

Budget Worksheet Report

| Account Number | Account Description | 2026 Adopted Budget | 2026 Amended Budget | 2027 Budget 1 | Variance Adopted to 2027 | Variance Amended to 2027 | 2025 Actual Amount | 2026 Actual Amount | Department Comments | Budget 1 Comments |
|--|------------------------------------|---------------------|---------------------|-----------------|--------------------------|--------------------------|--------------------|--------------------|---------------------|-------------------|
| Fund: 196 - Jail District | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| Department: 3100 - Jail District | | | | | | | | | | |
| Activity: 3301 - New Jail | | | | | | | | | | |
| 315.000 | County .5% Sales Tax Jail District | 0.00 | 0.00 | 10,500,000.00 | 10,500,000.00 | 10,500,000.00 | 10,921,630.33 | 2,074,929.16 | | |
| 361.000 | Interest Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (74,692.19) | 0.00 | | |
| 398.000 | Cash Carry Forward | 12,263,980.00 | 12,263,980.00 | 15,253,290.00 | 2,989,310.00 | 2,989,310.00 | 0.00 | 0.00 | | |
| 399.000 | Miscellaneous Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 81,082.63 | 0.00 | | |
| Activity Total: 3301 - New Jail | | \$12,263,980.00 | \$12,263,980.00 | \$25,753,290.00 | \$13,489,310.00 | \$13,489,310.00 | \$10,928,020.77 | \$2,074,929.16 | | |
| Activity: 3302 - Operation & Maintenance | | | | | | | | | | |
| 331.200 | Federal Prisoners Reimb | 18,000.00 | 18,000.00 | 18,000.00 | 0.00 | 0.00 | 6,596.92 | 2,487.12 | | |
| 335.500 | State Prisoners Reimburse | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 33,575.00 | 18,275.00 | | |
| 335.510 | ADOA Retention | 235,000.00 | 235,000.00 | 0.00 | (235,000.00) | (235,000.00) | 0.00 | 0.00 | | |
| 335.520 | ADOA Recruitment | 20,000.00 | 20,000.00 | 0.00 | (20,000.00) | (20,000.00) | 0.00 | 0.00 | | |
| 342.150 | City Jail Reimbursements | 8,000.00 | 8,000.00 | 0.00 | (8,000.00) | (8,000.00) | 0.00 | 0.00 | | |
| 342.170 | Incarceration Fees | 40,000.00 | 40,000.00 | 40,000.00 | 0.00 | 0.00 | 59,664.21 | 44,850.11 | | |
| 391.000 | Interfund Transfer In | 5,663,143.00 | 5,658,143.00 | 5,711,607.00 | 48,464.00 | 53,464.00 | 5,174,372.00 | 5,111,835.00 | | |
| 399.000 | Miscellaneous Revenue | 2,000.00 | 2,000.00 | 0.00 | (2,000.00) | (2,000.00) | 0.00 | 0.00 | | |
| Activity Total: 3302 - Operation & Maintenance | | \$6,011,143.00 | \$6,006,143.00 | \$5,794,607.00 | (\$216,536.00) | (\$211,536.00) | \$5,274,208.13 | \$5,177,447.23 | | |
| Activity: 5220 - Jail Medical Services | | | | | | | | | | |
| 345.950 | Jail Med Co-Pay Fees | 3,000.00 | 3,000.00 | 6,000.00 | 3,000.00 | 3,000.00 | 6,664.91 | 5,541.38 | | |
| 391.000 | Interfund Transfer In | 1,424,010.00 | 1,493,577.00 | 1,295,650.00 | (128,360.00) | (197,927.00) | 1,176,812.00 | 1,174,396.00 | | |
| 399.000 | Miscellaneous Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65.00 | 0.00 | | |
| Activity Total: 5220 - Jail Medical Services | | \$1,427,010.00 | \$1,496,577.00 | \$1,301,650.00 | (\$125,360.00) | (\$194,927.00) | \$1,183,541.91 | \$1,179,937.38 | | |
| Activity: 5230 - Jail Mental Health | | | | | | | | | | |
| 391.000 | Interfund Transfer In | 226,798.00 | 226,798.00 | 215,165.00 | (11,633.00) | (11,633.00) | 221,456.00 | 207,900.00 | | |
| Activity Total: 5230 - Jail Mental Health | | \$226,798.00 | \$226,798.00 | \$215,165.00 | (\$11,633.00) | (\$11,633.00) | \$221,456.00 | \$207,900.00 | | |
| Department Total: 3100 - Jail District | | \$19,928,931.00 | \$19,993,498.00 | \$33,064,712.00 | \$13,135,781.00 | \$13,071,214.00 | \$17,607,226.81 | \$8,640,213.77 | | |
| REVENUES Total | | \$19,928,931.00 | \$19,993,498.00 | \$33,064,712.00 | \$13,135,781.00 | \$13,071,214.00 | \$17,607,226.81 | \$8,640,213.77 | | |
| EXPENSES | | | | | | | | | | |
| Department: | | | | | | | | | | |
| 402.900 | Acc Compensated Absences | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 69,881.00 | 0.00 | | |
| Department Total | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$69,881.00 | \$0.00 | | |
| Department: 3100 - Jail District | | | | | | | | | | |
| Activity: 3301 - New Jail | | | | | | | | | | |
| 401.300 | Wages | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57,257.07 | 0.00 | | |
| 401.600 | Overtime Wages | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 351.00 | 0.00 | | |
| 402.100 | O.A.S.I. Contributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,407.03 | 0.00 | | |
| 402.200 | Arizona State Retirement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,870.26 | 0.00 | | |
| 402.600 | Workers' Compensation Ins | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 131.65 | 0.00 | | |
| 402.700 | Health Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 113.88 | 0.00 | | |
| 421.000 | Professional Services | 0.00 | 521,827.00 | 4,060,327.00 | 4,060,327.00 | 3,538,500.00 | 310,776.00 | 257,826.96 | | |
| 423.100 | Travel Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,383.72 | 0.00 | | |
| 491.100 | Contingency | 12,263,980.00 | 11,742,153.00 | 21,692,963.00 | 9,428,983.00 | 9,950,810.00 | 0.00 | 0.00 | | |
| Activity Total: 3301 - New Jail | | \$12,263,980.00 | \$12,263,980.00 | \$25,753,290.00 | \$13,489,310.00 | \$13,489,310.00 | \$387,290.61 | \$257,826.96 | | |
| Activity: 3302 - Operation & Maintenance | | | | | | | | | | |
| 401.300 | Wages | 2,873,177.00 | 3,005,967.00 | 3,005,967.00 | 132,790.00 | 0.00 | 2,825,422.40 | 2,172,068.46 | | |
| 401.500 | Temporary Wages | 12,000.00 | 63,000.00 | 63,000.00 | 51,000.00 | 0.00 | 124,826.98 | 85,930.20 | | |
| 401.600 | Overtime Wages | 228,048.00 | 228,048.00 | 228,048.00 | 0.00 | 0.00 | 282,757.75 | 249,051.25 | | |
| 401.700 | On-Call Wages | 8,000.00 | 8,000.00 | 8,000.00 | 0.00 | 0.00 | 7,064.22 | 5,109.61 | | |
| 401.901 | ADOA Retention Funds | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 402.100 | O.A.S.I. Contributions | 220,134.00 | 230,293.00 | 230,293.00 | 10,159.00 | 0.00 | 244,297.58 | 191,048.66 | | |
| 402.200 | Arizona State Retirement | 12,875.00 | 12,875.00 | 12,875.00 | 0.00 | 0.00 | 8,829.82 | 8,374.63 | | |
| 402.400 | Public Safety Retirement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41.11 | 0.00 | | |
| 402.500 | Detention Officers Retire | 798,739.00 | 836,876.00 | 836,876.00 | 38,137.00 | 0.00 | 899,018.52 | 604,249.49 | | |
| 402.600 | Workers' Compensation Ins | 65,433.00 | 75,398.00 | 75,398.00 | 9,965.00 | 0.00 | 141,850.21 | 80,278.18 | | |
| 402.700 | Health Insurance | 403,162.00 | 403,162.00 | 403,162.00 | 0.00 | 0.00 | 378,989.02 | 334,141.87 | | |
| 402.710 | Dental Insurance | 3,455.00 | 3,455.00 | 3,455.00 | 0.00 | 0.00 | 1,680.21 | 1,557.53 | | |
| 402.800 | Uniform Maintenance Allow | 67,000.00 | 67,000.00 | 67,000.00 | 0.00 | 0.00 | 51,999.88 | 54,333.26 | | |
| 411.100 | General Office Supplies | 12,800.00 | 12,800.00 | 17,800.00 | 5,000.00 | 5,000.00 | 9,999.66 | 6,894.52 | | |
| 411.200 | Books, Dues & Subscrip | 230.00 | 230.00 | 230.00 | 0.00 | 0.00 | 423.00 | 0.00 | | |
| 412.000 | Operating Supplies | 60,000.00 | 73,000.00 | 73,000.00 | 13,000.00 | 0.00 | 50,423.38 | 48,421.13 | | |

Budget Worksheet Report

| Account Number | Account Description | 2026 Adopted | 2026 Amended | 2027 Budget 1 | Variance Adopted to | Variance Amended to | 2025 Actual Amount | 2026 Actual Amount | Department Comments | Budget 1 Comments |
|---|---------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------|---|
| | | Budget | Budget | | 2027 | 2027 | | | | |
| 413.000 | Repair & Maint Supplies | 21,300.00 | 21,300.00 | 21,300.00 | 0.00 | 0.00 | 12,669.68 | 13,590.74 | | |
| 420.000 | Fleet Charges | 308,610.00 | 308,610.00 | 308,610.00 | 0.00 | 0.00 | 168,635.19 | 153,843.45 | | |
| 421.000 | Professional Services | 22,750.00 | 24,850.00 | 24,850.00 | 2,100.00 | 0.00 | 26,209.09 | 16,213.65 | | |
| 422.120 | Cellular Phone Service | 6,500.00 | 7,000.00 | 7,000.00 | 500.00 | 0.00 | 6,281.58 | 3,556.94 | | |
| 422.500 | Postage | 500.00 | 500.00 | 500.00 | 0.00 | 0.00 | 323.19 | 364.88 | | |
| 423.100 | Travel Expenditures | 0.00 | 7,000.00 | 7,000.00 | 7,000.00 | 0.00 | 4,189.78 | 6,803.52 | | |
| 428.000 | Operating Leases & Rental | 10,200.00 | 9,200.00 | 9,200.00 | (1,000.00) | 0.00 | 9,995.00 | 9,995.00 | | |
| 428.100 | Office Equip Oper Lease | 12,816.00 | 12,816.00 | 12,816.00 | 0.00 | 0.00 | 12,224.85 | 5,823.02 | | |
| 429.000 | Repairs & Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 271,862.46 | 0.00 | | |
| 429.900 | Misc Repair & Maint | 10,976.00 | 4,976.00 | 4,976.00 | (6,000.00) | 0.00 | 0.00 | 4,873.69 | | |
| 431.110 | Meals | 473,000.00 | 473,000.00 | 473,000.00 | 0.00 | 0.00 | 543,108.75 | 428,828.11 | | |
| 431.120 | Clothing | 6,000.00 | 0.00 | 0.00 | (6,000.00) | 0.00 | 0.00 | 0.00 | | |
| 431.130 | Bedding and Linens | 8,500.00 | 0.00 | 0.00 | (8,500.00) | 0.00 | 0.00 | 0.00 | | |
| 431.190 | Other | 56,000.00 | 54,900.00 | 54,900.00 | (1,100.00) | 0.00 | 55,250.00 | 54,693.82 | | |
| 790.100 | Decision Packet Sal & ERE | 258,938.00 | 0.00 | 0.00 | (258,938.00) | 0.00 | 0.00 | 0.00 | | |
| Activity Total: 3302 - Operation & Maintenance | | \$6,011,143.00 | \$5,994,256.00 | \$5,999,256.00 | (\$1,887.00) | \$5,000.00 | \$6,138,373.31 | \$4,540,045.61 | | |
| Activity: 5220 - Jail Medical Services | | | | | | | | | | |
| 401.300 | Wages | 565,000.00 | 580,432.00 | 580,432.00 | 15,432.00 | 0.00 | 598,580.06 | 479,353.17 | | |
| 401.600 | Overtime Wages | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 | 0.00 | 5,232.37 | 2,391.07 | | |
| 401.700 | On-Call Wages | 500.00 | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 402.100 | O.A.S.I. Contributions | 43,360.00 | 44,541.00 | 44,541.00 | 1,181.00 | 0.00 | 44,297.80 | 35,151.91 | | |
| 402.200 | Arizona State Retirement | 69,545.00 | 71,397.00 | 71,397.00 | 1,852.00 | 0.00 | 74,040.00 | 57,808.51 | | |
| 402.600 | Workers' Compensation Ins | 5,670.00 | 5,733.00 | 5,733.00 | 63.00 | 0.00 | 2,415.99 | 1,408.62 | | |
| 402.700 | Health Insurance | 51,545.00 | 55,773.00 | 55,773.00 | 4,228.00 | 0.00 | 58,961.59 | 55,053.92 | | |
| 402.710 | Dental Insurance | 390.00 | 440.00 | 440.00 | 50.00 | 0.00 | 443.45 | 418.26 | | |
| 411.200 | Books, Dues & Subscrip | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 610.67 | 1,208.14 | | |
| 412.000 | Operating Supplies | 30,000.00 | 39,000.00 | 35,000.00 | 5,000.00 | (4,000.00) | 35,657.45 | 23,202.19 | | |
| 420.000 | Fleet Charges | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 | 0.00 | 735.62 | 0.00 | | |
| 421.000 | Professional Services | 100,000.00 | 240,400.00 | 240,400.00 | 140,400.00 | 0.00 | 150,924.90 | 173,341.40 | | |
| 422.120 | Cellular Phone Service | 2,250.00 | 2,250.00 | 2,250.00 | 0.00 | 0.00 | 1,300.67 | 1,725.05 | | |
| 422.500 | Postage | 150.00 | 150.00 | 150.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 423.100 | Travel Expenditures | 12,000.00 | 12,000.00 | 12,000.00 | 0.00 | 0.00 | 5,129.62 | 4,630.22 | | |
| 423.400 | Training | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 885.12 | 877.62 | | |
| 426.000 | Insurance | 3,600.00 | 3,600.00 | 3,600.00 | 0.00 | 0.00 | 2,245.00 | 2,447.00 | | |
| 428.000 | Operating Leases & Rental | 38,000.00 | 38,000.00 | 38,000.00 | 0.00 | 0.00 | 30,120.00 | 32,120.00 | | |
| 428.100 | Office Equip Oper Lease | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 4,885.96 | 1,547.26 | | |
| 431.000 | Support & Care of Persons | 450,000.00 | 406,000.00 | 452,000.00 | 2,000.00 | 46,000.00 | 427,629.06 | 277,533.31 | | |
| 790.100 | Decision Packet Sal & ERE | 12,000.00 | 0.00 | 0.00 | (12,000.00) | 0.00 | 0.00 | 0.00 | | |
| 790.200 | Decision Packet Sup/Eqmt | 23,000.00 | 0.00 | 0.00 | (23,000.00) | 0.00 | 0.00 | 0.00 | | |
| Activity Total: 5220 - Jail Medical Services | | \$1,427,010.00 | \$1,520,216.00 | \$1,562,216.00 | \$135,206.00 | \$42,000.00 | \$1,444,095.33 | \$1,150,217.65 | | \$40,000 added for MD Contract, \$2,000 for employee required testing |
| Activity: 5230 - Jail Mental Health | | | | | | | | | | |
| 401.300 | Wages | 57,000.00 | 57,000.00 | 57,900.00 | 900.00 | 900.00 | 57,438.83 | 46,425.31 | | |
| 401.500 | Temporary Wages | 0.00 | 900.00 | 0.00 | 0.00 | (900.00) | 0.00 | 0.00 | | |
| 402.100 | O.A.S.I. Contributions | 4,275.00 | 4,344.00 | 4,344.00 | 69.00 | 0.00 | 4,386.12 | 3,545.32 | | |
| 402.200 | Arizona State Retirement | 6,855.00 | 6,963.00 | 6,963.00 | 108.00 | 0.00 | 7,043.44 | 5,571.06 | | |
| 402.600 | Workers' Compensation Ins | 560.00 | 564.00 | 564.00 | 4.00 | 0.00 | 238.28 | 140.20 | | |
| 402.700 | Health Insurance | 6,625.00 | 6,625.00 | 6,625.00 | 0.00 | 0.00 | 7,672.86 | 6,568.38 | | |
| 402.710 | Dental Insurance | 50.00 | 50.00 | 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 411.200 | Books, Dues & Subscrip | 500.00 | 100.00 | 100.00 | (400.00) | 0.00 | 100.00 | 100.00 | | |
| 412.000 | Operating Supplies | 2,000.00 | 1,000.00 | 1,000.00 | (1,000.00) | 0.00 | 0.00 | 131.09 | | |
| 421.000 | Professional Services | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 | 0.00 | 90,167.00 | 68,601.00 | | |
| 423.100 | Travel Expenditures | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 | 0.00 | 1,089.65 | 0.00 | | |
| 423.400 | Training | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 850.00 | 0.00 | | |
| 428.100 | Office Equip Oper Lease | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 4,610.00 | 1,125.82 | | |
| 431.000 | Support & Care of Persons | 40,000.00 | 30,000.00 | 30,000.00 | (10,000.00) | 0.00 | 24,698.05 | 12,588.79 | | |
| 491.100 | Contingency | 1,433.00 | 0.00 | 0.00 | (1,433.00) | 0.00 | 0.00 | 0.00 | | |
| Activity Total: 5230 - Jail Mental Health | | \$226,798.00 | \$215,046.00 | \$215,046.00 | (\$11,752.00) | \$0.00 | \$198,294.23 | \$144,796.97 | | |
| Department Total: 3100 - Jail District | | \$19,928,931.00 | \$19,993,498.00 | \$33,529,808.00 | \$13,600,877.00 | \$13,536,310.00 | \$8,168,053.48 | \$6,092,887.19 | | |
| EXPENSES Total | | \$19,928,931.00 | \$19,993,498.00 | \$33,529,808.00 | \$13,600,877.00 | \$13,536,310.00 | \$8,237,934.48 | \$6,092,887.19 | | |
| Fund REVENUE Total: 196 - Jail District | | \$19,928,931.00 | \$19,993,498.00 | \$33,064,712.00 | \$13,135,781.00 | \$13,071,214.00 | \$17,607,226.81 | \$8,640,213.77 | | |
| Fund EXPENSE Total: 196 - Jail District | | \$19,928,931.00 | \$19,993,498.00 | \$33,529,808.00 | \$13,600,877.00 | \$13,536,310.00 | \$8,237,934.48 | \$6,092,887.19 | | |

Budget Worksheet Report

| Account Number | Account Description | 2026 Adopted Budget | 2026 Amended Budget | 2027 Budget 1 | Variance Adopted to 2027 | Variance Amended to 2027 | 2025 Actual Amount | 2026 Actual Amount | Department Comments | Budget 1 Comments |
|----------------|---------------------------------|---------------------|---------------------|-----------------|--------------------------|--------------------------|--------------------|--------------------|---------------------|-------------------|
| | Fund Total: 196 - Jail District | \$0.00 | \$0.00 | (\$465,096.00) | (\$465,096.00) | (\$465,096.00) | \$9,369,292.33 | \$2,547,326.58 | | |
| | REVENUE GRAND Totals: | \$19,928,931.00 | \$19,993,498.00 | \$33,064,712.00 | \$13,135,781.00 | \$13,071,214.00 | \$17,607,226.81 | \$8,640,213.77 | | |
| | EXPENSE GRAND Totals: | \$19,928,931.00 | \$19,993,498.00 | \$33,529,808.00 | \$13,600,877.00 | \$13,536,310.00 | \$8,237,934.48 | \$6,092,887.19 | | |
| | Grand Totals: | \$0.00 | \$0.00 | (\$465,096.00) | (\$465,096.00) | (\$465,096.00) | \$9,369,292.33 | \$2,547,326.58 | | |