



Maricopa County

Department of Finance

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To: Joy Rich, County Manager
From: John Lewis, Chief Financial Officer
Date: April 24, 2020
Re: FY 19-20 Executive Summary – March 2020

Attached is the General Fund and Detention Fund financial activity through March 31, 2020. 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 ± 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.

At this time, the impact of COVID-19 on the County's economy is unknown. However, the County anticipates a decline in state-shared sales tax, jail excise tax, and other revenues due to economic disruptions caused by the virus. The state-shared sales tax and jail excise tax revenues are heavily influenced by tourism and the sale of goods and services, which are expected to be negatively impacted. As a result, the County anticipates a decline in both the state-shared sales tax and jail excise tax revenues beginning with the May 2020 collections (for March sales). The County is closely tracking revenues and evaluating the best methods to help mitigate the negative effects of the economic impact.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$22,786,765:** The FY 19-20 Sales Tax revenue reflects a YTD positive budget variance of \$22.8m or 5.1 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 March 2019, the March 2020 month-end sales tax is 11.4 percent higher, while the year-to-date is 8.9 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 (6%), rentals of personal property (4%), hotels/motels (3%), and other miscellaneous (2%).

In the March 2020 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona February 2020 sales tax collections were 10.1 percent above February 2019. The Conference Board's U.S. Consumer Confidence Index increased to 130.7 in February 2020, a 0.3 point or 0.2% increase from the January 2020 revised amount. The index is based on consumers' perceptions of current conditions as well as their expectations six months into the future. The Conference Board's U.S. Leading Economic Index increased in January 2020, rising to 112.1 and is 0.7% above the January 2019 index. In addition, Maricopa County's unemployment rate is 3.8 percent as of February 2020, which remains below the State rate of 4.4 percent, but is equal to the United States unemployment rate of 3.8 percent.

However, due to the COVID-19 outbreak, unemployment and economic numbers have changed from the latest statistics reported by JLBC detailed above. According to the April U.S. and Arizona forecasts compiled by the Economic and Business Research Center at the University of Arizona's Eller College, it is projected that there will be massive reductions in employment in leisure and hospitality and retail trade and significant shutdowns in personal services and health care during the second quarter of 2020. The baseline forecast further estimates that unemployment rates in the United States and Arizona will rise to 10.3% and 19.0%, respectively, by the fourth quarter of 2020¹, putting additional pressure on sales tax and other County revenues. As unemployment has a directly inverse relationship to sales tax revenues, an increase in unemployment correlates to a decline in sale tax revenues.

- **Property Tax Revenue (Operating) YTD variance of \$6,387,628:** The FY 19-20 Property Tax revenue reflects a YTD positive budget variance of \$6.4m or 1.6 percent. 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 March 2020 are 66.7 percent of the adopted levy compared to a historical average of 63.3 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 \$1,114,604:** The FY 19-20 VLT revenue reflects a YTD positive budget variance of \$1.1m or 0.8 percent. This variance is comprised of a positive variance of \$806.9 thousand related to VLT YTD and a positive variance of \$307.7 thousand related to unbudgeted VLT-Aviation revenue. 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

¹ Hammond, George W., Ph.D. (April 22, 2020). "Second Quarter 2020 Economic Forecast Update". *Economic and Business Research Center at the University of Arizona*. Retrieved from <https://www.azecology.org/2020/04/outlook/arizonas-economy-a-bigger-shock-to-the-system/>

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, 2019 (most recent), increased 1.7% from the prior year.

- **Intergovernmental Revenue (Operating) YTD variance of \$5,641,918:** The FY 19-20 intergovernmental revenue reflects a YTD positive budget variance of \$5.6m or 24.6 percent. Departments that make up the largest portion of the positive variance are as follows: Elections (48%), Sheriff's Office (40%), and Enterprise Technology (8%).
- **Miscellaneous Revenue (Operating) YTD variance of \$17,022,533:** The FY 19-20 miscellaneous revenue reflects a YTD positive budget variance of \$17.0m or 45.5 percent. Departments that make up the largest portion of the positive variance are Recorder's Office (67%) and Non-Departmental (29%).
- **Interest Revenue (Operating) YTD variance of \$7,007,430:** The FY 19-20 interest revenue reflects a YTD positive budget variance of \$7.0m or 389.3 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.
- **Total Non-Recurring Revenue YTD variance of \$480,808:** The FY 19-20 non-recurring revenue reflects a YTD positive budget variance of \$480.8 thousand or 22.3 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 \$16,738,664:** Current YTD expenditures are 3.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (31%), County Attorney (15%), Assessor's Office (9%), Public Defender (8%), Public Health (7%), Clerk of the Superior Court (7%), and Elections (5%).
- **Services Expenditures (Operating) YTD variance of \$26,127,935:** Current YTD expenditures are 17.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Enterprise Technology (24%), Facilities Management (24%), Non-Departmental (15%), Public Defense (15%), Superior Court (8%), and Sheriff's Office (5%).
- **Intergovernmental Payments (Operating) YTD variance of \$8,238,733:** Current YTD expenditures are 3.9 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 \$859,050:** Current YTD expenditures are 19.8 percent under budget. Equipment Services primarily comprises this positive variance as expenditures for public safety vehicle purchases are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$34,255,580:** Current YTD expenditures are 55.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (36%), Enterprise Technology (19%), Superior Court (16%), Elections (13%), and Non-Departmental (8%).

General Fund Departmental Expenditure Variances

Elections YTD operating variance of (\$2,641,744): Current YTD operating expenditures are 38.1 percent over budget. The negative variance is primarily attributed to unanticipated expenditures related to the November 2019 and March 2020 elections. The department is currently being reimbursed by the

participating jurisdictions for the election costs and is requesting a budget adjustment from the Board of Supervisors in April 2020.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$6,611,324:** The FY 19-20 Jail Excise Tax revenue reflects a YTD positive budget variance of \$6.6m or 5.0 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 March 2019, the March 2020 month-end sales tax is 10.9 percent higher, while the year-to-date is 8.5 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 (\$2,225,144):** The FY 19-20 Detention Fund intergovernmental revenue reflects a YTD negative budget variance of \$2.2m or 12.1 percent; total budgeted revenue is \$24.6m. The Sheriff's Office comprises this variance primarily due to a positive variance of \$63.1 thousand for booking and housing per diem paid by federal and state agencies and a negative variance of \$2.2m for booking and housing per diem paid by cities and towns. As of March 2020, billable bookings and billable housing days are 7.8 percent and 6.5 percent lower, respectively, over the same time period last year.
- **Miscellaneous Revenue (Operating) YTD variance of \$3,660:** The FY 19-20 miscellaneous revenue reflects a YTD positive budget variance of \$3.7 thousand or 34.5 percent. The Sheriff's Office primarily comprises this positive variance as ancillary revenues related to inmate intake and release and inmate detention housing are higher than budgeted.
- **Total Non-Recurring Revenue YTD variance of \$917,624:** The FY 19-20 non-recurring revenue reflects a YTD positive budget variance of \$917.6 thousand or 163.1 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.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$964,368:** Current YTD expenditures are 0.4 percent under budget. Juvenile Probation primarily comprises this positive variance as expenditures for custody and control and mental health are under budget.
- **Services Expenditures (Operating) YTD variance of \$10,001,025:** Current YTD expenditures are 21.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (76%), Correctional Health (9%), and Sheriff's Office (6%).
- **Capital Outlay (Operating) YTD variance of \$139,835:** Current YTD expenditures are 17.8 percent under budget. Equipment Services primarily comprises this positive variance as expenditures for public safety vehicle purchases are under budget.

- **Total Non-Recurring Expenditures YTD variance of \$7,643,323:** Current YTD expenditures are 78.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (49%), Sheriff's Office (24%), and Juvenile Probation (21%).

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of (\$399,233):** The FY 19-20 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$90,922,570 is less than budgeted YTD revenue of \$91,321,803 resulting in a negative budget variance of 399.2 thousand or 0.4 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: Assistant County Manager – D950
Budget Director
Budget Managers
Budget Office Supervisors
Deputy Finance Director
Finance Managers



General Fund Executive Summary As of 3/31/20

Revenues

| | Revised FY Budget | YTD Budget | YTD Actual | YTD Variance |
|-------------------------------------|----------------------|----------------------|----------------------|-------------------|
| Operating | | | | |
| Sales Taxes | 611,197,954 | 446,708,372 | 469,495,137 | 22,786,765 |
| Property Tax | 599,663,335 | 403,493,589 | 409,881,217 | 6,387,628 |
| Vehicle License Tax | 180,095,990 | 133,029,598 | 134,144,202 | 1,114,604 |
| Intergovernmental | 36,636,440 | 22,964,595 | 28,606,513 | 5,641,918 |
| Miscellaneous | 51,196,546 | 37,449,647 | 54,472,180 | 17,022,533 |
| Interest | 2,400,000 | 1,800,000 | 8,807,430 | 7,007,430 |
| Total Operating Revenues | 1,481,190,265 | 1,045,445,801 | 1,105,406,680 | 59,960,879 |
| Total Non Recurring Revenues | 31,816,523 | 2,156,247 | 2,637,055 | 480,808 |
| Total Revenues | 1,513,006,788 | 1,047,602,048 | 1,108,043,735 | 60,441,687 |

Expenditures

| | Revised FY Budget | YTD Budget | YTD Actual | YTD Variance |
|---|----------------------|----------------------|--------------------|-------------------|
| Operating | | | | |
| Personnel Services | 685,478,908 | 487,252,142 | 470,513,478 | 16,738,664 |
| Supplies | 16,849,046 | 12,516,214 | 11,279,597 | 1,236,617 |
| Services | 194,491,746 | 146,702,723 | 120,574,788 | 26,127,935 |
| Intergovernmental Payments | 281,695,429 | 213,552,288 | 205,313,555 | 8,238,733 |
| Capital Outlay | 5,541,667 | 4,334,485 | 3,475,435 | 859,050 |
| Transfers Out | 297,133,469 | 153,372,678 | 153,583,538 | (210,860) |
| Total Operating Expenditures | 1,481,190,265 | 1,017,730,530 | 964,740,391 | 52,990,139 |
| Total Non Recurring Expenditures | 243,524,054 | 61,997,384 | 27,741,804 | 34,255,580 |
| Total Expenditures | 1,724,714,319 | 1,079,727,914 | 992,482,195 | 87,245,719 |
| Excess (Deficiency) of Revenues Over Expenditures | (211,707,531) | (32,125,866) | 115,561,540 | 147,687,406 |
| Beginning Fund Balance (audited) | 211,707,531 | 211,707,531 | 237,459,792 | 25,752,261 |
| Revenues | 1,513,006,788 | 1,047,602,048 | 1,108,043,735 | 60,441,687 |
| Expenditures | 1,724,714,319 | 1,079,727,914 | 992,482,195 | 87,245,719 |
| Ending Fund Balance | 0 | 179,581,665 | 353,021,332 | 173,439,667 |
| Restricted Fund Balance | 0 | 0 | 0 | 0 |
| Committed Fund Balance | 0 | 0 | 0 | 0 |
| Unassigned Ending Fund Balance* | 0 | 179,581,665 | 353,021,332 | 173,439,667 |

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 3/31/20

Total Expenditures (Operating and Non-Recurring)

| General Government | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|--------------------------------------|-----------------------|---------------------|-----------------------|-----------------------|----------------------|
| Assessor | 26,438,611 | 19,970,611 | 18,387,088 | 1,583,523 | 7.93% |
| Assistant County Manager 940 | 765,157 | 580,023 | 557,514 | 22,509 | 3.88% |
| Assistant County Manager 950 | 421,305 | 314,342 | 187,162 | 127,180 | 40.46% |
| Board of Supervisors Dist 1 | 441,848 | 330,019 | 312,954 | 17,065 | 5.17% |
| Board of Supervisors Dist 2 | 441,848 | 332,580 | 329,647 | 2,933 | 0.88% |
| Board of Supervisors Dist 3 | 441,848 | 330,286 | 291,597 | 38,689 | 11.71% |
| Board of Supervisors Dist 4 | 441,848 | 331,860 | 316,589 | 15,271 | 4.60% |
| Board of Supervisors Dist 5 | 441,848 | 331,723 | 300,981 | 30,742 | 9.27% |
| Budget | 1,753,304 | 1,318,994 | 1,134,383 | 184,611 | 14.00% |
| Call Center | 1,727,511 | 1,387,792 | 1,319,694 | 68,098 | 4.91% |
| Clerk of the Board | 1,703,631 | 1,303,871 | 1,055,373 | 248,498 | 19.06% |
| County Manager | 4,942,959 | 3,707,109 | 2,889,061 | 818,048 | 22.07% |
| Elections | 18,589,151 | 14,157,947 | 12,186,083 | 1,971,864 | 13.93% |
| Equipment Services | 4,634,400 | 3,475,800 | 2,249,089 | 1,226,711 | 35.29% |
| Finance | 4,040,362 | 2,883,147 | 2,724,319 | 158,828 | 5.51% |
| Human Resources | 11,985,900 | 9,130,264 | 8,127,373 | 1,002,891 | 10.98% |
| Internal Audit | 2,414,209 | 1,824,102 | 1,495,899 | 328,203 | 17.99% |
| Procurement Services | 2,694,026 | 2,053,441 | 1,813,889 | 239,552 | 11.67% |
| Recorder | 5,744,539 | 4,177,860 | 4,035,297 | 142,563 | 3.41% |
| Treasurer | 7,145,136 | 5,666,839 | 5,581,265 | 85,574 | 1.51% |
| Subtotal | 97,209,441 | 73,608,610 | 65,295,256.62 | 8,313,353.38 | 11.29% |
| Public Safety | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
| Clerk of the Superior Court | 38,311,799 | 28,987,277 | 28,196,141 | 791,136 | 2.73% |
| Constables | 3,867,990 | 2,904,666 | 2,891,367 | 13,299 | 0.46% |
| County Attorney | 102,495,076 | 76,390,792 | 72,864,701 | 3,526,091 | 4.62% |
| Emergency Management | 3,226,753 | 2,425,317 | 2,253,020 | 172,297 | 7.10% |
| Judicial Branch* | 192,708,833 | 146,471,371 | 137,848,300 | 8,623,071 | 5.89% |
| Justice Courts | 21,287,823 | 15,943,674 | 15,517,239 | 426,435 | 2.67% |
| Planning and Development | 1,268,462 | 950,759 | 699,347 | 251,412 | 26.44% |
| Public Defense System* | 139,194,066 | 100,346,837 | 93,675,977 | 6,670,860 | 6.65% |
| Public Fiduciary | 4,261,329 | 3,201,373 | 3,172,852 | 28,521 | 0.89% |
| Sheriff | 170,574,738 | 131,494,985 | 112,536,523 | 18,958,462 | 14.42% |
| Subtotal | 677,196,869 | 509,117,051 | 469,655,468.12 | 39,461,582.88 | 7.75% |
| Health Welfare and Sanitation | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
| Air Quality | 1,119,037 | 1,047,707 | 743,546 | 304,161 | 29.03% |
| Animal Care and Control | 1,066,360 | 683,532 | 683,532 | 0 | 0.00% |
| Correctional Health | 3,802,503 | 2,626,238 | 2,151,286 | 474,952 | 18.08% |
| Environmental Services | 9,792,621 | 7,336,663 | 6,998,348 | 338,315 | 4.61% |
| Human Services | 3,988,962 | 2,998,898 | 2,021,657 | 977,241 | 32.59% |
| Medical Examiner | 12,535,573 | 9,424,141 | 8,352,856 | 1,071,285 | 11.37% |
| Public Health | 14,991,605 | 11,639,805 | 10,907,123 | 732,682 | 6.29% |
| Subtotal | 47,296,661 | 35,756,984 | 31,858,348.67 | 3,898,635.33 | 10.90% |
| Culture and Recreation | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
| Parks and Recreation | 916,455 | 681,313 | 681,148 | 165 | 0.02% |
| Subtotal | 916,455 | 681,313 | 681,147.83 | 165.17 | 0.02% |

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 3/31/20

| Education | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|------------------------------|----------------------|----------------------|-----------------------|----------------------|---------------|
| County School Superintendent | 2,906,930 | 2,418,560 | 1,997,004 | 421,556 | 17.43% |
| Subtotal | 2,906,930 | 2,418,560 | 1,997,003.77 | 421,556.23 | 17.43% |
| Other | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
| Enterprise Technology | 66,028,378 | 56,966,151 | 43,307,421 | 13,658,730 | 23.98% |
| Facilities Management | 50,572,063 | 38,384,523 | 30,492,866 | 7,891,657 | 20.56% |
| Non Departmental | 782,475,850 | 362,706,139 | 349,160,377 | 13,545,762 | 3.73% |
| Real Estate | 0 | 4,829 | 0 | 4,829 | 100.00% |
| Subtotal | 899,076,291 | 458,061,642 | 422,960,664.54 | 35,100,977.46 | 7.66% |
| Highways and Streets | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
| Transportation | 111,672 | 83,754 | 34,305 | 49,449 | 59.04% |
| Subtotal | 111,672 | 83,754 | 34,305.14 | 49,448.86 | 59.04% |
| Total Expenditures | 1,724,714,319 | 1,079,727,914 | 992,482,195 | 87,245,719 | 8.08% |

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 3/31/20

Total Expenditures (Operating and Non-Recurring)

| Judicial Branch | Revised Budget | YTD - Budget | YTD -Actual | YTD - Variance | %of Variance |
|------------------------------------|-----------------------|---------------------|--------------------|-----------------------|---------------------|
| Adult Probation | 66,826,397 | 50,098,212 | 49,511,161 | 587,051 | 1.17% |
| Juvenile Probation | 21,216,061 | 16,011,509 | 14,930,579 | 1,080,930 | 6.75% |
| Superior Court | 104,666,375 | 80,361,650 | 73,406,561 | 6,955,089 | 8.65% |
| Total Judicial Branch | 192,708,833 | 146,471,371 | 137,848,300 | 8,623,071 | 5.89% |
| Public Defense System | Revised Budget | YTD - Budget | YTD -Actual | YTD - Variance | %of Variance |
| Legal Advocate | 14,904,977 | 11,157,718 | 10,663,913 | 493,805 | 4.43% |
| Legal Defender | 14,927,383 | 11,201,016 | 11,192,958 | 8,058 | 0.07% |
| Public Advocate | 10,511,314 | 7,915,172 | 7,367,282 | 547,890 | 6.92% |
| Public Defender | 46,836,852 | 35,140,072 | 33,917,673 | 1,222,399 | 3.48% |
| Public Defense Services | 52,013,540 | 34,932,859 | 30,534,152 | 4,398,707 | 12.59% |
| Total Public Defense System | 139,194,066 | 100,346,837 | 93,675,977 | 6,670,860 | 6.65% |

Note: Totals may not foot due to rounding.



Detention Operations Fund

Executive Summary

As of 3/31/20

Revenues

| | Revised FY Budget | YTD Budget | YTD Actual | YTD Variance |
|-------------------------------------|----------------------|--------------------|--------------------|------------------|
| Operating | | | | |
| Sales Taxes | 178,377,215 | 131,076,400 | 137,687,724 | 6,611,324 |
| Intergovernmental | 24,566,568 | 18,424,935 | 16,199,791 | (2,225,144) |
| Miscellaneous | 14,136 | 10,602 | 14,262 | 3,660 |
| Transfers In | 214,670,957 | 150,071,934 | 150,071,934 | 0 |
| Total Operating Revenues | 417,628,876 | 299,583,871 | 303,973,711 | 4,389,840 |
| Total Non Recurring Revenues | 4,027,140 | 562,500 | 1,480,124 | 917,624 |
| Total Revenues | 421,656,016 | 300,146,371 | 305,453,835 | 5,307,464 |

Expenditures

| | Revised FY Budget | YTD Budget | YTD Actual | YTD Variance |
|---|----------------------|--------------------|--------------------|-------------------|
| Operating | | | | |
| Personnel Services | 321,902,148 | 239,036,513 | 238,072,145 | 964,368 |
| Supplies | 20,152,223 | 15,401,307 | 13,390,738 | 2,010,569 |
| Services | 72,638,327 | 46,099,322 | 36,098,297 | 10,001,025 |
| Capital Outlay | 1,050,000 | 787,500 | 647,665 | 139,835 |
| Transfers Out | 1,886,178 | 0 | 0 | 0 |
| Total Operating Expenditures | 417,628,876 | 301,324,642 | 288,208,845 | 13,115,797 |
| Total Non Recurring Expenditures | 13,887,884 | 9,798,893 | 2,155,570 | 7,643,323 |
| Total Expenditures | 431,516,760 | 311,123,535 | 290,364,415 | 20,759,120 |
| Excess (Deficiency) of Revenues Over Expenditures | (9,860,744) | (10,977,164) | 15,089,421 | 26,066,585 |
| Beginning Fund Balance (audited) | 37,723,619 | 37,723,619 | 37,518,637 | (204,982) |
| Revenues | 421,656,016 | 300,146,371 | 305,453,835 | 5,307,464 |
| Expenditures | 431,516,760 | 311,123,535 | 290,364,415 | 20,759,120 |
| Ending Fund Balance | 27,862,875 | 26,746,455 | 52,608,058 | 25,861,603 |
| Restricted Fund Balance | 27,862,875 | 26,746,455 | 52,608,058 | 25,861,603 |
| 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 3/31/20

Total Expenditures (Operating and Non-Recurring)

| General Government | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|-------------------------------|--------------------|--------------------|-----------------------|----------------------|---------------|
| Equipment Services | 1,184,994 | 787,500 | 484,037 | 303,463 | 38.54% |
| Subtotal | 1,184,994 | 787,500 | 484,036.52 | 303,463.48 | 38.54% |
| Public Safety | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
| Emergency Management | 48,941 | 24,471 | 0 | 24,471 | 100.00% |
| Integrated Crim Justice Info | 1,731,033 | 1,487,105 | 1,239,779 | 247,326 | 16.63% |
| Judicial Branch* | 81,170,055 | 60,996,482 | 57,562,844 | 3,433,638 | 5.63% |
| Sheriff | 227,567,446 | 170,457,979 | 167,934,349 | 2,523,630 | 1.48% |
| Subtotal | 310,517,475 | 232,966,037 | 226,736,971.71 | 6,229,065.29 | 2.67% |
| Health Welfare and Sanitation | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
| Correctional Health | 69,844,316 | 50,941,500 | 48,754,297 | 2,187,203 | 4.29% |
| Subtotal | 69,844,316 | 50,941,500 | 48,754,296.93 | 2,187,203.07 | 4.29% |
| Other | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
| Enterprise Technology | 2,100,426 | 1,834,813 | 1,628,953 | 205,860 | 11.22% |
| Facilities Management | 27,559,546 | 20,648,633 | 12,594,956 | 8,053,677 | 39.00% |
| Non Departmental | 20,310,003 | 3,945,052 | 165,201 | 3,779,851 | 95.81% |
| Subtotal | 49,969,975 | 26,428,498 | 14,389,109.37 | 12,039,388.63 | 45.55% |
| Total Expenditures | 431,516,760 | 311,123,535 | 290,364,415 | 20,759,120 | 6.67% |

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 3/31/20

Total Expenditures (Operating and Non-Recurring)

| Judicial Branch | Revised Budget | YTD - Budget | YTD -Actual | YTD - Variance | %of Variance |
|------------------------------|-----------------------|---------------------|--------------------|-----------------------|---------------------|
| Adult Probation | 41,187,111 | 30,543,778 | 29,881,040 | 662,738 | 2.17% |
| Juvenile Probation | 39,982,944 | 30,452,704 | 27,681,803 | 2,770,901 | 9.10% |
| Total Judicial Branch | 81,170,055 | 60,996,482 | 57,562,844 | 3,433,638 | 5.63% |

Note: Totals may not foot due to rounding.

Detailed Expenditure Reports



General Fund Expenditures Summary As of 3/31/20

Total Expenditures (Operating and Non-Recurring)

| Non-Departmental Expenditures - D470 | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance |
|---|-----------------------|---------------------|---------------------|-----------------------|
| Personnel Services | 39,436,807 | (395,618) | 37,902 | (433,520) |
| Services | 27,348,319 | (2,560,262) | (9,752,100) | 7,191,838 |
| Intergovernmental Payments | 280,097,774 | 212,354,428 | 204,982,496 | 7,371,932 |
| Transfers Out | 435,592,950 | 153,307,591 | 153,892,079 | (584,488) |
| Non-Departmental Expenditures - D470 | 782,475,850 | 362,706,139 | 349,160,377 | 13,545,762 |

| Expenditures - Excluding D470 | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance |
|--------------------------------------|-----------------------|---------------------|---------------------|-----------------------|
| Personnel Services | 651,933,288 | 488,315,844 | 470,778,676 | 17,537,168 |
| Supplies | 31,995,322 | 22,582,030 | 22,726,744 | (144,714) |
| Services | 221,803,376 | 175,678,081 | 140,994,686 | 34,683,395 |
| Intergovernmental Payments | 1,597,655 | 1,197,860 | 331,059 | 866,801 |
| Capital Outlay | 34,482,268 | 28,824,400 | 8,066,896 | 20,757,504 |
| Transfers Out | 325,938 | 322,938 | 323,135 | (197) |
| Debt Service | 100,622 | 100,622 | 100,622 | 0 |
| Expenditures - Excluding D470 | 942,238,469 | 717,021,775 | 643,321,818 | 73,699,957 |

Total Expenditures (Operating and Non-Recurring)

| | | | |
|----------------------|----------------------|--------------------|-------------------|
| 1,724,714,319 | 1,079,727,914 | 992,482,195 | 87,245,719 |
|----------------------|----------------------|--------------------|-------------------|

Note: Totals may not foot due to rounding.



General Fund Non-Departmental Expenditures Summary As of 3/31/20

Expenditures

| Operating | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance |
|---|--------------------|--------------------|--------------------|-------------------|
| Personnel Services | 34,436,807 | (395,618) | 37,902 | (433,520) |
| Services | (1,888,776) | (6,843,153) | (10,835,132) | 3,991,979 |
| Intergovernmental Payments | 280,097,774 | 212,354,428 | 204,982,496 | 7,371,932 |
| Transfers Out | 296,807,531 | 153,049,740 | 153,260,403 | (210,663) |
| Total Operating Expenditures | 609,453,336 | 358,165,397 | 347,445,669 | 10,719,728 |
| Non Recurring | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance |
| Personnel Services | 5,000,000 | 0 | 0 | 0 |
| Services | 29,237,095 | 4,282,891 | 1,083,032 | 3,199,859 |
| Transfers Out | 138,785,419 | 257,851 | 631,676 | (373,825) |
| Total Non Recurring Expenditures | 173,022,514 | 4,540,742 | 1,714,708 | 2,826,034 |
| Total Expenditures | 782,475,850 | 362,706,139 | 349,160,377 | 13,545,762 |

Note: Totals may not foot due to rounding.



General Fund Expenditures by Agency As of 3/31/20

Operating

| General Government | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|------------------------------|-------------------|-------------------|-------------------|------------------|---------------|
| Assessor | 26,438,611 | 19,970,611 | 18,387,088 | 1,583,523 | 7.93% |
| Assistant County Manager 940 | 765,157 | 580,023 | 557,514 | 22,509 | 3.88% |
| Assistant County Manager 950 | 421,305 | 314,342 | 187,162 | 127,180 | 40.46% |
| Board of Supervisors Dist 1 | 441,848 | 330,019 | 312,954 | 17,065 | 5.17% |
| Board of Supervisors Dist 2 | 441,848 | 332,580 | 329,647 | 2,933 | 0.88% |
| Board of Supervisors Dist 3 | 441,848 | 330,286 | 291,597 | 38,689 | 11.71% |
| Board of Supervisors Dist 4 | 441,848 | 331,860 | 316,589 | 15,271 | 4.60% |
| Board of Supervisors Dist 5 | 441,848 | 331,723 | 300,981 | 30,742 | 9.27% |
| Budget | 1,753,304 | 1,318,994 | 1,134,383 | 184,611 | 14.00% |
| Call Center | 1,727,511 | 1,387,792 | 1,319,694 | 68,098 | 4.91% |
| Clerk of the Board | 1,514,560 | 1,123,871 | 1,055,168 | 68,703 | 6.11% |
| County Manager | 4,692,959 | 3,519,608 | 2,830,061 | 689,547 | 19.59% |
| Elections | 9,801,951 | 6,940,743 | 9,582,487 | (2,641,744) | -38.06% |
| Equipment Services | 4,634,400 | 3,475,800 | 2,249,089 | 1,226,711 | 35.29% |
| Finance | 4,040,362 | 2,883,147 | 2,724,319 | 158,828 | 5.51% |
| Human Resources | 11,985,900 | 9,130,264 | 8,127,373 | 1,002,891 | 10.98% |
| Internal Audit | 2,414,209 | 1,824,102 | 1,495,899 | 328,203 | 17.99% |
| Procurement Services | 2,694,026 | 2,053,441 | 1,813,889 | 239,552 | 11.67% |
| Recorder | 5,680,229 | 4,113,652 | 4,003,110 | 110,542 | 2.69% |
| Treasurer | 7,145,136 | 5,666,839 | 5,581,265 | 85,574 | 1.51% |
| Subtotal | 87,918,860 | 65,959,697 | 62,600,269 | 3,359,428 | 5.09% |

| Public Safety | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|-----------------------------|--------------------|--------------------|--------------------|-------------------|---------------|
| Clerk of the Superior Court | 38,311,799 | 28,987,277 | 28,196,141 | 791,136 | 2.73% |
| Constables | 3,861,957 | 2,898,633 | 2,891,367 | 7,266 | 0.25% |
| County Attorney | 102,317,394 | 76,306,245 | 72,824,460 | 3,481,785 | 4.56% |
| Emergency Management | 3,226,753 | 2,425,317 | 2,253,020 | 172,297 | 7.10% |
| Judicial Branch* | 185,604,958 | 139,391,848 | 136,188,637 | 3,203,211 | 2.30% |
| Justice Courts | 21,287,823 | 15,943,674 | 15,517,239 | 426,435 | 2.67% |
| Planning and Development | 1,268,462 | 950,759 | 699,347 | 251,412 | 26.44% |
| Public Defense System* | 137,401,208 | 99,142,630 | 92,908,221 | 6,234,409 | 6.29% |
| Public Fiduciary | 4,261,329 | 3,201,373 | 3,172,852 | 28,521 | 0.89% |
| Sheriff | 157,235,107 | 119,078,656 | 112,383,279 | 6,695,377 | 5.62% |
| Subtotal | 654,776,790 | 488,326,412 | 467,034,563 | 21,291,849 | 4.36% |

| Health Welfare and Sanitation | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|-------------------------------|-------------------|-------------------|-------------------|------------------|---------------|
| Air Quality | 1,119,037 | 1,047,707 | 743,546 | 304,161 | 29.03% |
| Animal Care and Control | 911,360 | 683,532 | 683,532 | 0 | 0.00% |
| Correctional Health | 3,802,503 | 2,626,238 | 2,151,286 | 474,952 | 18.08% |
| Environmental Services | 9,692,618 | 7,236,660 | 6,949,469 | 287,191 | 3.97% |
| Human Services | 3,988,962 | 2,998,898 | 2,021,657 | 977,241 | 32.59% |
| Medical Examiner | 12,343,713 | 9,257,333 | 8,272,181 | 985,152 | 10.64% |
| Public Health | 13,298,383 | 10,369,889 | 9,673,617 | 696,272 | 6.71% |
| Subtotal | 45,156,576 | 34,220,257 | 30,495,289 | 3,724,968 | 10.89% |

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 3/31/20

| | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|--------------------------------------|----------------------|----------------------|--------------------|-------------------|---------------|
| Culture and Recreation | | | | | |
| Parks and Recreation | 878,891 | 659,178 | 659,178 | 0 | 0.00% |
| Subtotal | 878,891 | 659,178 | 659,178 | 0 | 0.00% |
| Education | | | | | |
| County School Superintendent | 2,906,930 | 2,418,560 | 1,997,004 | 421,556 | 17.43% |
| Subtotal | 2,906,930 | 2,418,560 | 1,997,004 | 421,556 | 17.43% |
| Other | | | | | |
| Enterprise Technology | 34,213,475 | 33,163,018 | 26,050,704 | 7,112,314 | 21.45% |
| Facilities Management | 45,773,735 | 34,729,428 | 28,423,410 | 6,306,018 | 18.16% |
| Non Departmental | 609,453,336 | 358,165,397 | 347,445,669 | 10,719,728 | 2.99% |
| Real Estate | 0 | 4,829 | 0 | 4,829 | 100.00% |
| Subtotal | 689,440,546 | 426,062,672 | 401,919,782 | 24,142,890 | 5.67% |
| Highways and Streets | | | | | |
| Transportation | 111,672 | 83,754 | 34,305 | 49,449 | 59.04% |
| Subtotal | 111,672 | 83,754 | 34,305 | 49,449 | 59.04% |
| Total Operating Expenditures | 1,481,190,265 | 1,017,730,530 | 964,740,391 | 52,990,139 | 5.21% |
| Non Recurring | | | | | |
| General Government | | | | | |
| Clerk of the Board | 189,071 | 180,000 | 205 | 179,795 | 99.89% |
| County Manager | 250,000 | 187,501 | 59,000 | 128,501 | 68.53% |
| Elections | 8,787,200 | 7,217,204 | 2,603,595 | 4,613,609 | 63.93% |
| Recorder | 64,310 | 64,208 | 32,187 | 32,021 | 49.87% |
| Treasurer | 0 | 0 | (0) | 0 | 0.00% |
| Subtotal | 9,290,581 | 7,648,913 | 2,694,987 | 4,953,926 | 64.77% |
| Public Safety | | | | | |
| Constables | 6,033 | 6,033 | 0 | 6,033 | 100.00% |
| County Attorney | 177,682 | 84,547 | 40,242 | 44,305 | 52.40% |
| Judicial Branch* | 7,103,875 | 7,079,523 | 1,659,663 | 5,419,860 | 76.56% |
| Public Defense System* | 1,792,858 | 1,204,207 | 767,756 | 436,451 | 36.24% |
| Sheriff | 13,339,631 | 12,416,329 | 153,244 | 12,263,085 | 98.77% |
| Subtotal | 22,420,079 | 20,790,639 | 2,620,905 | 18,169,734 | 87.39% |
| Health Welfare and Sanitation | | | | | |
| Animal Care and Control | 155,000 | 0 | 0 | 0 | 0.00% |
| Environmental Services | 100,003 | 100,003 | 48,879 | 51,124 | 51.12% |
| Medical Examiner | 191,860 | 166,808 | 80,675 | 86,133 | 51.64% |
| Public Health | 1,693,222 | 1,269,916 | 1,233,506 | 36,410 | 2.87% |

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 3/31/20

| | | | | | |
|---|-----------------------|----------------------|---------------------|-----------------------|----------------------|
| Subtotal | 2,140,085 | 1,536,727 | 1,363,059 | 173,668 | 11.30% |
| Culture and Recreation | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
| Parks and Recreation | 37,564 | 22,135 | 21,970 | 165 | 0.75% |
| Subtotal | 37,564 | 22,135 | 21,970 | 165 | 0.75% |
| Other | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
| Enterprise Technology | 31,814,903 | 23,803,133 | 17,256,717 | 6,546,416 | 27.50% |
| Facilities Management | 4,798,328 | 3,655,095 | 2,069,457 | 1,585,638 | 43.38% |
| Non Departmental | 173,022,514 | 4,540,742 | 1,714,708 | 2,826,034 | 62.24% |
| Subtotal | 209,635,745 | 31,998,970 | 21,040,882 | 10,958,088 | 34.25% |
| Total Non Recurring Expenditures | 243,524,054 | 61,997,384 | 27,741,804 | 34,255,580 | 55.25% |
| Total Expenditures | 1,724,714,319 | 1,079,727,914 | 992,482,195 | 87,245,719 | 8.08% |

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 3/31/20

Operating

| General Government | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|--------------------|------------------|----------------|----------------|----------------|---------------|
| Equipment Services | 1,050,000 | 787,500 | 484,037 | 303,463 | 38.54% |
| Subtotal | 1,050,000 | 787,500 | 484,037 | 303,463 | 38.54% |

| Public Safety | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|------------------------------|--------------------|--------------------|--------------------|------------------|---------------|
| Emergency Management | 48,941 | 24,471 | 0 | 24,471 | 100.00% |
| Integrated Crim Justice Info | 1,731,033 | 1,487,105 | 1,239,779 | 247,326 | 16.63% |
| Judicial Branch* | 79,400,179 | 59,356,482 | 57,562,844 | 1,793,638 | 3.02% |
| Sheriff | 224,375,319 | 167,550,589 | 166,823,350 | 727,239 | 0.43% |
| Subtotal | 305,555,472 | 228,418,647 | 225,625,973 | 2,792,674 | 1.22% |

| Health Welfare and Sanitation | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|-------------------------------|-------------------|-------------------|-------------------|------------------|---------------|
| Correctional Health | 69,470,887 | 50,652,829 | 48,730,684 | 1,922,145 | 3.79% |
| Subtotal | 69,470,887 | 50,652,829 | 48,730,684 | 1,922,145 | 3.79% |

| Other | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|-----------------------|-------------------|-------------------|-------------------|------------------|---------------|
| Enterprise Technology | 1,082,646 | 817,033 | 773,195 | 43,838 | 5.37% |
| Facilities Management | 27,559,546 | 20,648,633 | 12,594,956 | 8,053,677 | 39.00% |
| Non Departmental | 12,910,325 | 0 | 0 | 0 | 0.00% |
| Subtotal | 41,552,517 | 21,465,666 | 13,368,151 | 8,097,515 | 37.72% |

| | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|-------------------|--------------|
| Total Operating Expenditures | 417,628,876 | 301,324,642 | 288,208,845 | 13,115,797 | 4.35% |
|-------------------------------------|--------------------|--------------------|--------------------|-------------------|--------------|

Non Recurring

| General Government | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|--------------------|----------------|--------------|--------------|----------------|---------------|
| Equipment Services | 134,994 | 0 | 0 | 0 | 0.00% |
| Subtotal | 134,994 | 0 | 0 | 0 | 0.00% |

| Public Safety | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|------------------|------------------|------------------|------------------|------------------|---------------|
| Judicial Branch* | 1,769,876 | 1,640,000 | 0 | 1,640,000 | 100.00% |
| Sheriff | 3,192,127 | 2,907,390 | 1,110,999 | 1,796,391 | 61.79% |
| Subtotal | 4,962,003 | 4,547,390 | 1,110,999 | 3,436,391 | 75.57% |

| Health Welfare and Sanitation | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|-------------------------------|----------------|----------------|---------------|----------------|---------------|
| Correctional Health | 373,429 | 288,671 | 23,613 | 265,058 | 91.82% |
| Subtotal | 373,429 | 288,671 | 23,613 | 265,058 | 91.82% |

| Other | Revised Budget | YTD - Budget | YTD - Actual | YTD - Variance | % of Variance |
|-----------------------|------------------|------------------|------------------|------------------|---------------|
| Enterprise Technology | 1,017,780 | 1,017,780 | 855,757 | 162,023 | 15.92% |
| Non Departmental | 7,399,678 | 3,945,052 | 165,201 | 3,779,851 | 95.81% |
| Subtotal | 8,417,458 | 4,962,832 | 1,020,958 | 3,941,874 | 79.43% |

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 3/31/20

| | | | | | |
|---|--------------------|--------------------|--------------------|-------------------|---------------|
| Total Non Recurring Expenditures | 13,887,884 | 9,798,893 | 2,155,570 | 7,643,323 | 78.00% |
| Total Expenditures | 431,516,760 | 311,123,535 | 290,364,415 | 20,759,120 | 6.67% |

Note: Totals may not foot due to rounding.

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

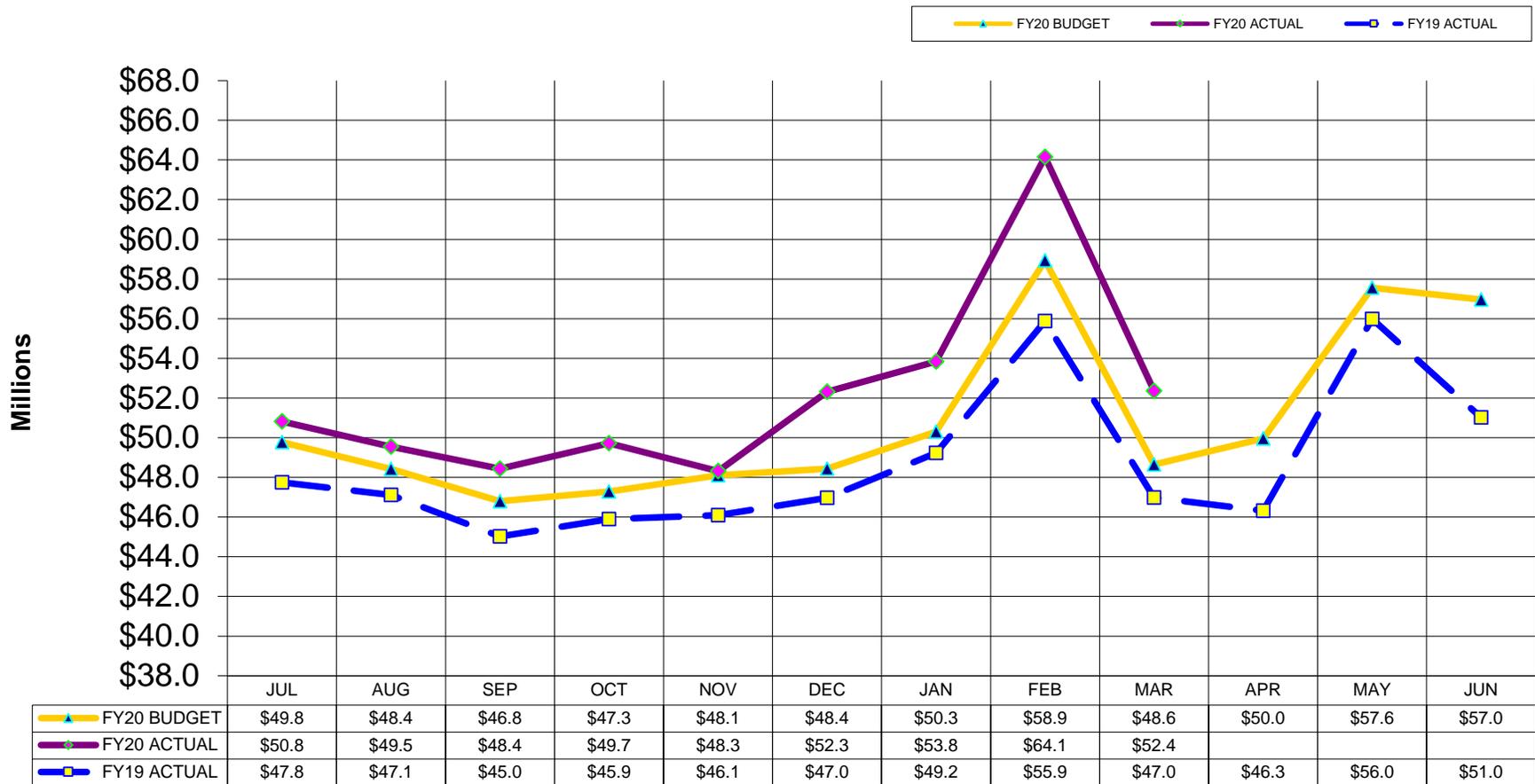
Charts for Significant Revenue Sources

**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 | | \$ 49,720,856 | 8.3% | \$ 198,526,202 | \$ 12,737,821 | 6.9% | \$ 192,281,896 | \$ 198,526,202 | \$ 6,244,306 | 3.2% |
| NOV | \$ 46,095,871 | \$ 231,884,251 | | \$ 48,316,976 | 4.8% | \$ 246,843,178 | \$ 14,958,927 | 6.5% | \$ 240,389,559 | \$ 246,843,178 | \$ 6,453,619 | 2.7% |
| DEC | \$ 46,975,508 | \$ 278,859,759 | | \$ 52,314,903 | 11.4% | \$ 299,158,081 | \$ 20,298,321 | 7.3% | \$ 288,824,735 | \$ 299,158,081 | \$ 10,333,346 | 3.6% |
| JAN | \$ 49,228,394 | \$ 328,088,154 | | \$ 53,836,075 | 9.4% | \$ 352,994,156 | \$ 24,906,002 | 7.6% | \$ 339,131,177 | \$ 352,994,156 | \$ 13,862,979 | 4.1% |
| FEB | \$ 55,882,036 | \$ 383,970,190 | | \$ 64,148,492 | 14.8% | \$ 417,142,648 | \$ 33,172,458 | 8.6% | \$ 398,062,023 | \$ 417,142,648 | \$ 19,080,625 | 4.8% |
| MAR | \$ 46,986,214 | \$ 430,956,404 | | \$ 52,352,489 | 11.4% | \$ 469,495,137 | \$ 38,538,733 | 8.9% | \$ 446,708,372 | \$ 469,495,137 | \$ 22,786,765 | 5.1% |
| 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>\$ 469,495,137</u> | | | | | | | | |

YTD (Year To Date)

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

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

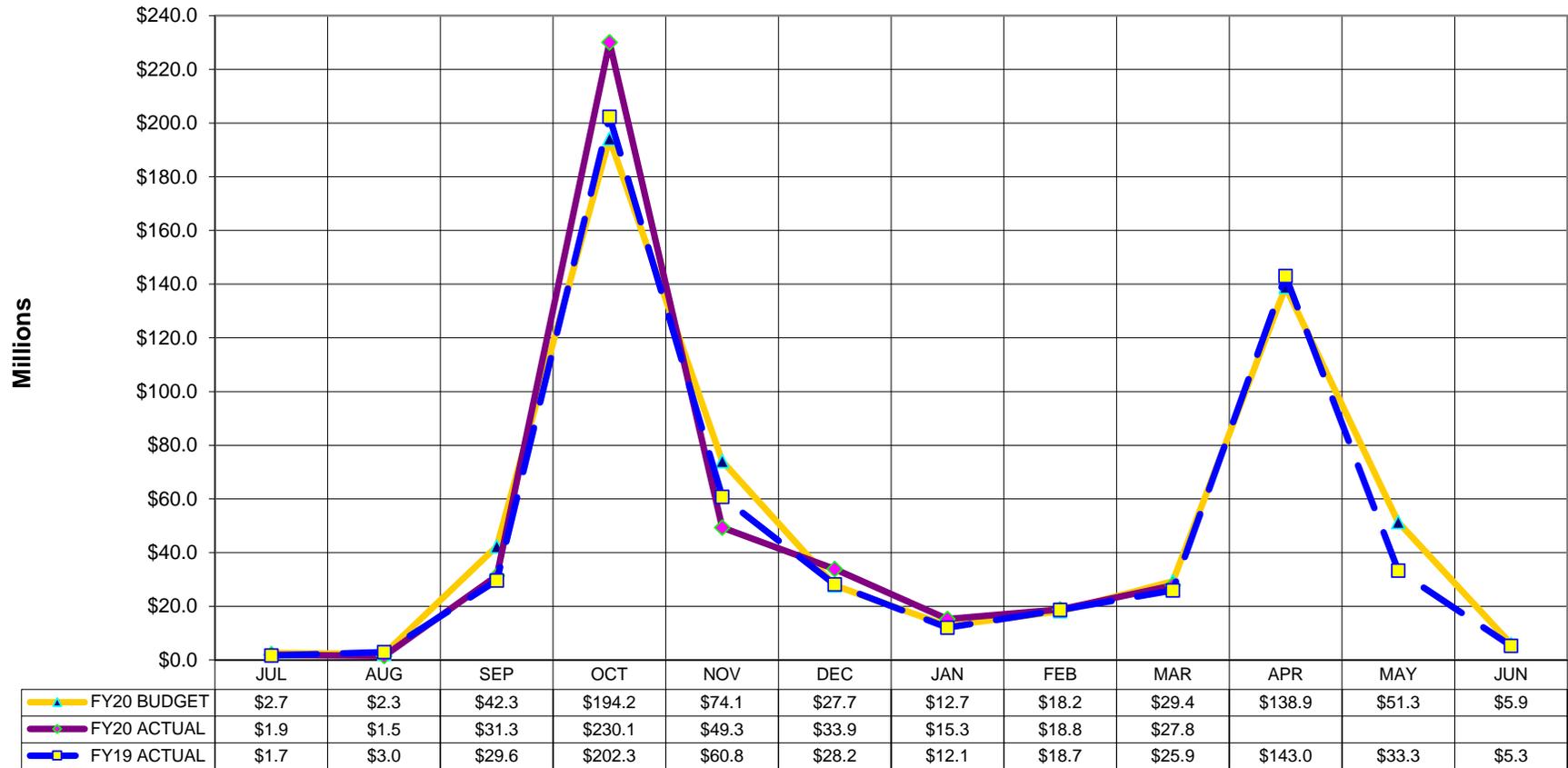
| ACTUAL FY 18-19 | | MONTHLY/YTD COLLECTIONS FY 19-20 & COMPARISON TO FY 18-19 | | | | | | YTD BUDGET TO ACTUAL FY 19-20 | | | | |
|-----------------|-----------------------|--|-----------|-----------------------|-----------------|----------------|----------------|-------------------------------|-------------------|--------------|-----------------|--------|
| 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 | MONTH | % MTH | YTD | YTD VARIANCE | % YTD | BUDGET | ACTUAL | TOTAL VARIANCE | % YTD | | |
| 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% |
| 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% |
| 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% |
| OCT | \$ 202,296,695 | \$ 236,592,548 | | \$ 230,052,427 | 13.7% | \$ 264,809,261 | \$ 28,216,713 | 11.9% | \$ 241,422,860 | 264,809,261 | \$ 23,386,401 | 9.7% |
| NOV | \$ 60,808,737 | \$ 297,401,286 | | \$ 49,330,854 | -18.9% | \$ 314,140,115 | \$ 16,738,829 | 5.6% | \$ 315,512,327 | 314,140,115 | \$ (1,372,212) | -0.4% |
| DEC | \$ 28,175,880 | \$ 325,577,166 | | \$ 33,899,519 | 20.3% | \$ 348,039,634 | \$ 22,462,468 | 6.9% | \$ 343,243,511 | 348,039,634 | \$ 4,796,123 | 1.4% |
| JAN | \$ 12,087,180 | \$ 337,664,346 | | \$ 15,261,579 | 26.3% | \$ 363,301,213 | \$ 25,636,867 | 7.6% | \$ 355,975,593 | 363,301,213 | \$ 7,325,620 | 2.1% |
| FEB | \$ 18,689,095 | \$ 356,353,440 | | \$ 18,809,423 | 0.6% | \$ 382,110,636 | \$ 25,757,196 | 7.2% | \$ 374,133,075 | 382,110,636 | \$ 7,977,561 | 2.1% |
| MAR | \$ 25,942,410 | \$ 382,295,850 | | \$ 27,770,581 | 7.0% | \$ 409,881,217 | \$ 27,585,367 | 7.2% | \$ 403,493,589 | 409,881,217 | \$ 6,387,628 | 1.6% |
| APR | \$ 142,998,189 | \$ 525,294,039 | | | | \$ - | \$ - | | \$ 542,422,470 | - | \$ - | |
| MAY | \$ 33,289,850 | \$ 558,583,889 | | \$ - | | \$ - | \$ - | | \$ 593,726,236 | - | \$ - | |
| JUN | \$ 5,276,160 | \$ 563,860,049 | | | | \$ - | \$ - | | \$ 599,663,335 | - | \$ - | |
| | <u>\$ 563,860,049</u> | | | <u>\$ 409,881,217</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



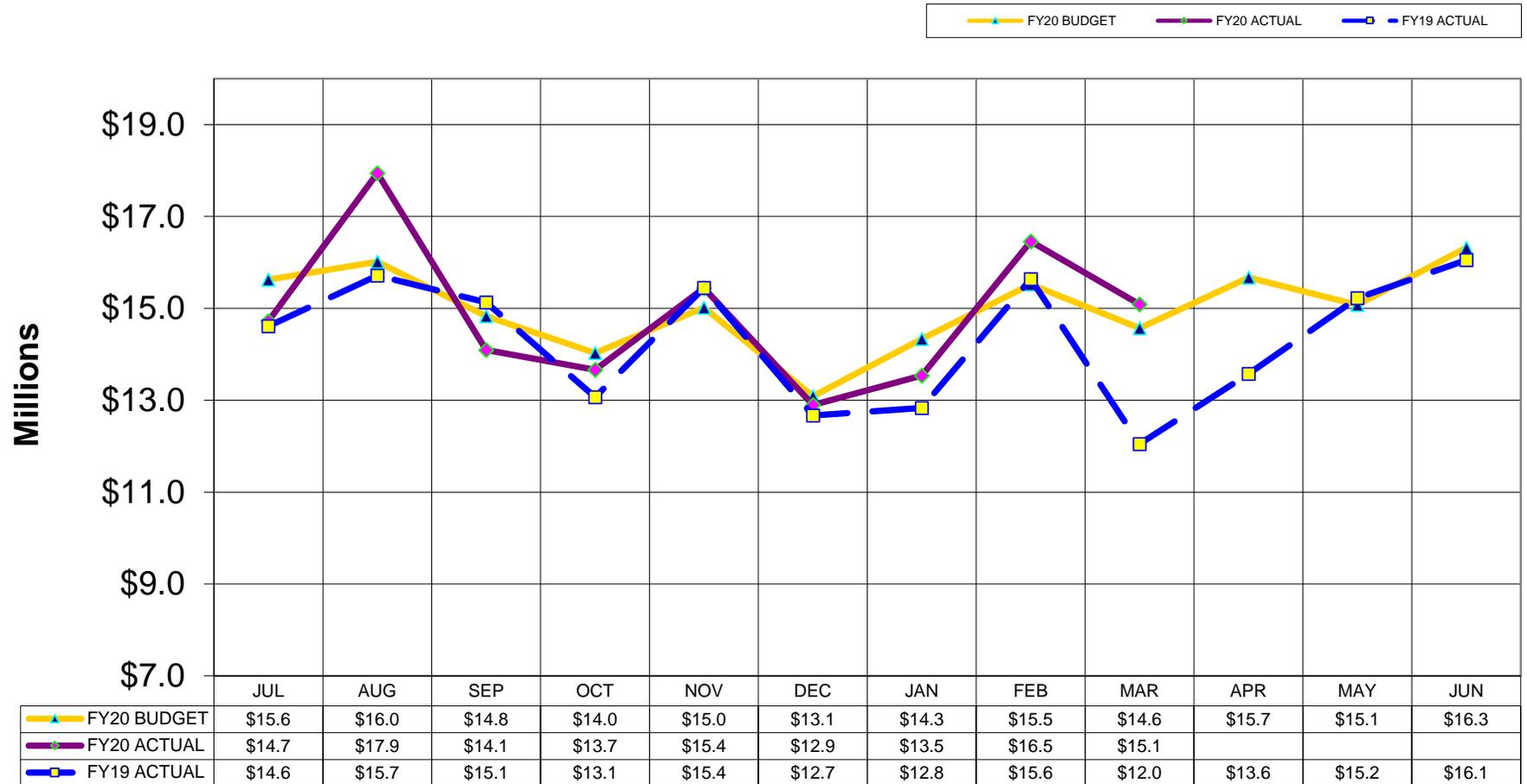
Amounts are presented in the month when the cash payment is received (cash basis).

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

| 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 | \$ 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 | | \$ 13,660,458 | 4.5% | \$ 60,418,909 | \$ 1,896,152 | 3.2% | \$ 60,503,643 | \$ 60,418,909 | \$ (84,734) | -0.1% |
| NOV | \$ 15,445,511 | \$ 73,968,267 | | \$ 15,438,780 | 0.0% | \$ 75,857,689 | \$ 1,889,422 | 2.6% | \$ 75,516,735 | \$ 75,857,689 | \$ 340,954 | 0.5% |
| DEC | \$ 12,666,669 | \$ 86,634,936 | | \$ 12,896,623 | 1.8% | \$ 88,754,312 | \$ 2,119,376 | 2.4% | \$ 88,603,661 | \$ 88,754,312 | \$ 150,651 | 0.2% |
| JAN | \$ 12,830,714 | \$ 99,465,650 | | \$ 13,535,988 | 5.5% | \$ 102,290,300 | \$ 2,824,651 | 2.8% | \$ 102,937,378 | \$ 102,290,300 | \$ (647,078) | -0.6% |
| FEB | \$ 15,640,170 | \$ 115,105,820 | | \$ 16,457,302 | 5.2% | \$ 118,747,603 | \$ 3,641,783 | 3.2% | \$ 118,461,561 | \$ 118,747,603 | \$ 286,042 | 0.2% |
| MAR | \$ 12,048,455 | \$ 127,154,275 | | \$ 15,088,898 | 25.2% | \$ 133,836,501 | \$ 6,682,226 | 5.3% | \$ 133,029,598 | \$ 133,836,501 | \$ 806,903 | 0.6% |
| 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>\$ 133,836,501</u> | | | | | | | | |

YTD (Year To Date)

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



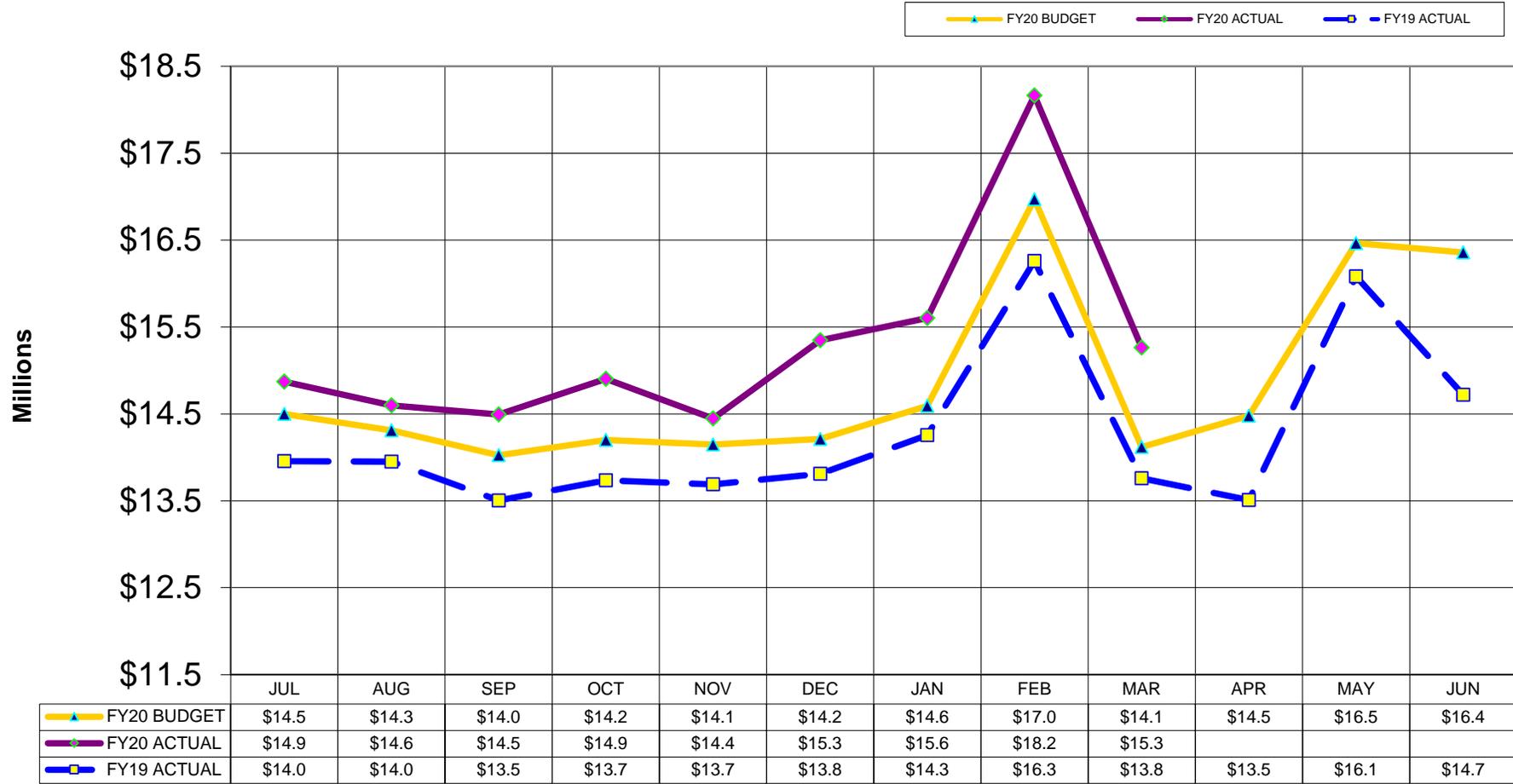
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY
JAIL TAX COLLECTIONS
FY 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 | | \$ 14,903,738 | 8.5% | \$ 58,864,355 | \$ 3,717,741 | 6.7% | \$ 57,034,100 | \$ 58,864,355 | \$ 1,830,255 | 3.2% |
| NOV | \$ 13,688,572 | \$ 68,835,186 | | \$ 14,446,957 | 5.5% | \$ 73,311,312 | \$ 4,476,126 | 6.5% | \$ 71,182,234 | \$ 73,311,312 | \$ 2,129,078 | 3.0% |
| DEC | \$ 13,812,416 | \$ 82,647,603 | | \$ 15,347,387 | 11.1% | \$ 88,658,699 | \$ 6,011,097 | 7.3% | \$ 85,394,010 | \$ 88,658,699 | \$ 3,264,689 | 3.8% |
| JAN | \$ 14,255,630 | \$ 96,903,232 | | \$ 15,602,745 | 9.4% | \$ 104,261,444 | \$ 7,358,212 | 7.6% | \$ 99,986,146 | \$ 104,261,444 | \$ 4,275,298 | 4.3% |
| FEB | \$ 16,259,829 | \$ 113,163,062 | | \$ 18,163,437 | 11.7% | \$ 122,424,881 | \$ 9,261,819 | 8.2% | \$ 116,956,178 | \$ 122,424,881 | \$ 5,468,703 | 4.7% |
| MAR | \$ 13,757,664 | \$ 126,920,726 | | \$ 15,262,843 | 10.9% | \$ 137,687,724 | \$ 10,766,999 | 8.5% | \$ 131,076,400 | \$ 137,687,724 | \$ 6,611,324 | 5.0% |
| 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>\$ 137,687,724</u> | | | | | | | | | | |

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



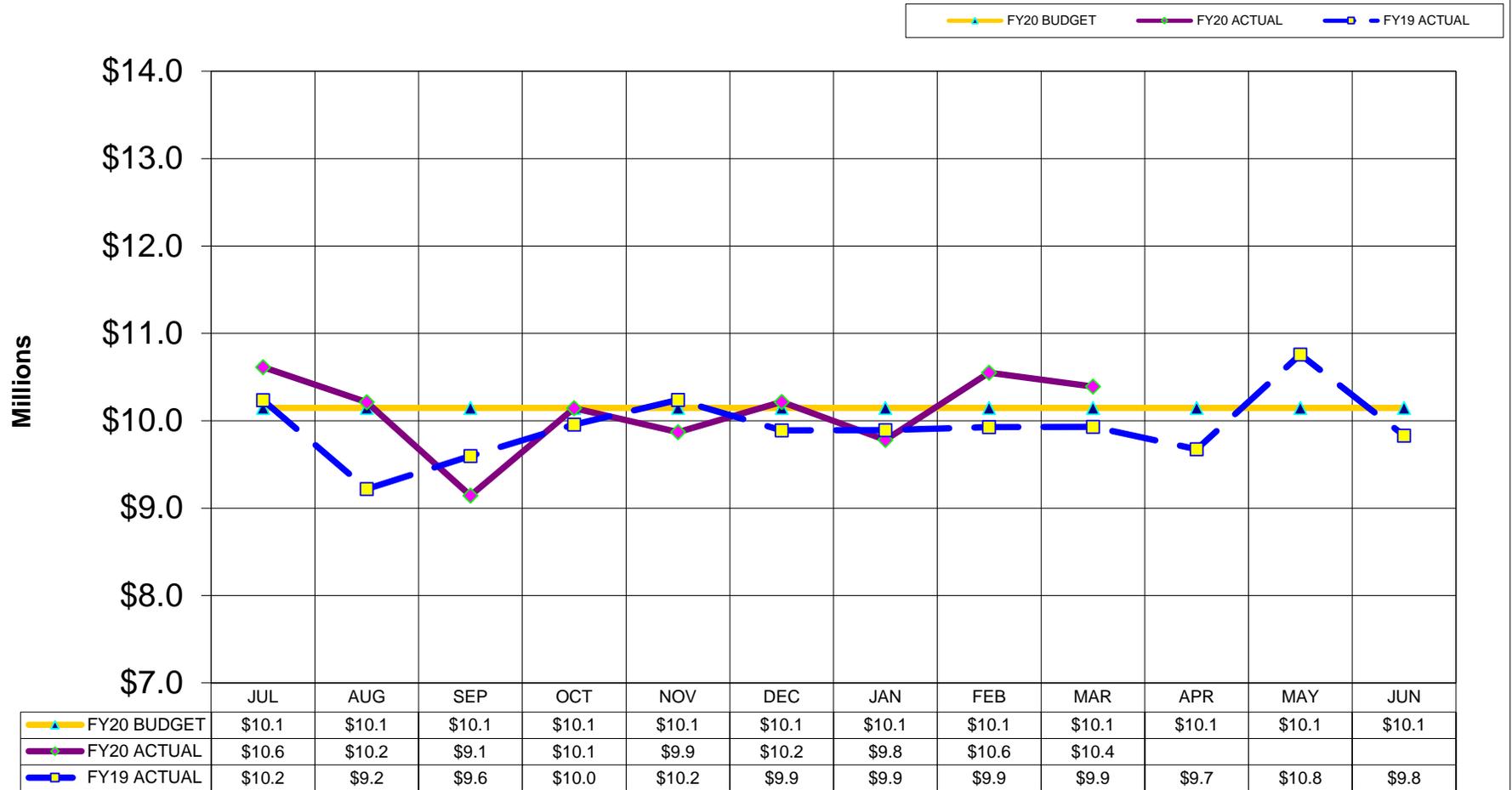
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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 | | \$ 10,142,964 | 1.9% | \$ 40,113,140 | \$ 1,107,302 | 2.8% | \$ 40,587,468 | \$ 40,113,140 | \$ (474,328) | -1.2% |
| NOV | \$ 10,237,242 | \$ 49,243,080 | | \$ 9,871,079 | -3.6% | \$ 49,984,219 | \$ 741,138 | 1.5% | \$ 50,734,335 | \$ 49,984,219 | \$ (750,116) | -1.5% |
| DEC | \$ 9,889,601 | \$ 59,132,681 | | \$ 10,216,632 | 3.3% | \$ 60,200,851 | \$ 1,068,170 | 1.8% | \$ 60,881,202 | \$ 60,200,851 | \$ (680,351) | -1.1% |
| JAN | \$ 9,891,565 | \$ 69,024,246 | | \$ 9,779,860 | -1.1% | \$ 69,980,711 | \$ 956,465 | 1.4% | \$ 71,028,069 | \$ 69,980,711 | \$ (1,047,358) | -1.5% |
| FEB | \$ 9,926,309 | \$ 78,950,555 | | \$ 10,550,350 | 6.3% | \$ 80,531,061 | \$ 1,580,506 | 2.0% | \$ 81,174,936 | \$ 80,531,061 | \$ (643,875) | -0.8% |
| MAR | \$ 9,929,795 | \$ 88,880,351 | | \$ 10,391,509 | 4.6% | \$ 90,922,570 | \$ 2,042,220 | 2.3% | \$ 91,321,803 | \$ 90,922,570 | \$ (399,233) | -0.4% |
| 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>\$ 90,922,570</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).