



# Maricopa County

Department of Finance

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To: Joy Rich, County Manager  
From: John Lewis, Chief Financial Officer  
Date: May 22, 2020  
Re: FY 19-20 Executive Summary – April 2020

Attached is the General Fund and Detention Fund financial activity through April 30, 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  $\pm 15$  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.

COVID-19 has had an impact on the County's economy. The County anticipated declines in state-shared sales tax, jail excise tax, and other revenues due to economic disruptions caused by the virus as these revenues are influenced by tourism and the sale of goods and services. The April 2020 collections (for February sales) explained in this month's report do not reflect the decline in economic activity due to COVID-19. However, as of the date of this report, collection amounts for May 2020 (based on March sales) are available. State-shared sales tax revenues for May 2020 are \$51.5m, which is \$6.1m or 10.6 percent less than the budgeted amount of \$57.6m. In addition, jail excise tax revenue amounts for May 2020 are \$15.1m, which is \$1.4m or 8.2 percent less than the budgeted amount of \$16.5m. The County is closely tracking revenues and evaluating the best methods to mitigate the effects of reduced economic activity. On May 18, 2020, the County Board of Supervisors approved potential budget cuts of 3%, 5%, 10%, and 15% to the General Fund and the Detention Fund. Although these budget cuts have not been implemented, it is a potential course of action to balance the FY 20-21 County budget, if needed.

## **General Fund Variance Analysis**

### **General Fund Revenues**

- **Sales Tax Revenue (Operating) YTD variance of \$23,422,706:** The FY 19-20 Sales Tax revenue reflects a YTD positive budget variance of \$23.4m or 4.7

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 April 2019, the April 2020 month-end sales tax is 9.3 percent higher, while the year-to-date is 9.0 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 April 2020 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona March 2020 sales tax collections were 8.9 percent above March 2019. The Conference Board's U.S. Consumer Confidence Index decreased to 120.0 in March 2020, a 12.6 point or 9.5 percent decrease from the February 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 remained unchanged in February 2020, at 112.1 and is 0.7 percent above the February 2019 index. In addition, per the U.S. Bureau of Labor Statistics, Maricopa County's unemployment rate is 4.6 percent as of March 2020, which remains below the State rate of 5.3 percent, but is slightly higher than the United States unemployment rate of 4.5 percent.

However, due to the COVID-19 outbreak, unemployment numbers have increased. Per the U.S. Bureau of Labor Statistics, the United States unemployment rate for April 2020 is 14.4 percent which is more than a 300% increase compared to the March 2020 rate. The April 2020 unemployment rates for Maricopa County and the State are unavailable at this time but are expected to increase in a similar manner. As unemployment has a directly inverse relationship to sales tax revenues, an increase in unemployment correlates to a decline in sales tax revenues.

- **Property Tax Revenue (Operating) YTD variance of \$3,385,956:** The FY 19-20 Property Tax revenue reflects a YTD positive budget variance of \$3.4m or 0.6 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 April 2020 are 89.1 percent of the adopted levy compared to a historical average of 86.3 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 (\$84,961):** The FY 19-20 VLT revenue reflects a YTD negative budget variance of \$85.0 thousand or 0.1 percent. This variance is comprised of a negative variance of \$505.6 thousand related to VLT YTD and a positive variance of \$420.7 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 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 \$6,804,497:** The FY 19-20 intergovernmental revenue reflects a YTD positive budget variance of \$6.8m or 27.5 percent. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (47%), Elections (43%), and Enterprise Technology (7%).
- **Miscellaneous Revenue (Operating) YTD variance of \$18,970,119:** The FY 19-20 miscellaneous revenue reflects a YTD positive budget variance of \$19.0m or 45.4 percent. Departments that make up the largest portion of the positive variance are Recorder's Office (70%) and Non-Departmental (27%).
- **Interest Revenue (Operating) YTD variance of \$11,318,281:** The FY 19-20 interest revenue reflects a YTD positive budget variance of \$11.3m or 565.9 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 (\$1,825,012):** The FY 19-20 non-recurring revenue reflects a YTD negative budget variance of \$1.8m or 36.7 percent. Elections primarily comprises this negative variance as revenues for election processing are lower than budgeted.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$20,306,685:** Current YTD expenditures are 3.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (32%), County Attorney (15%), Assessor's Office (9%), Public Defender (8%), Elections (7%), Clerk of the Superior Court (6%), and Public Health (6%).
- **Services Expenditures (Operating) YTD variance of \$30,133,346:** Current YTD expenditures are 18.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (20%), Public Defense (16%), Enterprise Technology (15%), Non-Departmental (14%), Superior Court (7%), and Sheriff's Office (6%).
- **Intergovernmental Payments (Operating) YTD variance of \$8,062,379:** Current YTD expenditures are 3.4 percent under budget. Non-Departmental primarily comprises this positive variance as expenditures for general public safety and general government are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$28,140,994:** Current YTD expenditures are 40.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (43%), Enterprise Technology (28%), Superior Court (15%), and Elections (10%).

#### General Fund Departmental Expenditure Variances

**Non-Departmental YTD non-recurring variance of (\$2,095,852):** Current YTD non-recurring expenditures are 45.4 percent over budget. The negative variance is a timing issue and is anticipated to be corrected in May 2020.

#### Detention Fund Variance Analysis

##### Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$6,946,247:** The FY 19-20 Jail Excise Tax revenue reflects a YTD positive budget variance of \$6.9m or 4.8 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 April 2019, the April 2020 month-end sales tax is 9.6 percent higher, while the year-to-date is 8.6 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 (\$2,389,746):** The FY 19-20 Detention Fund intergovernmental revenue reflects a YTD negative budget variance of \$2.4m or 11.7 percent; total budgeted revenue is \$24.6m. The Sheriff's Office comprises this variance primarily due to a positive variance of \$89.7 thousand for booking and housing per diem paid by federal and state agencies and a negative variance of \$2.4m for booking and housing per diem paid by cities and towns. As of April 2020, billable bookings and billable housing days are 13.3 percent and 9.6 percent lower, respectively, over the same time period last year.
- **Miscellaneous Revenue (Operating) YTD variance of \$2,695:** The FY 19-20 miscellaneous revenue reflects a YTD positive budget variance of \$2.7 thousand or 22.9 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 \$1,160,076:** The FY 19-20 non-recurring revenue reflects a YTD positive budget variance of \$1.2m or 185.6 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 \$2,142,856:** Current YTD expenditures are 0.8 percent under budget. Departments that make up the largest portion of the positive variance are Juvenile Probation (49%) and Adult Probation (33%).
- **Services Expenditures (Operating) YTD variance of \$10,693,935:** Current YTD expenditures are 20.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (74%), Correctional Health (11%), and Sheriff's Office (7%).
- **Total Non-Recurring Expenditures YTD variance of \$7,626,262:** Current YTD expenditures are 75.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (50%), Sheriff's Office (26%), and Juvenile Probation (22%).

#### Detention Fund Departmental Expenditure Variances

**Enterprise Technology YTD non-recurring variance of (\$106,455):** Current YTD non-recurring expenditures are 10.5 percent over budget. The current negative variance is primarily attributed to project expenditures that will be moved to the General Fund and corrected in May 2020.

### **HURF Revenue Variance Analysis**

- ***Intergovernmental Revenue YTD variance of (\$275,424)***: The FY 19-20 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$101,193,246 is less than budgeted YTD revenue of \$101,468,670 resulting in a negative budget variance of 275.4 thousand or 0.3 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 4/30/20

## Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	611,197,954	496,675,673	520,098,379	23,422,706
Property Tax	599,663,335	542,422,470	545,808,426	3,385,956
Vehicle License Tax	180,095,990	148,702,099	148,617,138	(84,961)
Intergovernmental	36,636,440	24,746,094	31,550,591	6,804,497
Miscellaneous	51,196,546	41,823,329	60,793,448	18,970,119
Interest	2,400,000	2,000,000	13,318,281	11,318,281
<b>Total Operating Revenues</b>	<b>1,481,190,265</b>	<b>1,256,369,665</b>	<b>1,320,186,264</b>	<b>63,816,599</b>
<b>Total Non Recurring Revenues</b>	<b>34,399,137</b>	<b>4,978,444</b>	<b>3,153,432</b>	<b>(1,825,012)</b>
<b>Total Revenues</b>	<b>1,515,589,402</b>	<b>1,261,348,109</b>	<b>1,323,339,696</b>	<b>61,991,587</b>

## Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	685,478,908	542,043,843	521,737,158	20,306,685
Supplies	16,849,046	13,582,352	12,540,125	1,042,227
Services	194,491,746	159,170,001	129,036,655	30,133,346
Intergovernmental Payments	281,695,429	236,171,771	228,109,392	8,062,379
Capital Outlay	5,541,667	4,736,879	4,851,334	(114,455)
Transfers Out	297,133,469	169,995,392	170,206,252	(210,860)
<b>Total Operating Expenditures</b>	<b>1,481,190,265</b>	<b>1,125,700,238</b>	<b>1,066,480,917</b>	<b>59,219,321</b>
<b>Total Non Recurring Expenditures</b>	<b>246,106,668</b>	<b>68,821,460</b>	<b>40,680,466</b>	<b>28,140,994</b>
<b>Total Expenditures</b>	<b>1,727,296,933</b>	<b>1,194,521,698</b>	<b>1,107,161,383</b>	<b>87,360,315</b>
Excess (Deficiency) of Revenues Over Expenditures	(211,707,531)	66,826,411	216,178,312	149,351,901
Beginning Fund Balance (audited)	211,707,531	211,707,531	237,459,792	25,752,261
Revenues	1,515,589,402	1,261,348,109	1,323,339,696	61,991,587
Expenditures	1,727,296,933	1,194,521,698	1,107,161,383	87,360,315
Ending Fund Balance	0	278,533,942	453,638,104	175,104,162
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	278,533,942	453,638,104	175,104,162

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 4/30/20

## Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	26,442,783	21,993,389	20,311,515	1,681,874	7.65%
Assistant County Manager 940	765,157	643,283	615,532	27,751	4.31%
Assistant County Manager 950	421,305	350,258	222,801	127,457	36.39%
Board of Supervisors Dist 1	441,848	366,698	347,952	18,746	5.11%
Board of Supervisors Dist 2	441,848	369,438	366,389	3,049	0.83%
Board of Supervisors Dist 3	441,848	367,011	327,180	39,831	10.85%
Board of Supervisors Dist 4	441,848	369,122	351,822	17,300	4.69%
Board of Supervisors Dist 5	441,848	368,901	332,723	36,178	9.81%
Budget	1,753,304	1,465,973	1,260,931	205,042	13.99%
Call Center	1,727,511	1,443,184	1,409,032	34,152	2.37%
Clerk of the Board	1,703,631	1,430,506	1,175,021	255,485	17.86%
County Manager	4,942,959	4,119,680	3,209,515	910,165	22.09%
Elections	21,671,765	19,239,006	15,049,918	4,189,088	21.77%
Equipment Services	4,634,400	3,862,000	3,634,237	227,763	5.90%
Finance	4,041,848	3,424,891	3,050,002	374,889	10.95%
Human Resources	11,985,900	10,103,839	8,929,165	1,174,674	11.63%
Internal Audit	2,416,683	2,022,239	1,651,698	370,541	18.32%
Procurement Services	2,695,831	2,271,466	2,025,017	246,449	10.85%
Recorder	5,746,591	4,622,450	4,532,952	89,498	1.94%
Treasurer	7,145,136	6,169,561	6,009,528	160,033	2.59%
<b>Subtotal</b>	<b>100,304,044</b>	<b>85,002,895</b>	<b>74,812,932.19</b>	<b>10,189,962.81</b>	<b>11.99%</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	38,312,608	32,056,752	31,129,252	927,500	2.89%
Constables	3,867,990	3,230,250	3,213,296	16,954	0.52%
County Attorney	102,568,607	84,792,597	80,609,681	4,182,916	4.93%
Emergency Management	3,227,506	2,697,270	2,544,450	152,820	5.67%
Judicial Branch*	192,730,058	162,144,401	154,439,999	7,704,402	4.75%
Justice Courts	21,287,823	17,756,434	17,076,110	680,324	3.83%
Planning and Development	1,268,462	1,056,791	771,698	285,093	26.98%
Public Defense System*	139,202,108	111,894,804	103,895,476	7,999,328	7.15%
Public Fiduciary	4,261,329	3,558,791	3,510,879	47,912	1.35%
Sheriff	170,602,341	144,087,258	123,675,041	20,412,217	14.17%
<b>Subtotal</b>	<b>677,328,832</b>	<b>563,275,348</b>	<b>520,865,882.21</b>	<b>42,409,465.79</b>	<b>7.53%</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	1,119,037	803,973	315,064	28.15%
Animal Care and Control	1,066,360	759,480	759,480	0	0.00%
Correctional Health	3,802,503	2,994,618	2,390,616	604,002	20.17%
Environmental Services	9,793,186	8,087,440	7,798,176	289,264	3.58%
Human Services	3,988,962	3,416,064	2,197,441	1,218,623	35.67%
Medical Examiner	12,535,807	10,444,392	9,311,346	1,133,046	10.85%
Public Health	14,991,605	12,868,298	12,284,824	583,474	4.53%
<b>Subtotal</b>	<b>47,297,460</b>	<b>39,689,329</b>	<b>35,545,856.41</b>	<b>4,143,472.59</b>	<b>10.44%</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	916,455	754,555	754,390	165	0.02%
<b>Subtotal</b>	<b>916,455</b>	<b>754,555</b>	<b>754,389.83</b>	<b>165.17</b>	<b>0.02%</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 4/30/20

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	2,906,930	2,511,479	2,167,768	343,711	13.69%
<b>Subtotal</b>	<b>2,906,930</b>	<b>2,511,479</b>	<b>2,167,768.45</b>	<b>343,710.55</b>	<b>13.69%</b>
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	66,042,919	59,590,014	46,203,161	13,386,853	22.46%
Facilities Management	50,576,702	42,602,372	34,482,595	8,119,777	19.06%
Non Departmental	781,811,919	400,996,185	392,288,817	8,707,368	2.17%
Real Estate	0	6,461	0	6,461	100.00%
<b>Subtotal</b>	<b>898,431,540</b>	<b>503,195,032</b>	<b>472,974,572.66</b>	<b>30,220,459.34</b>	<b>6.01%</b>
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	111,672	93,060	39,981	53,079	57.04%
<b>Subtotal</b>	<b>111,672</b>	<b>93,060</b>	<b>39,981.45</b>	<b>53,078.55</b>	<b>57.04%</b>
<b>Total Expenditures</b>	<b>1,727,296,933</b>	<b>1,194,521,698</b>	<b>1,107,161,383</b>	<b>87,360,315</b>	<b>7.31%</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 4/30/20

**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	66,838,242	55,847,680	55,182,330	665,350	1.19%
Juvenile Probation	21,216,061	17,778,240	16,658,078	1,120,162	6.30%
Superior Court	104,675,755	88,518,481	82,599,591	5,918,890	6.69%
<b>Total Judicial Branch</b>	<b>192,730,058</b>	<b>162,144,401</b>	<b>154,439,999</b>	<b>7,704,402</b>	<b>4.75%</b>
<b>Public Defense System</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD -Actual</b>	<b>YTD - Variance</b>	<b>%of Variance</b>
Legal Advocate	14,907,897	12,390,606	11,866,860	523,746	4.23%
Legal Defender	14,928,495	12,433,783	12,425,846	7,937	0.06%
Public Advocate	10,511,314	8,826,405	8,201,919	624,486	7.08%
Public Defender	46,839,110	38,971,362	37,449,776	1,521,586	3.90%
Public Defense Services	52,015,292	39,272,648	33,951,075	5,321,573	13.55%
<b>Total Public Defense System</b>	<b>139,202,108</b>	<b>111,894,804</b>	<b>103,895,476</b>	<b>7,999,328</b>	<b>7.15%</b>

Note: Totals may not foot due to rounding.



# Detention Operations Fund

## Executive Summary

### As of 4/30/20

#### Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	178,377,215	145,554,116	152,500,363	6,946,247
Intergovernmental	24,566,568	20,472,150	18,082,404	(2,389,746)
Miscellaneous	14,136	11,780	14,475	2,695
Transfers In	214,670,957	166,694,648	166,694,648	0
<b>Total Operating Revenues</b>	<b>417,628,876</b>	<b>332,732,694</b>	<b>337,291,890</b>	<b>4,559,196</b>
<b>Total Non Recurring Revenues</b>	<b>4,027,140</b>	<b>625,000</b>	<b>1,785,076</b>	<b>1,160,076</b>
<b>Total Revenues</b>	<b>421,656,016</b>	<b>333,357,694</b>	<b>339,076,966</b>	<b>5,719,272</b>

#### Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	321,902,148	266,011,813	263,868,957	2,142,856
Supplies	20,152,223	16,896,649	14,561,116	2,335,533
Services	72,638,327	51,276,359	40,582,424	10,693,935
Capital Outlay	1,050,000	875,000	979,500	(104,500)
Transfers Out	1,886,178	0	0	0
<b>Total Operating Expenditures</b>	<b>417,628,876</b>	<b>335,059,821</b>	<b>319,991,997</b>	<b>15,067,824</b>
<b>Total Non Recurring Expenditures</b>	<b>13,887,884</b>	<b>10,123,161</b>	<b>2,496,899</b>	<b>7,626,262</b>
<b>Total Expenditures</b>	<b>431,516,760</b>	<b>345,182,982</b>	<b>322,488,896</b>	<b>22,694,086</b>
Excess (Deficiency) of Revenues Over Expenditures	(9,860,744)	(11,825,288)	16,588,071	28,413,359
Beginning Fund Balance (audited)	37,723,619	37,723,619	37,518,637	(204,982)
Revenues	421,656,016	333,357,694	339,076,966	5,719,272
Expenditures	431,516,760	345,182,982	322,488,896	22,694,086
Ending Fund Balance	27,862,875	25,898,331	54,106,708	28,208,377
Restricted Fund Balance	27,862,875	25,898,331	54,106,708	28,208,377
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 4/30/20

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

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,184,994	875,000	827,932	47,068	5.38%
<b>Subtotal</b>	<b>1,184,994</b>	<b>875,000</b>	<b>827,932.35</b>	<b>47,067.65</b>	<b>5.38%</b>
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	1,570,125	1,364,314	205,811	13.11%
Judicial Branch*	81,182,741	67,739,544	63,773,101	3,966,443	5.86%
Sheriff	227,595,363	189,230,655	185,545,176	3,685,479	1.95%
<b>Subtotal</b>	<b>310,558,078</b>	<b>258,564,795</b>	<b>250,682,591.22</b>	<b>7,882,203.78</b>	<b>3.05%</b>
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	69,859,094	56,906,671	54,277,285	2,629,386	4.62%
<b>Subtotal</b>	<b>69,859,094</b>	<b>56,906,671</b>	<b>54,277,285.42</b>	<b>2,629,385.58</b>	<b>4.62%</b>
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	2,100,426	1,923,307	1,987,843	(64,536)	(3.36%)
Facilities Management	27,559,546	22,956,887	14,545,677	8,411,210	36.64%
Non Departmental	20,254,622	3,956,322	167,566	3,788,756	95.76%
<b>Subtotal</b>	<b>49,914,594</b>	<b>28,836,516</b>	<b>16,701,086.64</b>	<b>12,135,429.36</b>	<b>42.08%</b>
<b>Total Expenditures</b>	<b>431,516,760</b>	<b>345,182,982</b>	<b>322,488,896</b>	<b>22,694,086</b>	<b>6.57%</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 4/30/20**

**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	41,188,629	34,082,338	33,197,332	885,006	2.60%
Juvenile Probation	39,994,112	33,657,206	30,575,770	3,081,436	9.16%
<b>Total Judicial Branch</b>	<b>81,182,741</b>	<b>67,739,544</b>	<b>63,773,101</b>	<b>3,966,443</b>	<b>5.86%</b>

Note: Totals may not foot due to rounding.

## **Detailed Expenditure Reports**



## General Fund Expenditures Summary As of 4/30/20

**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	39,272,876	(387,632)	37,902	(425,534)
Supplies	0	0	49,413	(49,413)
Services	26,848,319	(3,411,011)	(11,015,004)	7,603,993
Intergovernmental Payments	280,097,774	234,864,523	227,701,713	7,162,810
Transfers Out	435,592,950	169,930,305	175,514,793	(5,584,488)
<b>Non-Departmental Expenditures - D470</b>	<b>781,811,919</b>	<b>400,996,185</b>	<b>392,288,817</b>	<b>8,707,368</b>

<b>Expenditures - Excluding D470</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	652,097,219	543,174,109	522,627,398	20,546,711
Supplies	31,995,322	24,277,874	24,249,968	27,907
Services	224,385,990	192,905,931	157,424,742	35,481,189
Intergovernmental Payments	1,597,655	1,307,248	407,679	899,569
Capital Outlay	34,982,268	31,436,791	9,739,023	21,697,768
Transfers Out	325,938	322,938	323,135	(197)
Debt Service	100,622	100,622	100,622	0
<b>Expenditures - Excluding D470</b>	<b>945,485,014</b>	<b>793,525,513</b>	<b>714,872,566</b>	<b>78,652,947</b>

<b>Total Expenditures (Operating and Non-Recurring)</b>	<b>1,727,296,933</b>	<b>1,194,521,698</b>	<b>1,107,161,383</b>	<b>87,360,315</b>
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Note: Totals may not foot due to rounding.



# General Fund Non-Departmental Expenditures Summary As of 4/30/20

## Expenditures

<b>Operating</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	34,272,876	(387,632)	37,902	(425,534)
Supplies	0	0	49,413	(49,413)
Services	(1,888,776)	(7,772,016)	(12,098,036)	4,326,020
Intergovernmental Payments	280,097,774	234,864,523	227,701,713	7,162,810
Transfers Out	296,807,531	169,672,454	169,883,117	(210,663)
<b>Total Operating Expenditures</b>	<b>609,289,405</b>	<b>396,377,329</b>	<b>385,574,109</b>	<b>10,803,220</b>

<b>Non Recurring</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	5,000,000	0	0	0
Services	28,737,095	4,361,005	1,083,032	3,277,973
Transfers Out	138,785,419	257,851	5,631,676	(5,373,825)
<b>Total Non Recurring Expenditures</b>	<b>172,522,514</b>	<b>4,618,856</b>	<b>6,714,708</b>	<b>(2,095,852)</b>
<b>Total Expenditures</b>	<b>781,811,919</b>	<b>400,996,185</b>	<b>392,288,817</b>	<b>8,707,368</b>

Note: Totals may not foot due to rounding.



## General Fund Expenditures by Agency As of 4/30/20

### Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	26,442,783	21,993,389	20,311,515	1,681,874	7.65%
Assistant County Manager 940	765,157	643,283	615,532	27,751	4.31%
Assistant County Manager 950	421,305	350,258	222,801	127,457	36.39%
Board of Supervisors Dist 1	441,848	366,698	347,952	18,746	5.11%
Board of Supervisors Dist 2	441,848	369,438	366,389	3,049	0.83%
Board of Supervisors Dist 3	441,848	367,011	327,180	39,831	10.85%
Board of Supervisors Dist 4	441,848	369,122	351,822	17,300	4.69%
Board of Supervisors Dist 5	441,848	368,901	332,723	36,178	9.81%
Budget	1,753,304	1,465,973	1,260,931	205,042	13.99%
Call Center	1,727,511	1,443,184	1,409,032	34,152	2.37%
Clerk of the Board	1,514,560	1,250,506	1,167,578	82,928	6.63%
County Manager	4,692,959	3,911,346	3,150,515	760,831	19.45%
Elections	9,801,951	7,719,813	6,341,920	1,377,893	17.85%
Equipment Services	4,634,400	3,862,000	3,634,237	227,763	5.90%
Finance	4,041,848	3,424,891	3,050,002	374,889	10.95%
Human Resources	11,985,900	10,103,839	8,929,165	1,174,674	11.63%
Internal Audit	2,416,683	2,022,239	1,651,698	370,541	18.32%
Procurement Services	2,695,831	2,271,466	2,025,017	246,449	10.85%
Recorder	5,682,281	4,558,191	4,496,489	61,702	1.35%
Treasurer	7,145,136	6,169,561	6,009,528	160,033	2.59%
<b>Subtotal</b>	<b>87,930,849</b>	<b>73,031,109</b>	<b>66,002,028</b>	<b>7,029,081</b>	<b>9.62%</b>

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	38,312,608	32,056,752	31,129,252	927,500	2.89%
Constables	3,861,957	3,224,217	3,213,296	10,921	0.34%
County Attorney	102,390,925	84,697,032	80,546,592	4,150,440	4.90%
Emergency Management	3,227,506	2,697,270	2,544,450	152,820	5.67%
Judicial Branch*	185,626,183	155,064,878	151,604,506	3,460,372	2.23%
Justice Courts	21,287,823	17,756,434	17,076,110	680,324	3.83%
Planning and Development	1,268,462	1,056,791	771,698	285,093	26.98%
Public Defense System*	137,409,250	110,545,452	103,000,806	7,544,646	6.82%
Public Fiduciary	4,261,329	3,558,791	3,510,879	47,912	1.35%
Sheriff	157,262,710	131,670,929	123,431,813	8,239,116	6.26%
<b>Subtotal</b>	<b>654,908,753</b>	<b>542,328,546</b>	<b>516,829,402</b>	<b>25,499,144</b>	<b>4.70%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,119,037	1,119,037	803,973	315,064	28.15%
Animal Care and Control	911,360	759,480	759,480	0	0.00%
Correctional Health	3,802,503	2,994,618	2,390,616	604,002	20.17%
Environmental Services	9,693,183	7,987,437	7,749,297	238,140	2.98%
Human Services	3,988,962	3,416,064	2,197,441	1,218,623	35.67%
Medical Examiner	12,343,947	10,277,584	9,227,696	1,049,888	10.22%
Public Health	13,298,383	11,457,280	10,973,960	483,320	4.22%
<b>Subtotal</b>	<b>45,157,375</b>	<b>38,011,500</b>	<b>34,102,463</b>	<b>3,909,037</b>	<b>10.28%</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 4/30/20

	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
<b>Culture and Recreation</b>					
Parks and Recreation	878,891	732,420	732,420	0	0.00%
<b>Subtotal</b>	<b>878,891</b>	<b>732,420</b>	<b>732,420</b>	<b>0</b>	<b>0.00%</b>
<b>Education</b>					
County School Superintendent	2,906,930	2,511,479	2,167,768	343,711	13.69%
<b>Subtotal</b>	<b>2,906,930</b>	<b>2,511,479</b>	<b>2,167,768</b>	<b>343,711</b>	<b>13.69%</b>
<b>Other</b>					
Enterprise Technology	34,228,016	34,050,512	28,680,118	5,370,394	15.77%
Facilities Management	45,778,374	38,557,822	32,352,627	6,205,195	16.09%
Non Departmental	609,289,405	396,377,329	385,574,109	10,803,220	2.73%
Real Estate	0	6,461	0	6,461	100.00%
<b>Subtotal</b>	<b>689,295,795</b>	<b>468,992,124</b>	<b>446,606,854</b>	<b>22,385,270</b>	<b>4.77%</b>
<b>Highways and Streets</b>					
Transportation	111,672	93,060	39,981	53,079	57.04%
<b>Subtotal</b>	<b>111,672</b>	<b>93,060</b>	<b>39,981</b>	<b>53,079</b>	<b>57.04%</b>
<b>Total Operating Expenditures</b>	<b>1,481,190,265</b>	<b>1,125,700,238</b>	<b>1,066,480,917</b>	<b>59,219,321</b>	<b>5.26%</b>
<b>Non Recurring</b>					
<b>General Government</b>					
Clerk of the Board	189,071	180,000	7,443	172,557	95.86%
County Manager	250,000	208,334	59,000	149,334	71.68%
Elections	11,869,814	11,519,193	8,707,998	2,811,195	24.40%
Recorder	64,310	64,259	36,463	27,796	43.26%
Treasurer	0	0	(0)	0	0.00%
<b>Subtotal</b>	<b>12,373,195</b>	<b>11,971,786</b>	<b>8,810,904</b>	<b>3,160,882</b>	<b>26.40%</b>
<b>Public Safety</b>					
Constables	6,033	6,033	0	6,033	100.00%
County Attorney	177,682	95,565	63,089	32,476	33.98%
Judicial Branch*	7,103,875	7,079,523	2,835,494	4,244,029	59.95%
Public Defense System*	1,792,858	1,349,352	894,670	454,682	33.70%
Sheriff	13,339,631	12,416,329	243,229	12,173,100	98.04%
<b>Subtotal</b>	<b>22,420,079</b>	<b>20,946,802</b>	<b>4,036,481</b>	<b>16,910,321</b>	<b>80.73%</b>
<b>Health Welfare and Sanitation</b>					
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	83,650	83,158	49.85%
Public Health	1,693,222	1,411,018	1,310,864	100,154	7.10%

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 4/30/20

<b>Subtotal</b>	<b>2,140,085</b>	<b>1,677,829</b>	<b>1,443,393</b>	<b>234,436</b>	<b>13.97%</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	37,564	22,135	21,970	165	0.75%
<b>Subtotal</b>	<b>37,564</b>	<b>22,135</b>	<b>21,970</b>	<b>165</b>	<b>0.75%</b>
<b>Other</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Enterprise Technology	31,814,903	25,539,502	17,523,042	8,016,460	31.39%
Facilities Management	4,798,328	4,044,550	2,129,968	1,914,582	47.34%
Non Departmental	172,522,514	4,618,856	6,714,708	(2,095,852)	-45.38%
<b>Subtotal</b>	<b>209,135,745</b>	<b>34,202,908</b>	<b>26,367,718</b>	<b>7,835,190</b>	<b>22.91%</b>
<b>Total Non Recurring Expenditures</b>	<b>246,106,668</b>	<b>68,821,460</b>	<b>40,680,466</b>	<b>28,140,994</b>	<b>40.89%</b>
<b>Total Expenditures</b>	<b>1,727,296,933</b>	<b>1,194,521,698</b>	<b>1,107,161,383</b>	<b>87,360,315</b>	<b>7.31%</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 4/30/20

### Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,050,000	875,000	827,932	47,068	5.38%
<b>Subtotal</b>	<b>1,050,000</b>	<b>875,000</b>	<b>827,932</b>	<b>47,068</b>	<b>5.38%</b>

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	1,570,125	1,364,314	205,811	13.11%
Judicial Branch*	79,412,865	66,099,544	63,773,101	2,326,443	3.52%
Sheriff	224,403,236	186,038,528	184,367,030	1,671,498	0.90%
<b>Subtotal</b>	<b>305,596,075</b>	<b>253,732,668</b>	<b>249,504,445</b>	<b>4,228,223</b>	<b>1.67%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	69,485,665	56,589,739	54,250,333	2,339,406	4.13%
<b>Subtotal</b>	<b>69,485,665</b>	<b>56,589,739</b>	<b>54,250,333</b>	<b>2,339,406</b>	<b>4.13%</b>

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,082,646	905,527	863,609	41,918	4.63%
Facilities Management	27,559,546	22,956,887	14,545,677	8,411,210	36.64%
Non Departmental	12,854,944	0	0	0	0.00%
<b>Subtotal</b>	<b>41,497,136</b>	<b>23,862,414</b>	<b>15,409,286</b>	<b>8,453,128</b>	<b>35.42%</b>

<b>Total Operating Expenditures</b>	<b>417,628,876</b>	<b>335,059,821</b>	<b>319,991,997</b>	<b>15,067,824</b>	<b>4.50%</b>
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### Non Recurring

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	134,994	0	0	0	0.00%
<b>Subtotal</b>	<b>134,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

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	3,192,127	1,178,146	2,013,981	63.09%
<b>Subtotal</b>	<b>4,962,003</b>	<b>4,832,127</b>	<b>1,178,146</b>	<b>3,653,981</b>	<b>75.62%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	373,429	316,932	26,952	289,980	91.50%
<b>Subtotal</b>	<b>373,429</b>	<b>316,932</b>	<b>26,952</b>	<b>289,980</b>	<b>91.50%</b>

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,017,780	1,017,780	1,124,235	(106,455)	-10.46%
Non Departmental	7,399,678	3,956,322	167,566	3,788,756	95.76%
<b>Subtotal</b>	<b>8,417,458</b>	<b>4,974,102</b>	<b>1,291,801</b>	<b>3,682,301</b>	<b>74.03%</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 4/30/20

Total Non Recurring Expenditures	13,887,884	10,123,161	2,496,899	7,626,262	75.33%
Total Expenditures	431,516,760	345,182,982	322,488,896	22,694,086	6.57%

Note: Totals may not foot due to rounding.

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

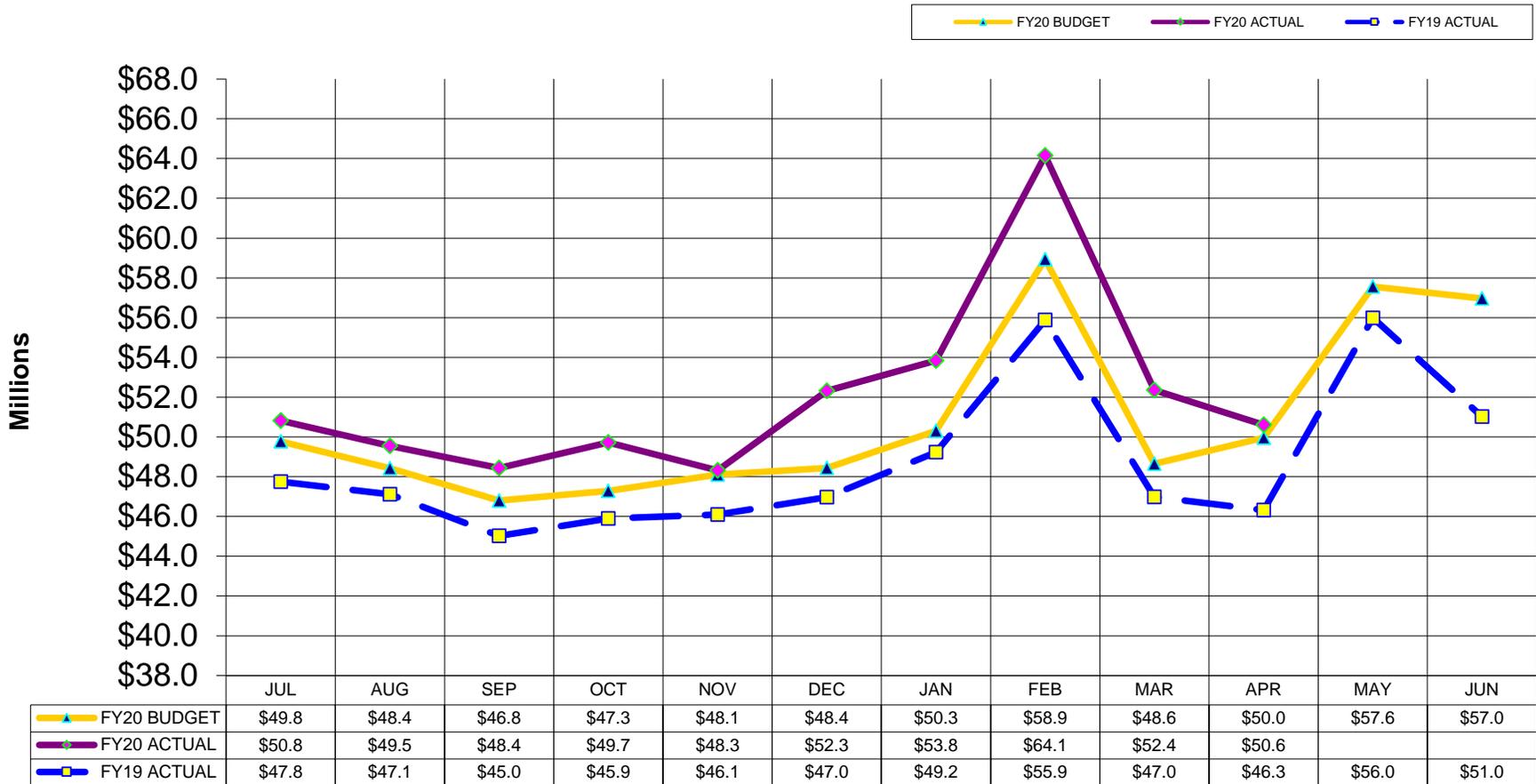
## **Charts for Significant Revenue Sources**

**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		\$ 50,603,242	9.3%	\$ 520,098,379	\$ 42,825,540	9.0%	\$ 496,675,673	\$ 520,098,379	\$ 23,422,706	4.7%
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>\$ 520,098,379</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**

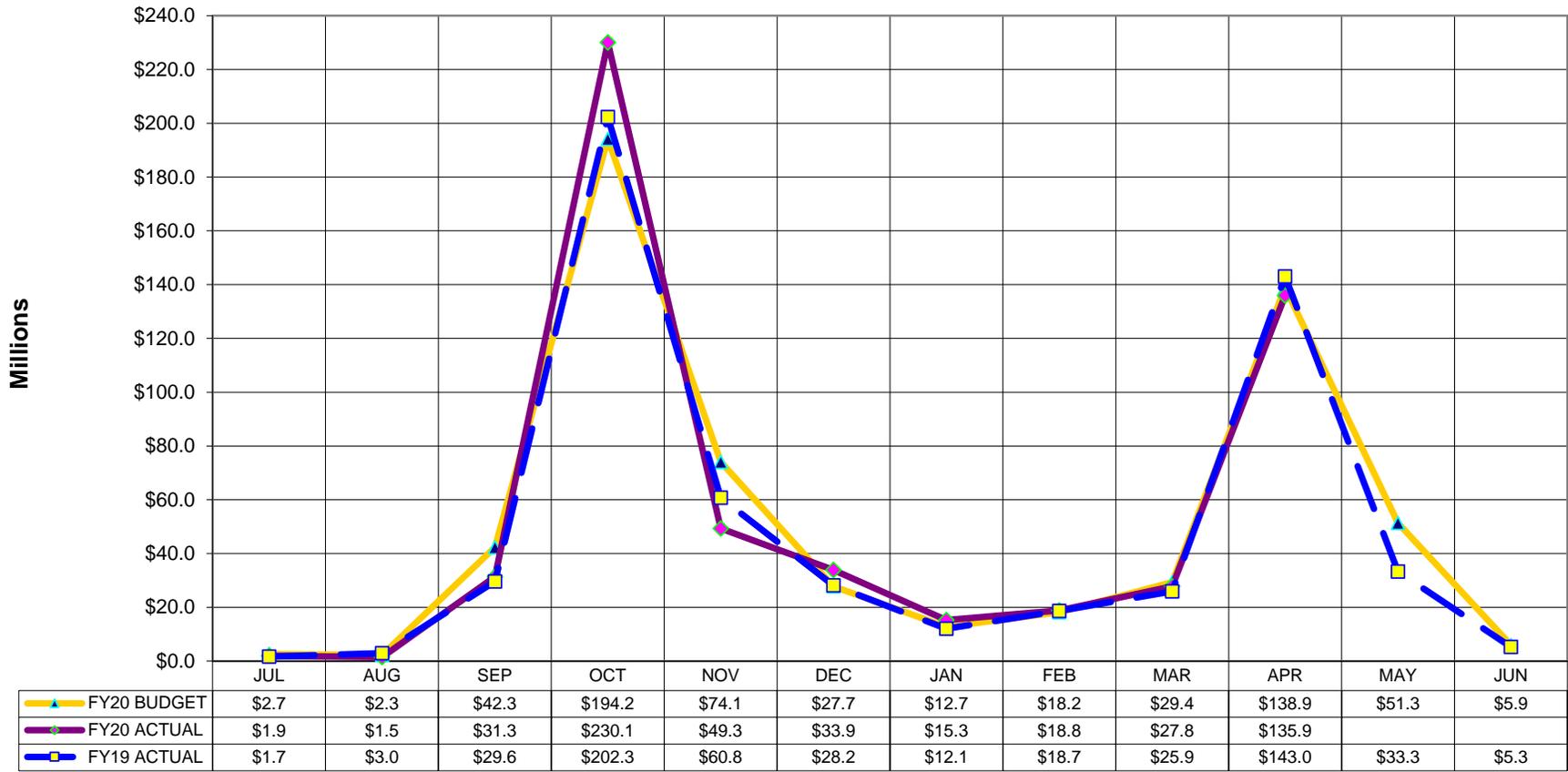
ACTUAL FY 18-19		MONTHLY/YTD COLLECTIONS FY 19-20 & COMPARISON TO FY 18-19						YTD BUDGET TO ACTUAL FY 19-20				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 1,666,027	\$ 1,666,027		\$ 1,946,400	16.8%	\$ 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		\$ 135,927,209	-4.9%	\$ 545,808,426	\$ 20,514,387	3.9%	\$ 542,422,470	545,808,426	\$ 3,385,956	0.6%
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>\$ 545,808,426</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



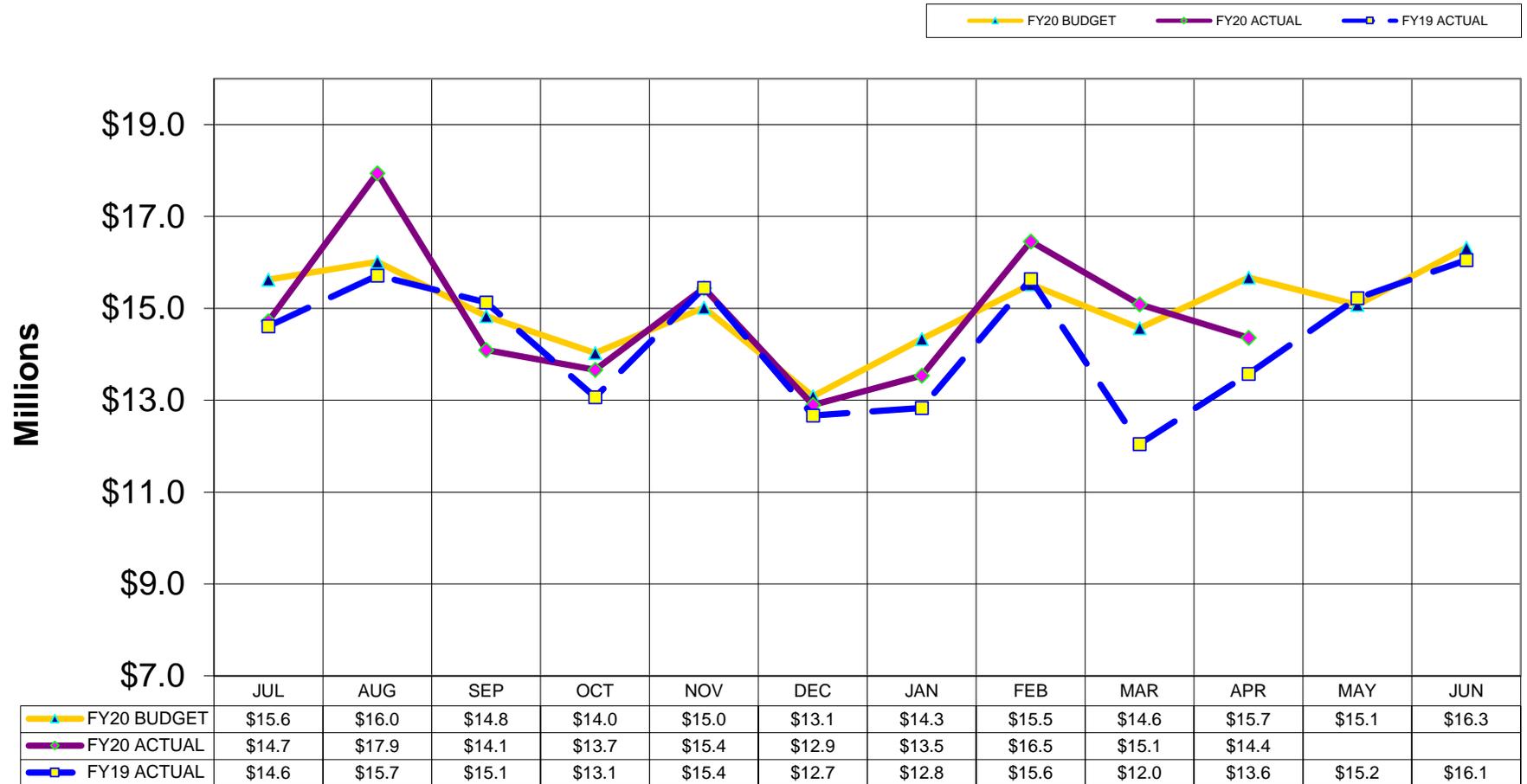
Amounts are presented in the month when the cash payment is received (cash basis).

**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		\$ 14,359,975	5.8%	\$ 148,196,475	\$ 7,468,316	5.3%	\$ 148,702,099	\$ 148,196,475	\$ (505,624)	-0.3%
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>\$ 148,196,475</u>										

YTD (Year To Date)

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



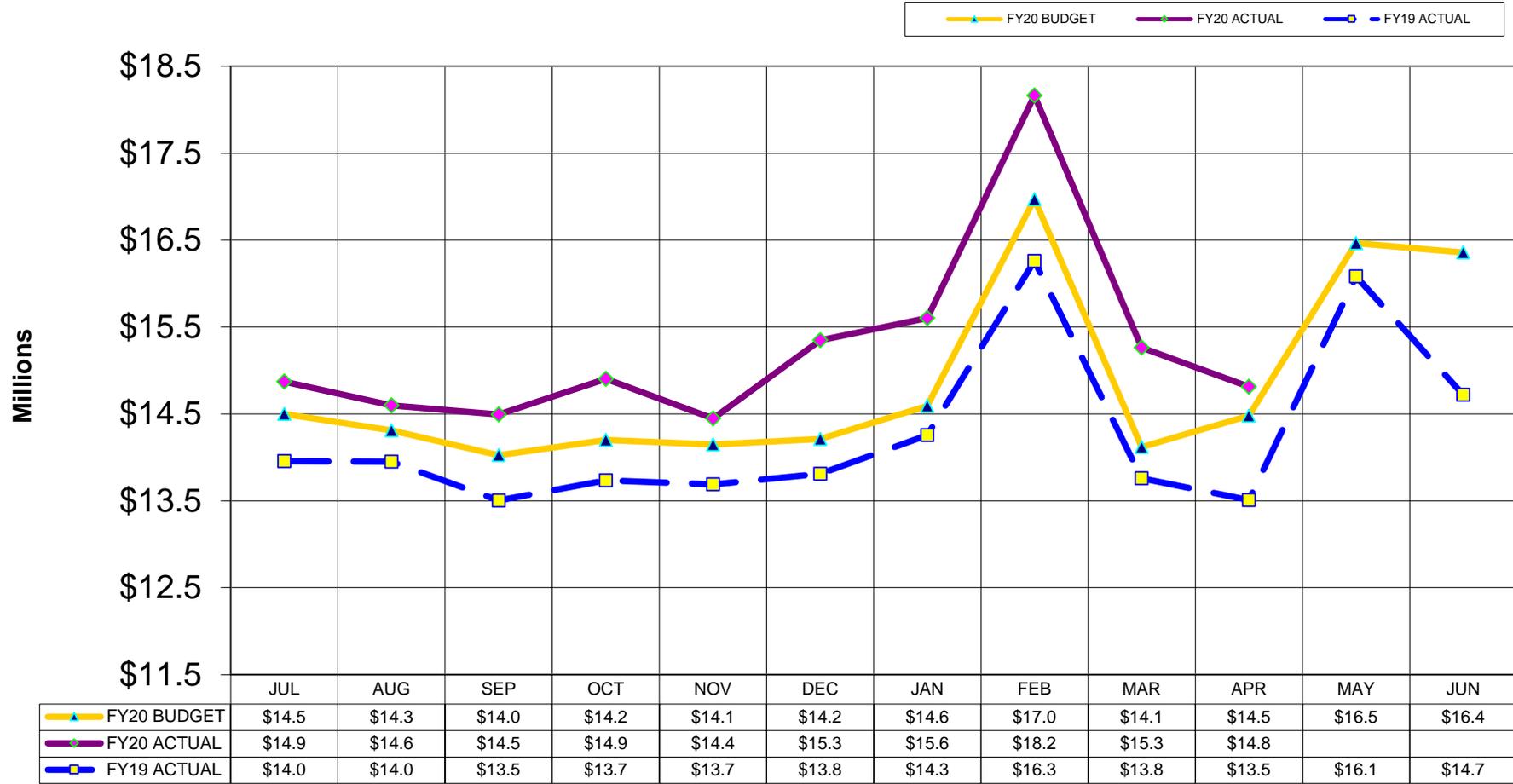
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**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		\$ 14,812,639	9.6%	\$ 152,500,363	\$ 12,069,213	8.6%	\$ 145,554,116	\$ 152,500,363	\$ 6,946,247	4.8%
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>\$ 152,500,363</u>										

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



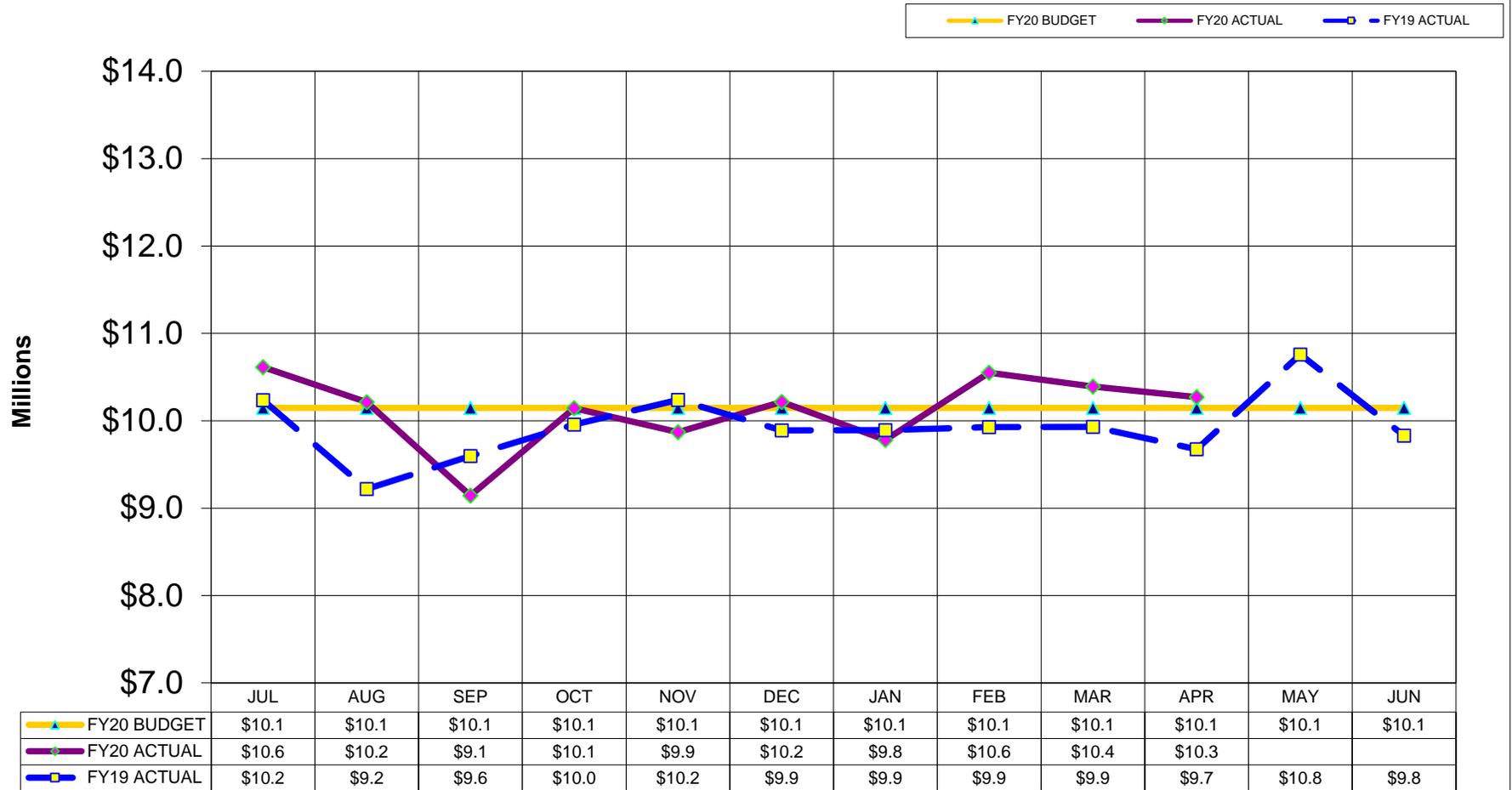
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**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		\$ 10,270,675	6.2%	\$ 101,193,246	\$ 2,640,411	2.7%	\$ 101,468,670	\$ 101,193,246	\$ (275,424)	-0.3%
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>\$ 101,193,246</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).