702	22.9%	\$ 321,319,718	\$ 400,416,289	\$ 79,096,571	24.6%
JAN	\$ 57,181,862	\$ 383,018,450		\$ 71,206,535	24.5%	\$ 471,622,824	\$ 88,604,374	23.1%	\$ 377,646,362	\$ 471,622,824	\$ 93,976,462	24.9%
FEB	\$ 67,948,830	\$ 450,967,280		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 443,855,083	\$ -	\$ -	0.0%
MAR	\$ 54,799,974	\$ 505,767,253		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 498,384,003	\$ -	\$ -	0.0%
APR	\$ 56,853,085	\$ 562,620,338		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 553,733,080	\$ -	\$ -	0.0%
MAY	\$ 71,423,632	\$ 634,043,971		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 616,078,001	\$ -	\$ -	0.0%
JUN	\$ 65,988,075	\$ 700,032,046		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 676,319,784	\$ -	\$ -	0.0%
	<u>\$ 700,032,046</u>			<u>\$ 471,622,824</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 VEHICLE LICENSE TAX COLLECTIONS  
FY 21-22**

<b>ACTUAL FY 20-21</b>		<b>MONTHLY/YTD COLLECTIONS FY 21-22 &amp; COMPARISON TO FY 20-21</b>						<b>YTD BUDGET TO ACTUAL FY 21-22</b>				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 15,480,226	\$ 15,480,226		\$ 16,530,174	6.8%	\$ 16,530,174	\$ 1,049,948	6.8%	\$ 15,880,712	\$ 16,530,174	\$ 649,462	4.1%
AUG	\$ 18,788,410	\$ 34,268,636		\$ 15,922,854	-15.3%	\$ 32,453,028	\$ (1,815,608)	-5.3%	\$ 32,713,545	\$ 32,453,028	\$ (260,517)	-0.8%
SEP	\$ 18,610,541	\$ 52,879,177		\$ 16,105,250	-13.5%	\$ 48,558,278	\$ (4,320,898)	-8.2%	\$ 47,809,807	\$ 48,558,278	\$ 748,471	1.6%
OCT	\$ 17,490,758	\$ 70,369,934		\$ 16,180,160	-7.5%	\$ 64,738,439	\$ (5,631,496)	-8.0%	\$ 62,151,454	\$ 64,738,439	\$ 2,586,985	4.2%
NOV	\$ 14,998,080	\$ 85,368,014		\$ 13,452,479	-10.3%	\$ 78,190,917	\$ (7,177,097)	-8.4%	\$ 77,660,605	\$ 78,190,917	\$ 530,312	0.7%
DEC	\$ 13,680,399	\$ 99,048,413		\$ 15,094,883	10.3%	\$ 93,285,800	\$ (5,762,612)	-5.8%	\$ 91,070,390	\$ 93,285,800	\$ 2,215,410	2.4%
JAN	\$ 14,936,394	\$ 113,984,806		\$ 13,936,542	-6.7%	\$ 107,222,343	\$ (6,762,464)	-5.9%	\$ 105,642,719	\$ 107,222,343	\$ 1,579,624	1.5%
FEB	\$ 15,941,439	\$ 129,926,245		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 121,776,049	\$ -	\$ -	0.0%
MAR	\$ 14,825,806	\$ 144,752,051		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 136,846,476	\$ -	\$ -	0.0%
APR	\$ 18,503,997	\$ 163,256,049		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 152,693,951	\$ -	\$ -	0.0%
MAY	\$ 15,669,697	\$ 178,925,746		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 167,518,163	\$ -	\$ -	0.0%
JUN	\$ 17,072,977	\$ 195,998,723		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 183,576,789	\$ -	\$ -	0.0%
<u>\$ 195,998,723</u>				<u>\$ 107,222,343</u>								

YTD (Year To Date)

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



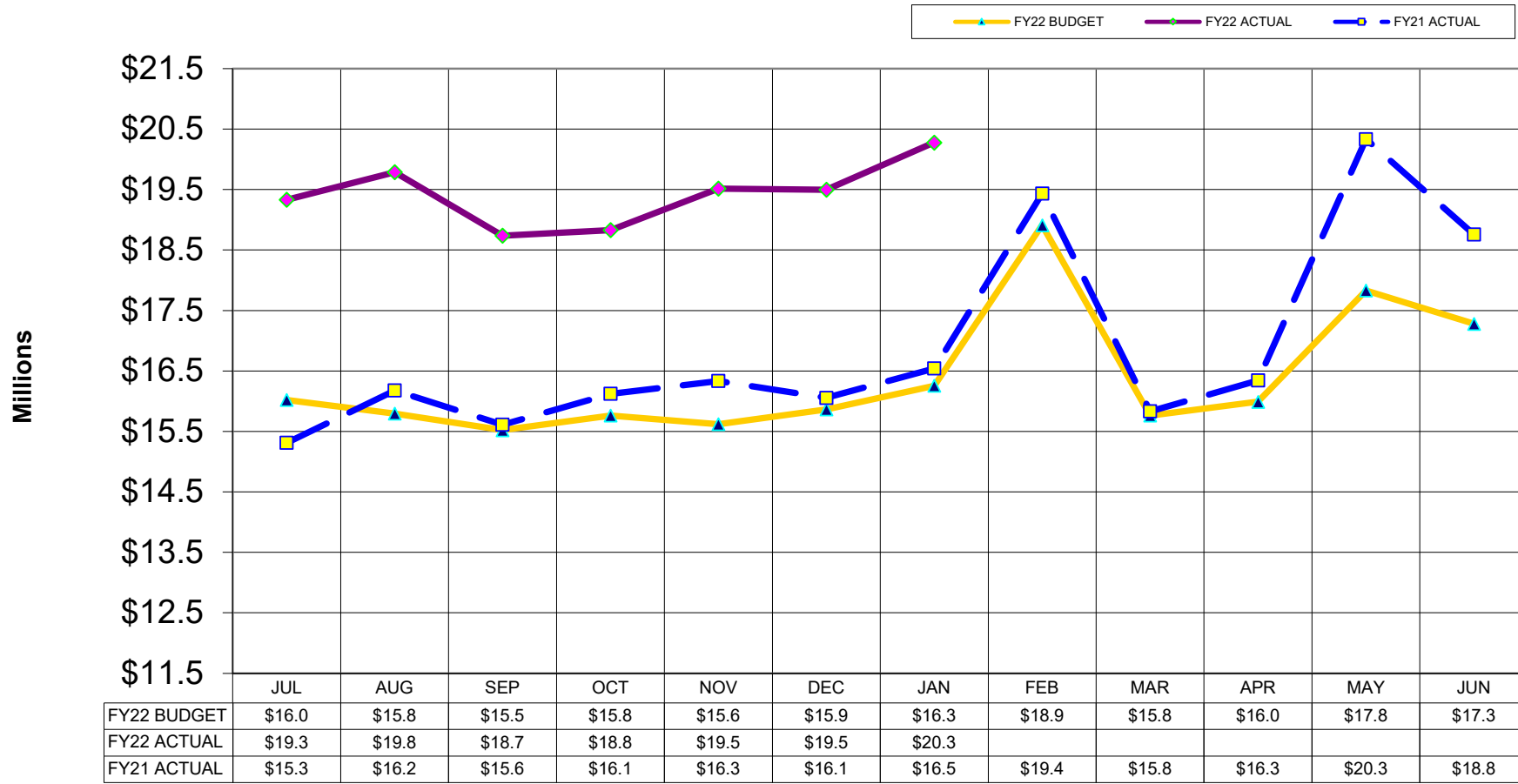
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY  
JAIL TAX COLLECTIONS  
FY 21-22**

<b>ACTUAL FY 20-21</b>		<b>MONTHLY/YTD COLLECTIONS FY 21-22 &amp; COMPARISON TO FY 20-21</b>						<b>YTD BUDGET TO ACTUAL FY 21-22</b>				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 15,310,738	\$ 15,310,738		\$ 19,331,208	26.3%	\$ 19,331,208	\$ 4,020,469	26.3%	\$ 16,022,161	\$ 19,331,208	\$ 3,309,047	20.7%
AUG	\$ 16,176,809	\$ 31,487,548		\$ 19,786,095	22.3%	\$ 39,117,303	\$ 7,629,755	24.2%	\$ 31,818,708	\$ 39,117,303	\$ 7,298,595	22.9%
SEP	\$ 15,611,557	\$ 47,099,105		\$ 18,736,419	20.0%	\$ 57,853,721	\$ 10,754,616	22.8%	\$ 47,338,870	\$ 57,853,721	\$ 10,514,851	22.2%
OCT	\$ 16,122,141	\$ 63,221,246		\$ 18,829,759	16.8%	\$ 76,683,480	\$ 13,462,234	21.3%	\$ 63,100,817	\$ 76,683,480	\$ 13,582,663	21.5%
NOV	\$ 16,334,012	\$ 79,555,258		\$ 19,515,315	19.5%	\$ 96,198,795	\$ 16,643,537	20.9%	\$ 78,721,873	\$ 96,198,795	\$ 17,476,922	22.2%
DEC	\$ 16,055,801	\$ 95,611,059		\$ 19,498,799	21.4%	\$ 115,697,594	\$ 20,086,535	21.0%	\$ 94,585,533	\$ 115,697,594	\$ 21,112,061	22.3%
JAN	\$ 16,541,926	\$ 112,152,985		\$ 20,276,727	22.6%	\$ 135,974,321	\$ 23,821,336	21.2%	\$ 110,841,709	\$ 135,974,321	\$ 25,132,612	22.7%
FEB	\$ 19,434,426	\$ 131,587,411		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 129,750,685	\$ -	\$ -	0.0%
MAR	\$ 15,831,568	\$ 147,418,979		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 145,515,105	\$ -	\$ -	0.0%
APR	\$ 16,344,510	\$ 163,763,489		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 161,506,066	\$ -	\$ -	0.0%
MAY	\$ 20,332,835	\$ 184,096,324		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 179,335,545	\$ -	\$ -	0.0%
JUN	\$ 18,758,493	\$ 202,854,817		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 196,615,774	\$ -	\$ -	0.0%
<u>\$202,854,817</u>		<u>\$ 135,974,321</u>										

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



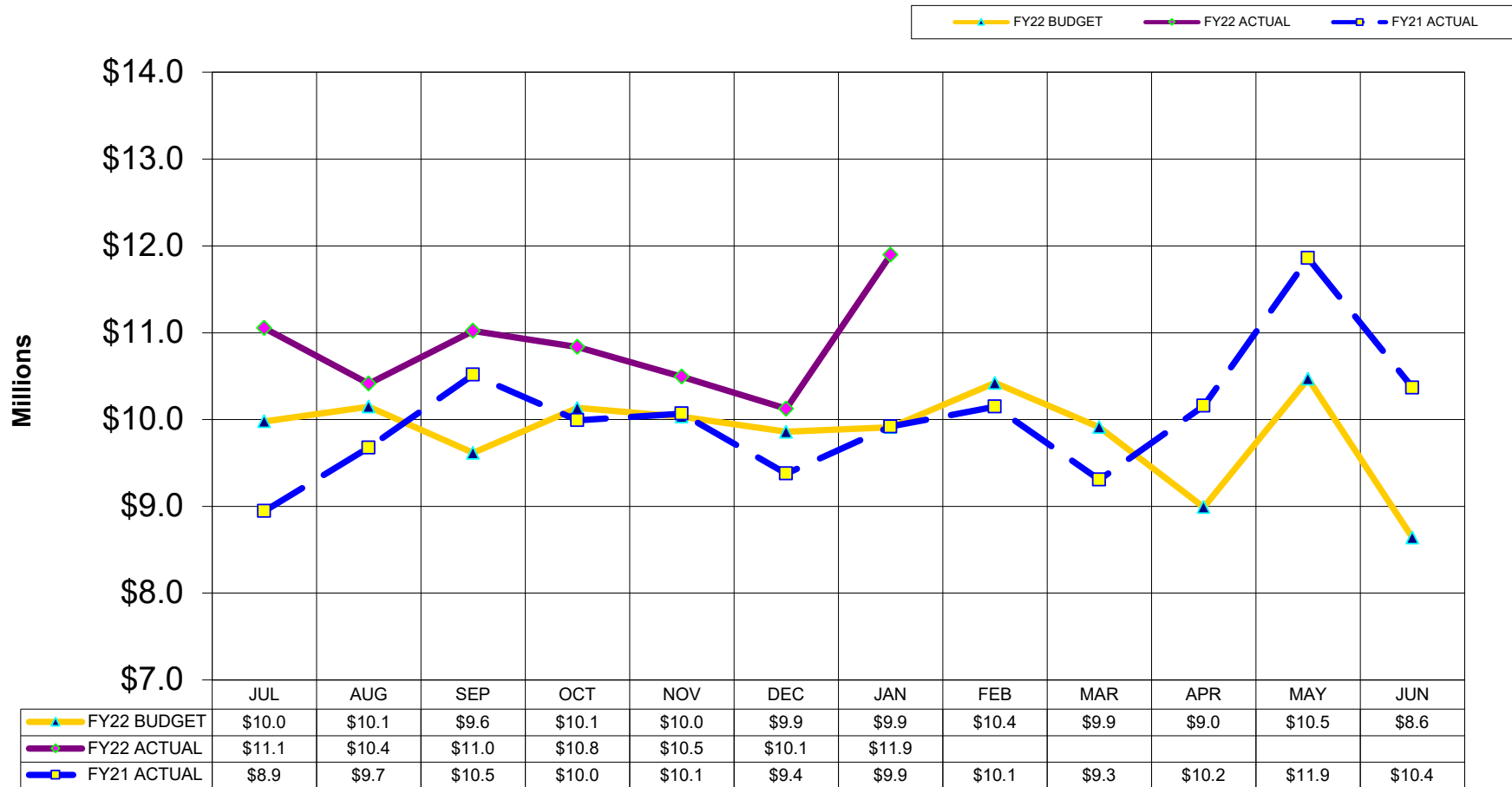
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY**  
**TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS**  
**FY 21-22**

<b>ACTUAL FY 20-21</b>		<b>MONTHLY/YTD COLLECTIONS FY 21-22 &amp; COMPARISON TO FY 20-21</b>						<b>YTD BUDGET TO ACTUAL FY 21-22</b>				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 8,945,738	\$ 8,945,738		\$ 11,053,016	23.6%	\$ 11,053,016	\$ 2,107,278	23.6%	\$ 9,979,311	\$ 11,053,016	\$ 1,073,705	10.8%
AUG	\$ 9,676,703	\$ 18,622,442		\$ 10,414,704	7.6%	\$ 21,467,721	\$ 2,845,279	15.3%	\$ 20,127,256	\$ 21,467,721	\$ 1,340,465	6.7%
SEP	\$ 10,516,794	\$ 29,139,235		\$ 11,022,432	4.8%	\$ 32,490,152	\$ 3,350,917	11.5%	\$ 29,742,518	\$ 32,490,152	\$ 2,747,634	9.2%
OCT	\$ 9,991,115	\$ 39,130,350		\$ 10,835,147	8.4%	\$ 43,325,299	\$ 4,194,949	10.7%	\$ 39,876,559	\$ 43,325,299	\$ 3,448,740	8.6%
NOV	\$ 10,067,266	\$ 49,197,617		\$ 10,493,463	4.2%	\$ 53,818,763	\$ 4,621,146	9.4%	\$ 49,910,736	\$ 53,818,763	\$ 3,908,027	7.8%
DEC	\$ 9,377,110	\$ 58,574,727		\$ 10,123,822	8.0%	\$ 63,942,585	\$ 5,367,858	9.2%	\$ 59,769,095	\$ 63,942,585	\$ 4,173,490	7.0%
JAN	\$ 9,920,089	\$ 68,494,815		\$ 11,896,905	19.9%	\$ 75,839,490	\$ 7,344,675	10.7%	\$ 69,681,641	\$ 75,839,490	\$ 6,157,849	8.8%
FEB	\$ 10,147,317	\$ 78,642,133		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 80,103,228	\$ -	\$ -	0.0%
MAR	\$ 9,307,481	\$ 87,949,613		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 90,015,285	\$ -	\$ -	0.0%
APR	\$ 10,157,458	\$ 98,107,072		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 99,006,159	\$ -	\$ -	0.0%
MAY	\$ 11,858,811	\$ 109,965,883		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 109,474,959	\$ -	\$ -	0.0%
JUN	\$ 10,367,591	\$ 120,333,474		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 118,112,470	\$ -	\$ -	0.0%
<u>\$ 120,333,474</u>				<u>\$ 75,839,490</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).