



Maricopa County

Office of Assistant County Manager and Department of Finance

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To: Joy Rich, County Manager

From: Shelby L. Scharbach, Assistant County Manager, and Chief Financial Officer *SSS*

Date: October 1, 2019

Re: FY 18-19 Executive Summary – June 2019

Attached is the General Fund and Detention Fund financial activity through June 30, 2019. 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 \$32.6m over the estimate that was used when preparing the FY 18-19 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 ± 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 following financial information and commentaries are through June 30, 2019 (13th period, which closed September 19th). It is anticipated that there will be adjusting entries after the 13th period close which will immaterially change revenues and/or expenditures. It is anticipated that the audited financial statements will be available in December 2019.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$29,761,647:** The FY 18-19 Sales Tax revenue reflects a YTD positive budget variance of \$29.8m or 5.3 percent. The FY 18-19 Sales Tax revenue budget of \$560.0m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 4.9 percent over the FY 17-18 'most likely' forecast. Pursuant to Arizona Revised Statute §42-5029, County population and net assessed valuations are factors in the State's shared revenue distribution formula. As compared to June 2018, the June 2019 month-end sales tax is 9.6 percent higher, while the year-to-date is 6.8 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 17-18 actual revenue, see the chart provided at the end of the reporting package.

Sales Tax revenue distribution, as provided by the State of Arizona Department of Revenue, historically has been comprised of the following major sectors: retail (53%), restaurants and bars (12%), utilities (9%), contracting (11%), rentals of personal property (3%), and various other categories (12%).

In the July 2019 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona June 2019 sales tax collections were 3.1 percent above June 2018. Maricopa County's unemployment rate is 4.5 percent as of June 2019, which remains below the State rate of 5.3 percent, but higher than the United States unemployment rate of 3.8 percent.

- **Property Tax Revenue (Operating) YTD variance of \$2,790,947:** The FY 18-19 Property Tax revenue reflects a YTD positive budget variance of \$2.8m or 0.5 percent. The FY 18-19 Property Tax revenue budget of \$561.2m reflects a 5.7 percent increase from the FY 17-18 budget and levy. The budget also includes an estimated 0.9 percent delinquency rate. FY 18-19 YTD collections through June 2019 are 98.5 percent of the adopted levy compared to a historical average of 97.3 percent. For additional monthly revenue information and comparisons to FY 17-18 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$7,672,008:** The FY 18-19 VLT revenue reflects a YTD positive budget variance of \$7.7m or 4.7 percent. The FY 18-19 VLT revenue budget of \$164.4m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 4.9 percent over the FY 17-18 'most likely' forecast. According to the US Bureau of Economic Analysis (most recent), June 2019 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 17.2 million units. The June 2019 SAAR is equal to June 2018, and is 1.2 percent lower than the prior month. Population growth and vehicle registration upon establishing residency also contribute to this positive variance. For additional monthly revenue information and comparisons to FY 17-18 actual revenue, see the chart provided at the end of the reporting package.
- **Miscellaneous Revenue (Operating) YTD variance of \$13,504,563:** The FY 18-19 miscellaneous revenue reflects a YTD positive budget variance \$13.5m or 26.8 percent. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (70%), Clerk of the Superior Court (10%), Recorder (8%), Sheriff's Office (5%), and Justice Courts (5%).
- **Interest Revenue (Operating) YTD variance of \$20,009,225:** The FY 18-19 interest revenue reflects a YTD positive budget variance \$20.0m or 833.7 percent. The FY 18-19 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 \$10,516,817:** The FY 18-19 non-recurring revenue reflects a YTD positive budget variance of \$10.5m or 42.7 percent. Non-Departmental primarily comprises this positive variance as revenues for general government are higher than budgeted.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$18,255,500:** Current YTD expenditures are 2.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (27%), Non-Departmental (26%), Assessor's Office (8%), Clerk of the Superior Court (6%), Elections (4%), Legal Advocate (3%), Medical Examiner (3%), and County Attorney (3%).
- **Supplies Expenditures (Operating) YTD variance of (\$3,291,293):** Current YTD expenditures are 20.4 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Elections (26%), Correctional Health (21%), Facilities Management

(19%), Sheriff's Office (19%), and Clerk of the Superior Court (9%). While the supplies line is over budget, total expenditures for the departments mentioned are under their respective total budget.

- **Services Expenditures (Operating) YTD variance of \$41,006,773:** Current YTD expenditures are 19.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (82%) and Facilities Management (11%).
- **Intergovernmental Payments (Operating) YTD variance of \$818,189:** Current YTD expenditures are 0.3 percent under budget. Non-Departmental primarily comprises this positive variance as expenditures for general government are under budget.
- **Capital Outlay (Operating) YTD variance of (\$1,851,471):** Current YTD expenditures are 34.9 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Sheriff's Office (55%), Facilities Management (26%), and Clerk of the Superior Court (19%). While the capital outlay line is over budget, total expenditures for the departments mentioned are under their respective total budget.
- **Total Non-Recurring Expenditures YTD variance of \$39,220,949:** Current YTD expenditures are 18.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (72%), Enterprise Technology (16%), Public Defender (4%), and Facilities Management (4%).

General Fund Departmental Expenditure Variances

All General Fund departments are within their total expenditure budget.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$9,847,613:** The FY 18-19 Jail Excise Tax revenue reflects a YTD positive budget variance of \$9.8m or 6.0 percent. The FY 18-19 Jail Tax revenue budget of \$162.9m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 3.0 percent over the FY 17-18 'most likely' forecast. This is a County-only tax and is not subject to the same distribution formula as State shared sales tax. As compared to June 2018, the June 2019 month-end sales tax is 13.7 percent higher, while the year-to-date is 7.3 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 17-18 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of (\$2,125,242):** The FY 18-19 Detention Fund intergovernmental revenue reflects a YTD negative budget variance of \$2.1m or 8.9 percent; total budgeted revenue is \$23.8m. The Sheriff's Office comprises this variance primarily due to a positive variance of \$406.8 thousand for jail wagon revenues and booking and housing per diem paid by federal and state agencies and a negative variance of \$2.5m for booking and housing per diem paid by cities and towns. As of June 2019, billable bookings are 2.8 percent lower over the same time period last year and 11.7 percent lower over the same period in FY17. Additionally, billable housing days are 3.0 percent lower over the same time period last year and 32.4 percent lower over the same period in FY17.
- **Total Non-Recurring Revenue YTD variance of \$4,159,765:** The FY 18-19 non-recurring revenue reflects a YTD positive budget variance of \$4.2m or 104.4 percent. The variance is primarily related to interest revenue. The FY18-19 interest revenue budget of \$750k is a conservative projection based on the prior year's interest yield and is calendarized evenly over the course of the year.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$7,397,110:** Current YTD expenditures are 2.4 percent under budget. The Sheriff's Office primarily comprises this positive variance as expenditures for inmate detention housing, inmate intake and release, inmate transport, and inmate related mandates are under budget.
- **Services Expenditures (Operating) YTD variance of \$12,425,728:** Current YTD expenditures are 19.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (39%), Non-Departmental (38%), Correctional Health (10%), and Sheriff's Office (7%).
- **Capital Outlay (Operating) YTD variance of (\$673,751):** Current YTD expenditures are 64.2 percent over budget. The Sheriff's Office primarily comprises this variance as expenditures for inmate detention housing and inmate intake and release are over budget. While the capital outlay line is over budget, total expenditures for the department are under their total respective budget.
- **Transfers Out (Operating) YTD variance of (\$1,080,860):** Current YTD expenditures are 57.3 percent over budget. Facilities Management comprises this variance as additional unused major maintenance funds were transferred to the Detention Capital Projects Fund. While transfers out are over budget, total expenditures for the department are under their respective total budget.
- **Total Non-Recurring Expenditures YTD variance of \$5,458,520:** Current YTD expenditures are 57.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (82%), Sheriff's Office (7%), and Correctional Health (7%).

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budget.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$4,315,643:** The FY 18-19 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$120,514,438 is more than budgeted YTD revenue of \$116,198,795 resulting in a positive budget variance of \$4.3m or 3.7 percent. The FY 18-19 HURF revenue budget of \$116.2m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 3.8 percent over the FY 17-18 'most likely' forecast. For additional monthly revenue information and comparisons to FY 17-18 actual revenue, see the chart provided at the end of the reporting package.

HURF revenues consist of gasoline and use fuel (diesel) tax, motor carrier fees (commercial carriers), vehicle license tax and registrations fees and various other fees. HURF is state-shared revenue that is reported in the Transportation Operations Fund and is not part of the General Fund variances.

In a collaborative effort, the Department of 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: Budget Director
Budget Manager
Budget Office Supervisors
DOF Director
DOF Managers



General Fund Executive Summary As of 06/30/19

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	560,017,585	560,017,585	589,779,232	29,761,647
Property Tax	561,192,461	561,192,461	563,983,408	2,790,947
Vehicle License Tax	164,439,265	164,439,265	172,111,273	7,672,008
Intergovernmental	34,919,848	34,919,848	39,641,920	4,722,072
Miscellaneous	50,309,135	50,309,135	63,813,698	13,504,563
Interest	2,400,000	2,400,000	22,409,225	20,009,225
Total Operating Revenues	1,373,278,294	1,373,278,294	1,451,738,756	78,460,462
Total Non Recurring Revenues	24,633,268	24,633,268	35,150,085	10,516,817
Total Revenues	1,397,911,562	1,397,911,562	1,486,888,842	88,977,280

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	621,163,736	621,163,736	602,908,236	18,255,500
Supplies	16,155,034	16,155,034	19,446,327	(3,291,293)
Services	213,877,923	213,877,923	172,871,150	41,006,773
Intergovernmental Payments	265,061,249	265,061,249	264,243,060	818,189
Capital Outlay	5,308,723	5,308,723	7,160,194	(1,851,471)
Transfers Out	251,711,629	251,711,629	229,964,773	21,746,856
Total Operating Expenditures	1,373,278,294	1,373,278,294	1,296,593,741	76,684,553
Total Non Recurring Expenditures	209,075,105	209,075,105	169,854,156	39,220,949
Total Expenditures	1,582,353,399	1,582,353,399	1,466,447,897	115,905,502
Excess (Deficiency) of Revenues Over Expenditures	(184,741,837)	(184,741,837)	20,440,944	205,182,781
Beginning Fund Balance (audited)	184,441,837	184,441,837	217,026,240	32,584,403
Revenues	1,397,911,562	1,397,911,562	1,486,888,842	88,977,280
Expenditures	1,582,353,399	1,582,353,399	1,466,447,897	115,905,502
Ending Fund Balance	0	0	237,467,185	237,467,185
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	0	237,467,185	237,467,185

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 06/30/19

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	25,692,638	25,692,638	24,689,571	1,003,067	3.90%
Assistant County Manager 940	728,921	728,921	664,056	64,865	8.90%
Assistant County Manager 950	744,353	744,353	335,981	408,372	54.86%
Board of Supervisors Dist 1	428,388	428,388	356,909	71,479	16.69%
Board of Supervisors Dist 2	428,388	428,388	426,200	2,188	0.51%
Board of Supervisors Dist 3	428,388	428,388	402,514	25,874	6.04%
Board of Supervisors Dist 4	428,388	428,388	408,355	20,033	4.68%
Board of Supervisors Dist 5	428,388	428,388	370,647	57,741	13.48%
Budget	1,839,821	1,839,821	1,514,416	325,405	17.69%
Call Center	1,628,282	1,628,282	1,617,458	10,824	0.66%
Clerk of the Board	1,649,919	1,649,919	1,344,806	305,113	18.49%
County Manager	4,569,695	4,569,695	4,336,897	232,798	5.09%
Elections	22,760,161	22,760,161	21,803,894	956,267	4.20%
Equipment Services	7,251,445	7,251,445	7,137,533	113,912	1.57%
Finance	3,890,492	3,890,492	3,665,263	225,229	5.79%
Human Resources	9,236,591	9,236,591	8,528,226	708,365	7.67%
Internal Audit	2,540,488	2,540,488	2,239,145	301,343	11.86%
Procurement Services	2,619,702	2,619,702	2,394,510	225,192	8.60%
Recorder	5,449,981	5,449,981	5,290,173	159,808	2.93%
Treasurer	6,130,006	6,130,006	6,014,781	115,225	1.88%
Subtotal	98,874,435	98,874,435	93,541,335.5	5,333,099.5	5.39%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	36,900,797	36,900,797	36,296,629	604,168	1.64%
Constables	4,110,810	4,110,810	3,935,106	175,704	4.27%
County Attorney	94,891,112	94,891,112	94,775,712	115,400	0.12%
Emergency Management	2,969,965	2,969,965	2,582,393	387,572	13.05%
Judicial Branch*	182,526,081	182,526,081	182,109,246	416,835	0.23%
Justice Courts	20,170,541	20,170,541	20,063,535	107,006	0.53%
Planning and Development	1,168,232	1,168,232	1,046,211	122,021	10.44%
Public Defense System*	136,012,018	136,012,018	131,590,211	4,421,807	3.25%
Public Fiduciary	4,081,104	4,081,104	3,936,876	144,228	3.53%
Sheriff	151,221,351	151,221,351	148,499,994	2,721,357	1.80%
Subtotal	634,052,011	634,052,011	624,835,911.93	9,216,099.07	1.45%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,119,037	1,119,037	1,115,596	3,441	0.31%
Animal Care and Control	758,954	758,954	758,954	0	0.00%
Correctional Health	3,179,115	3,179,115	3,163,870	15,245	0.48%
Environmental Services	9,853,560	9,853,560	9,761,088	92,472	0.94%
Human Services	3,997,253	3,997,253	3,885,159	112,094	2.80%
Medical Examiner	12,576,841	12,576,841	12,101,833	475,008	3.78%
Public Health	13,767,932	13,767,932	13,551,575	216,357	1.57%
Subtotal	45,252,692	45,252,692	44,338,075.05	914,616.95	2.02%
Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	978,730	978,730	941,166	37,565	3.84%
Subtotal	978,730	978,730	941,165.5	37,564.5	3.84%

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 06/30/19

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	4,629,296	4,629,296	4,622,973	6,323	0.14%
Subtotal	4,629,296	4,629,296	4,622,973.32	6,322.68	0.14%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	44,647,757	44,647,757	38,390,376	6,257,381	14.01%
Facilities Management	46,980,813	46,980,813	44,051,969	2,928,844	6.23%
Non Departmental	706,825,993	706,825,993	615,629,904	91,196,089	12.90%
Real Estate	0	0	(0)	0	0.00%
Subtotal	798,454,563	798,454,563	698,072,249	100,382,314	12.57%
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	111,672	111,672	96,187	15,485	13.87%
Subtotal	111,672	111,672	96,187.34	15,484.66	13.87%
Total Expenditures	1,582,353,399	1,582,353,399	1,466,447,897	115,905,502	7.33%

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 06/30/19

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	64,577,256	64,577,256	64,522,410	54,846	0.08%
Juvenile Probation	20,487,356	20,487,356	20,221,150	266,206	1.30%
Superior Court	97,461,469	97,461,469	97,365,686	95,783	0.10%
Total Judicial Branch	182,526,081	182,526,081	182,109,246	416,835	0.23%
Public Defense System	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Legal Advocate	14,113,725	14,113,725	13,562,579	551,146	3.91%
Legal Defender	14,785,702	14,785,702	14,368,878	416,824	2.82%
Public Advocate	9,080,179	9,080,179	8,913,313	166,866	1.84%
Public Defender	45,406,363	45,406,363	44,560,750	845,613	1.86%
Public Defense Services	52,626,049	52,626,049	50,184,692	2,441,357	4.64%
Total Public Defense System	136,012,018	136,012,018	131,590,211	4,421,807	3.25%

Note: Totals may not foot due to rounding.



Detention Operations Fund

Executive Summary

As of 06/30/19

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	162,941,929	162,941,929	172,789,542	9,847,613
Intergovernmental	23,836,812	23,836,812	21,711,570	(2,125,242)
Miscellaneous	39,892	39,892	36,075	(3,817)
Transfers In	210,575,326	210,575,326	186,628,281	(23,947,045)
Total Operating Revenues	397,393,959	397,393,959	381,165,468	(16,228,491)
Total Non Recurring Revenues	3,986,211	3,986,211	8,145,976	4,159,765
Total Revenues	401,380,170	401,380,170	389,311,444	(12,068,726)

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	309,783,003	309,783,003	302,385,893	7,397,110
Supplies	20,958,214	20,958,214	22,851,605	(1,893,391)
Services	63,716,564	63,716,564	51,290,836	12,425,728
Intergovernmental Payments	0	0	3,579	(3,579)
Capital Outlay	1,050,000	1,050,000	1,723,751	(673,751)
Transfers Out	1,886,178	1,886,178	2,967,038	(1,080,860)
Total Operating Expenditures	397,393,959	397,393,959	381,222,702	16,171,257
Total Non Recurring Expenditures	9,457,284	9,457,284	3,998,764	5,458,520
Total Expenditures	406,851,243	406,851,243	385,221,466	21,629,777
Excess (Deficiency) of Revenues Over Expenditures	(5,471,073)	(5,471,073)	4,089,978	9,561,051
Beginning Fund Balance (audited)	5,471,073	5,471,073	33,429,081	27,958,008
Revenues	401,380,170	401,380,170	389,311,444	(12,068,726)
Expenditures	406,851,243	406,851,243	385,221,466	21,629,777
Ending Fund Balance	0	0	37,519,059	37,519,059
Restricted Fund Balance	0	0	37,519,059	37,519,059
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 06/30/19

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assistant County Manager 950	441,446	441,446	407,873	33,573	7.61%
Equipment Services	1,567,250	1,567,250	1,420,049	147,201	9.39%
Subtotal	2,008,696	2,008,696	1,827,922.26	180,773.74	9.00%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	48,941	48,941	48,941	0	0.00%
Integrated Crim Justice Info	2,898,707	2,898,707	2,646,453	252,254	8.70%
Judicial Branch*	74,985,021	74,985,021	74,860,605	124,416	0.17%
Sheriff	220,164,697	220,164,697	215,547,823	4,616,874	2.10%
Subtotal	298,097,366	298,097,366	293,103,822.19	4,993,543.81	1.68%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	67,288,879	67,288,879	65,211,743	2,077,136	3.09%
Subtotal	67,288,879	67,288,879	65,211,743.35	2,077,135.65	3.09%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,028,953	1,028,953	987,466	41,487	4.03%
Facilities Management	26,207,574	26,207,574	22,026,633	4,180,941	15.95%
Non Departmental	12,219,775	12,219,775	2,063,880	10,155,895	83.11%
Subtotal	39,456,302	39,456,302	25,077,978.64	14,378,323.36	36.44%
Total Expenditures	406,851,243	406,851,243	385,221,466	21,629,777	5.32%

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 06/30/19

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	38,651,888	38,651,888	38,636,961	14,928	0.04%
Juvenile Probation	36,333,133	36,333,133	36,223,645	109,488	0.30%
Total Judicial Branch	74,985,021	74,985,021	74,860,605	124,416	0.17%

Note: Totals may not foot due to rounding.

Detailed Expenditure Reports



General Fund Expenditures Summary As of 06/30/19

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	9,772,772	9,772,772	91,515	9,681,257
Services	48,631,492	48,631,492	(7,311,761)	55,943,253
Intergovernmental Payments	263,187,745	263,187,745	262,191,821	995,924
Transfers Out	385,233,984	385,233,984	360,658,329	24,575,655
Non-Departmental Expenditures - D470	706,825,993	706,825,993	615,629,904	91,196,089

Expenditures - Excluding D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	617,328,585	617,328,585	603,940,929	13,387,656
Supplies	17,126,744	17,126,744	23,636,502	(6,509,758)
Services	218,181,385	218,181,385	205,636,159	12,545,226
Intergovernmental Payments	1,873,504	1,873,504	2,051,240	(177,736)
Capital Outlay	20,563,284	20,563,284	12,899,070	7,664,214
Transfers Out	453,904	453,904	2,654,093	(2,200,189)
Expenditures - Excluding D470	875,527,406	875,527,406	850,817,993	24,709,413

Total Expenditures (Operating and Non-Recurring)	1,582,353,399	1,582,353,399	1,466,447,897	115,905,502
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Note: Totals may not foot due to rounding.



General Fund Non-Departmental Expenditures Summary As of 06/30/19

Expenditures

	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Operating				
Personnel Services	4,772,772	4,772,772	91,515	4,681,257
Services	24,553,403	24,553,403	(8,917,055)	33,470,458
Intergovernmental Payments	263,187,745	263,187,745	262,191,821	995,924
Transfers Out	251,257,725	251,257,725	227,310,680	23,947,045
Total Operating Expenditures	543,771,645	543,771,645	480,676,961	63,094,684
Non Recurring				
Personnel Services	5,000,000	5,000,000	0	5,000,000
Services	24,078,089	24,078,089	1,605,295	22,472,794
Transfers Out	133,976,259	133,976,259	133,347,649	628,610
Total Non Recurring Expenditures	163,054,348	163,054,348	134,952,944	28,101,404
Total Expenditures	706,825,993	706,825,993	615,629,904	91,196,089

Note: Totals may not foot due to rounding.



General Fund Expenditures by Agency As of 06/30/19

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	25,501,638	25,501,638	24,501,695	999,943	3.92%
Assistant County Manager 940	728,921	728,921	664,056	64,865	8.90%
Assistant County Manager 950	330,974	330,974	303,522	27,452	8.29%
Board of Supervisors Dist 1	428,388	428,388	356,909	71,479	16.69%
Board of Supervisors Dist 2	428,388	428,388	426,200	2,188	0.51%
Board of Supervisors Dist 3	428,388	428,388	402,514	25,874	6.04%
Board of Supervisors Dist 4	428,388	428,388	408,355	20,033	4.68%
Board of Supervisors Dist 5	428,388	428,388	370,647	57,741	13.48%
Budget	1,690,669	1,690,669	1,461,811	228,858	13.54%
Call Center	1,628,282	1,628,282	1,617,458	10,824	0.66%
Clerk of the Board	1,460,848	1,460,848	1,344,806	116,042	7.94%
County Manager	4,569,695	4,569,695	4,336,897	232,798	5.09%
Elections	6,598,805	6,598,805	6,007,994	590,811	8.95%
Equipment Services	4,634,400	4,634,400	4,520,488	113,912	2.46%
Finance	3,890,492	3,890,492	3,665,263	225,229	5.79%
Human Resources	9,236,591	9,236,591	8,528,226	708,365	7.67%
Internal Audit	2,340,488	2,340,488	2,100,360	240,128	10.26%
Procurement Services	2,619,702	2,619,702	2,394,510	225,192	8.60%
Recorder	5,360,418	5,360,418	5,264,922	95,496	1.78%
Treasurer	6,130,006	6,130,006	6,014,781	115,225	1.88%
Subtotal	78,863,869	78,863,869	74,691,414	4,172,455	5.29%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	36,431,291	36,431,291	35,827,123	604,168	1.66%
Constables	4,079,892	4,079,892	3,935,106	144,786	3.55%
County Attorney	94,591,112	94,591,112	94,529,232	61,880	0.07%
Emergency Management	2,969,965	2,969,965	2,582,393	387,572	13.05%
Judicial Branch*	182,526,081	182,526,081	182,109,246	416,835	0.23%
Justice Courts	20,170,541	20,170,541	20,063,535	107,006	0.53%
Planning and Development	1,168,232	1,168,232	1,046,211	122,021	10.44%
Public Defense System*	133,277,813	133,277,813	130,541,237	2,736,576	2.05%
Public Fiduciary	4,081,104	4,081,104	3,936,876	144,228	3.53%
Sheriff	147,770,351	147,770,351	145,285,898	2,484,453	1.68%
Subtotal	627,066,382	627,066,382	619,856,856	7,209,526	1.15%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,119,037	1,119,037	1,115,596	3,441	0.31%
Animal Care and Control	758,954	758,954	758,954	0	0.00%
Correctional Health	3,179,115	3,179,115	3,163,870	15,245	0.48%
Environmental Services	9,853,560	9,853,560	9,761,088	92,472	0.94%
Human Services	3,757,486	3,757,486	3,757,388	99	0.00%
Medical Examiner	12,023,971	12,023,971	11,759,240	264,731	2.20%
Public Health	13,530,157	13,530,157	13,314,751	215,406	1.59%
Subtotal	44,222,280	44,222,280	43,630,886	591,394	1.34%

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 06/30/19

Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	878,730	878,730	878,730	0	0.00%
Subtotal	878,730	878,730	878,730	0	0.00%
Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	2,858,748	2,858,748	2,853,735	5,013	0.18%
Subtotal	2,858,748	2,858,748	2,853,735	5,013	0.18%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	31,192,969	31,192,969	31,022,289	170,680	0.55%
Facilities Management	44,311,999	44,311,999	42,886,683	1,425,316	3.22%
Non Departmental	543,771,645	543,771,645	480,676,961	63,094,684	11.60%
Real Estate	0	0	(0)	0	0.00%
Subtotal	619,276,613	619,276,613	554,585,933	64,690,680	10.45%
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	111,672	111,672	96,187	15,485	13.87%
Subtotal	111,672	111,672	96,187	15,485	13.87%
Total Operating Expenditures	1,373,278,294	1,373,278,294	1,296,593,741	76,684,553	5.58%
Non Recurring					
General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	191,000	191,000	187,876	3,124	1.64%
Assistant County Manager 950	413,379	413,379	32,459	380,920	92.15%
Budget	149,152	149,152	52,606	96,546	64.73%
Clerk of the Board	189,071	189,071	0	189,071	100.00%
Elections	16,161,356	16,161,356	15,795,900	365,456	2.26%
Equipment Services	2,617,045	2,617,045	2,617,045	0	0.00%
Internal Audit	200,000	200,000	138,785	61,215	30.61%
Recorder	89,563	89,563	25,251	64,312	71.81%
Subtotal	20,010,566	20,010,566	18,849,922	1,160,644	5.80%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	469,506	469,506	469,506	0	0.00%
Constables	30,918	30,918	0	30,918	100.00%
County Attorney	300,000	300,000	246,480	53,520	17.84%
Judicial Branch*	0	0	0	(0)	0.00%
Public Defense System*	2,734,205	2,734,205	1,048,974	1,685,231	61.64%
Sheriff	3,451,000	3,451,000	3,214,096	236,904	6.86%
Subtotal	6,985,629	6,985,629	4,979,056	2,006,573	28.72%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance

Note: Totals may not foot due to rounding.

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



General Fund Expenditures by Agency As of 06/30/19

Human Services	239,767	239,767	127,771	111,996	46.71%
Medical Examiner	552,870	552,870	342,593	210,277	38.03%
Public Health	237,775	237,775	236,825	950	0.40%
Subtotal	1,030,412	1,030,412	707,189	323,223	31.37%

	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Culture and Recreation					
Parks and Recreation	100,000	100,000	62,436	37,565	37.56%
Subtotal	100,000	100,000	62,436	37,565	37.56%

	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Education					
County School Superintendent	1,770,548	1,770,548	1,769,239	1,309	0.07%
Subtotal	1,770,548	1,770,548	1,769,239	1,309	0.07%

	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Other					
Enterprise Technology	13,454,788	13,454,788	7,368,087	6,086,701	45.24%
Facilities Management	2,668,814	2,668,814	1,165,286	1,503,528	56.34%
Non Departmental	163,054,348	163,054,348	134,952,944	28,101,404	17.23%
Subtotal	179,177,950	179,177,950	143,486,316	35,691,634	19.92%
Total Non Recurring Expenditures	209,075,105	209,075,105	169,854,156	39,220,949	18.76%
Total Expenditures	1,582,353,399	1,582,353,399	1,466,447,897	115,905,502	7.33%

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 06/30/19

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assistant County Manager 950	441,446	441,446	407,873	33,573	7.61%
Equipment Services	1,050,000	1,050,000	1,050,000	0	0.00%
Subtotal	1,491,446	1,491,446	1,457,873	33,573	2.25%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	48,941	48,941	48,941	0	0.00%
Integrated Crim Justice Info	1,741,707	1,741,707	1,600,387	141,320	8.11%
Judicial Branch*	74,985,021	74,985,021	74,860,605	124,416	0.17%
Sheriff	217,416,665	217,416,665	213,175,197	4,241,468	1.95%
Subtotal	294,192,334	294,192,334	289,685,130	4,507,204	1.53%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	66,883,129	66,883,129	65,179,423	1,703,706	2.55%
Subtotal	66,883,129	66,883,129	65,179,423	1,703,706	2.55%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,028,953	1,028,953	987,466	41,487	4.03%
Facilities Management	26,207,574	26,207,574	22,026,633	4,180,941	15.95%
Non Departmental	7,590,523	7,590,523	1,886,178	5,704,345	75.15%
Subtotal	34,827,050	34,827,050	24,900,277	9,926,773	28.50%

Total Operating Expenditures	397,393,959	397,393,959	381,222,702	16,171,257	4.07%
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Non Recurring

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	517,250	517,250	370,049	147,201	28.46%
Subtotal	517,250	517,250	370,049	147,201	28.46%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Integrated Crim Justice Info	1,157,000	1,157,000	1,046,067	110,933	9.59%
Sheriff	2,748,032	2,748,032	2,372,626	375,406	13.66%
Subtotal	3,905,032	3,905,032	3,418,693	486,339	12.45%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	405,750	405,750	32,320	373,430	92.03%
Subtotal	405,750	405,750	32,320	373,430	92.03%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Non Departmental	4,629,252	4,629,252	177,702	4,451,550	96.16%
Subtotal	4,629,252	4,629,252	177,702	4,451,550	96.16%

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 06/30/19**

Total Non Recurring Expenditures	9,457,284	9,457,284	3,998,764	5,458,520	57.72%
Total Expenditures	406,851,243	406,851,243	385,221,466	21,629,777	5.32%

Note: Totals may not foot due to rounding.

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

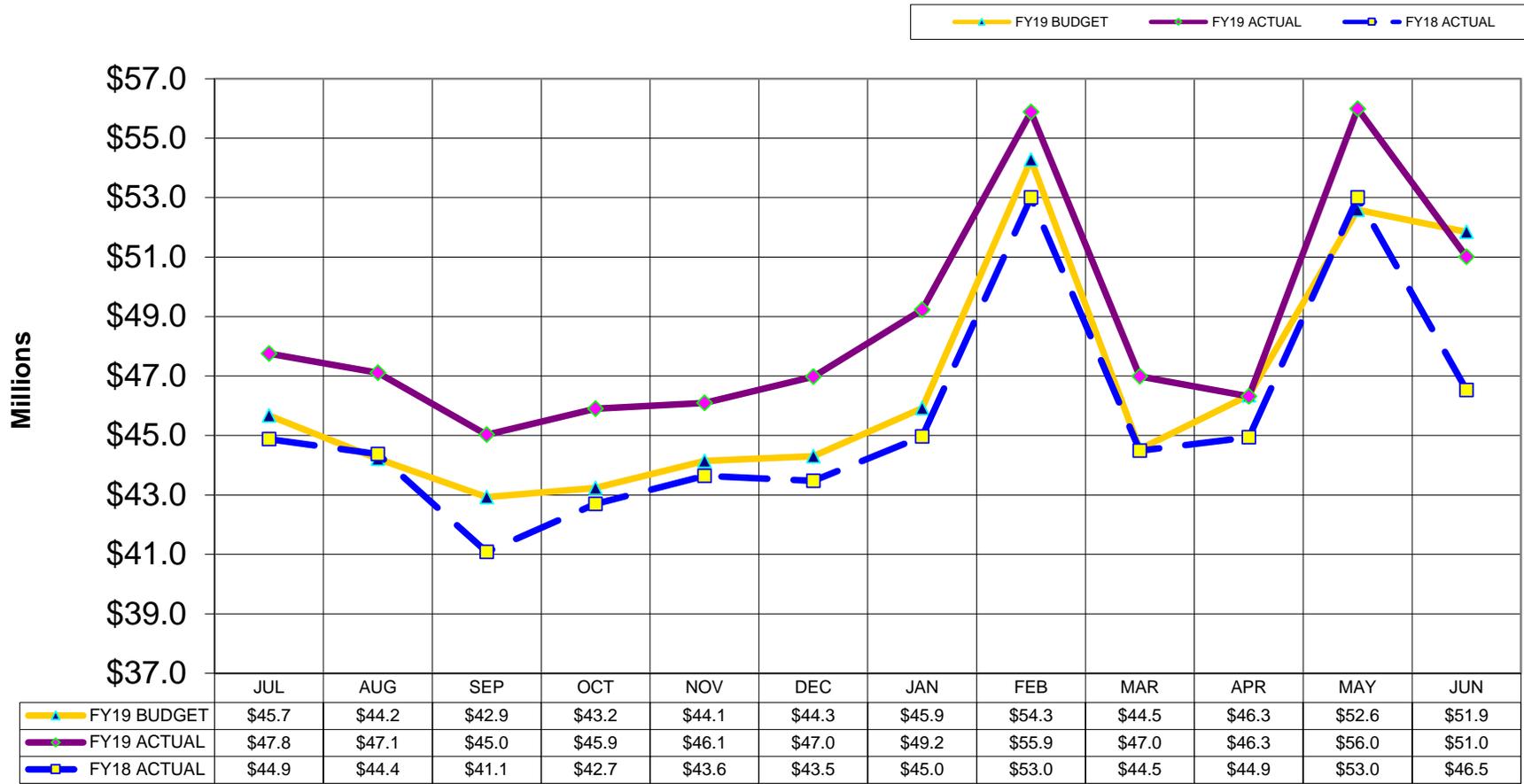
Charts for Significant Revenue Sources

**MARICOPA COUNTY
GENERAL FUND PORTION OF SALES TAX COLLECTIONS
FY 18-19**

ACTUAL FY 17-18		MONTHLY/YTD COLLECTIONS FY 18-19 & COMPARISON TO FY 17-18						YTD BUDGET TO ACTUAL FY 18-19				
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	\$ 44,879,380	\$ 44,879,380		\$ 47,756,348	6.4%	\$ 47,756,348	\$ 2,876,968	6.4%	\$ 45,673,483	\$ 47,756,348	\$ 2,082,865	4.6%
AUG	44,373,904	89,253,284		47,109,777	6.2%	\$ 94,866,125	\$ 5,612,841	6.3%	89,889,314	94,866,125	\$ 4,976,811	5.5%
SEP	41,081,575	130,334,859		45,024,649	9.6%	\$ 139,890,774	\$ 9,555,914	7.3%	132,816,524	139,890,774	\$ 7,074,250	5.3%
OCT	42,693,934	173,028,793		45,897,607	7.5%	\$ 185,788,381	\$ 12,759,588	7.4%	176,053,021	185,788,381	\$ 9,735,360	5.5%
NOV	43,644,177	216,672,970		46,095,871	5.6%	\$ 231,884,251	\$ 15,211,281	7.0%	220,201,430	231,884,251	\$ 11,682,821	5.3%
DEC	43,473,259	260,146,229		46,975,508	8.1%	\$ 278,859,759	\$ 18,713,530	7.2%	264,507,291	278,859,759	\$ 14,352,468	5.4%
JAN	44,968,492	305,114,721		49,228,394	9.5%	\$ 328,088,154	\$ 22,973,432	7.5%	310,421,634	328,088,154	\$ 17,666,520	5.7%
FEB	53,003,237	358,117,958		55,882,036	5.4%	\$ 383,970,190	\$ 25,852,232	7.2%	364,693,515	383,970,190	\$ 19,276,675	5.3%
MAR	44,492,064	402,610,022		46,986,214	5.6%	\$ 430,956,404	\$ 28,346,383	7.0%	409,233,131	430,956,404	\$ 21,723,273	5.3%
APR	44,942,307	447,552,328		46,316,435	3.1%	477,272,840	\$ 29,720,512	6.6%	455,581,395	477,272,840	\$ 21,691,445	4.8%
MAY	53,007,775	500,560,104		55,989,906	5.6%	533,262,746	\$ 32,702,643	6.5%	508,167,138	533,262,746	\$ 25,095,608	4.9%
JUN	46,526,642	547,086,746		51,013,568	9.6%	584,276,314	\$ 37,189,568	6.8%	560,017,585	584,276,314	\$ 24,258,729	4.3%

<p><u>\$ 547,086,746</u></p> <p>Less JV13 190000000014</p> <p>Plus JV13 19CA00000026</p> <p>Plus JV13 19CA00000028</p> <p>Sales Tax Reported in FY19</p> <p>Budget</p> <p>Variance from Budget</p> <p>% Variance from Budget</p>	<p><u>\$ 584,276,314</u></p> <p><u>(94,866,124.89)</u> Reverse FY18 Sales Tax Accrual.</p> <p>50,822,465.85 Accrue May 19 Sales Tax received July19.</p> <p>49,546,577.11 Accrue June 19 Sales Tax received Aug19.</p> <p><u>589,779,232.33</u> Accrual basis, as reported in the financial statements</p> <p>560,017,585.00</p> <p>29,761,647.33</p> <p>5.31%</p>
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Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

**MARICOPA COUNTY
GENERAL FUND PORTION OF PROPERTY TAX COLLECTIONS
FY 18-19**

DOES NOT INCLUDE TAX PENALTIES & INTEREST

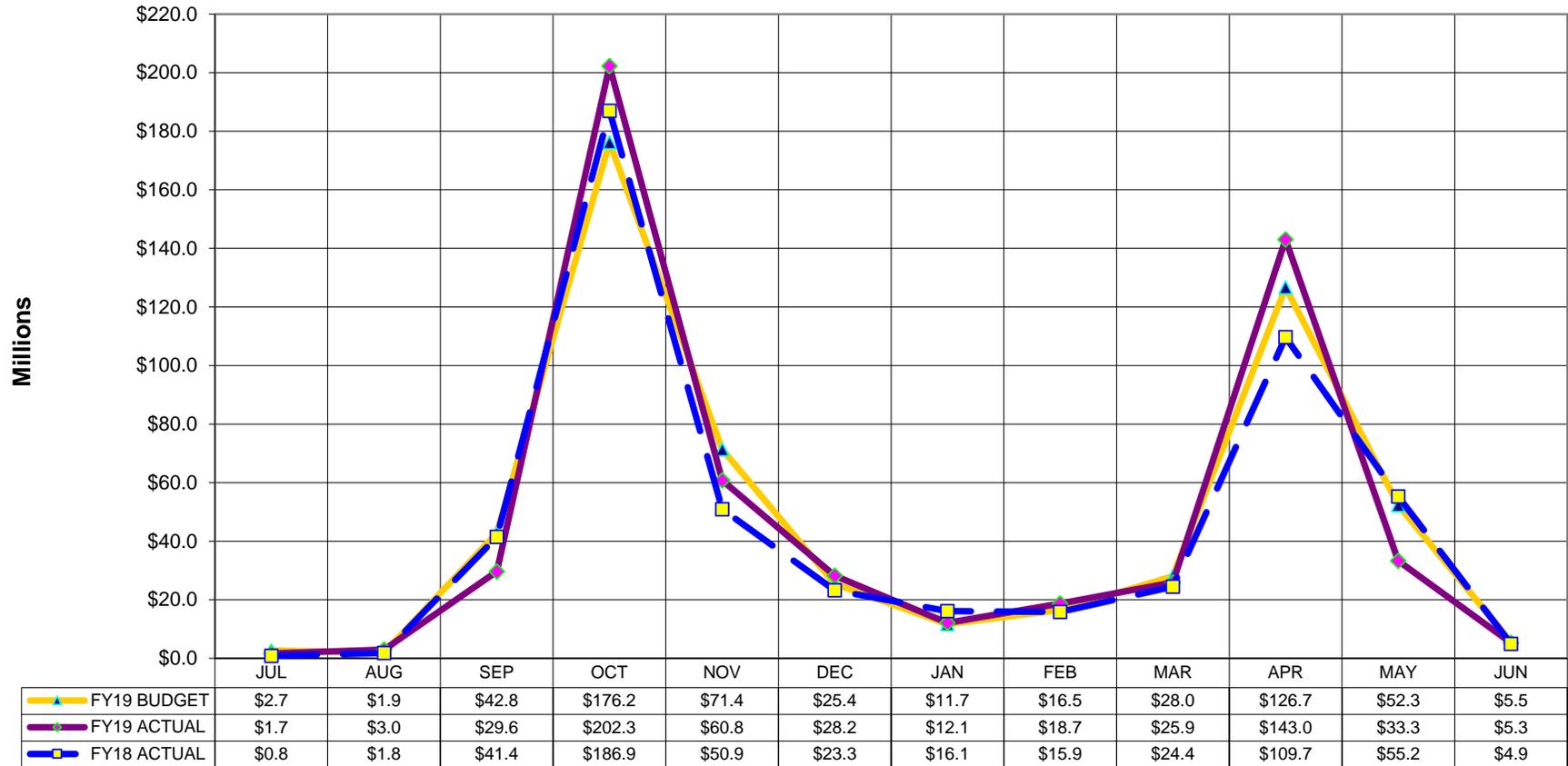
ACTUAL FY 17-18		MONTHLY/YTD COLLECTIONS FY 18-19 & COMPARISON TO FY 17-18						YTD BUDGET TO ACTUAL FY 18-19				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 789,073	\$ 789,073		\$ 1,666,027	111.1%	\$ 1,666,027	\$ 876,954	111.1%	\$ 2,664,366	\$ 1,666,027	\$ (998,339)	-37.5%
AUG	1,807,856	2,596,929		2,985,642	65.1%	4,651,670	\$ 2,054,741	79.1%	4,519,089	4,651,670	\$ 132,581	2.9%
SEP	41,425,309	44,022,238		29,644,184	-28.4%	34,295,854	\$ (9,726,384)	-22.1%	47,353,764	34,295,854	\$ (13,057,910)	-27.6%
OCT	186,944,087	230,966,324		202,296,695	8.2%	236,592,548	\$ 5,626,224	2.4%	223,575,710	236,592,548	\$ 13,016,838	5.8%
NOV	50,899,530	281,865,855		60,808,737	19.5%	297,401,286	\$ 15,535,431	5.5%	294,934,439	297,401,286	\$ 2,466,847	0.8%
DEC	23,270,212	305,136,067		\$ 28,175,880	21.1%	325,577,166	\$ 20,441,099	6.7%	320,367,235	325,577,166	\$ 5,209,931	1.6%
JAN	16,119,812	321,255,879		\$ 12,087,180	-25.0%	337,664,346	\$ 16,408,467	5.1%	332,061,931	337,664,346	\$ 5,602,415	1.7%
FEB	15,889,638	337,145,517		\$ 18,689,095	17.6%	356,353,440	\$ 19,207,923	5.7%	348,563,547	356,353,440	\$ 7,789,893	2.2%
MAR	24,440,340	361,585,857		\$ 25,942,410	6.1%	382,295,850	\$ 20,709,993	5.7%	376,599,371	382,295,850	\$ 5,696,479	1.5%
APR	109,693,454	471,279,312		\$ 142,998,189	30.4%	525,294,039	\$ 54,014,728	11.5%	503,308,318	525,294,039	\$ 21,985,721	4.4%
MAY	55,221,216	526,500,527		\$ 33,289,850	-39.7%	558,583,889	\$ 32,083,362	6.1%	555,655,503	558,583,889	\$ 2,928,386	0.5%
JUN	4,876,048	531,376,576		\$ 5,276,160	8.2%	563,860,049	\$ 32,483,473	6.1%	561,192,461	563,860,049	\$ 2,667,588	0.5%

<u>\$ 531,376,576</u> Less 19CA00000050 Plus 19CA00000051 Property tax Reported in FY19	<u>\$ 563,860,049</u> (2,511,944.39) Reverse June 18 Accrual 2,635,303.95 Accrue FY19 Property Tax <u>563,983,408.28</u> Accrual basis, as reported in the financial statements
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Budget	561,192,461.00
Variance from Budget	2,790,947.28
% Variance from Budget	0.50%

Monthly Property Tax Revenues Budget Vs. Actual

—▲— FY19 BUDGET
 —◆— FY19 ACTUAL
 —■— FY18 ACTUAL



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

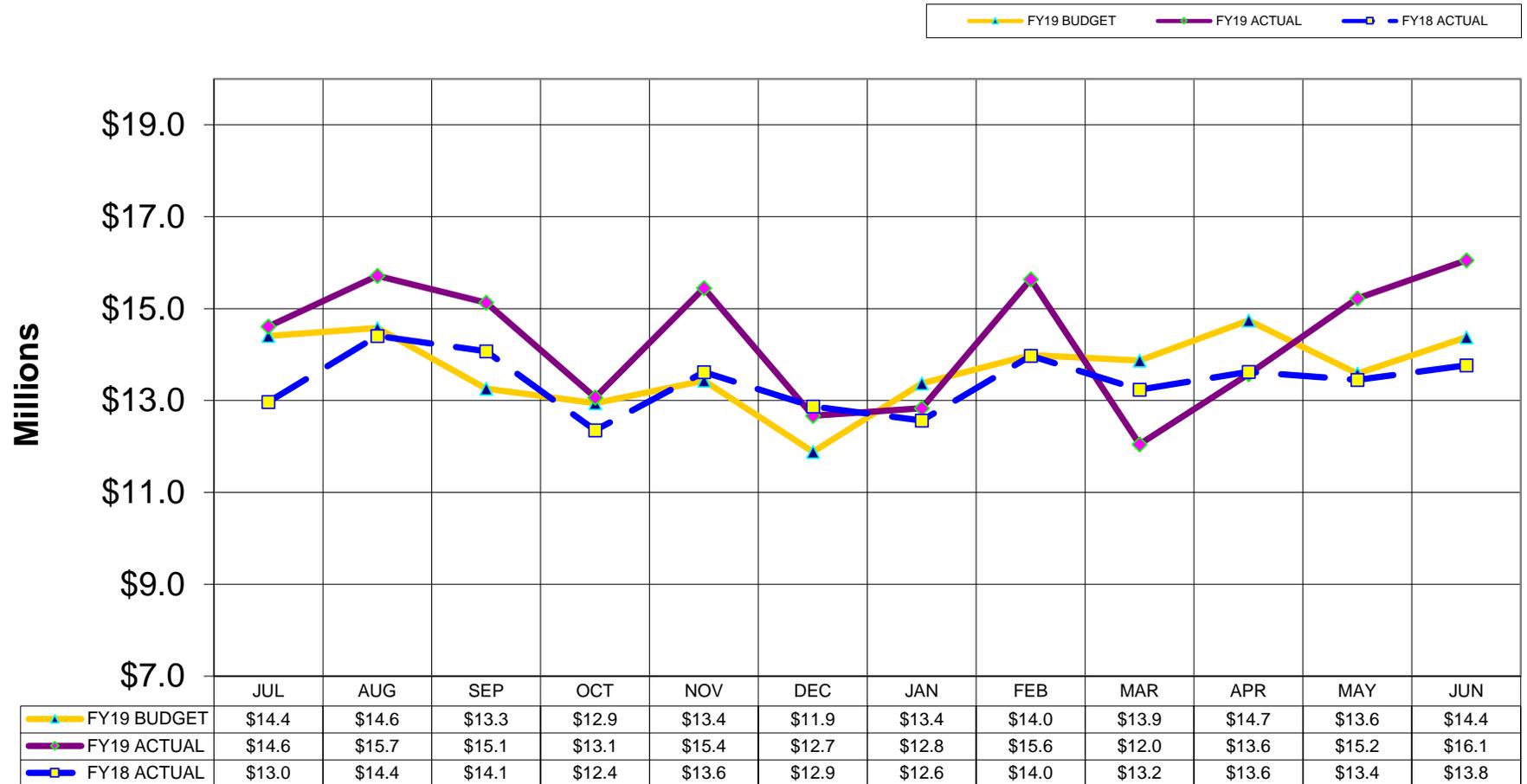
**MARICOPA COUNTY
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS
FY 18-19**

ACTUAL FY 17-18		MONTHLY/YTD COLLECTIONS FY 18-19 & COMPARISON TO FY 17-18						YTD BUDGET TO ACTUAL FY 18-19				
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	\$ 12,966,341	\$ 12,966,341		\$ 14,610,106	12.7%	\$ 14,610,106	\$ 1,643,765	12.7%	\$ 14,405,743	\$ 14,610,106	\$ 204,363	1.4%
AUG	14,405,338	27,371,678		15,713,726	9.1%	30,323,832	2,952,153	10.8%	28,985,495	30,323,832	1,338,337	4.6%
SEP	14,073,225	41,444,904		15,132,185	7.5%	45,456,017	4,011,113	9.7%	42,244,652	45,456,017	3,211,365	7.6%
OCT	12,353,170	53,798,074		13,066,740	5.8%	58,522,757	4,724,683	8.8%	55,185,832	58,522,757	3,336,925	6.0%
NOV	13,618,549	67,416,623		15,445,511	13.4%	73,968,267	6,551,645	9.7%	68,620,985	73,968,267	5,347,282	7.8%
DEC	12,869,927	80,286,549		12,666,669	-1.6%	86,634,936	6,348,387	7.9%	80,503,741	86,634,936	6,131,195	7.6%
JAN	12,564,595	92,851,144		12,830,714	2.1%	99,465,650	6,614,506	7.1%	93,875,473	99,465,650	5,590,177	6.0%
FEB	13,974,432	106,825,576		15,640,170	11.9%	115,105,820	8,280,244	7.8%	107,863,399	115,105,820	7,242,421	6.7%
MAR	13,235,511	120,061,087		12,048,455	-9.0%	127,154,275	7,093,188	5.9%	121,730,144	127,154,275	5,424,131	4.5%
APR	13,623,265	133,684,352		13,573,885	-0.4%	140,728,160	7,043,808	5.3%	136,472,727	140,728,160	4,255,433	3.1%
MAY	13,448,887	147,133,239		15,221,516	13.2%	155,949,675	8,816,436	6.0%	150,060,996	155,949,675	5,888,679	3.9%
JUN	13,767,142	160,900,381		16,051,468	16.6%	172,001,143	11,100,762	6.9%	164,439,265	172,001,143	7,561,878	4.6%

<u>\$ 160,900,381</u>	<u>\$ 172,001,143</u>
Less JV13 19CA0000030	(14,610,105.54) Reverse June 18 Accrual
Plus JV13 19CA0000026	14,720,235.10 Accrue June19 VLT GF Dist. received July19.
F100 VLT Reported in FY19	<u>172,111,272.91</u> Accrual basis, as reported in the financial statements

Budget	164,439,265.00
Variance from Budget	7,672,007.91
% Variance from Budget	4.67%

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).

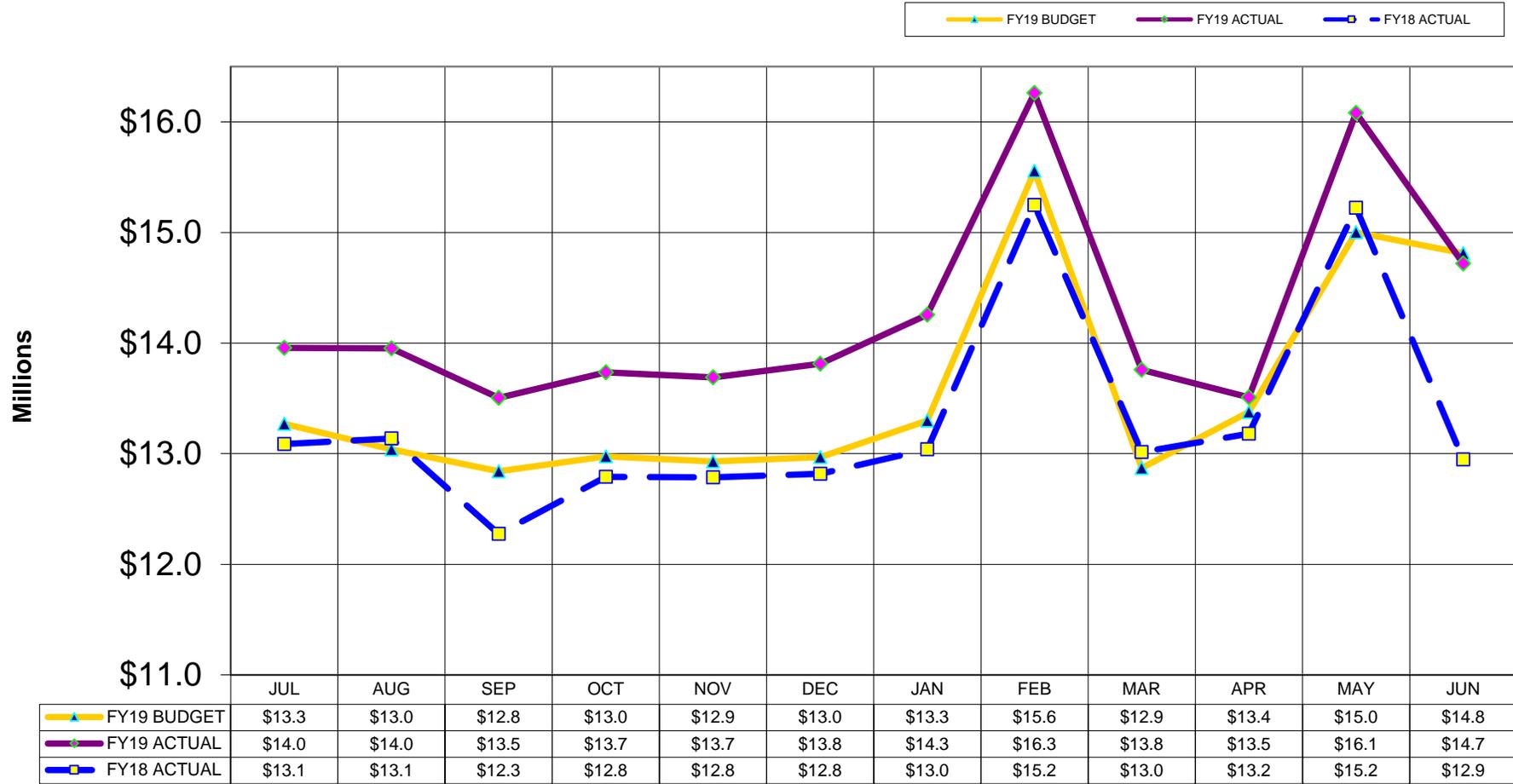
**MARICOPA COUNTY
JAIL TAX COLLECTIONS
FY 18-19**

ACTUAL FY 17-18		MONTHLY/YTD COLLECTIONS FY 18-19 & COMPARISON TO FY 17-18						YTD BUDGET TO ACTUAL FY 18-19				
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	\$ 13,087,565	\$ 13,087,565		\$ 13,956,216	6.6%	\$ 13,956,216	\$ 868,651	6.6%	\$ 13,268,720	\$ 13,956,216	\$ 687,496	5.2%
AUG	13,137,488	26,225,054		13,951,501	6.2%	27,907,717	\$ 1,682,664	6.4%	26,308,392	27,907,717	\$ 1,599,325	6.1%
SEP	12,274,355	38,499,408		13,504,564	10.0%	41,412,282	\$ 2,912,874	7.6%	39,149,477	41,412,282	\$ 2,262,805	5.8%
OCT	12,790,635	51,290,043		13,734,332	7.4%	55,146,614	\$ 3,856,571	7.5%	52,125,347	55,146,614	\$ 3,021,267	5.8%
NOV	12,785,643	64,075,686		13,688,572	7.1%	68,835,186	\$ 4,759,500	7.4%	65,056,285	68,835,186	\$ 3,778,901	5.8%
DEC	12,817,033	76,892,719		13,812,416	7.8%	82,647,603	\$ 5,754,884	7.5%	78,025,969	82,647,603	\$ 4,621,634	5.9%
JAN	13,039,662	89,932,381		14,255,630	9.3%	96,903,232	\$ 6,970,852	7.8%	91,324,672	96,903,232	\$ 5,578,560	6.1%
FEB	15,248,648	105,181,029		16,259,829	6.6%	113,163,062	\$ 7,982,033	7.6%	106,880,555	113,163,062	\$ 6,282,507	5.9%
MAR	13,014,239	118,195,267		13,757,664	5.7%	126,920,726	\$ 8,725,459	7.4%	119,751,773	126,920,726	\$ 7,168,953	6.0%
APR	13,180,624	131,375,891		13,510,424	2.5%	140,431,150	\$ 9,055,259	6.9%	133,128,071	140,431,150	\$ 7,303,079	5.5%
MAY	15,223,871	146,599,761		16,080,320	5.6%	156,511,470	\$ 9,911,709	6.8%	148,129,242	156,511,470	\$ 8,382,228	5.7%
JUN	12,948,154	159,547,915		14,718,489	13.7%	171,229,959	\$ 11,682,044	7.3%	162,941,929	171,229,959	\$ 8,288,030	5.1%

<u>\$159,547,915</u>	<u>\$ 171,229,959</u>
Less JV13 190000000014	(27,907,717.23) Reverse FY18 Jail Tax Accrual.
Plus JV13 19CA00000026	14,869,655.53 Accrue May 19 Jail Tax received July19.
Plus JV13 19CA00000028	14,597,644.71 Accrue June 19 Sales Tax received Aug19.
Sales Tax Reported in FY19	<u>172,789,542.34</u> Accrual basis, as reported in the financial statements

Budget	162,941,929.00
Variance from Budget	9,847,613.34
% Variance from Budget	6.04%

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).

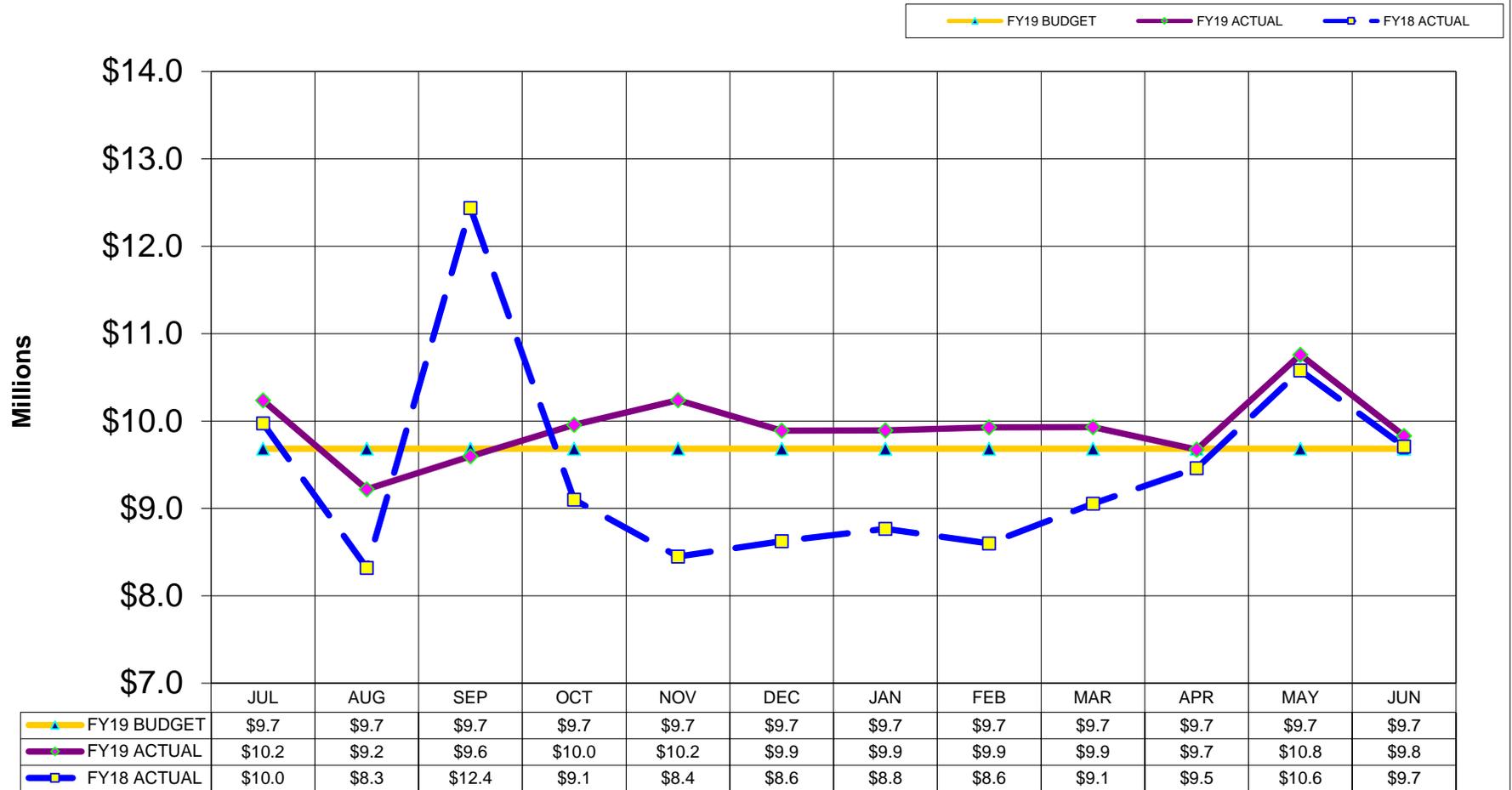
MARICOPA COUNTY
TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS
FY 18-19

ACTUAL FY 17-18		MONTHLY/YTD COLLECTIONS FY 18-19 & COMPARISON TO FY 17-18						YTD BUDGET TO ACTUAL FY 18-19				
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	\$ 9,972,196	\$ 9,972,196		\$ 10,234,575	2.6%	\$ 10,234,575	\$ 262,379	2.6%	\$ 9,683,232	\$ 10,234,575	\$ 551,343	5.7%
AUG	8,319,016	18,291,212		9,218,944	10.8%	19,453,519	\$ 1,162,308	6.4%	19,366,465	19,453,519	\$ 87,054	0.4%
SEP	12,437,499	30,728,711		9,596,151	-22.8%	29,049,670	\$ (1,679,041)	-5.5%	29,049,698	29,049,670	\$ (28)	0.0%
OCT	9,101,218	39,829,929		9,956,168	9.4%	39,005,838	\$ (824,091)	-2.1%	38,732,931	39,005,838	\$ 272,907	0.7%
NOV	8,449,528	48,279,457		10,237,242	21.2%	49,243,080	\$ 963,624	2.0%	48,416,164	49,243,080	\$ 826,916	1.7%
DEC	8,623,848	56,903,304		9,889,601	14.7%	59,132,681	\$ 2,229,377	3.9%	58,099,397	59,132,681	\$ 1,033,284	1.8%
JAN	8,766,826	65,670,131		9,891,565	12.8%	69,024,246	\$ 3,354,116	5.1%	67,782,630	69,024,246	\$ 1,241,616	1.8%
FEB	8,598,018	74,268,149		9,926,309	15.4%	78,950,555	\$ 4,682,406	6.3%	77,465,863	78,950,555	\$ 1,484,692	1.9%
MAR	9,054,353	83,322,502		9,929,795	9.7%	88,880,351	\$ 5,557,849	6.7%	87,149,096	88,880,351	\$ 1,731,255	2.0%
APR	9,461,924	92,784,425		9,672,484	2.2%	98,552,835	\$ 5,768,410	6.2%	96,832,329	98,552,835	\$ 1,720,506	1.8%
MAY	10,578,715	103,363,140		10,757,993	1.7%	109,310,828	\$ 5,947,687	5.8%	106,515,562	109,310,828	\$ 2,795,266	2.6%
JUN	9,708,160	113,071,301		9,830,219	1.3%	119,141,047	\$ 6,069,746	5.4%	116,198,795	119,141,047	\$ 2,942,252	2.5%

<u>\$ 113,071,301</u>	<u>\$ 119,141,047</u>	
Less JV13 190000000014	(19,453,519.44)	Reverse FY18 HURF Tax Accrual.
Plus JV13 19CA00000026	10,613,676.71	Accrue May 19 HURF Tax received July19.
Plus JV13 19CA00000028	10,213,234.16	Accrue June 19 HURF Tax received Aug19.
Sales Tax Reported in FY19	<u>120,514,438.29</u>	Accrual basis, as reported in the financial statements

Budget	116,198,795.00
Variance from Budget	4,315,643.29
% Variance from Budget	3.71%

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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