



MEMORANDUM

Date: July 5, 2023

To: The Honorable Chair and Members
Pima County Board of Supervisors

From: Jan Leshner 
County Administrator

Re: **Sheriff's Department – Over Budget for Fiscal Year 2022/23 Update**

At the Board of Supervisors meeting on June 20, 2023, Supervisors asked several questions about the Sheriff's Department budget overages in reference to Addendum Item #5 – Sheriff's Department – Over Budget for FY 2022/2023. As outlined in the Sheriff's Department – Over Budget for FY 2022/23 [memorandum](#), several areas have experienced rising expenditures due to financial pressures such as inflation and difficulties in staff recruitment. The categories with the most notable rise in costs include overtime, repair and maintenance, food, and operational supplies. These mounting pressures were communicated in advance through the Monthly Financial Forecast, starting in September and reaching a peak in the [Monthly Financial Forecast – January 2023](#) with a negative \$4.8 million General Fund impact; a \$4.5 million negative expenditure budget variance.

In response to the forecasted budget overages, County Finance and the Sheriff's Department collaborated to provide monthly financial updates on their spending as part of the County's overall financial status. Through careful analysis and continuous oversight of operational costs, the current projection, as of June 2023 indicates an overage of \$3.0 million, representing a reduction of \$1.5 million compared to the January forecast.

At the June 20th Board of Supervisors meeting, the Board approved an increase to the Sheriff's Department budget of up to \$1.8 million for projected personnel overages. The request was also made for further information on the overages associated with their non-personnel costs.

Attachment 1 is the Monthly Forecast for Period 11 for the Sheriff's Department. This detailed report documents the Sheriff Department's forecast for each expense and revenue line item. In addition, the Sheriff's Department has provided the following explanations for the more significant non-personnel cost overages experienced during FY 2022/23:

Food Supplies - \$400,000 over budget

The increased cost for inmate food was due primarily to inflationary pressures. The inmate population at the Jail has remained fairly steady throughout the fiscal year, but the prices for basic food items have risen significantly, as evidenced by the monthly CPI figures published by the Bureau of Labor Statistics.

Law Enforcement Supplies - \$400,000 over budget

The increase was due to the purchase of supplies and equipment for new deputies and to restock the current inventory. For example, the department expended \$158,000 for ammunition, \$157,000 for gas masks, \$331,000 for tools and accessories placed on duty belts or worn on the body, and \$73,000 for riot helmet replacements.

Repair & Maintenance Supplies - \$283,000 over budget

The department has expended significant resources to upkeep its facilities and high-value equipment to support operational needs. Nearly \$600,000 was spent on jail supplies for plumbing and toilets, HVAC, windows, locks, etc. For law enforcement, \$83,000 was charged for patrol vehicle bumpers and \$150,000 was paid for aircraft maintenance.

Fuel & Oil - \$194,000 over budget

The cost of jet fuel has risen significantly to support the existing and new aircraft that are now in service.

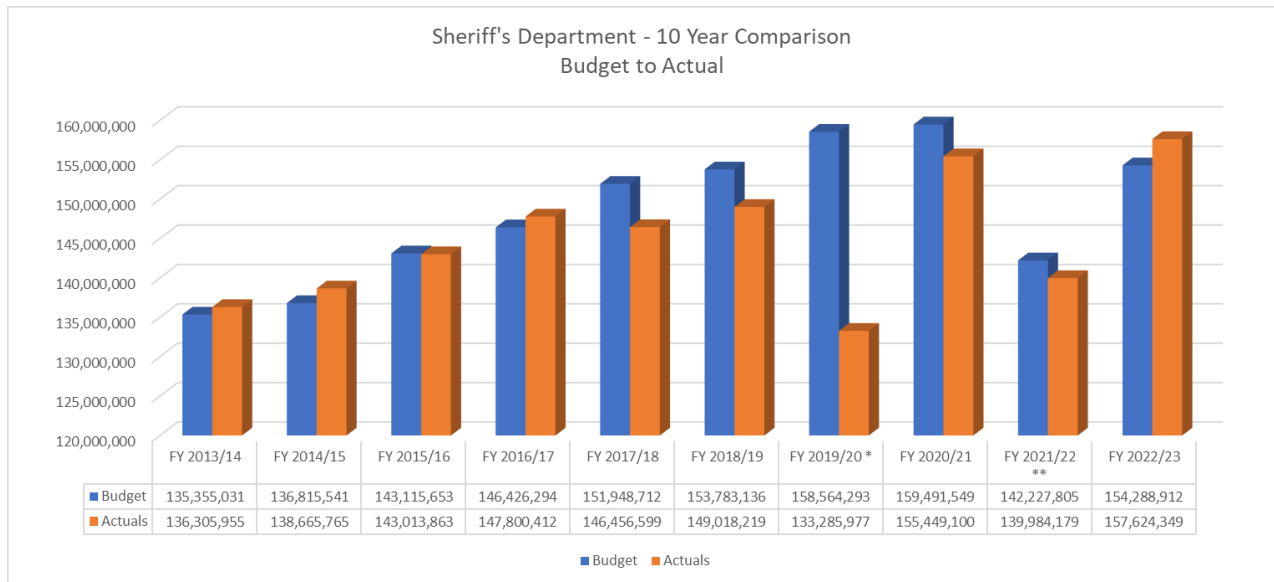
Janitorial Supplies - \$160,000 over budget

The higher cost was due to inflationary pressures to support the jail and its inmate population. Over \$620,000 was expended for basic supplies such as cleaning agents and tools, inmate uniforms and clothing, mattresses, hygiene products, and other related items.

Medical & Lab Supplies - \$125,000 over budget

The higher cost was due to inflationary pressures to support the inmate population. Over \$220,000 was charged for common items such as latex gloves, face masks, first aid, and other related medical supplies. The jail is still managing the effects of COVID and providing the necessary items to protect its personnel and the inmates.

A request was also made to provide a retrospective analysis of the Sheriff's expenses at an expense summary level. The graph below shows the budget to actual comparison for the past 10 years.



* FY 2019/20 – The decrease in actual expenditures was primarily due to eligible Sheriff's department salaries and benefits covered by the CARES Act grant being charged in the Grants Fund instead of the General Fund.

** FY 2021/22 – The decrease in budget and actuals was due to the reduction in the PSPRS and CORP retirement plan rates due to the selling of debt to fund the unfunded actuarial liability.

Additional budget to actual comparative information for the past 10 years can also be found in Attachment 2.

Recommendation

Based on the justifications from the Sheriff's Department, I recommend that the Board of Supervisors approve an allocation of budget authority from General Fund Contingency to the Sheriff's Department General Fund of up to \$1.2 million for these projected non-personnel cost overages.

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Attachments

- c: The Honorable Chris Nanos, Pima County Sheriff
- Carmine DeBonis Jr., Deputy County Administrator
- Francisco Garcia, MD, MPH, Deputy County Administrator & Chief Medical Officer
- Steve Holmes, Deputy County Administrator
- Ellen Moulton, Director, Finance and Risk Management
- Ron Jee, Financial Advisor, Sheriff's Department
- Andy Welch, Deputy Director, Finance and Risk Management
- Xavier Rendon, Budget Division Manager, Finance and Risk Management

ATTACHMENT 1

PIMA COUNTY

Monthly Forecast Detail By Department - PROD

FY 2022/2023 Period 11

Run Date: 06/21/2023

Run Time: 05:19:45PM

Department: SD - Sheriff

Bureau: B048 - Sheriff

Object	Current YTD Actuals	Straight Line Proj	Current YTD Obligations	Current FY Revised	Department Forecast	Variance	Explanation for Variance and High or Low YTD Actuals
Expenditure							
Personnel Services - SD100001							
5400 -Salaries & Wages	66,556,582	72,607,180	66,556,582	81,823,985	74,250,000	7,573,985	Forecast based on current hiring strategies, future academies, anticipated vacancies, and estimated average pay rates. The projected amount includes objects 5408, 5439, 5440, 5441, 5423, 5424, 5429, 5430, 5468 and 5475. Included in the forecast is the 7
5401 -Overtime	8,887,561	9,695,521	8,887,561	1,798,356	9,670,000	(7,871,644)	Forecast based on current year's operational needs, staffing shortages, and year-to-date overtime and premium hours. The projected amount includes objects 5401 and 5442.
5402 -On Call Pay	1,032,515	1,126,380	1,032,515	1,116,237	1,131,237	(15,000)	Forecast based year-to-date expenditures and departmental directives.
5403 -Shift Differential	512,800	559,418	512,800	551,100	560,000	(8,900)	Forecast based on year-to-date expenditures, operational schedules, and change in overtime and premium hours.
5404 -Temporary Help	218,625	238,500	218,625	219,451	239,000	(19,549)	Forecast based on year-to-date expenditures and staffing needs.
5406 -Holiday Worked Pay	1,493,099	1,628,835	1,493,099	1,413,400	1,659,000	(245,600)	Forecast based on year-to-date expenditures, operational schedules, and change in overtime and premium hours.
5407 -Special Assignment Pay	69,091	75,372	69,091	73,800	75,500	(1,700)	Forecast based on year-to-date expenditures and authorized assignments.
5408 -Vacancy Saving	-	-	-	(1,456,354)	-	(1,456,354)	

PIMA COUNTY

Monthly Forecast Detail By Department - PROD

FY 2022/2023 Period 11

Run Date: 06/21/2023
Run Time: 05:19:45PM

Department: SD - Sheriff - Continued
Bureau: B048 - Sheriff - Continued

Object	Current YTD Actuals	Straight Line Proj	Current YTD Obligations	Current FY Revised	Department Forecast	Variance	Explanation for Variance and High or Low YTD Actuals
Expenditure - Continued							
Personnel Services - SD100001 - Continued							
5409 -Social Security & Medicare	6,314,026	6,888,028	6,314,026	6,091,737	34,166,964	(28,075,227)	Forecast based on estimated benefit % applied to total projected costs for salaries & wages, overtime, holiday pay, on-call pay, shift differential, special assignment pay, etc. The projected amount includes objects 5409-5422, 5425, 5426, 5427, 5428, 543
5410 -Unemployment Insurance	71,740	78,262	71,740	66,321	-	66,321	Forecast included in object 5409.
5411 -Health Insurance Premiums	10,114,557	11,034,062	10,114,557	12,074,754	-	12,074,754	Forecast included in object 5409.
5412 -Workers Compensation	1,441,914	1,572,997	1,441,914	1,311,296	-	1,311,296	Forecast included in object 5409.
5413 -Life Insurance	39,016	42,563	39,016	48,664	-	48,664	Forecast included in object 5409.
5416 -Arizona State Retirement	2,072,488	2,260,896	2,072,488	2,245,427	-	2,245,427	Forecast included in object 5409.
5419 -Elected Official Retirement	121,110	132,120	121,110	62,062	-	62,062	Forecast included in object 5409.
5420 -Public Safety Retirement	7,848,833	8,562,363	7,848,833	7,675,177	-	7,675,177	Forecast included in object 5409.
5421 -Corrections Officer Retirement	1,463,727	1,596,793	1,463,727	1,870,326	-	1,870,326	Forecast included in object 5409.
5422 -Dental Insurance Premiums	304,372	332,042	304,372	330,547	-	330,547	Forecast included in object 5409.
5423 -Interdepartmental Salaries - Charged out/Credit	(509,228)	(555,521)	(509,228)	(204,838)	-	(204,838)	Forecast included in object 5400.
5424 -Interdepartmental Salaries - Charged in/Debit	311,273	339,571	311,273	505,000	-	505,000	Forecast included in object 5400.
5425 -Interdepartmental Fringe - Charged out/Credit	(218,411)	(238,267)	(218,411)	(84,845)	-	(84,845)	Forecast included in object 5409.
5426 -Interdepartmental Fringe - Charged in/Debit	132,420	144,458	132,420	226,750	-	226,750	Forecast included in object 5409.
5427 -Labor Distribution Fringe Charged out/Credit	(941,018)	(1,026,565)	(941,018)	(188,500)	-	(188,500)	Forecast included in object 5409.
5428 -Labor Distribution Fringe Charged in/Debit	769,770	839,749	769,770	79,953	-	79,953	Forecast included in object 5409.
5429 -Labor Distribution Salaries Charged out/Credit	(2,447,923)	(2,670,461)	(2,447,923)	(516,347)	-	(516,347)	Forecast included in object 5400.
5430 -Labor Distribution Salaries Charged in/Debit	1,854,392	2,022,973	1,854,392	134,781	-	134,781	Forecast included in object 5400.
5431 -Budgeted Benefits	-	-	-	833,639	-	833,639	Forecast included in object 5409.

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Run Date: 06/21/2023
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Department: SD - Sheriff - Continued
Bureau: B048 - Sheriff - Continued

Object	Current YTD Actuals	Straight Line Proj	Current YTD Obligations	Current FY Revised	Department Forecast	Variance	Explanation for Variance and High or Low YTD Actuals
Expenditure - Continued							
Personnel Services - SD100001 - Continued							
5439 -Paid Parental Leave	605,956	661,043	605,956	-	-	-	Forecast included in object 5400.
5440 -Sick Payout	683,313	745,432	683,313	-	-	-	Forecast included in object 5400.
5441 -Vacation Payout	681,485	743,438	681,485	-	-	-	Forecast included in object 5400.
5442 -Initial Appearance Pay	57,710	62,956	57,710	-	-	-	Forecast included in object 5401.
5455 -Uniform Allowance	934,920	1,019,913	934,920	1,005,300	1,005,300	-	
5457 -HSA Contribution - Employer	1,410,249	1,538,453	1,410,249	1,982,012	-	1,982,012	Forecast included in object 5409.
5463 -Budget Adjustment	-	-	-	(96,327)	-	(96,327)	
Appropriation 01							
5469 -Short-term Disability	294,911	321,721	294,911	378,246	-	378,246	Forecast included in object 5409.
5474 -PSPRS Cancer Program	500	545	500	-	-	-	
5475 -Pandemic Vacation Payout	72,518	79,111	72,518	-	-	-	Forecast included in object 5400.
Personnel Services Sub-total:	112,254,893	122,459,883	112,254,893	121,371,110	122,757,001	(1,385,891)	
Operating Expenses - SD100002							
5000 -Office Supplies	202,458	220,863	204,470	240,000	240,000	-	Forecast was based on historical results and current expenditures.
5001 -New Software (including initial Maint./Suprt csts) under \$5M	84,053	91,694	84,053	50,000	90,000	(40,000)	Forecast was based on year-to-date results.
5002 -Computer Equipment less than \$1,000	26,414	28,815	29,226	50,000	50,000	-	
5003 -Food Supplies	2,973,324	3,243,626	3,210,618	3,000,000	3,404,500	(404,500)	Forecast was based on historical results and current expenditures.
5004 -Food Preparations Supplies	60,084	65,546	64,393	80,000	70,000	10,000	Forecast was based on historical results and current expenditures.
5005 -Drugs & Pharmaceuticals	-	-	-	2,000	2,000	-	
5006 -Medical & Lab Supplies	269,444	293,939	288,702	175,000	300,000	(125,000)	
5007 -Fuel & Oil	338,085	368,820	343,748	196,765	391,500	(194,735)	Forecast was based on historical results and current expenditures.
5008 -Annual Books, Sbscrptns, Videos (does not apply to software	74,879	81,686	75,635	32,800	82,700	(49,900)	Forecast was based on historical results and current expenditures.
5009 -Law Enforcement Supplies	953,172	1,039,824	1,142,494	650,000	1,050,000	(400,000)	

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FY 2022/2023 Period 11

Run Date: 06/21/2023
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Department: SD - Sheriff - Continued
Bureau: B048 - Sheriff - Continued

Object	Current YTD Actuals	Straight Line Proj	Current YTD Obligations	Current FY Revised	Department Forecast	Variance	Explanation for Variance and High or Low YTD Actuals
Expenditure - Continued							
Operating Expenses - SD100002 - Continued							
5010 -Repair & Maintenance Supplies	937,004	1,022,186	1,041,664	766,111	1,050,000	(283,889)	Forecast was based on historical results and current expenditures.
5011 -Classroom Educational Testing Supplies	-	-	-	1,000	1,000	-	
5012 -Chemicals	7,936	8,657	8,832	7,000	9,000	(2,000)	Forecast was based on historical results and current expenditures.
5013 -Janitorial Supplies	634,588	692,278	670,647	555,000	715,000	(160,000)	Forecast was based on year-to-date results.
5014 -Clothing, Uniforms, and Safety Apparel	113,994	124,357	196,299	300,000	160,000	140,000	
5015 -Promotional Items	50,299	54,872	67,121	40,000	75,000	(35,000)	Forecast was based on historical results and current expenditures.
5016 -Arts & Crafts	35	38	35	-	3,000	(3,000)	
5017 -Cameras, Film & Equipment	238,581	260,270	238,581	20,000	247,000	(227,000)	Forecast included the purchase of 300 body-worn cameras for the Correction Bureau.
5018 -Other Operation Supplies	24,925	27,191	25,091	17,000	29,000	(12,000)	Forecast was based on historical results and current expenditures.
5019 -Animal Control Supplies ((food & other	12,242	13,355	12,475	20,000	19,000	1,000	Forecast was based on year-to-date results.
5020 -Tools & Equipment Under \$1,000	134,289	146,497	167,151	120,000	162,000	(42,000)	
5021 -Furniture Under \$1,000	101,532	110,762	103,682	50,000	105,000	(55,000)	
5022 -Signage Supplies & Services	10,217	11,146	10,643	-	11,000	(11,000)	Forecast based actual year-to-date expenditures.
5025 -Shelter Cleaning Supplies ((PACC	-	-	-	1,000	1,000	-	
5030 -Animal Sheltering Supplies ((PACC	3,467	3,782	3,467	3,000	4,000	(1,000)	Forecast was based on year-to-date results.
5102 -Court Reporters	-	-	-	3,500	-	3,500	
5105 -Miscellaneous Legal Expenses	-	-	-	5,000	5,000	-	Forecast was based on historical results and current expenditures.
5106 -Transcription Services	80,066	87,345	83,816	160,000	95,000	65,000	Forecast was based on historical results and current expenditures.

PIMA COUNTY

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FY 2022/2023 Period 11

Run Date: 06/21/2023
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Department: SD - Sheriff - Continued
Bureau: B048 - Sheriff - Continued

Object	Current YTD Actuals	Straight Line Proj	Current YTD Obligations	Current FY Revised	Department Forecast	Variance	Explanation for Variance and High or Low YTD Actuals
Expenditure - Continued							
Operating Expenses - SD100002 - Continued							
5107 -Law Enforcement Services	215,108	234,663	320,103	190,000	240,000	(50,000)	Forecast was based on historical results and current expenditures.
5108 -Extradition & Investigation	164,133	179,054	170,750	130,000	194,300	(64,300)	Forecast was based on historical results and current expenditures.
5114 -Engineering Services	10,024	10,935	19,728	-	10,100	(10,100)	Forecast based actual year-to-date expenditures.
5116 -Telecommunication Services	169,429	184,832	246,237	225,000	203,000	22,000	Forecast was based on historical results and current expenditures.
5121 -Accounting and Auditing Services	-	-	-	3,000	3,000	-	
5125 -Software Maintenance & (. Support (Warranty, etc	269,872	294,406	270,386	300,000	300,000	-	
5126 -Medical Professional Services	40,676	44,374	53,161	33,000	44,400	(11,400)	
5127 -Laboratory & X-ray Services	19,722	21,515	19,761	40,000	23,800	16,200	Forecast based actual year-to-date expenditures.
5130 -Veterinary Services	40,873	44,589	53,316	50,000	50,000	-	
5136 -Medical Services for Inmates	17	19	17	-	-	-	
5138 -In State Training	10,978	11,976	10,978	-	12,000	(12,000)	Forecast based actual year-to-date expenditures.
5139 -Out of State Training	1,282	1,399	1,282	-	2,000	(2,000)	Forecast based actual year-to-date expenditures.
5140 -In State Travel	4,769	5,203	4,769	2,500	6,000	(3,500)	Forecast based actual year-to-date expenditures.
5141 -Out of State Travel	19,610	21,393	23,810	-	21,000	(21,000)	Forecast based actual year-to-date expenditures.
5142 -Postage & Freight	43,815	47,798	50,458	27,600	48,600	(21,000)	Forecast was based on historical results and current expenditures.
5143 -Printing & Microfilming	42,446	46,305	42,446	25,500	46,300	(20,800)	
5144 -Towing Services	28,567	31,164	28,567	40,000	35,000	5,000	
5145 -Security	106,545	116,231	111,897	60,000	120,000	(60,000)	Forecast based actual year-to-date expenditures.
5146 -Moving and Storage Fees	1,029	1,123	1,029	-	1,100	(1,100)	Forecast based actual year-to-date expenditures.

PIMA COUNTY

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Department: SD - Sheriff - Continued
Bureau: B048 - Sheriff - Continued

Object	Current YTD Actuals	Straight Line Proj	Current YTD Obligations	Current FY Revised	Department Forecast	Variance	Explanation for Variance and High or Low YTD Actuals
Expenditure - Continued							
Operating Expenses - SD100002 - Continued							
5147 -OSR FM Charges - Leases & Rental - Real Estate - Internal	-	-	700	-	-	-	
5148 -Leases & Rental - Real Estate - External	210,279	229,395	304,395	210,800	241,700	(30,900)	Forecast was based on historical results and current expenditures.
5149 -R&M-Machinery & Equipment Services	992,047	1,082,233	1,144,450	1,613,846	1,284,509	329,337	Forecast was based on historical results and current expenditures.
5150 -R&M Building Services	646,482	705,253	884,445	1,151,012	1,374,582	(223,570)	Forecast was based on year-to-date charges from Facilities Management and ongoing services. The forecast amount includes objects 5150, 5424, and 5426.
5151 -R&M Grounds and Landscaping	155,923	170,098	174,404	160,000	180,000	(20,000)	
5152 -Other Professional Services	96,806	105,607	113,401	125,000	120,000	5,000	Forecast based actual year-to-date expenditures.
5156 -Investigative Services	34,504	37,641	34,504	5,000	38,000	(33,000)	Forecast was based on historical results and current expenditures.
5160 -Banking Credit Card Fees and Charges	11,337	12,368	11,337	10,000	13,000	(3,000)	
5162 -Advertising	50,753	55,367	50,817	75,000	75,000	-	
5163 -Laundry & Linen Services	17,015	18,562	18,152	25,000	25,000	-	
5167 -Leases & Rental - Other (. (Mchnry, Equip, etc	989,109	1,079,028	2,014,103	2,841,019	2,086,250	754,769	
5177 -Satellite and Cable Charges	3,885	4,238	3,909	5,000	5,000	-	
5178 -Janitorial Services	210,987	230,168	248,227	182,000	249,000	(67,000)	Forecast was based on historical results and current expenditures.
5179 -Pest Control Services	29,794	32,503	31,307	24,500	33,000	(8,500)	Forecast was based on historical results and current expenditures.
5203 -Interdepartmental Supplies & Services - Charged In/Debit	67,994	74,175	67,994	60,000	75,000	(15,000)	
5204 -Intradepartmental Supplies & Services - Charged In/Debit	169	184	169	-	-	-	
5209 -Parking Charges	35,542	38,773	35,567	40,000	40,000	-	
5301 -Electricity	1,264,248	1,379,180	1,264,248	1,330,820	1,330,820	-	

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Department: SD - Sheriff - Continued
Bureau: B048 - Sheriff - Continued

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Expenditure - Continued							
Operating Expenses - SD100002 - Continued							
5302 -Water & Sewer	578,809	631,428	578,809	786,000	726,000	60,000	Forecast was based on historical results and current expenditures.
5303 -Natural Gas	215,183	234,745	215,183	178,400	235,400	(57,000)	Forecast was based on historical results and current expenditures.
5304 -Waste Disposal and Recycling	111,342	121,464	114,834	106,290	126,300	(20,010)	Forecast was based on historical results and current expenditures.
5305 -Mileage Reimbursement	42	46	42	500	500	-	
5306 -ISF Fleet Charges - Motor Pool	6,227,773	6,793,934	6,227,773	7,210,256	7,481,000	(270,744)	Forecast was based on year-to-date charges. The adopted budget amount was provided by County based projected number of vehicles, Fleet Services fixed charges, and projected fuel costs.
5307 -Regulatory Permitting Fees	200	218	200	-	-	-	
5309 -Dues and Memberships	15,713	17,141	15,713	30,000	30,000	-	
5312 -Other Miscellaneous Charges	24,601	26,837	26,632	20,000	30,000	(10,000)	Forecast was based on historical results and current expenditures.
5318 -ISF Risk Charges - General Liability Insurance Premiums	1,403,098	1,530,652	1,403,098	-	-	-	
5319 -ISF Risk Charges - Property Damage Insurance Premiums	149,482	163,071	149,482	-	-	-	
5320 -ISF Risk Charges - Malpractice Insurance Premiums	105,934	115,564	105,934	-	-	-	
5321 -ISF Risk Charges - Other Insurance Premiums	70,180	76,560	70,180	1,726,119	1,726,119	-	
5329 -Interest Expense - Pooled Investments	1	1	1	-	-	-	
5350 -ISF and SRF PCWIN Charges - Radio	1,053,148	1,148,889	1,053,148	1,082,880	1,092,028	(9,148)	
5351 -ISF ITD Charges - Computer Hardware	1,654,140	1,804,516	1,654,140	1,654,140	1,654,140	-	
5352 -ISF ITD Charges - Server and Storage	855,300	933,055	855,300	855,302	855,302	-	
5353 -ISF ITD Charges - Software	743,700	811,309	743,700	743,702	743,702	-	

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Expenditure - Continued							
Operating Expenses - SD100002 - Continued							
5355 -Solar Energy	97,541	106,408	108,951	170,000	140,000	30,000	Forecast based actual year-to-date expenditures.
5359 -Telephone Provider Charges - External	52,820	57,622	53,990	175,000	60,000	115,000	
5360 -Internet Charges - External	196,855	214,751	218,219	145,750	230,000	(84,250)	Forecast was based on historical results and current expenditures.
5361 -Mobile Devices - External	699,568	763,165	711,215	800,000	820,000	(20,000)	
5362 -ISF ITD Charges - Telecom	965,700	1,053,491	965,700	965,700	965,700	-	
5501 -Aircraft Equipment - Non-Capital	15,806	17,243	15,806	-	15,805	(15,805)	One-time equipment purchases to support operational needs.
5503 -Furniture - Non-Capital	43,214	47,143	54,544	-	43,214	(43,214)	
5504 -Office Machines & Computers - Non-Capital	119,390	130,244	134,105	100,000	135,000	(35,000)	
5505 -Law Enforcement Equipment - Non-Capital	22,232	24,253	134,485	200,000	22,232	177,768	
5506 -Kitchen & Laundry Equipment - Non-Capital	-	-	2,959	-	-	-	
5507 -Medical & Laboratory Equipment - Non-Capital	3,369	3,675	3,369	-	3,369	(3,369)	
5508 -Other Machines & Equipment - Non-Capital	38,266	41,745	63,159	-	65,000	(65,000)	One-time equipment purchases to support operational needs.
5509 -Telecommunication Equipment - Non-Capital	-	-	6,935	-	-	-	
Operating Expenses Sub-total:	28,800,264	31,418,470	31,591,273	32,480,812	34,103,972	(1,623,160)	
Capital Equipment >\$5,000 - SD100003							
5557 -Telecommunication Equipment - Capital	-	-	37,232	-	-	-	
5558 -Aircraft Equipment - Capital	34,874	38,044	34,874	100,000	34,874	65,126	
5560 -Office Machines & Computers - Capital	10,575	11,536	10,575	-	10,575	(10,575)	
5561 -Law Enforcement Equipment - Capital	40,001	43,637	69,888	200,000	75,000	125,000	

PIMA COUNTY

Monthly Forecast Detail By Department - PROD

FY 2022/2023 Period 11

Run Date: 06/21/2023
Run Time: 05:19:45PM

Department: SD - Sheriff - Continued
Bureau: B048 - Sheriff - Continued

Object	Current YTD Actuals	Straight Line Proj	Current YTD Obligations	Current FY Revised	Department Forecast	Variance	Explanation for Variance and High or Low YTD Actuals
Expenditure - Continued							
Capital Equipment >\$5,000 - SD100003 - Continued							
5562 -Kitchen & Laundry Equipment - Capital	104,312	113,795	104,312	-	104,311	(104,311)	
5564 -Other Machines & Equipment - Capital	22,091	24,099	22,091	-	22,091	(22,091)	
Capital Equipment >\$5,000	211,853	231,112	278,972	300,000	246,851	53,149	
Sub-total:							
Revenue - SD100005							
5341 -Bad Debt Expense AP05 ((Finance Only	-	-	-	40,663	40,663	-	Bad debt charge booked by Revenue Management.
Revenue Sub-total:	-	-	-	40,663	40,663	-	
Operating Expenses - SD203902							
5321 -ISF Risk Charges - Other Insurance Premiums	383	418	383	-	-	-	
Operating Expenses Sub-total:	383	418	383	-	-	-	
Contra Assets - SD990109							
5594 -Equipment & Machinery - Contra	(232,480)	(253,615)	(232,480)	-	-	-	
Contra Assets Sub-total:	(232,480)	(253,615)	(232,480)	-	-	-	
Depreciation - SD990110							
5323 -Depreciation Expense	2,348,922	2,562,460	2,348,922	-	-	-	
5650 -Gain (Loss) Sale CA	2,329	2,541	2,329	-	-	-	
Depreciation Sub-total:	2,351,251	2,565,001	2,351,251	-	-	-	
Total Expenditures	143,386,164	156,421,270	146,244,292	154,192,585	157,148,487	(2,955,902)	
Revenue							

PIMA COUNTY

Monthly Forecast Detail By Department - PROD

FY 2022/2023 Period 11

Run Date: 06/21/2023
Run Time: 05:19:45PM

Department: SD - Sheriff - Continued
Bureau: B048 - Sheriff - Continued

Object	Current YTD Actuals	Straight Line Proj	Current YTD Obligations	Current FY Revised	Department Forecast	Variance	Explanation for Variance and High or Low YTD Actuals
Revenue - Continued							
Revenue - SD100005							
4100 -Federal Revenue Operating	422,467	460,873	422,467	100,000	439,275	(339,275)	Received \$283K for unbudgeted Federal SCAAP program. Forecast was reduced as Prop 207 funds will be recorded as special revenue going forward.
4111 -State Revenue	439,609	479,573	439,609	900,000	390,000	510,000	
4203 -Other Court Fees	66	72	66	-	66	(66)	
4209 -Jury Fees	50	55	50	-	50	(50)	
4216 -Sheriffs Fees	566,781	618,307	566,781	627,910	601,484	26,426	Forecast based on year-to-date revenue collected.
4217 -Correctional Housing	5,149,201	5,617,310	5,149,201	6,800,000	6,250,000	550,000	Forecast was based year-to-date billings to varoius jurisdictions.
4250 -License & Permits	17,821	19,441	17,821	18,000	18,000	-	
4272 -Collections Revenue	85,322	93,079	85,322	50,000	50,000	-	
4308 -Justice Court Traffic Fines	1,937	2,113	1,937	3,000	3,000	-	
4314 -Judgments & Restitutions	8,461	9,230	8,461	10,000	10,000	-	
4403 -Overages and Shortages - Governmental and Agency Funds	(11)	(12)	(11)	-	(11)	11	
4404 -Other Misc. Revenue - Governmental and Agency Funds	283,465	309,235	283,465	200,000	300,000	(100,000)	Forecast based on year-to-date revenue collected.
4407 -Interest Revenue Pooled Investments - GOV, AGCY Funds	1,834	2,001	1,834	-	1,834	(1,834)	
4422 -Misc. Revenue - Stale Dated Warrants	3,481	3,797	3,481	-	3,496	(3,496)	
Revenue Sub-total:	6,980,484	7,615,073	6,980,484	8,708,910	8,067,194	641,716	
Depreciation - SD990110							
4501 -Proceeds Sale Other Fixed Assets	(11,871)	(12,950)	(11,871)	-	-	-	
Depreciation Sub-total:	(11,871)	(12,950)	(11,871)	-	-	-	

PIMA COUNTY

Monthly Forecast Detail By Department - PROD

FY 2022/2023 Period 11

Run Date: 06/21/2023
Run Time: 05:19:45PM

Department: SD - Sheriff - Continued
Bureau: B048 - Sheriff - Continued

Object	Current YTD Actuals	Straight Line Proj	Current YTD Obligations	Current FY Revised	Department Forecast	Variance	Explanation for Variance and High or Low YTD Actuals
Total Revenues	6,968,613	7,602,123	6,968,613	8,708,910	8,067,194	641,716	
Net Fund Impact	(136,417,551)	(148,819,147)	(139,275,679)	(145,483,675)	(149,081,293)	3,597,618	

ATTACHMENT 2

Sheriff Department General Fund					
Fiscal Years	Personnel Services	Operating Expenses	Capital Equipment > \$5,000	Total Expenses	
FY 2013/14 Adopted	\$ 105,775,843	\$ 29,529,188	\$ 50,000	\$ 135,355,031	
FY 2013/14 Actuals	\$ 106,845,425	\$ 28,949,041	\$ 511,489	\$ 136,305,955	
Difference	\$ (1,069,582)	\$ 580,147	\$ (461,489)	\$ (950,924)	
FY 2014/15 Adopted	\$ 108,733,986	\$ 28,031,555	\$ 50,000	\$ 136,815,541	
FY 2014/15 Actuals	\$ 111,609,839	\$ 26,813,455	\$ 242,471	\$ 138,665,765	
Difference	\$ (2,875,853)	\$ 1,218,100	\$ (192,471)	\$ (1,850,224)	
FY 2015/16 Adopted	\$ 114,525,787	\$ 28,553,202	\$ 36,664	\$ 143,115,653	
FY 2015/16 Actuals	\$ 114,782,478	\$ 28,185,323	\$ 46,062	\$ 143,013,863	
Difference	\$ (256,691)	\$ 367,879	\$ (9,398)	\$ 101,790	
FY 2016/17 Adopted	\$ 120,576,124	\$ 25,790,170	\$ 60,000	\$ 146,426,294	
FY 2016/17 Actuals	\$ 120,536,146	\$ 27,143,166	\$ 121,100	\$ 147,800,412	
Difference	\$ 39,978	\$ (1,352,996)	\$ (61,100)	\$ (1,374,118)	
FY 2017/18 Adopted	\$ 125,583,248	\$ 26,355,464	\$ 10,000	\$ 151,948,712	
FY 2017/18 Actuals	\$ 119,508,420	\$ 26,613,930	\$ 334,249	\$ 146,456,599	
Difference	\$ 6,074,828	\$ (258,466)	\$ (324,249)	\$ 5,492,113	
FY 2018/19 Adopted	\$ 126,479,158	\$ 27,283,978	\$ 20,000	\$ 153,783,136	
FY 2018/19 Actuals	\$ 121,281,815	\$ 27,228,647	\$ 507,757	\$ 149,018,219	
Difference	\$ 5,197,343	\$ 55,331	\$ (487,757)	\$ 4,764,917	
FY 2019/20 Adopted	\$ 131,962,086	\$ 26,582,207	\$ 20,000	\$ 158,564,293	
FY 2019/20 Actuals	\$ 106,193,941	\$ 26,972,321	\$ 119,715	\$ 133,285,977	
Difference	\$ 25,768,145	\$ (390,114)	\$ (99,715)	\$ 25,278,316	*
* Decrease primarily due to eligible Sheriff's department salaries and benefits covered by the CARES Act grant being charged in the Grants Fund instead of the General Fund					
FY 2020/21 Adopted	\$ 130,954,197	\$ 28,517,352	\$ 20,000	\$ 159,491,549	
FY 2020/21 Actuals	\$ 126,780,922	\$ 28,389,234	\$ 278,944	\$ 155,449,100	
Difference	\$ 4,173,275	\$ 128,118	\$ (258,944)	\$ 4,042,449	
FY 2021/22 Adopted	\$ 114,564,546	\$ 27,643,259	\$ 20,000	\$ 142,227,805	
FY 2021/22 Actuals	\$ 106,913,952	\$ 32,791,817	\$ 278,410	\$ 139,984,179	
Difference	\$ 7,650,594	\$ (5,148,558)	\$ (258,410)	\$ 2,243,626	
FY 2022/23 Adopted	\$ 121,467,437	\$ 32,521,475	\$ 300,000	\$ 154,288,912	
FY 2022/23 Forecast Period 10	\$ 123,272,910	\$ 34,051,440	\$ 299,999	\$ 157,624,349	
Difference	\$ (1,805,473)	\$ (1,529,965)	\$ 1	\$ (3,335,437)	