



# 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 *SLS*

Date: October 24, 2019

Re: FY 19-20 Executive Summary – September 2019

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Attached is the General Fund and Detention Fund financial activity through September 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 \$25.8m over the estimate that was used when preparing the FY 19-20 budget.

Ending fund balances are classified as restricted, committed, assigned or unassigned, as appropriate, in accordance with Government Accounting Standards Board (GASB) Statement No. 54. Restricted fund balances are subject to externally enforceable legal restrictions. For the Detention Fund, the ending fund balance is restricted in its entirety given the statutory restrictions on the fund. Committed fund balances are constrained by limitations that the County imposes upon itself at its highest level of decision making authority (i.e., Board of Supervisors). Any remaining amounts that are not restricted or committed in the General Fund are assigned and/or unassigned.

The Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of  $\pm 15$  percent, and for departments with negative variances in either their total operating and/or non-recurring budgets. In addition, charts depicting monthly data for the significant revenue sources are provided at the end of the reporting package.

## **General Fund Variance Analysis**

### **General Fund Revenues**

- **Sales Tax Revenue (Operating) YTD variance of \$3,805,422:** The FY 19-20 Sales Tax revenue reflects a YTD positive budget variance of \$3.8m or 2.6 percent. The FY 19-20 Sales Tax revenue budget of \$611.2m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 9.1 percent over the FY 18-19 'most likely' forecast. As compared to September 2018, the September 2019 month-end sales tax is 7.6 percent higher, while the year-to-date is 6.4 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 18-19 actual revenue, see the chart provided at the end of the reporting package

Pursuant to Arizona Revised Statute §42-5029, County population, proportionate share of collections, and net assessed valuations are factors in the State's shared revenue distribution formula. The State of Arizona Department of Revenue reported that taxable sales are historically comprised of the following sectors: retail (55%), restaurants and bars (12%), contracting (10%), utilities (8%), use tax (5%), rentals of personal property (4%), hotels/motels (3%), and other miscellaneous (3%).

In the September 2019 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona August 2019 sales tax collections were 7.6 percent above August 2018. The Conference Board's U.S. Consumer Confidence Index decreased slightly in August by 0.5% from July 2019. The index is based on consumers' perceptions of current conditions as well as their expectations 6 months into the future. However, the Conference Board's U.S. Leading Economic Index rose in July 2019 and is 1.4% above the July 2018 index. In addition, Maricopa County's unemployment rate is 4.6 percent as of August 2019, which remains below the State rate of 5.5 percent, but higher than the United States unemployment rate of 3.8 percent.

- **Property Tax Revenue (Operating) YTD variance of (\$12,459,202):** The FY 19-20 Property Tax revenue reflects a YTD negative budget variance of \$12.5m or 26.4 percent. The current negative variance is anticipated to be corrected in October 2019 and is attributed to calendarization of revenues. The FY 19-20 Property Tax revenue budget of \$599.7m reflects a 6.9 percent increase from the FY 18-19 budget and levy. The budget also includes an estimated 0.9 percent delinquency rate. FY 19-20 YTD collections through September 2019 are 6.4 percent of the adopted levy compared to a historical average of 5.2 percent. For additional monthly revenue information and comparisons to FY 18-19 actual revenue, see the chart provided at the end of the reporting package.

Property taxes are due semiannually on October 1, 2019, and March 1, 2020, and become delinquent on November 1, 2019, and May 1, 2020, respectively. Property taxes may alternatively be paid on a calendar year basis by December 1, 2019.

- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$282,195:** The FY 19-20 VLT revenue reflects a YTD positive budget variance of \$282.2 thousand or 0.6 percent. The FY 19-20 VLT revenue budget of \$180.1m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 9.5 percent over the FY 18-19 'most likely' forecast. For additional monthly revenue information and comparisons to FY 18-19 actual revenue, see the chart provided at the end of the reporting package.

Pursuant to Arizona Revised Statute §28-5801, the VLT rate is based on an assessed vehicle value of 60% of the manufacturer's base retail price reduced by 16.25% for each year since the vehicle was first registered. The rate is calculated by multiplying \$2.80 or \$2.89 for new vehicles and used vehicles, respectively, for each \$100 of the assessed value. Population growth and vehicle registration upon establishing residency are also factors that influence VLT revenues. Per the Arizona Office of Employment and Population Statistics, Maricopa County's estimated population on July 1, 2018 (most recent), increased 1.7% from the prior year.

- **Intergovernmental Revenue (Operating) YTD variance of (\$2,352,097):** The FY 19-20 intergovernmental revenue reflects a YTD negative budget variance of \$2.4m or 26.7 percent. Non-Departmental primarily comprises this negative variance as revenues for general government are under budget.
- **Miscellaneous Revenue (Operating) YTD variance of \$3,603,026:** The FY 19-20 miscellaneous revenue reflects a YTD positive budget variance of \$3.6m or 30.2 percent. Departments that make up the largest portion of the positive variance are as follows: Recorder's Office (61%), Non-Departmental (16%), and Procurement (13%).
- **Interest Revenue (Operating) YTD variance of (\$548,381):** The FY 19-20 interest revenue reflects a YTD negative budget variance of \$548.4 thousand or 91.4 percent. The FY 19-20 interest revenue budget of \$2.4m is a conservative projection based on an estimate of the interest yield and fund balance and is calendarized evenly over the course of the year. The negative variance is a timing issue and is anticipated to be corrected in October 2019.

- **Total Non-Recurring Revenue YTD variance of \$707,046:** The FY 19-20 non-recurring revenue reflects a YTD positive budget variance of \$707.0 thousand or 98.4 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 \$1,636,736:** Current YTD expenditures are 1.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Clerk of the Superior Court (43%), Assessor's Office (29%), and Public Health (17%).
- **Supplies Expenditures (Operating) YTD variance of \$1,429,070:** Current YTD expenditures are 30.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Enterprise Technology (49%), County School Superintendent (10%), Adult Probation (10%), Public Health (9%), and Sheriff's Office (7%).
- **Services Expenditures (Operating) YTD variance of \$20,199,457:** Current YTD expenditures are 31.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Enterprise Technology (27%), Facilities Management (19%), Superior Court (10%), Sheriff's Office (10%), Non-Departmental (10%), Public Defense (8%), and County Attorney (3%).
- **Intergovernmental Payments (Operating) YTD variance of \$7,741,798:** Current YTD expenditures are 10.0 percent under budget. Non-Departmental primarily comprises this positive variance as expenditures for general public safety and general government are under budget.
- **Capital Outlay (Operating) YTD variance of \$871,641:** Current YTD expenditures are 54.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Equipment Services (81%) and Clerk of the Superior Court (18%).
- **Total Non-Recurring Expenditures YTD variance of \$13,236,592:** Current YTD expenditures are 75.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Superior Court (49%), Enterprise Technology (28%), Facilities Management (9%), Elections (5%), and Non-Departmental (3%).

#### General Fund Departmental Expenditure Variances

**Internal Audit YTD operating variance of (\$11,482):** Current YTD operating expenditures are 2.3 percent over budget. The current negative variance is attributed to expenditures that have varied from the calendarized budget, but will be within budget by October 2019.

**Judicial Branch (Total) YTD positive variance of \$8,225,925:** Current YTD operating expenditures for the constellation are 15.2 percent under budget. However, there is a negative variance for Adult Probation (\$63,402) that is offset by savings in other offices of the Judicial Branch.

- **Adult Probation YTD variance of (\$63,402):** Current YTD operating expenditures are 0.4 percent over budget. The current negative variance is attributed to unmet salary savings. The department is monitoring spending and working with the Budget Office.

**Real Estate YTD operating variance of (\$225,018):** Current YTD operating expenditures are 100.0 percent over budget. The current negative variance is attributed to expenditures that were not allocated out prior to month end. This variance will be corrected in October 2019.

**Recorder's Office YTD non-recurring variance of (\$3,720):** Current YTD non-recurring expenditures are 36.9 percent over budget. The current negative variance is attributed to expenditures that have varied from the calendarized budget, but will be within budget by year-end.

### **Detention Fund Variance Analysis**

#### **Detention Fund Revenues**

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$1,126,880:** The FY 19-20 Jail Excise Tax revenue reflects a YTD positive budget variance of \$1.1m or 2.6 percent. The FY 19-20 Jail Tax revenue budget of \$178.4m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 9.5 percent over the FY 18-19 'most likely' forecast. As compared to September 2018, the September 2019 month-end sales tax is 7.3 percent higher, while the year-to-date is 6.2 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 18-19 actual revenue, see the chart provided at the end of the reporting package.

The Jail Excise tax is a 1/5 of one-cent sales tax established under the authority of propositions 400 and 401, which were passed in November 1998 to be used for the construction and operation of adult and juvenile detention facilities within Maricopa County. This sales tax was extended to include County jail facility operations in November 2002 by the passing of proposition 411. This tax is specific to Maricopa County and is not subject to the same distribution formula as State shared sales tax.

- **Intergovernmental Revenue (Operating) YTD variance of (\$3,014,245):** The FY 19-20 Detention Fund intergovernmental revenue reflects a YTD negative budget variance of \$3.0m or 49.1 percent; total budgeted revenue is \$24.6m. The Sheriff's Office comprises this variance primarily due to a negative variance of \$105.2 thousand for jail wagon revenues and booking and housing per diem paid by federal and state agencies and a negative variance of \$2.9m for booking and housing per diem paid by cities and towns. As of September 2019, billable bookings are 3.7 percent lower over the same time period last year and 4.1 percent lower over the same period in FY18. Additionally, billable housing days are 8.8 percent lower over the same time period last year and 12.8 percent lower over the same period in FY18.
- **Miscellaneous Revenue (Operating) YTD variance of \$2,589:** The FY 19-20 miscellaneous revenue reflects a YTD positive budget variance of \$2.6 thousand or 73.3 percent. The Sheriff's Office primarily comprises this positive variance as revenues for inmate detention housing are higher than budgeted.
- **Total Non-Recurring Revenue YTD variance of (\$101,356):** The FY 19-20 non-recurring revenue reflects a YTD negative budget variance of \$101.4 thousand or 54.1 percent. The variance is primarily related to interest revenue. The FY 19-20 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. The negative variance is a timing issue and is anticipated to be corrected in October 2019.

#### **Detention Fund Expenditures**

- **Personnel Services Expenditures (Operating) YTD variance of (\$489,498):** Current YTD expenditures are 0.6 percent over budget. The Sheriff's Office primarily comprises this negative variance as expenditures for inmate detention housing, inmate intake and release, inmate transport, and inmate related mandates are higher than budgeted.
- **Supplies Expenditures (Operating) YTD variance of \$1,000,389:** Current YTD expenditures are 17.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (79%) and Correctional Health (19%).

- **Services Expenditures (Operating) YTD variance of \$4,093,648:** Current YTD expenditures are 26.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (71%), Integrated Criminal Justice Information (12%), Correctional Health (7%), Sheriff's Office (6%), and Juvenile Probation (3%).
- **Capital Outlay (Operating) YTD variance of \$222,766:** Current YTD expenditures are 84.9 percent under budget. The Sheriff's Office primarily comprises this positive variance as expenditures for public safety vehicle purchases are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$2,610,549:** Current YTD expenditures are 79.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Juvenile Probation (63%) and Sheriff's Office (34%).

#### Detention Fund Departmental Expenditure Variances

**Sheriff's Office YTD operating variance of (\$291,744):** Current YTD operating expenditures are 0.5 percent over budget. The current negative variance is attributed to overtime related to special projects. The department is monitoring spending and working with the Budget Office to correct the negative variance.

#### HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of (\$470,425):** The FY 19-20 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$29,970,176 is less than budgeted YTD revenue of \$30,440,601 resulting in a negative budget variance of \$470.4 thousand or 1.5 percent. The FY 19-20 HURF revenue budget of \$121.8m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 4.8 percent over the FY 18-19 'most likely' forecast. For additional monthly revenue information and comparisons to FY 18-19 actual revenue, see the chart provided at the end of the reporting package.

HURF revenues consist of \$0.18 per gallon gasoline, \$0.26 per gallon use fuel (diesel) tax, motor carrier fees (commercial carriers), 45% of vehicle license tax and registrations fees and various other fees. HURF is state-shared revenue, which the County receives a portion of based on a statutorily determined rate and a portion that is allocated to the County based on gasoline distribution, diesel fuel consumption, and on a portion of unincorporated population. The monies received are reported in the Transportation Operations Fund and is not part of the General Fund variances.

In a collaborative effort, the 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 9/30/19

## Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	611,197,954	144,999,924	148,805,346	3,805,422
Property Tax	599,663,335	47,216,036	34,756,834	(12,459,202)
Vehicle License Tax	180,095,990	46,476,256	46,758,451	282,195
Intergovernmental	36,636,440	8,822,550	6,470,453	(2,352,097)
Miscellaneous	51,196,546	11,920,099	15,523,125	3,603,026
Interest	2,400,000	600,000	51,619	(548,381)
<b>Total Operating Revenues</b>	<b>1,481,190,265</b>	<b>260,034,865</b>	<b>252,365,827</b>	<b>(7,669,038)</b>
<b>Total Non Recurring Revenues</b>	<b>31,810,490</b>	<b>718,749</b>	<b>1,425,795</b>	<b>707,046</b>
<b>Total Revenues</b>	<b>1,513,000,755</b>	<b>260,753,614</b>	<b>253,791,623</b>	<b>(6,961,991)</b>

## Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	684,495,330	160,424,070	158,787,334	1,636,736
Supplies	16,983,821	4,743,878	3,314,808	1,429,070
Services	195,719,548	63,390,237	43,190,780	20,199,457
Intergovernmental Payments	281,695,429	77,693,143	69,951,345	7,741,798
Capital Outlay	5,630,176	1,586,721	715,081	871,641
Transfers Out	296,665,961	50,191,080	50,226,458	(35,378)
<b>Total Operating Expenditures</b>	<b>1,481,190,265</b>	<b>358,029,129</b>	<b>326,185,806</b>	<b>31,843,323</b>
<b>Total Non Recurring Expenditures</b>	<b>243,518,021</b>	<b>17,509,243</b>	<b>4,272,651</b>	<b>13,236,592</b>
<b>Total Expenditures</b>	<b>1,724,708,286</b>	<b>375,538,372</b>	<b>330,458,457</b>	<b>45,079,915</b>
Excess (Deficiency) of Revenues Over Expenditures	(211,707,531)	(114,784,758)	(76,666,834)	38,117,924
Beginning Fund Balance (audited)	211,707,531	211,707,531	237,459,792	25,752,261
Revenues	1,513,000,755	260,753,614	253,791,623	(6,961,991)
Expenditures	1,724,708,286	375,538,372	330,458,457	45,079,915
Ending Fund Balance	0	96,922,773	160,792,958	63,870,185
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	96,922,773	160,792,958	63,870,185

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 9/30/19

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

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	26,668,030	6,965,630	6,093,186	872,444	12.52%
Assistant County Manager 940	765,157	201,304	180,285	21,019	10.44%
Assistant County Manager 950	414,216	103,198	56,644	46,554	45.11%
Board of Supervisors Dist 1	441,848	111,818	107,150	4,668	4.17%
Board of Supervisors Dist 2	441,848	111,932	110,212	1,720	1.54%
Board of Supervisors Dist 3	441,848	110,091	97,338	12,753	11.58%
Board of Supervisors Dist 4	441,848	110,207	105,698	4,509	4.09%
Board of Supervisors Dist 5	441,848	110,126	101,231	8,895	8.08%
Budget	1,745,425	438,691	382,826	55,865	12.73%
Call Center	1,681,205	415,691	405,345	10,346	2.49%
Clerk of the Board	1,691,076	375,788	360,841	14,947	3.98%
County Manager	4,934,772	1,232,388	896,641	335,747	27.24%
Elections	18,547,410	2,539,928	1,829,362	710,566	27.98%
Equipment Services	4,634,400	1,158,600	454,093	704,507	60.81%
Finance	4,022,908	979,889	937,882	42,007	4.29%
Human Resources	11,964,420	3,226,559	2,700,497	526,062	16.30%
Internal Audit	2,413,018	493,023	504,505	(11,482)	(2.33%)
Procurement Services	2,691,691	647,296	618,830	28,466	4.40%
Recorder	5,660,502	1,293,631	1,206,410	87,221	6.74%
Treasurer	7,129,387	2,330,887	2,311,694	19,193	0.82%
<b>Subtotal</b>	<b>97,172,857</b>	<b>22,956,677</b>	<b>19,460,669.76</b>	<b>3,496,007.24</b>	<b>15.23%</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Clerk of the Superior Court	37,609,255	10,591,918	9,269,856	1,322,062	12.48%
Constables	3,851,553	961,351	956,473	4,878	0.51%
County Attorney	101,796,867	25,336,745	24,555,956	780,789	3.08%
Emergency Management	3,206,047	743,666	647,991	95,675	12.87%
Judicial Branch*	190,516,967	53,966,881	45,740,957	8,225,925	15.24%
Justice Courts	21,056,089	5,242,066	5,202,475	39,591	0.76%
Planning and Development	1,268,462	314,969	241,183	73,786	23.43%
Public Defense System*	138,921,730	30,810,656	28,302,569	2,508,087	8.14%
Public Fiduciary	4,236,014	1,076,472	1,053,691	22,781	2.12%
Sheriff	169,854,717	40,851,786	38,918,364	1,933,422	4.73%
<b>Subtotal</b>	<b>672,317,701</b>	<b>169,896,510</b>	<b>154,889,513.56</b>	<b>15,006,996.44</b>	<b>8.83%</b>
<b>Health Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Air Quality	1,119,037	488,186	202,737	285,449	58.47%
Animal Care and Control	1,066,360	227,844	227,840	4	0.00%
Correctional Health	3,799,263	727,052	575,626	151,426	20.83%
Environmental Services	9,782,954	2,549,872	2,407,541	142,331	5.58%
Human Services	3,978,968	992,670	625,325	367,345	37.01%
Medical Examiner	12,397,986	3,148,120	2,613,135	534,985	16.99%
Public Health	14,938,242	4,015,955	3,361,772	654,183	16.29%
<b>Subtotal</b>	<b>47,082,810</b>	<b>12,149,699</b>	<b>10,013,976.18</b>	<b>2,135,722.82</b>	<b>17.58%</b>
<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Parks and Recreation	918,891	239,726	225,436	14,290	5.96%
<b>Subtotal</b>	<b>918,891</b>	<b>239,726</b>	<b>225,436</b>	<b>14,290</b>	<b>5.96%</b>

Note: Totals may not foot due to rounding.

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



## General Fund Expenditures by Agency As of 9/30/19

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	2,901,393	875,304	713,648	161,656	18.47%
<b>Subtotal</b>	<b>2,901,393</b>	<b>875,304</b>	<b>713,647.83</b>	<b>161,656.17</b>	<b>18.47%</b>
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	66,986,886	30,312,261	20,663,435	9,648,826	31.83%
Facilities Management	50,576,113	13,082,320	8,014,475	5,067,845	38.74%
Non Departmental	786,639,963	125,997,957	116,245,827	9,752,130	7.74%
Real Estate	0	0	225,018	(225,018)	0.00%
<b>Subtotal</b>	<b>904,202,962</b>	<b>169,392,538</b>	<b>145,148,755.1</b>	<b>24,243,782.9</b>	<b>14.31%</b>
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	111,672	27,918	6,459	21,459	76.87%
<b>Subtotal</b>	<b>111,672</b>	<b>27,918</b>	<b>6,458.61</b>	<b>21,459.39</b>	<b>76.87%</b>
<b>Total Expenditures</b>	<b>1,724,708,286</b>	<b>375,538,372</b>	<b>330,458,457</b>	<b>45,079,915</b>	<b>12.00%</b>

Note: Totals may not foot due to rounding.

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



## General Fund Expenditures by Agency (Grouped Appropriations) As of 9/30/19

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

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	66,382,172	16,595,317	16,658,719	(63,402)	(0.38%)
Juvenile Probation	21,157,612	5,375,100	4,982,080	393,020	7.31%
Superior Court	102,977,183	31,996,464	24,100,158	7,896,306	24.68%
<b>Total Judicial Branch</b>	<b>190,516,967</b>	<b>53,966,881</b>	<b>45,740,957</b>	<b>8,225,925</b>	<b>15.24%</b>
Public Defense System	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Legal Advocate	14,854,254	3,716,869	3,474,477	242,392	6.52%
Legal Defender	14,853,662	3,727,662	3,683,977	43,685	1.17%
Public Advocate	10,482,369	2,666,569	2,368,263	298,306	11.19%
Public Defender	46,589,143	11,746,612	11,587,806	158,806	1.35%
Public Defense Services	52,142,302	8,952,944	7,188,047	1,764,897	19.71%
<b>Total Public Defense System</b>	<b>138,921,730</b>	<b>30,810,656</b>	<b>28,302,569</b>	<b>2,508,087</b>	<b>8.14%</b>

Note: Totals may not foot due to rounding.



# Detention Operations Fund

## Executive Summary

### As of 9/30/19

#### Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	178,377,215	42,833,737	43,960,617	1,126,880
Intergovernmental	24,566,568	6,141,645	3,127,400	(3,014,245)
Miscellaneous	14,136	3,534	6,123	2,589
Transfers In	214,203,449	49,868,142	49,868,142	0
<b>Total Operating Revenues</b>	<b>417,161,368</b>	<b>98,847,058</b>	<b>96,962,282</b>	<b>(1,884,776)</b>
<b>Total Non Recurring Revenues</b>	<b>4,027,140</b>	<b>187,500</b>	<b>86,144</b>	<b>(101,356)</b>
<b>Total Revenues</b>	<b>421,188,508</b>	<b>99,034,558</b>	<b>97,048,426</b>	<b>(1,986,132)</b>

#### Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	320,652,753	78,729,671	79,219,169	(489,498)
Supplies	20,066,938	5,667,171	4,666,782	1,000,389
Services	73,505,499	15,584,564	11,490,916	4,093,648
Capital Outlay	1,050,000	262,500	39,734	222,766
Transfers Out	1,886,178	0	0	0
<b>Total Operating Expenditures</b>	<b>417,161,368</b>	<b>100,243,906</b>	<b>95,416,602</b>	<b>4,827,304</b>
<b>Total Non Recurring Expenditures</b>	<b>13,887,884</b>	<b>3,266,440</b>	<b>655,891</b>	<b>2,610,549</b>
<b>Total Expenditures</b>	<b>431,049,252</b>	<b>103,510,346</b>	<b>96,072,493</b>	<b>7,437,853</b>
Excess (Deficiency) of Revenues Over Expenditures	(9,860,744)	(4,475,788)	975,933	5,451,721
Beginning Fund Balance (audited)	37,723,619	37,723,619	37,518,637	(204,982)
Revenues	421,188,508	99,034,558	97,048,426	(1,986,132)
Expenditures	431,049,252	103,510,346	96,072,493	7,437,853
Ending Fund Balance	27,862,875	33,247,831	38,494,570	5,246,739
Restricted Fund Balance	27,862,875	33,247,831	38,494,570	5,246,739
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 9/30/19

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

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,050,000	262,500	35,534	226,966	86.46%
<b>Subtotal</b>	<b>1,050,000</b>	<b>262,500</b>	<b>35,533.86</b>	<b>226,966.14</b>	<b>86.46%</b>
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	48,941	0	0	0	0.00%
Integrated Crim Justice Info	1,731,033	994,207	671,472	322,735	32.46%
Judicial Branch*	80,464,223	21,233,801	19,005,616	2,228,185	10.49%
Sheriff	227,190,038	57,052,395	56,461,393	591,002	1.04%
<b>Subtotal</b>	<b>309,434,235</b>	<b>79,280,403</b>	<b>76,138,480.68</b>	<b>3,141,922.32</b>	<b>3.96%</b>
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	69,605,852	16,800,901	15,869,788	931,113	5.54%
<b>Subtotal</b>	<b>69,605,852</b>	<b>16,800,901</b>	<b>15,869,788.22</b>	<b>931,112.78</b>	<b>5.54%</b>
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	2,096,865	281,722	252,594	29,128	10.34%
Facilities Management	27,549,424	6,817,203	3,715,963	3,101,240	45.49%
Non Departmental	21,312,876	67,617	60,133	7,484	11.07%
<b>Subtotal</b>	<b>50,959,165</b>	<b>7,166,542</b>	<b>4,028,690.66</b>	<b>3,137,851.34</b>	<b>43.78%</b>
<b>Total Expenditures</b>	<b>431,049,252</b>	<b>103,510,346</b>	<b>96,072,493</b>	<b>7,437,853</b>	<b>7.19%</b>

Note: Totals may not foot due to rounding.

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



**Detention Operations Fund**  
**Expenditures by Agency (Grouped Appropriations)**  
**As of 9/30/19**

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

<b>Judicial Branch</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD -Actual</b>	<b>YTD - Variance</b>	<b>%of Variance</b>
Adult Probation	40,542,391	10,010,753	9,849,791	160,962	1.61%
Juvenile Probation	39,921,832	11,223,048	9,155,825	2,067,223	18.42%
<b>Total Judicial Branch</b>	<b>80,464,223</b>	<b>21,233,801</b>	<b>19,005,616</b>	<b>2,228,185</b>	<b>10.49%</b>

Note: Totals may not foot due to rounding.

## **Detailed Expenditure Reports**



## General Fund Expenditures Summary As of 9/30/19

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

<b>Non-Departmental Expenditures - D470</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	44,583,924	23,963	15,030	8,933
Services	26,889,430	(1,389,250)	(3,795,352)	2,406,102
Intergovernmental Payments	280,097,774	77,293,858	69,921,384	7,372,474
Transfers Out	435,068,835	50,069,386	50,104,764	(35,378)
<b>Non-Departmental Expenditures - D470</b>	<b>786,639,963</b>	<b>125,997,957</b>	<b>116,245,827</b>	<b>9,752,130</b>

<b>Expenditures - Excluding D470</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	645,776,171	160,600,627	158,806,433	1,794,194
Supplies	32,104,127	7,152,185	3,511,750	3,640,435
Services	223,006,755	75,193,890	48,519,656	26,674,234
Intergovernmental Payments	1,597,655	399,285	29,961	369,324
Capital Outlay	35,157,055	5,770,868	3,038,175	2,732,693
Transfers Out	325,938	322,938	322,938	0
Debt Service	100,622	100,622	0	100,622
<b>Expenditures - Excluding D470</b>	<b>938,068,323</b>	<b>249,540,415</b>	<b>214,228,912</b>	<b>35,311,503</b>

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

<b>1,724,708,286</b>	<b>375,538,372</b>	<b>330,474,739</b>	<b>45,063,633</b>
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Note: Totals may not foot due to rounding.



# General Fund Non-Departmental Expenditures Summary As of 9/30/19

## Expenditures

	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
<b>Operating</b>				
Personnel Services	39,583,924	23,963	15,030	8,933
Services	(1,097,443)	(1,824,836)	(3,817,114)	1,992,278
Intergovernmental Payments	280,097,774	77,293,858	69,921,384	7,372,474
Transfers Out	296,340,023	49,868,142	49,903,520	(35,378)
<b>Total Operating Expenditures</b>	<b>614,924,278</b>	<b>125,361,127</b>	<b>116,022,821</b>	<b>9,338,306</b>
<b>Non Recurring</b>				
Personnel Services	5,000,000	0	0	0
Services	27,986,873	435,586	21,762	413,824
Transfers Out	138,728,812	201,244	201,244	0
<b>Total Non Recurring Expenditures</b>	<b>171,715,685</b>	<b>636,830</b>	<b>223,006</b>	<b>413,824</b>
<b>Total Expenditures</b>	<b>786,639,963</b>	<b>125,997,957</b>	<b>116,245,827</b>	<b>9,752,130</b>

Note: Totals may not foot due to rounding.



## General Fund Expenditures by Agency As of 9/30/19

### Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	26,668,030	6,965,630	6,093,186	872,444	12.52%
Assistant County Manager 940	765,157	201,304	180,285	21,019	10.44%
Assistant County Manager 950	414,216	103,198	56,644	46,554	45.11%
Board of Supervisors Dist 1	441,848	111,818	107,150	4,668	4.17%
Board of Supervisors Dist 2	441,848	111,932	110,212	1,720	1.54%
Board of Supervisors Dist 3	441,848	110,091	97,338	12,753	11.58%
Board of Supervisors Dist 4	441,848	110,207	105,698	4,509	4.09%
Board of Supervisors Dist 5	441,848	110,126	101,231	8,895	8.08%
Budget	1,745,425	438,691	382,826	55,865	12.73%
Call Center	1,681,205	415,691	405,345	10,346	2.49%
Clerk of the Board	1,511,076	375,788	360,841	14,947	3.98%
County Manager	4,684,772	1,169,885	896,641	273,244	23.36%
Elections	9,760,210	1,913,340	1,812,242	101,098	5.28%
Equipment Services	4,634,400	1,158,600	454,093	704,507	60.81%
Finance	4,022,908	979,889	937,882	42,007	4.29%
Human Resources	11,964,420	3,226,559	2,700,497	526,062	16.30%
Internal Audit	2,413,018	493,023	504,505	(11,482)	-2.33%
Procurement Services	2,691,691	647,296	618,830	28,466	4.40%
Recorder	5,616,027	1,283,554	1,192,613	90,941	7.09%
Treasurer	7,129,387	2,330,887	2,311,694	19,193	0.82%
<b>Subtotal</b>	<b>87,911,182</b>	<b>22,257,509</b>	<b>19,429,753</b>	<b>2,827,756</b>	<b>12.70%</b>

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	37,609,255	10,591,918	9,269,856	1,322,062	12.48%
Constables	3,851,553	961,351	956,473	4,878	0.51%
County Attorney	101,619,185	25,336,745	24,555,956	780,789	3.08%
Emergency Management	3,206,047	743,666	647,991	95,675	12.87%
Judicial Branch*	183,437,444	46,997,268	45,281,452	1,715,816	3.65%
Justice Courts	21,056,089	5,242,066	5,202,475	39,591	0.76%
Planning and Development	1,268,462	314,969	241,183	73,786	23.43%
Public Defense System*	136,975,576	30,477,329	28,192,480	2,284,849	7.50%
Public Fiduciary	4,236,014	1,076,472	1,053,691	22,781	2.12%
Sheriff	156,238,164	40,581,204	38,913,288	1,667,916	4.11%
<b>Subtotal</b>	<b>649,497,789</b>	<b>162,322,988</b>	<b>154,314,843</b>	<b>8,008,145</b>	<b>4.93%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,119,037	488,186	202,737	285,449	58.47%
Animal Care and Control	911,360	227,844	227,840	4	0.00%
Correctional Health	3,799,263	727,052	575,626	151,426	20.83%
Environmental Services	9,682,951	2,499,872	2,407,541	92,331	3.69%
Human Services	3,978,968	992,670	625,325	367,345	37.01%
Medical Examiner	12,295,662	3,095,899	2,606,660	489,239	15.80%
Public Health	13,245,020	3,592,651	3,083,582	509,069	14.17%
<b>Subtotal</b>	<b>45,032,261</b>	<b>11,624,174</b>	<b>9,729,311</b>	<b>1,894,863</b>	<b>16.30%</b>

Note: Totals may not foot due to rounding.

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



## General Fund Expenditures by Agency As of 9/30/19

	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
<b>Culture and Recreation</b>					
Parks and Recreation	878,891	219,726	219,726	0	0.00%
<b>Subtotal</b>	<b>878,891</b>	<b>219,726</b>	<b>219,726</b>	<b>0</b>	<b>0.00%</b>
<b>Education</b>					
County School Superintendent	2,901,393	875,304	713,648	161,656	18.47%
<b>Subtotal</b>	<b>2,901,393</b>	<b>875,304</b>	<b>713,648</b>	<b>161,656</b>	<b>18.47%</b>
<b>Other</b>					
Enterprise Technology	34,180,142	23,516,428	17,574,403	5,942,025	25.27%
Facilities Management	45,752,657	11,823,955	7,949,824	3,874,131	32.77%
Non Departmental	614,924,278	125,361,127	116,022,821	9,338,306	7.45%
Real Estate	0	0	225,018	(225,018)	0.00%
<b>Subtotal</b>	<b>694,857,077</b>	<b>160,701,510</b>	<b>141,772,066</b>	<b>18,929,444</b>	<b>11.78%</b>
<b>Highways and Streets</b>					
Transportation	111,672	27,918	6,459	21,459	76.87%
<b>Subtotal</b>	<b>111,672</b>	<b>27,918</b>	<b>6,459</b>	<b>21,459</b>	<b>76.87%</b>
<b>Total Operating Expenditures</b>	<b>1,481,190,265</b>	<b>358,029,129</b>	<b>326,185,806</b>	<b>31,843,323</b>	<b>8.89%</b>
<b>Non Recurring</b>					
<b>General Government</b>					
Clerk of the Board	180,000	0	0	0	0.00%
County Manager	250,000	62,503	0	62,503	100.00%
Elections	8,787,200	626,588	17,120	609,468	97.27%
Recorder	44,475	10,077	13,797	(3,720)	(36.91%)
<b>Subtotal</b>	<b>9,261,675</b>	<b>699,168</b>	<b>30,917</b>	<b>668,251</b>	<b>95.58%</b>
<b>Public Safety</b>					
County Attorney	177,682	0	0	0	0.00%
Judicial Branch*	7,079,523	6,969,613	459,505	6,510,108	93.41%
Public Defense System*	1,946,154	333,327	110,089	223,238	66.97%
Sheriff	13,616,553	270,582	5,077	265,505	98.12%
<b>Subtotal</b>	<b>22,819,912</b>	<b>7,573,522</b>	<b>574,671</b>	<b>6,998,851</b>	<b>92.41%</b>
<b>Health Welfare and Sanitation</b>					
Animal Care and Control	155,000	0	0	0	0.00%
Environmental Services	100,003	50,000	0	50,000	100.00%
Medical Examiner	102,324	52,221	6,475	45,746	87.60%
Public Health	1,693,222	423,304	278,190	145,114	34.28%
<b>Subtotal</b>	<b>2,050,549</b>	<b>525,525</b>	<b>284,665</b>	<b>240,860</b>	<b>45.83%</b>

Note: Totals may not foot due to rounding.

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



## General Fund Expenditures by Agency As of 9/30/19

	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
<b>Culture and Recreation</b>					
Parks and Recreation	40,000	20,000	5,710	14,290	71.45%
<b>Subtotal</b>	<b>40,000</b>	<b>20,000</b>	<b>5,710</b>	<b>14,290</b>	<b>71.45%</b>
	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
<b>Other</b>					
Enterprise Technology	32,806,744	6,795,833	3,089,032	3,706,801	54.55%
Facilities Management	4,823,456	1,258,365	64,651	1,193,714	94.86%
Non Departmental	171,715,685	636,830	223,006	413,824	64.98%
<b>Subtotal</b>	<b>209,345,885</b>	<b>8,691,028</b>	<b>3,376,689</b>	<b>5,314,339</b>	<b>61.15%</b>
<b>Total Non Recurring Expenditures</b>	<b>243,518,021</b>	<b>17,509,243</b>	<b>4,272,651</b>	<b>13,236,592</b>	<b>75.60%</b>
<b>Total Expenditures</b>	<b>1,724,708,286</b>	<b>375,538,372</b>	<b>330,458,457</b>	<b>45,079,915</b>	<b>12.00%</b>

Note: Totals may not foot due to rounding.

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



## Detention Operations Fund Expenditures by Agency As of 9/30/19

### Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,050,000	262,500	35,534	226,966	86.46%
<b>Subtotal</b>	<b>1,050,000</b>	<b>262,500</b>	<b>35,534</b>	<b>226,966</b>	<b>86.46%</b>

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	48,941	0	0	0	0.00%
Integrated Crim Justice Info	1,731,033	994,207	671,472	322,735	32.46%
Judicial Branch*	78,824,223	19,593,801	19,005,616	588,185	3.00%
Sheriff	223,997,911	55,580,981	55,872,725	(291,744)	(0.52%)
<b>Subtotal</b>	<b>304,602,108</b>	<b>76,168,989</b>	<b>75,549,813</b>	<b>619,176</b>	<b>0.81%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	69,256,225	16,713,492	15,862,698	850,794	5.09%
<b>Subtotal</b>	<b>69,256,225</b>	<b>16,713,492</b>	<b>15,862,698</b>	<b>850,794</b>	<b>5.09%</b>

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,079,085	281,722	252,594	29,128	10.34%
Facilities Management	27,549,424	6,817,203	3,715,963	3,101,240	45.49%
Non Departmental	13,624,526	0	0	0	0.00%
<b>Subtotal</b>	<b>42,253,035</b>	<b>7,098,925</b>	<b>3,968,558</b>	<b>3,130,367</b>	<b>44.10%</b>

<b>Total Operating Expenditures</b>	<b>417,161,368</b>	<b>100,243,906</b>	<b>95,416,602</b>	<b>4,827,304</b>	<b>4.82%</b>
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### Non Recurring

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Judicial Branch*	1,640,000	1,640,000	0	1,640,000	100.00%
Sheriff	3,192,127	1,471,414	588,668	882,746	59.99%
<b>Subtotal</b>	<b>4,832,127</b>	<b>3,111,414</b>	<b>588,668</b>	<b>2,522,746</b>	<b>81.08%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	349,627	87,409	7,090	80,319	91.89%
<b>Subtotal</b>	<b>349,627</b>	<b>87,409</b>	<b>7,090</b>	<b>80,319</b>	<b>91.89%</b>

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,017,780	0	0	0	0.00%
Non Departmental	7,688,350	67,617	60,133	7,484	11.07%
<b>Subtotal</b>	<b>8,706,130</b>	<b>67,617</b>	<b>60,133</b>	<b>7,484</b>	<b>11.07%</b>

<b>Total Non Recurring Expenditures</b>	<b>13,887,884</b>	<b>3,266,440</b>	<b>655,891</b>	<b>2,610,549</b>	<b>79.92%</b>
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<b>Total Expenditures</b>	<b>431,049,252</b>	<b>103,510,346</b>	<b>96,072,493</b>	<b>7,437,853</b>	<b>7.19%</b>
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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 19-20**

ACTUAL FY 18-19		MONTHLY/YTD COLLECTIONS FY 19-20 & COMPARISON TO FY 18-19						YTD BUDGET TO ACTUAL FY 19-20				
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	\$ 47,756,348	\$ 47,756,348		\$ 50,822,466	6.4%	\$ 50,822,466	\$ 3,066,118	6.4%	\$ 49,777,767	\$ 50,822,466	\$ 1,044,699	2.1%
AUG	\$ 47,109,777	\$ 94,866,125		\$ 49,546,577	5.2%	\$ 100,369,043	\$ 5,502,918	5.8%	\$ 98,197,190	\$ 100,369,043	\$ 2,171,853	2.2%
SEP	\$ 45,024,649	\$ 139,890,774		\$ 48,436,303	7.6%	\$ 148,805,346	\$ 8,914,572	6.4%	\$ 144,999,924	\$ 148,805,346	\$ 3,805,422	2.6%
OCT	\$ 45,897,607	\$ 185,788,381		\$ -		\$ -	\$ -		\$ 192,281,896	\$ -	\$ -	
NOV	\$ 46,095,871	\$ 231,884,251		\$ -		\$ -	\$ -		\$ 240,389,559	\$ -	\$ -	
DEC	\$ 46,975,508	\$ 278,859,759		\$ -		\$ -	\$ -		\$ 288,824,735	\$ -	\$ -	
JAN	\$ 49,228,394	\$ 328,088,154		\$ -		\$ -	\$ -		\$ 339,131,177	\$ -	\$ -	
FEB	\$ 55,882,036	\$ 383,970,190		\$ -		\$ -	\$ -		\$ 398,062,023	\$ -	\$ -	
MAR	\$ 46,986,214	\$ 430,956,404		\$ -		\$ -	\$ -		\$ 446,708,372	\$ -	\$ -	
APR	\$ 46,316,435	\$ 477,272,840		\$ -		\$ -	\$ -		\$ 496,675,673	\$ -	\$ -	
MAY	\$ 55,989,906	\$ 533,262,746		\$ -		\$ -	\$ -		\$ 554,230,439	\$ -	\$ -	
JUN	\$ 51,013,568	\$ 584,276,314		\$ -		\$ -	\$ -		\$ 611,197,954	\$ -	\$ -	
	<u>\$ 584,276,314</u>			<u>\$ 148,805,346</u>								

## 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 19-20**

DOES NOT INCLUDE TAX PENALTIES & INTEREST

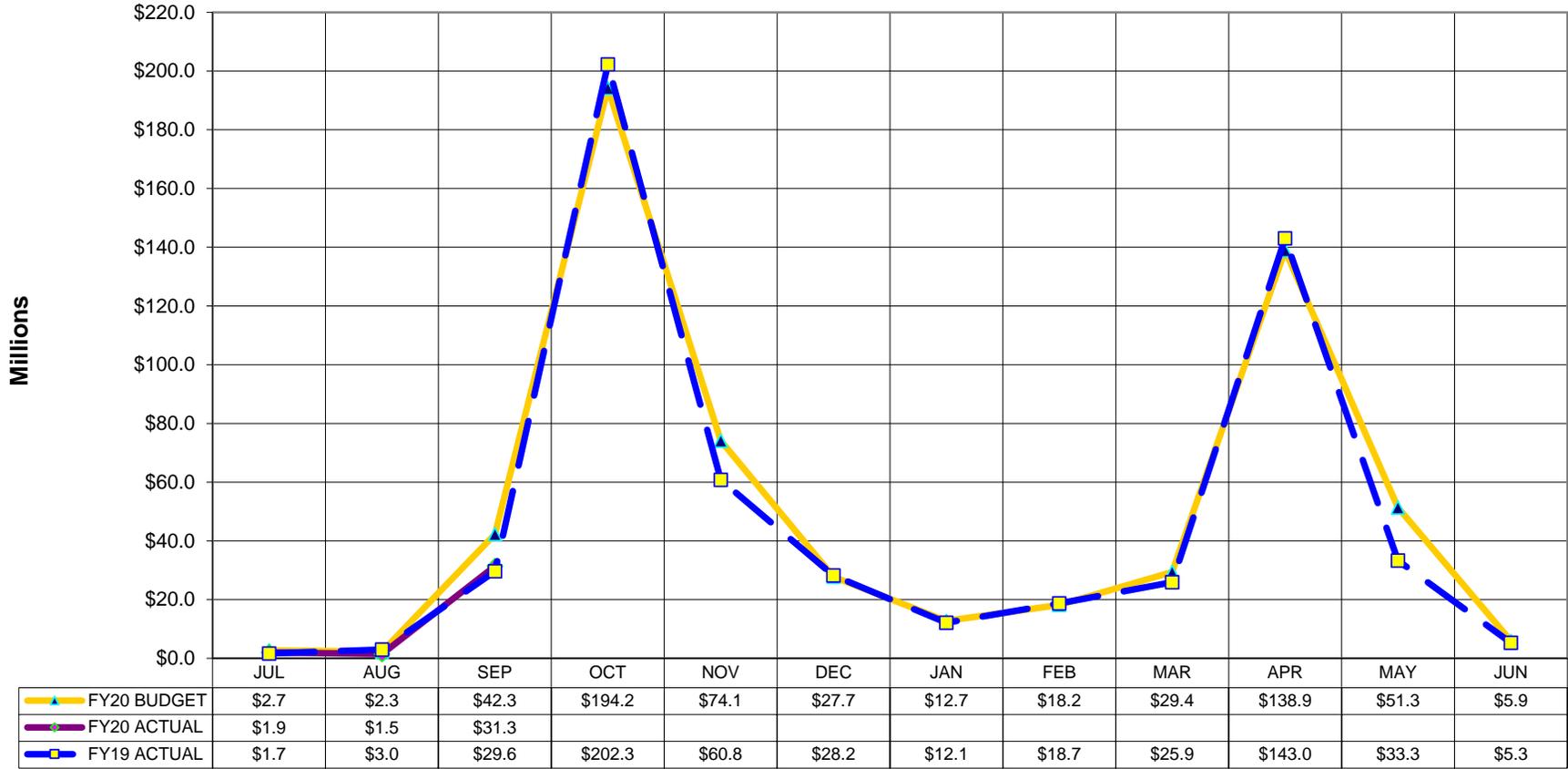
ACTUAL FY 18-19		MONTHLY/YTD COLLECTIONS FY 19-20 & COMPARISON TO FY 18-19						YTD BUDGET TO ACTUAL FY 19-20					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 1,666,027	\$ 1,666,027		\$ 1,946,400	16.8%	\$ 1,946,400	\$ 280,373	16.8%	\$ 2,680,887	\$ 1,946,400	\$ (734,487)	-27.4%	2,680,887
AUG	\$ 2,985,642	\$ 4,651,670		\$ 1,473,601	-50.6%	\$ 3,420,001	\$ (1,231,669)	-26.5%	\$ 4,931,948	3,420,001	\$ (1,511,947)	-30.7%	2,251,061
SEP	\$ 29,644,184	\$ 34,295,854		\$ 31,336,833	5.7%	\$ 34,756,834	\$ 460,980	1.3%	\$ 47,216,036	34,756,834	\$ (12,459,202)	-26.4%	42,284,088
OCT	\$ 202,296,695	\$ 236,592,548		\$ -		\$ -	\$ -		\$ 241,422,860	-	\$ -		194,206,824
NOV	\$ 60,808,737	\$ 297,401,286		\$ -		\$ -	\$ -		\$ 315,512,327	-	\$ -		74,089,467
DEC	\$ 28,175,880	\$ 325,577,166		\$ -		\$ -	\$ -		\$ 343,243,511	-	\$ -		27,731,184
JAN	\$ 12,087,180	\$ 337,664,346		\$ -		\$ -	\$ -		\$ 355,975,593	-	\$ -		12,732,082
FEB	\$ 18,689,095	\$ 356,353,440		\$ -		\$ -	\$ -		\$ 374,133,075	-	\$ -		18,157,482
MAR	\$ 25,942,410	\$ 382,295,850		\$ -		\$ -	\$ -		\$ 403,493,589	-	\$ -		29,360,514
APR	\$ 142,998,189	\$ 525,294,039		\$ -		\$ -	\$ -		\$ 542,422,470	-	\$ -		138,928,881
MAY	\$ 33,289,850	\$ 558,583,889		\$ -		\$ -	\$ -		\$ 593,726,236	-	\$ -		51,303,766
JUN	\$ 5,276,160	\$ 563,860,049		\$ -		\$ -	\$ -		\$ 599,663,335	-	\$ -		5,937,099
	<u>\$ 563,860,049</u>			<u>\$ 34,756,834</u>									<u>599,663,335</u>

YTD (Year To Date)

**Note:** Month and YTD amounts are true property tax collections for the General Fund obtained from the Treasurer's Information System. Included in that figure are also property taxes collected in the General Obligation - Debt Service Fund (312) that are transferred to the General Fund.

## Monthly Property Tax Revenues Budget Vs. Actual

—▲— FY20 BUDGET    
 —◆— FY20 ACTUAL    
 —■— FY19 ACTUAL

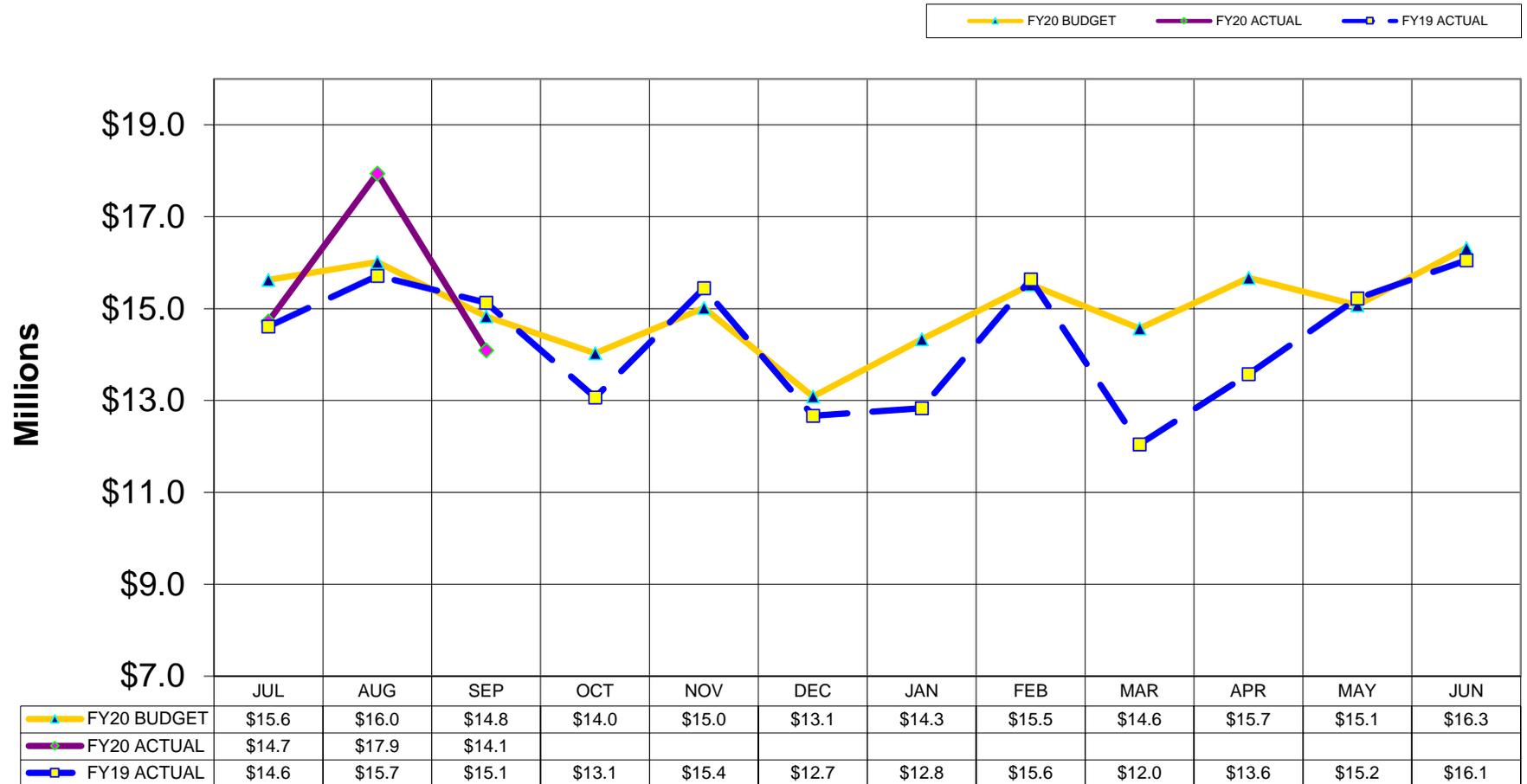


Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY  
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS  
FY 19-20**

<b>ACTUAL FY 18-19</b>		<b>MONTHLY/YTD COLLECTIONS FY 19-20 &amp; COMPARISON TO FY 18-19</b>						<b>YTD BUDGET TO ACTUAL FY 19-20</b>				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
		(link)			YTD				TOTAL			
MONTH	YTD	MONTH	% MTH	YTD	VARIANCE	% YTD	BUDGET	ACTUAL	VARIANCE	% YTD		
JUL	\$ 14,610,106	\$ 14,610,106		\$ 14,720,235	0.8%	\$ 14,720,235	\$ 110,130	0.8%	\$ 15,627,964	\$ 14,720,235	\$ (907,729)	-5.8%
AUG	\$ 15,713,726	\$ 30,323,832		\$ 17,942,726	14.2%	\$ 32,662,961	\$ 2,339,129	7.7%	\$ 31,644,261	\$ 32,662,961	\$ 1,018,700	3.2%
SEP	\$ 15,132,185	\$ 45,456,017		\$ 14,095,490	-6.9%	\$ 46,758,451	\$ 1,302,434	2.9%	\$ 46,476,256	\$ 46,758,451	\$ 282,195	0.6%
OCT	\$ 13,066,740	\$ 58,522,757		\$ -		\$ -	\$ -		\$ 60,503,643	\$ -	\$ -	
NOV	\$ 15,445,511	\$ 73,968,267		\$ -		\$ -	\$ -		\$ 75,516,735	\$ -	\$ -	
DEC	\$ 12,666,669	\$ 86,634,936		\$ -		\$ -	\$ -		\$ 88,603,661	\$ -	\$ -	
JAN	\$ 12,830,714	\$ 99,465,650		\$ -		\$ -	\$ -		\$ 102,937,378	\$ -	\$ -	
FEB	\$ 15,640,170	\$ 115,105,820		\$ -		\$ -	\$ -		\$ 118,461,561	\$ -	\$ -	
MAR	\$ 12,048,455	\$ 127,154,275		\$ -		\$ -	\$ -		\$ 133,029,598	\$ -	\$ -	
APR	\$ 13,573,885	\$ 140,728,160		\$ -		\$ -	\$ -		\$ 148,702,099	\$ -	\$ -	
MAY	\$ 15,221,516	\$ 155,949,675		\$ -		\$ -	\$ -		\$ 163,775,408	\$ -	\$ -	
JUN	\$ 16,051,468	\$ 172,001,143		\$ -		\$ -	\$ -		\$ 180,095,990	\$ -	\$ -	
	<u>\$ 172,001,143</u>			<u>\$ 46,758,451</u>								

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



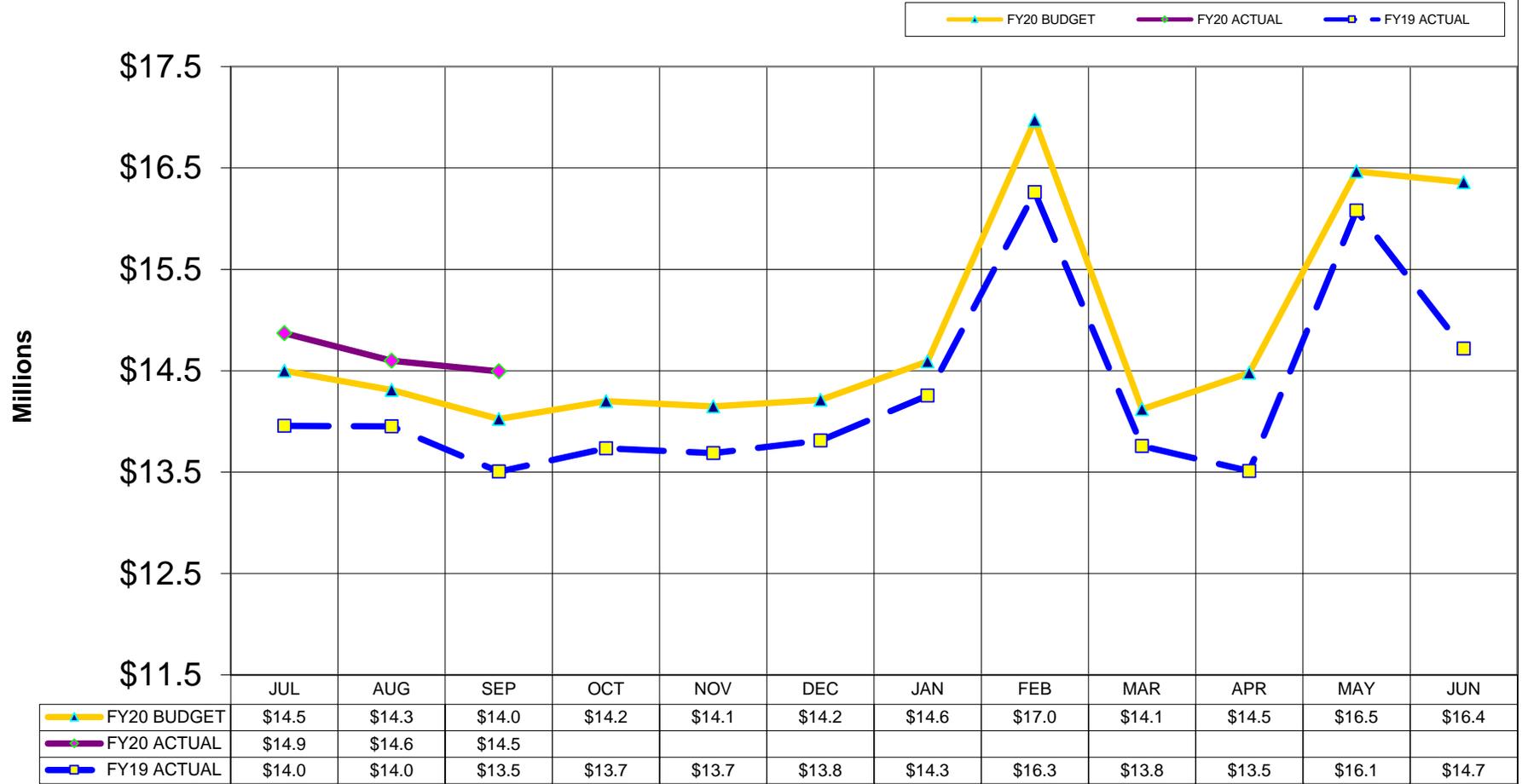
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY  
JAIL TAX COLLECTIONS  
FY 19-20**

ACTUAL FY 18-19		MONTHLY/YTD COLLECTIONS FY 19-20 & COMPARISON TO FY 18-19						YTD BUDGET TO ACTUAL FY 19-20				
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	\$ 13,956,216	\$ 13,956,216		\$ 14,869,656	6.5%	\$ 14,869,656	\$ 913,440	6.5%	\$ 14,499,472	\$ 14,869,656	\$ 370,184	2.6%
AUG	\$ 13,951,501	\$ 27,907,717		\$ 14,597,645	4.6%	\$ 29,467,300	\$ 1,559,583	5.6%	\$ 28,809,231	\$ 29,467,300	\$ 658,069	2.3%
SEP	\$ 13,504,564	\$ 41,412,282		\$ 14,493,317	7.3%	\$ 43,960,617	\$ 2,548,335	6.2%	\$ 42,833,737	\$ 43,960,617	\$ 1,126,880	2.6%
OCT	\$ 13,734,332	\$ 55,146,614		\$ -		\$ -	\$ -		\$ 57,034,100	\$ -	\$ -	
NOV	\$ 13,688,572	\$ 68,835,186		\$ -		\$ -	\$ -		\$ 71,182,234	\$ -	\$ -	
DEC	\$ 13,812,416	\$ 82,647,603		\$ -		\$ -	\$ -		\$ 85,394,010	\$ -	\$ -	
JAN	\$ 14,255,630	\$ 96,903,232		\$ -		\$ -	\$ -		\$ 99,986,146	\$ -	\$ -	
FEB	\$ 16,259,829	\$ 113,163,062		\$ -		\$ -	\$ -		\$ 116,956,178	\$ -	\$ -	
MAR	\$ 13,757,664	\$ 126,920,726		\$ -		\$ -	\$ -		\$ 131,076,400	\$ -	\$ -	
APR	\$ 13,510,424	\$ 140,431,150		\$ -		\$ -	\$ -		\$ 145,554,116	\$ -	\$ -	
MAY	\$ 16,080,320	\$ 156,511,470		\$ -		\$ -	\$ -		\$ 162,020,300	\$ -	\$ -	
JUN	\$ 14,718,489	\$ 171,229,959		\$ -		\$ -	\$ -		\$ 178,377,215	\$ -	\$ -	
<u>\$171,229,959</u>												
		<u>\$ 43,960,617</u>										

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



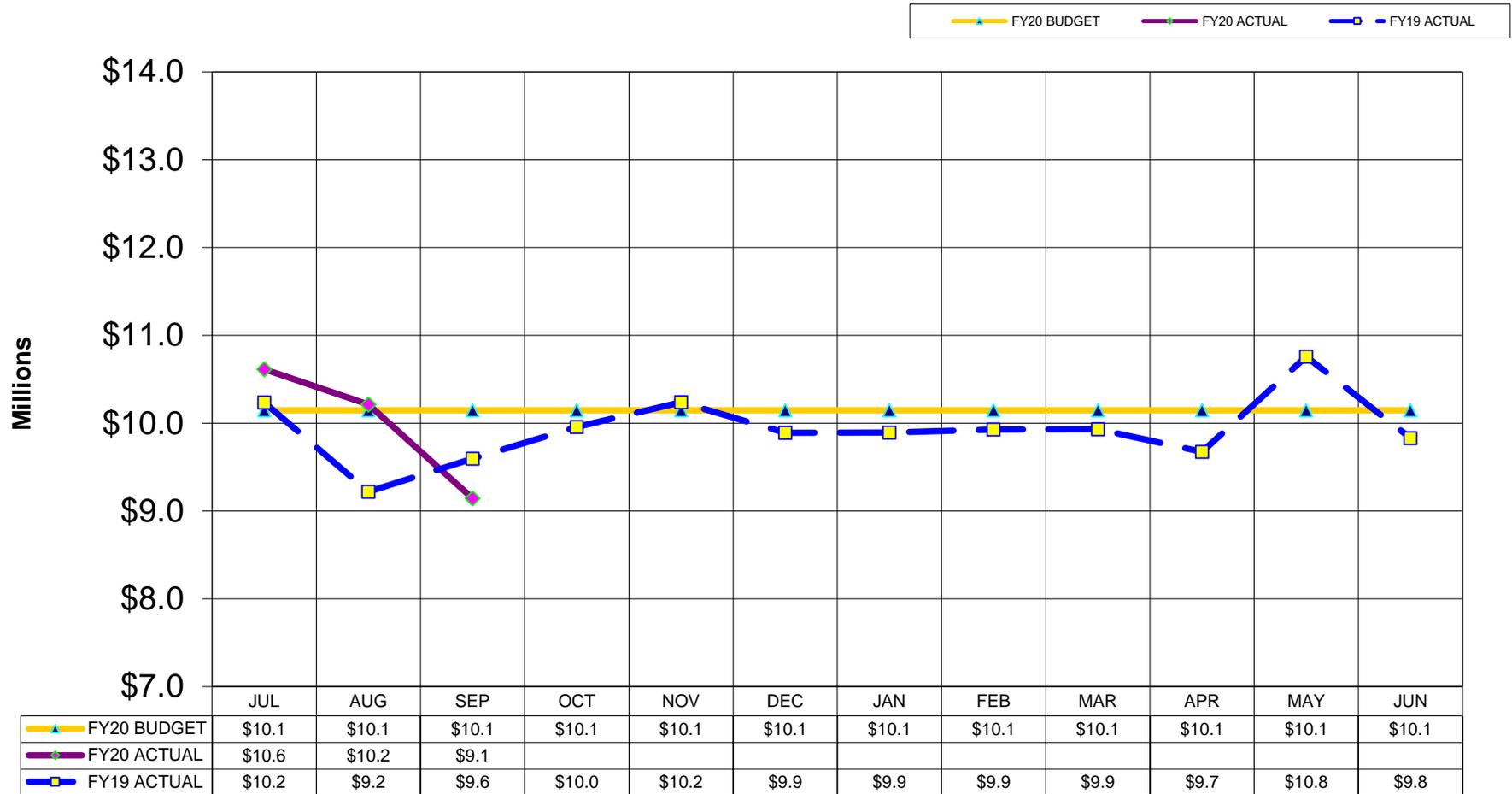
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY**  
**TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS**  
**FY 19-20**

ACTUAL FY 18-19		MONTHLY/YTD COLLECTIONS FY 19-20 & COMPARISON TO FY 18-19						YTD BUDGET TO ACTUAL FY 19-20				
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	\$ 10,234,575	\$ 10,234,575		\$ 10,613,677	3.7%	\$ 10,613,677	\$ 379,102	3.7%	\$ 10,146,867	\$ 10,613,677	\$ 466,810	4.6%
AUG	\$ 9,218,944	\$ 19,453,519		\$ 10,213,234	10.8%	\$ 20,826,911	\$ 1,373,391	7.1%	\$ 20,293,734	\$ 20,826,911	\$ 533,177	2.6%
SEP	\$ 9,596,151	\$ 29,049,670		\$ 9,143,265	-4.7%	\$ 29,970,176	\$ 920,506	3.2%	\$ 30,440,601	\$ 29,970,176	\$ (470,425)	-1.5%
OCT	\$ 9,956,168	\$ 39,005,838		\$ -		\$ -	\$ -		\$ 40,587,468	\$ -	\$ -	
NOV	\$ 10,237,242	\$ 49,243,080		\$ -		\$ -	\$ -		\$ 50,734,335	\$ -	\$ -	
DEC	\$ 9,889,601	\$ 59,132,681		\$ -		\$ -	\$ -		\$ 60,881,202	\$ -	\$ -	
JAN	\$ 9,891,565	\$ 69,024,246		\$ -		\$ -	\$ -		\$ 71,028,069	\$ -	\$ -	
FEB	\$ 9,926,309	\$ 78,950,555		\$ -		\$ -	\$ -		\$ 81,174,936	\$ -	\$ -	
MAR	\$ 9,929,795	\$ 88,880,351		\$ -		\$ -	\$ -		\$ 91,321,803	\$ -	\$ -	
APR	\$ 9,672,484	\$ 98,552,835		\$ -		\$ -	\$ -		\$ 101,468,670	\$ -	\$ -	
MAY	\$ 10,757,993	\$ 109,310,828		\$ -		\$ -	\$ -		\$ 111,615,537	\$ -	\$ -	
JUN	\$ 9,830,219	\$ 119,141,047		\$ -		\$ -	\$ -		\$ 121,762,408	\$ -	\$ -	
<u>\$ 119,141,047</u>		<u>\$ 29,970,176</u>										

YTD (Year To Date)

## Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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