



Maricopa County

Department of Finance

John R. Lewis, CPA, MBA
Chief Financial Officer
301 West Jefferson Street
Suite 960
Phx, AZ 85003-2148
Phone: 602-506-3561
Fax: 602-506-4451
www.maricopa.gov/

To: Joy Rich, County Manager
From: John Lewis, Chief Financial Officer
Date: November 20, 2020
Re: FY 20-21 Executive Summary – October 2020

Attached is the General Fund and Detention Fund financial activity through October 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 unaudited beginning fund balance represents a net gain of \$133.5m over the estimate that was used when preparing the FY 20-21 budget.

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

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

The FY 2021 budget was prepared based on the County's consulted economists 'pessimistic' forecast. Although the revenue estimates considered the economic impact from COVID-19, most revenue collections continue to exceed estimates. These revenues are heavily influenced by tourism and the sale of goods and services. The County continues to closely track revenues and budget estimates and will evaluate the best methods to mitigate the effects of any reduced economic activity.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$10,075,402:** The FY 20-21 Sales Tax revenue reflects a YTD positive budget variance of \$10.1m or 4.9 percent. The FY 20-21 Sales Tax revenue budget of \$597.3m is based on the County's consulted economists 'pessimistic' forecast, which reflects a decrease of 2.3 percent from the FY 19-20 'most likely' forecast. As compared to October 2019, the October 2020 month-end sales tax is 9.5 percent higher, while the year-to-date is 8.2 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 19-20 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 October 2020 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona September 2020 sales tax collections were 10.3 percent above September 2019. The Conference Board's U.S. Consumer Confidence Index is based on consumers' perceptions of current conditions as well as their expectations six months into the future. The index increased to 101.8 in September 2020. This is the largest gain since the beginning of the COVID-19 pandemic. The Conference Board's U.S. Leading Economic Index (LEI) increased by 1.2 percent to 106.5 in August 2020. This is the fourth consecutive month of growth for the LEI, but each month has seen smaller growth. The LEI index in August 2020 was 4.7 percent below the level 6 months earlier.

Per the U.S. Bureau of Labor Statistics, Maricopa County's unemployment rate is 6.3 percent as of September 2020, which remains below the State and United States unemployment rates of 6.8 percent and 7.7 percent, respectively.

- **Property Tax Revenue (Operating) YTD variance of (\$6,464,870):** The FY 20-21 Property Tax revenue reflects a YTD negative budget variance of \$6.5m or 2.5 percent. The FY 20-21 Property Tax revenue budget of \$634.5m reflects a 5.8 percent increase from the FY 19-20 budget and levy. The budget also includes an estimated 0.9 percent delinquency rate. FY 20-21 YTD collections through October 2020 are 33.6 percent of the FY21 levy compared to a historical average of 37.2 percent. For additional monthly revenue information and comparisons to FY 19-20 actual revenue, see the chart provided at the end of the reporting package.

Property taxes are due semiannually on October 1, 2020, and March 1, 2021, and become delinquent on November 1, 2020, and May 1, 2021, respectively. Property taxes may alternatively be paid on a calendar year basis by December 1, 2020.

- **Vehicle License Tax (VLT) Revenue (Operating) of \$5,623,809:** The FY 20-21 VLT revenue reflects a YTD positive budget variance of \$5.6m or 8.7 percent. This variance is comprised of positive variances of \$5.6m related to VLT YTD and \$21.6 thousand related to unbudgeted VLT-Aviation revenue. The FY 20-21 VLT revenue budget of \$174.1m is based on the County's consulted economists 'pessimistic' forecast, which reflects a decrease of 3.3 percent from the FY 19-20 'most likely' forecast. For additional monthly revenue information and comparisons to FY 19-20 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 Economic Opportunity, Maricopa County's estimated population in 2019 (most recent), increased 1.7% from the prior year.

- **Intergovernmental Revenue (Operating) YTD variance of (\$5,044,332):** The FY 20-21 intergovernmental revenue reflects a YTD negative budget variance of \$5.0m or 35.8 percent. Non-Departmental primarily comprises this negative variance as revenues for payments in lieu of taxes are lower than budgeted.
- **Miscellaneous Revenue (Operating) YTD variance of \$5,051,846:** The FY 20-21 miscellaneous revenue reflects a YTD positive budget variance of \$5.1m or 29.5 percent. The

Recorder's Office primarily comprises this positive variance as revenues for recorded documents services are higher than budgeted largely due to a statutory change in recorder fees.

- **Interest Revenue (Operating) YTD variance of \$3,270,923:** The FY 20-21 interest revenue reflects a YTD positive budget variance of \$3.3m or 408.9 percent. The FY 20-21 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 \$3,714,347:** The FY 20-21 non-recurring revenue reflects a YTD positive budget variance of \$3.7m or 417.7 percent. Elections primarily comprises this positive variance as revenues for election processing are higher than budgeted.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$15,351,220:** Current YTD expenditures are 7.7 percent under budget. Departments that make up the largest portion of the positive variance are Sheriff's Office (29%), County Attorney (10%), Superior Court (9%), Adult Probation (8%), Public Defender (7%), Assessor (5%), and Clerk of Superior Court (5%). The County received funding as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act for necessary expenditures incurred due to the public health emergency with respect to COVID-19. The positive variance described above is partly due to public safety salaries that are allowable expenditures under the CARES Act and have been allocated out of the General Fund to the Coronavirus Relief Fund. In addition, \$3.9m of the positive variance is due to retirement contributions that were not accrued at month-end. This discrepancy will be corrected in November.
- **Services Expenditures (Operating) YTD variance of \$16,196,123:** Current YTD expenditures are 22.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Enterprise Technology (19%), Non-Departmental (19%), Facilities Management (14%), Superior Court (14%), Sheriff's Office (13%), and Public Defense (11%).
- **Intergovernmental Payments (Operating) YTD variance of \$5,519,381:** Current YTD expenditures are 5.1 percent under budget. Non-Departmental primarily comprises this positive variance as expenditures for general health and welfare are under budget.
- **Capital Outlay (Operating) YTD variance of \$1,239,019:** Current YTD expenditures are 58.8 percent under budget. Departments that make up the largest portion of the positive variance are Equipment Services (85%) and Air Quality (13%).
- **Total Non-Recurring Expenditures YTD variance of \$18,849,489:** Current YTD expenditures are 42.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Superior Court (40%), Sheriff's Office (29%), and Non-Departmental (28%).

General Fund Departmental Expenditure Variances

Elections YTD operating variance of (\$2,366,896): Current YTD operating expenditures are 67.7 percent over budget. The negative variance is primarily attributed to expenditures incurred during the General Election that will be allocated to non-recurring. In addition, the department incurred expenditures related to the November 2020 elections that have varied from the calendarized budget. The department is currently being reimbursed by the participating jurisdictions for the election costs and will be within the budget by year-end.

Recorder YTD operating variance of (\$185,449): Current YTD operating expenditures are 8.4 percent over budget. The negative variance is primarily attributed to overtime, telecommunication, and other licensing charges related to the General Election that have varied from the calendarized budget but will be within budget by year-end.

Clerk of the Board YTD non-recurring variance of (\$55,123): Current YTD non-recurring expenditures are 134.7 percent over budget. The negative variance is primarily attributed to a calendarization issue of the YTD budget and will be corrected in November 2020.

Elections YTD non-recurring variance of (\$442,949): Current YTD non-recurring expenditures are 4.5 percent over budget. The negative variance will be eliminated as the department spends approved grant monies to offset expenditures related to the Primary and General Elections.

Public Fiduciary YTD non-recurring variance of (\$629): Current YTD non-recurring expenditures are 37.6 percent over budget. The negative variance is primarily attributed to a calendarization issue of the YTD budget and will be corrected in November 2020.

Enterprise Technology YTD non-recurring variance of (\$54,008): Current YTD non-recurring expenditures are 0.8 percent over budget. The negative variance is primarily attributed to expenditures that have varied from the calendarized budget but will be within budget by year-end.

Facilities Management YTD non-recurring variance of (\$24,739): Current YTD non-recurring expenditures are 907.9 percent over budget. The negative variance is primarily attributed to a calendarization issue of the YTD budget and will be corrected in November 2020.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$2,943,296:** The FY 20-21 Jail Excise Tax revenue reflects a YTD positive budget variance of \$2.9m or 4.9 percent. The FY 20-21 Jail Tax revenue budget of \$174.4m is based on the County's consulted economists 'pessimistic' forecast, which reflects a decrease of 2.3 percent from the FY 19-20 'most likely' forecast. As compared to October 2019, the October 2020 month-end sales tax is 8.2 percent higher, while the year-to-date is 7.4 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 19-20 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 (\$4,979,350):** The FY 20-21 Detention Fund intergovernmental revenue reflects a YTD negative budget variance of \$5.0m or 62.0 percent; total budgeted revenue is \$24.1m. The Sheriff's Office comprises this variance primarily due to a positive variance of \$280.6 thousand for booking and housing per diem paid by federal and state agencies and a negative variance of \$5.2m for booking and housing per diem paid by cities and towns. As of October 2020, billable bookings and billable housing days are 51.0 percent and 56.0 percent lower, respectively, over the same time period last year.
- **Miscellaneous Revenue (Operating) YTD variance of (\$4,360):** The FY 20-21 miscellaneous revenue reflects a YTD negative budget variance of \$4.4 thousand or 81.7 percent. The Sheriff's Office primarily comprises this negative variance as miscellaneous charges for services revenues related to inmate intake and release are under budget.
- **Total Non-Recurring Revenue YTD variance of \$535,708:** The FY 20-21 non-recurring revenue reflects a YTD positive budget variance of \$535.7 thousand. This positive variance is primarily comprised of \$473.4 thousand of unbudgeted interest revenue.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$7,578,234:** Current YTD expenditures are 10.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (68%), Juvenile Probation (16%), and Adult Probation (9%). The County received funding as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act for necessary expenditures incurred due to the public health emergency with respect to COVID-19. The positive variance described above is partly due to public safety and public health salaries that are allowable expenditures under the CARES Act and have been allocated out of the Detention Fund to the Coronavirus Relief Fund. In addition, \$1.7m of the positive variance is due to retirement contributions that were not accrued at month-end. This discrepancy will be corrected in November.
- **Supplies Expenditures (Operating) YTD variance of \$3,413,820:** Current YTD expenditures are 44.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (65%), Correctional Health (27%), and Facilities Management (5%).
- **Services Expenditures (Operating) YTD variance of \$6,605,623:** Current YTD expenditures are 31.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (47%), Correctional Health (31%), and Sheriff's Office (15%).
- **Capital Outlay (Operating) YTD variance of \$358,070:** Current YTD expenditures are 78.4 percent under budget. Equipment Services primarily comprises this positive variance as expenditures for public safety vehicle purchases are lower than budget.
- **Total Non-Recurring Expenditures YTD variance of \$6,210,122:** Current YTD expenditures are 93.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Juvenile Probation (38%), Sheriff's Office (30%), Correctional Health (17%), and Enterprise Technology (6%).

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budget.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$1,514,978:** The FY 20-21 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$39,130,350 is higher than budgeted YTD revenue of \$37,615,372 resulting in a positive budget variance of \$1.5m or 4.0 percent. The FY 20-21 HURF revenue budget of \$112.8m is based on the County's consulted economists 'pessimistic' forecast, which reflects a decrease of 7.3 percent from the FY 19-20 'most likely' forecast. For additional monthly revenue information and comparisons to FY 19-20 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 10/31/20

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	597,307,859	204,792,222	214,867,624	10,075,402
Property Tax	634,518,394	260,530,962	254,066,092	(6,464,870)
Vehicle License Tax	174,081,738	64,767,687	70,391,496	5,623,809
Intergovernmental	42,776,672	14,091,484	9,047,152	(5,044,332)
Miscellaneous	58,038,189	17,112,472	22,164,318	5,051,846
Interest	2,400,000	800,000	4,070,923	3,270,923
Total Operating Revenues	1,509,122,852	562,094,827	574,607,605	12,512,778
Total Non Recurring Revenues	31,307,316	889,292	4,603,639	3,714,347
Total Revenues	1,540,430,168	562,984,119	579,211,244	16,227,125

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	635,270,361	199,254,197	183,902,977	15,351,220
Supplies	17,447,836	6,405,493	5,550,492	855,001
Services	259,436,076	73,172,095	56,975,972	16,196,123
Intergovernmental Payments	310,954,267	109,262,185	103,742,804	5,519,381
Capital Outlay	5,932,912	2,106,964	867,945	1,239,019
Transfers Out	280,081,400	67,853,156	67,853,156	0
Total Operating Expenditures	1,509,122,852	458,054,090	418,893,346	39,160,744
Total Non Recurring Expenditures	197,761,392	43,990,154	25,140,665	18,849,489
Total Expenditures	1,706,884,244	502,044,244	444,034,011	58,010,233
Excess (Deficiency) of Revenues Over Expenditures	(166,454,076)	60,939,875	135,177,232	74,237,357
Beginning Fund Balance (unaudited)	166,454,076	166,454,076	299,982,030	133,527,954
Revenues	1,540,430,168	562,984,119	579,211,244	16,227,125
Expenditures	1,706,884,244	502,044,244	444,034,011	58,010,233
Ending Fund Balance	0	227,393,951	435,159,262	207,765,311
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	227,393,951	435,159,262	207,765,311

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 10/31/20

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	26,699,961	9,447,447	8,451,580	995,867	10.54%
Assistant County Manager 940	456,085	94,263	75,301	18,962	20.12%
Assistant County Manager 950	881,051	296,350	204,087	92,263	31.13%
Board of Supervisors Dist 1	436,613	153,126	137,328	15,798	10.32%
Board of Supervisors Dist 2	436,613	148,515	143,765	4,750	3.20%
Board of Supervisors Dist 3	436,613	160,491	143,818	16,673	10.39%
Board of Supervisors Dist 4	436,613	156,855	136,546	20,309	12.95%
Board of Supervisors Dist 5	436,613	182,064	126,779	55,285	30.37%
Budget	1,734,748	584,359	466,728	117,631	20.13%
Call Center	1,969,020	658,048	611,142	46,906	7.13%
Clerk of the Board	1,702,267	486,914	464,099	22,815	4.69%
County Manager	4,226,919	1,283,272	945,051	338,221	26.36%
Elections	30,331,543	13,399,741	16,209,586	(2,809,845)	(20.97%)
Equipment Services	5,538,416	1,846,136	793,839	1,052,297	57.00%
Finance	3,692,878	1,191,947	1,126,412	65,535	5.50%
Human Resources	11,870,067	3,988,214	3,365,741	622,473	15.61%
Internal Audit	2,416,978	714,375	663,648	50,727	7.10%
Procurement Services	2,663,618	895,345	813,409	81,936	9.15%
Recorder	6,583,447	2,217,798	2,403,247	(185,449)	(8.36%)
Treasurer	7,296,068	3,181,099	3,153,793	27,306	0.86%
Subtotal	110,246,131	41,086,359	40,435,899.72	650,459.28	1.58%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	38,935,141	13,328,677	12,595,314	733,363	5.50%
Constables	3,952,433	1,325,996	1,273,140	52,856	3.99%
County Attorney	102,253,008	34,148,318	31,883,364	2,264,954	6.63%
Emergency Management	3,310,113	1,015,617	949,288	66,329	6.53%
Judicial Branch*	193,277,025	72,101,395	57,298,175	14,803,220	20.53%
Justice Courts	21,334,235	7,185,435	6,780,760	404,675	5.63%
Planning and Development	1,244,073	413,839	293,616	120,223	29.05%
Public Defense System*	136,686,969	41,665,734	37,585,887	4,079,847	9.79%
Public Fiduciary	4,210,947	1,436,964	1,326,265	110,699	7.70%
Sheriff	150,675,608	49,702,046	37,900,962	11,801,084	23.74%
Subtotal	655,879,552	222,324,021	187,886,771.13	34,437,249.87	15.49%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	588,494	0	588,494	100.00%
Animal Care and Control	968,744	310,775	310,775	0	0.00%
Correctional Health	3,732,573	1,072,420	678,812	393,608	36.70%
Environmental Services	10,486,320	3,583,754	3,140,841	442,913	12.36%
Human Services	3,996,103	871,277	603,709	267,568	30.71%
Medical Examiner	12,530,842	4,211,656	3,704,192	507,464	12.05%
Public Health	13,959,714	4,816,849	4,133,788	683,061	14.18%
Subtotal	46,770,952	15,455,225	12,572,117.58	2,883,107.42	18.65%
Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	861,313	287,108	287,108	0	0.00%
Subtotal	861,313	287,108	287,108	0	0.00%

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 10/31/20

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	2,887,830	803,723	194,665	609,058	75.78%
Subtotal	2,887,830	803,723	194,664.58	609,058.42	75.78%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	63,892,619	28,215,030	24,695,870	3,519,160	12.47%
Facilities Management	48,027,352	14,427,451	12,160,502	2,266,949	15.71%
Non Departmental	778,209,056	179,408,847	165,771,414	13,637,433	7.60%
Real Estate	0	0	0	(0)	0.00%
Subtotal	890,129,027	222,051,328	202,627,785.95	19,423,542.05	8.75%
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	109,439	36,480	29,664	6,816	18.68%
Subtotal	109,439	36,480	29,664.46	6,815.54	18.68%
Total Expenditures	1,706,884,244	502,044,244	444,034,011	58,010,233	11.55%

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 10/31/20

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	70,064,298	23,976,480	21,594,071	2,382,409	9.94%
Juvenile Probation	21,533,146	7,607,327	6,397,215	1,210,112	15.91%
Superior Court	101,679,581	40,517,588	29,306,890	11,210,698	27.67%
Total Judicial Branch	193,277,025	72,101,395	57,298,175	14,803,220	20.53%
Public Defense System	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Legal Advocate	14,839,121	4,927,993	4,760,285	167,708	3.40%
Legal Defender	15,474,591	5,129,230	4,823,556	305,674	5.96%
Public Advocate	10,576,388	3,512,951	3,202,867	310,084	8.83%
Public Defender	47,064,121	15,496,773	14,114,204	1,382,569	8.92%
Public Defense Services	48,732,748	12,598,787	10,684,975	1,913,812	15.19%
Total Public Defense System	136,686,969	41,665,734	37,585,887	4,079,847	9.79%

Note: Totals may not foot due to rounding.



Detention Operations Fund

Executive Summary

As of 10/31/20

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	174,361,993	60,277,950	63,221,246	2,943,296
Intergovernmental	24,108,873	8,036,292	3,056,942	(4,979,350)
Miscellaneous	16,008	5,336	976	(4,360)
Transfers In	235,556,280	67,853,156	67,853,156	0
Total Operating Revenues	434,043,154	136,172,734	134,132,320	(2,040,414)
Total Non Recurring Revenues	3,122,984	0	535,708	535,708
Total Revenues	437,166,138	136,172,734	134,668,028	(1,504,706)

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	290,655,188	69,707,796	62,129,562	7,578,234
Supplies	19,659,834	7,604,589	4,190,769	3,413,820
Services	120,472,650	21,017,943	14,412,320	6,605,623
Capital Outlay	1,369,304	456,432	98,362	358,070
Transfers Out	1,886,178	0	0	0
Total Operating Expenditures	434,043,154	98,786,760	80,831,012	17,955,748
Total Non Recurring Expenditures	14,497,169	6,653,139	443,018	6,210,122
Total Expenditures	448,540,323	105,439,899	81,274,030	24,165,869
Excess (Deficiency) of Revenues Over Expenditures	(11,374,185)	30,732,835	53,393,998	22,661,163
Beginning Fund Balance (unaudited)	39,237,060	39,237,060	92,571,016	53,333,956
Revenues	437,166,138	136,172,734	134,668,028	(1,504,706)
Expenditures	448,540,323	105,439,899	81,274,030	24,165,869
Ending Fund Balance	27,862,875	69,969,895	145,965,014	75,995,119
Restricted Fund Balance	27,862,875	69,969,895	145,965,014	75,995,119
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 10/31/20

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	2,070,386	690,122	98,362	591,760	85.75%
Subtotal	2,070,386	690,122	98,361.65	591,760.35	85.75%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	48,941	0	0	0	0.00%
Integrated Crim Justice Info	1,702,402	887,743	642,752	244,991	27.60%
Judicial Branch*	81,582,937	29,060,705	24,437,694	4,623,011	15.91%
Sheriff	205,594,451	50,062,583	39,858,691	10,203,892	20.38%
Subtotal	288,928,731	80,011,031	64,939,136.02	15,071,894.98	18.84%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	62,441,060	14,398,355	10,169,064	4,229,291	29.37%
Subtotal	62,441,060	14,398,355	10,169,064.39	4,229,290.61	29.37%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,864,711	1,519,453	1,094,352	425,101	27.98%
Facilities Management	27,942,980	8,556,134	4,973,115	3,583,019	41.88%
Non Departmental	65,292,455	264,804	0	264,804	100.00%
Subtotal	95,100,146	10,340,391	6,067,467.83	4,272,923.17	41.32%
Total Expenditures	448,540,323	105,439,899	81,274,030	24,165,869	22.92%

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 10/31/20

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	41,522,442	13,956,228	13,087,902	868,326	6.22%
Juvenile Probation	40,060,495	15,104,477	11,349,792	3,754,685	24.86%
Total Judicial Branch	81,582,937	29,060,705	24,437,694	4,623,011	15.91%

Note: Totals may not foot due to rounding.

Detailed Expenditure Reports



General Fund Expenditures Summary As of 10/31/20

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	917,812	0	70,866	(70,866)
Services	117,868,922	2,293,101	(5,965,168)	8,258,269
Intergovernmental Payments	309,384,382	109,232,225	103,782,196	5,450,029
Transfers Out	350,037,940	67,883,521	67,883,521	0
Non-Departmental Expenditures - D470	778,209,056	179,408,847	165,771,414	13,637,433

Expenditures - Excluding D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	636,733,421	200,650,843	185,410,269	15,240,574
Supplies	27,303,543	7,909,341	8,828,889	(919,548)
Services	226,982,583	91,956,129	75,486,718	16,469,411
Intergovernmental Payments	1,689,885	149,960	608	149,352
Capital Outlay	35,964,756	21,969,124	8,536,114	13,433,010
Transfers Out	1,000	0	0	0
Expenditures - Excluding D470	928,675,188	322,635,397	278,262,597	44,372,800

Total Expenditures (Operating and Non-Recurring)

1,706,884,244	502,044,244	444,034,011	58,010,233
----------------------	--------------------	--------------------	-------------------

Note: Totals may not foot due to rounding.



General Fund

Non-Departmental Expenditures Summary

As of 10/31/20

Expenditures

Operating	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	917,812	0	70,866	(70,866)
Services	62,663,008	(2,867,353)	(5,965,168)	3,097,815
Intergovernmental Payments	309,264,382	109,112,225	103,742,196	5,370,029
Transfers Out	280,080,400	67,853,156	67,853,156	0
Total Operating Expenditures	652,925,602	174,098,028	165,701,049	8,396,979
Non Recurring	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Services	55,205,914	5,160,454	0	5,160,454
Intergovernmental Payments	120,000	120,000	40,000	80,000
Transfers Out	69,957,540	30,365	30,365	0
Total Non Recurring Expenditures	125,283,454	5,310,819	70,365	5,240,454
Total Expenditures	778,209,056	179,408,847	165,771,414	13,637,433

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of 10/31/20

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	26,699,961	9,447,447	8,451,580	995,867	10.54%
Assistant County Manager 940	456,085	94,263	75,301	18,962	20.12%
Assistant County Manager 950	881,051	296,350	204,087	92,263	31.13%
Board of Supervisors Dist 1	436,613	153,126	137,328	15,798	10.32%
Board of Supervisors Dist 2	436,613	148,515	143,765	4,750	3.20%
Board of Supervisors Dist 3	436,613	160,491	143,818	16,673	10.39%
Board of Supervisors Dist 4	436,613	156,855	136,546	20,309	12.95%
Board of Supervisors Dist 5	436,613	182,064	126,779	55,285	30.37%
Budget	1,734,748	584,359	466,728	117,631	20.13%
Call Center	1,969,020	658,048	611,142	46,906	7.13%
Clerk of the Board	1,619,129	527,852	449,914	77,938	14.77%
County Manager	4,035,919	1,214,270	945,051	269,219	22.17%
Elections	9,669,734	3,497,111	5,864,007	(2,366,896)	-67.68%
Equipment Services	5,538,416	1,846,136	793,839	1,052,297	57.00%
Finance	3,692,878	1,191,947	1,126,412	65,535	5.50%
Human Resources	11,870,067	3,988,214	3,365,741	622,473	15.61%
Internal Audit	2,416,978	714,375	663,648	50,727	7.10%
Procurement Services	2,663,618	895,345	813,409	81,936	9.15%
Recorder	6,583,447	2,217,798	2,403,247	(185,449)	-8.36%
Treasurer	7,296,068	3,181,099	3,153,793	27,306	0.86%
Subtotal	89,310,184	31,155,665	30,076,137	1,079,528	3.46%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	38,935,141	13,328,677	12,595,314	733,363	5.50%
Constables	3,943,676	1,324,951	1,272,096	52,855	3.99%
County Attorney	102,149,435	34,098,318	31,883,364	2,214,954	6.50%
Emergency Management	3,310,113	1,015,617	949,288	66,329	6.53%
Judicial Branch*	184,520,059	63,344,429	57,173,569	6,170,860	9.74%
Justice Courts	21,334,235	7,185,435	6,780,760	404,675	5.63%
Planning and Development	1,244,073	413,839	293,616	120,223	29.05%
Public Defense System*	136,323,202	41,487,183	37,407,383	4,079,800	9.83%
Public Fiduciary	4,205,938	1,435,292	1,323,964	111,328	7.76%
Sheriff	137,905,954	36,933,724	30,524,806	6,408,918	17.35%
Subtotal	633,871,826	200,567,465	180,204,159	20,363,306	10.15%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	588,494	0	588,494	100.00%
Animal Care and Control	932,291	310,775	310,775	0	0.00%
Correctional Health	3,732,573	1,072,420	678,812	393,608	36.70%
Environmental Services	10,322,320	3,574,754	3,140,841	433,913	12.14%
Human Services	3,996,103	871,277	603,709	267,568	30.71%
Medical Examiner	12,428,057	4,177,399	3,703,842	473,557	11.34%
Public Health	13,959,714	4,816,849	4,133,788	683,061	14.18%
Subtotal	46,467,714	15,411,968	12,571,768	2,840,200	18.43%

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 10/31/20

Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	861,313	287,108	287,108	0	0.00%
Subtotal	861,313	287,108	287,108	0	0.00%
Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	2,887,830	803,723	194,665	609,058	75.78%
Subtotal	2,887,830	803,723	194,665	609,058	75.78%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	36,507,972	21,263,477	17,690,309	3,573,168	16.80%
Facilities Management	46,180,972	14,430,176	12,138,487	2,291,689	15.88%
Non Departmental	652,925,602	174,098,028	165,701,049	8,396,979	4.82%
Real Estate	0	0	0	(0)	0.00%
Subtotal	735,614,546	209,791,681	195,529,845	14,261,836	6.80%
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	109,439	36,480	29,664	6,816	18.68%
Subtotal	109,439	36,480	29,664	6,816	18.68%
Total Operating Expenditures	1,509,122,852	458,054,090	418,893,346	39,160,744	8.55%
Non Recurring					
General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Board	83,138	(40,938)	14,185	(55,123)	134.65%
County Manager	191,000	69,002	0	69,002	100.00%
Elections	20,661,809	9,902,630	10,345,579	(442,949)	-4.47%
Recorder	0	0	(0)	0	0.00%
Treasurer	0	0	0	(0)	0.00%
Subtotal	20,935,947	9,930,694	10,359,763	(429,069)	-4.32%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Constables	8,757	1,045	1,045	0	0.04%
County Attorney	103,573	50,000	0	50,000	100.00%
Judicial Branch*	8,756,966	8,756,966	124,607	8,632,359	98.58%
Public Defense System*	363,767	178,551	178,504	47	0.03%
Public Fiduciary	5,009	1,672	2,301	(629)	-37.61%
Sheriff	12,769,654	12,768,322	7,376,156	5,392,166	42.23%
Subtotal	22,007,726	21,756,556	7,682,612	14,073,944	64.69%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Animal Care and Control	36,453	0	0	0	0.00%
Environmental Services	164,000	9,000	0	9,000	100.00%
Medical Examiner	102,785	34,257	350	33,907	98.98%
Subtotal	303,238	43,257	350	42,907	99.19%

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 10/31/20

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	27,384,647	6,951,553	7,005,561	(54,008)	-0.78%
Facilities Management	1,846,380	(2,725)	22,014	(24,739)	907.86%
Non Departmental	125,283,454	5,310,819	70,365	5,240,454	98.68%
Subtotal	154,514,481	12,259,647	7,097,941	5,161,706	42.10%
Total Non Recurring Expenditures	197,761,392	43,990,154	25,140,665	18,849,489	42.85%
Total Expenditures	1,706,884,244	502,044,244	444,034,011	58,010,233	11.55%

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 10/31/20

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,369,304	456,432	98,362	358,070	78.45%
Subtotal	1,369,304	456,432	98,362	358,070	78.45%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	48,941	0	0	0	0.00%
Integrated Crim Justice Info	1,702,402	887,743	642,752	244,991	27.60%
Judicial Branch*	79,083,609	26,561,377	24,342,795	2,218,582	8.35%
Sheriff	203,463,109	47,931,241	39,594,717	8,336,524	17.39%
Subtotal	284,298,061	75,380,361	64,580,264	10,800,097	14.33%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	61,041,489	13,338,480	10,169,064	3,169,416	23.76%
Subtotal	61,041,489	13,338,480	10,169,064	3,169,416	23.76%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,083,648	1,055,353	1,010,207	45,146	4.28%
Facilities Management	27,942,980	8,556,134	4,973,115	3,583,019	41.88%
Non Departmental	58,307,672	0	0	0	0.00%
Subtotal	87,334,300	9,611,487	5,983,323	3,628,164	37.75%

Total Operating Expenditures	434,043,154	98,786,760	80,831,012	17,955,748	18.18%
-------------------------------------	--------------------	-------------------	-------------------	-------------------	---------------

Non Recurring

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	701,082	233,690	0	233,690	100.00%
Subtotal	701,082	233,690	0	233,690	100.00%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Judicial Branch*	2,499,328	2,499,328	94,898	2,404,430	96.20%
Sheriff	2,131,342	2,131,342	263,974	1,867,368	87.61%
Subtotal	4,630,670	4,630,670	358,872	4,271,798	92.25%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	1,399,571	1,059,875	0	1,059,875	100.00%
Subtotal	1,399,571	1,059,875	0	1,059,875	100.00%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	781,063	464,100	84,145	379,955	81.87%
Non Departmental	6,984,783	264,804	0	264,804	100.00%
Subtotal	7,765,846	728,904	84,145	644,759	88.46%

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 10/31/20

Total Non Recurring Expenditures	14,497,169	6,653,139	443,018	6,210,122	93.34%
Total Expenditures	448,540,323	105,439,899	81,274,030	24,165,869	22.92%

Note: Totals may not foot due to rounding.

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

Charts for Significant Revenue Sources

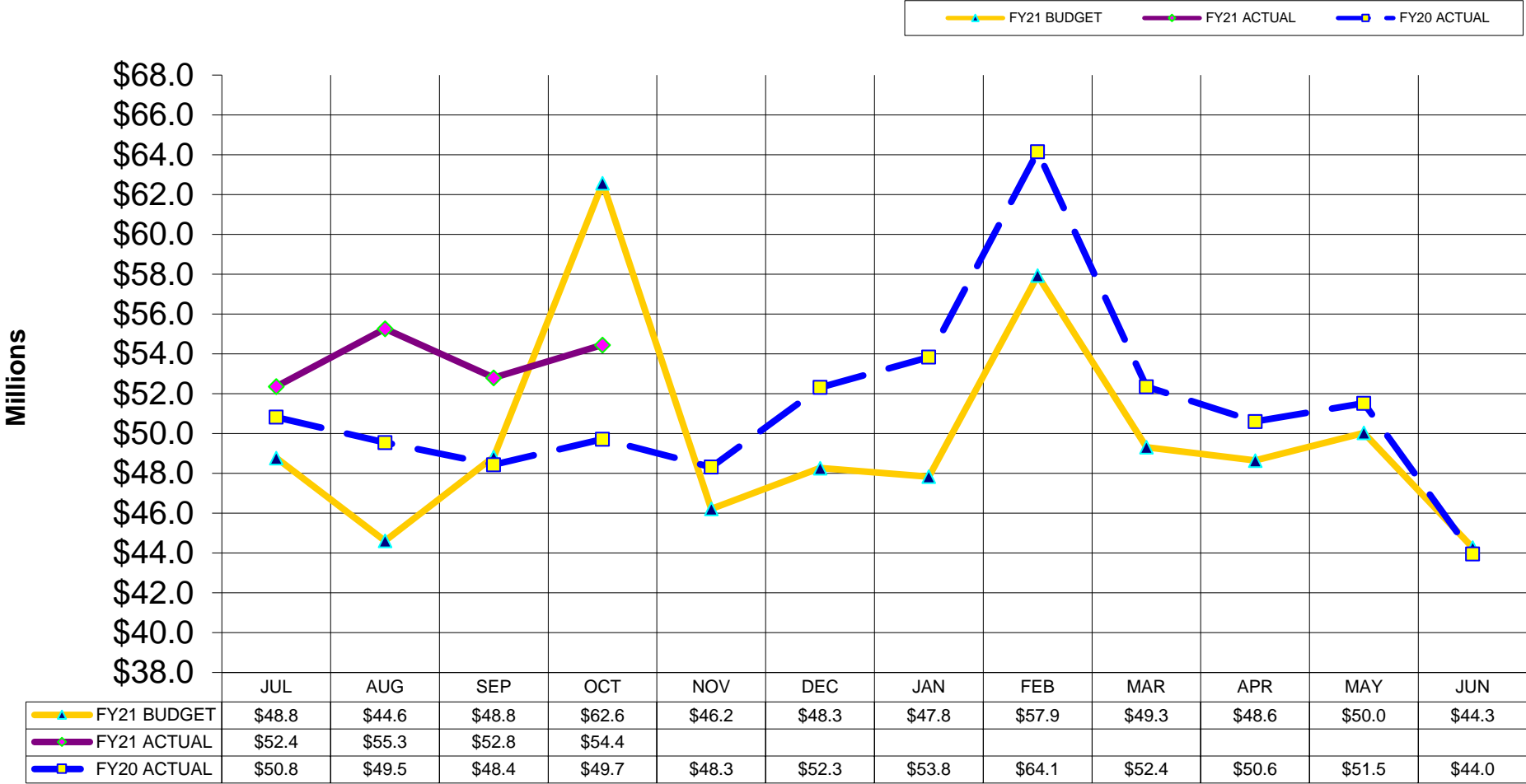
**MARICOPA COUNTY
GENERAL FUND PORTION OF SALES TAX COLLECTIONS
FY 20-21**

ACTUAL FY 19-20		MONTHLY/YTD COLLECTIONS FY 20-21 & COMPARISON TO FY 19-20						YTD BUDGET TO ACTUAL FY 20-21				
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	\$ 50,822,466	\$ 50,822,466		\$ 52,359,669	3.0%	\$ 52,359,669	\$ 1,537,203	3.0%	\$ 48,773,076	\$ 52,359,669	\$ 3,586,593	7.4%
AUG	\$ 49,546,577	\$ 100,369,043		\$ 55,261,173	11.5%	\$ 107,620,841	\$ 7,251,798	7.2%	\$ 93,387,179	\$ 107,620,841	\$ 14,233,662	15.2%
SEP	\$ 48,436,303	\$ 148,805,346		\$ 52,801,832	9.0%	\$ 160,422,673	\$ 11,617,327	7.8%	\$ 142,213,554	\$ 160,422,673	\$ 18,209,119	12.8%
OCT	\$ 49,720,856	\$ 198,526,202		\$ 54,444,951	9.5%	\$ 214,867,624	\$ 16,341,423	8.2%	\$ 204,792,222	\$ 214,867,624	\$ 10,075,402	4.9%
NOV	\$ 48,316,976	\$ 246,843,178		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 251,008,483	\$ -	\$ -	0.0%
DEC	\$ 52,314,903	\$ 299,158,081		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 299,270,765	\$ -	\$ -	0.0%
JAN	\$ 53,836,075	\$ 352,994,156		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 347,106,595	\$ -	\$ -	0.0%
FEB	\$ 64,148,492	\$ 417,142,648		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 405,039,890	\$ -	\$ -	0.0%
MAR	\$ 52,352,489	\$ 469,495,137		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 454,353,625	\$ -	\$ -	0.0%
APR	\$ 50,603,242	\$ 520,098,379		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 503,002,451	\$ -	\$ -	0.0%
MAY	\$ 51,524,257	\$ 571,622,636		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 553,037,066	\$ -	\$ -	0.0%
JUN	\$ 43,956,265	\$ 615,578,901		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 597,307,859	\$ -	\$ -	0.0%
<u>\$ 615,578,901</u>		<u>\$ 214,867,624</u>										

YTD (Year To Date)

The calendarization of the Sales Tax budget was originally based on historical monthly trends. Given the volatility of collections due to the COVID-19 pandemic, it is not anticipated that the FY2021 collections will follow historical averages. Therefore, the budget was recalendarized in October based on the 'pessimistic' monthly pattern forecasted by our economist.

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 20-21**

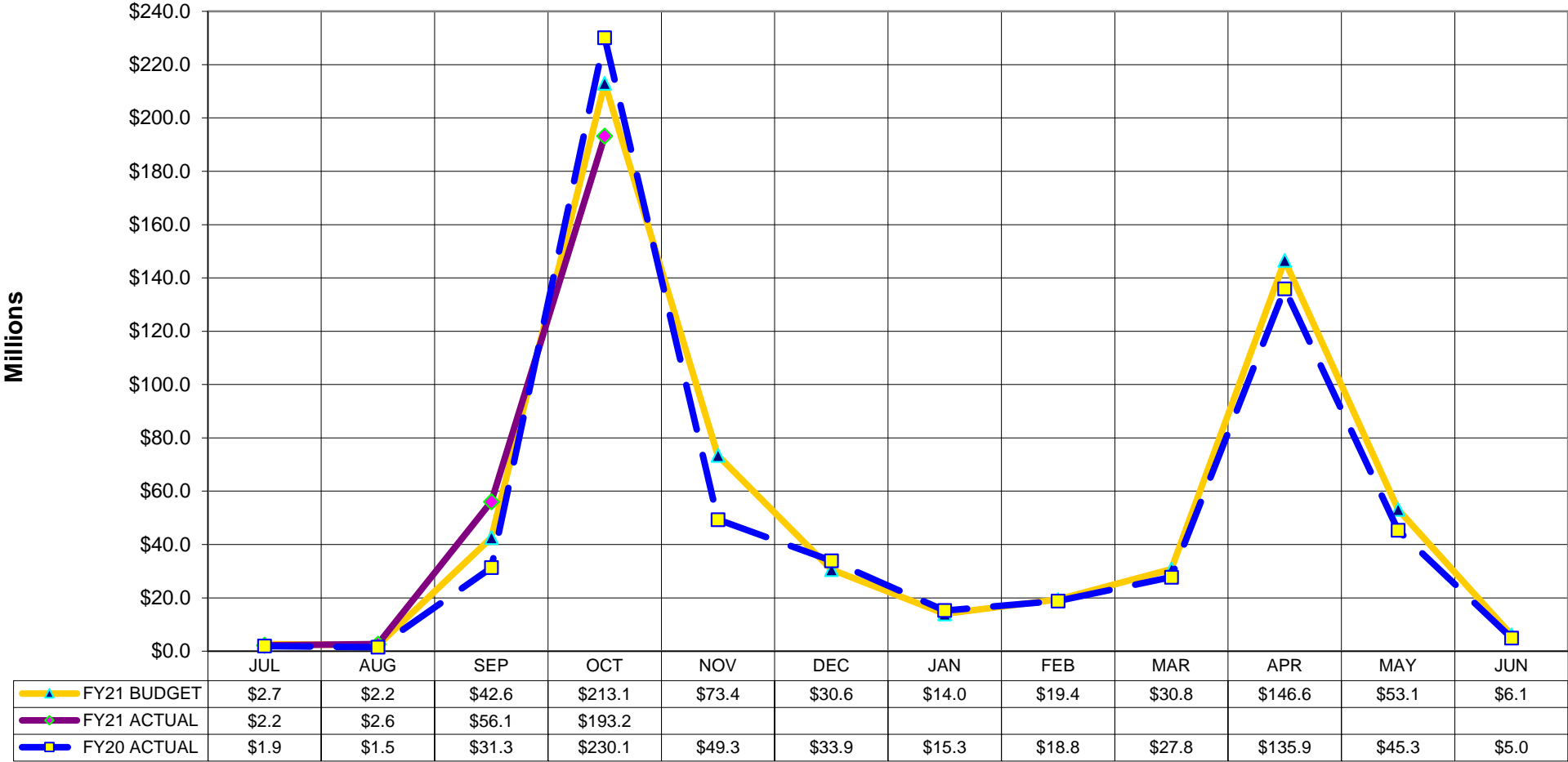
ACTUAL FY 19-20		MONTHLY/YTD COLLECTIONS FY 20-21 & COMPARISON TO FY 19-20						YTD BUDGET TO ACTUAL FY 20-21				
A	B	C	D (C-A)/A)	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 1,946,400	\$ 1,946,400		\$ 2,188,883	12.5%	\$ 2,188,883	\$ 242,484	12.5%	\$ 2,689,733	\$ 2,188,883	\$ (500,850)	-18.6%
AUG	\$ 1,473,601	\$ 3,420,001		\$ 2,633,123	78.7%	\$ 4,822,007	\$ 1,402,006	41.0%	\$ 4,915,347	4,822,007	\$ (93,340)	-1.9%
SEP	\$ 31,336,833	\$ 34,756,834		\$ 56,083,777	79.0%	\$ 60,905,784	\$ 26,148,950	75.2%	\$ 47,469,322	60,905,784	\$ 13,436,462	28.3%
OCT	\$ 230,052,427	\$ 264,809,261		\$ 193,160,308	-16.0%	\$ 254,066,092	\$ (10,743,169)	-4.1%	\$ 260,530,962	254,066,092	\$ (6,464,870)	-2.5%
NOV	\$ 49,330,854	\$ 314,140,115		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 333,952,651	-	\$ -	0.0%
DEC	\$ 33,899,519	\$ 348,039,634		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 364,590,883	-	\$ -	0.0%
JAN	\$ 15,261,579	\$ 363,301,213		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 378,595,785	-	\$ -	0.0%
FEB	\$ 18,809,423	\$ 382,110,636		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 397,963,986	-	\$ -	0.0%
MAR	\$ 27,770,581	\$ 409,881,217		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 428,741,422	-	\$ -	0.0%
APR	\$ 135,927,209	\$ 545,808,426		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 575,299,741	-	\$ -	0.0%
MAY	\$ 45,331,974	\$ 591,140,399		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 628,426,212	-	\$ -	0.0%
JUN	\$ 4,972,976	\$ 596,113,376		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 634,518,394	-	\$ -	0.0%
<u>\$ 596,113,376</u>				<u>\$ 254,066,092</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

—▲ FY21 BUDGET
 —◆ FY21 ACTUAL
 —■ FY20 ACTUAL



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

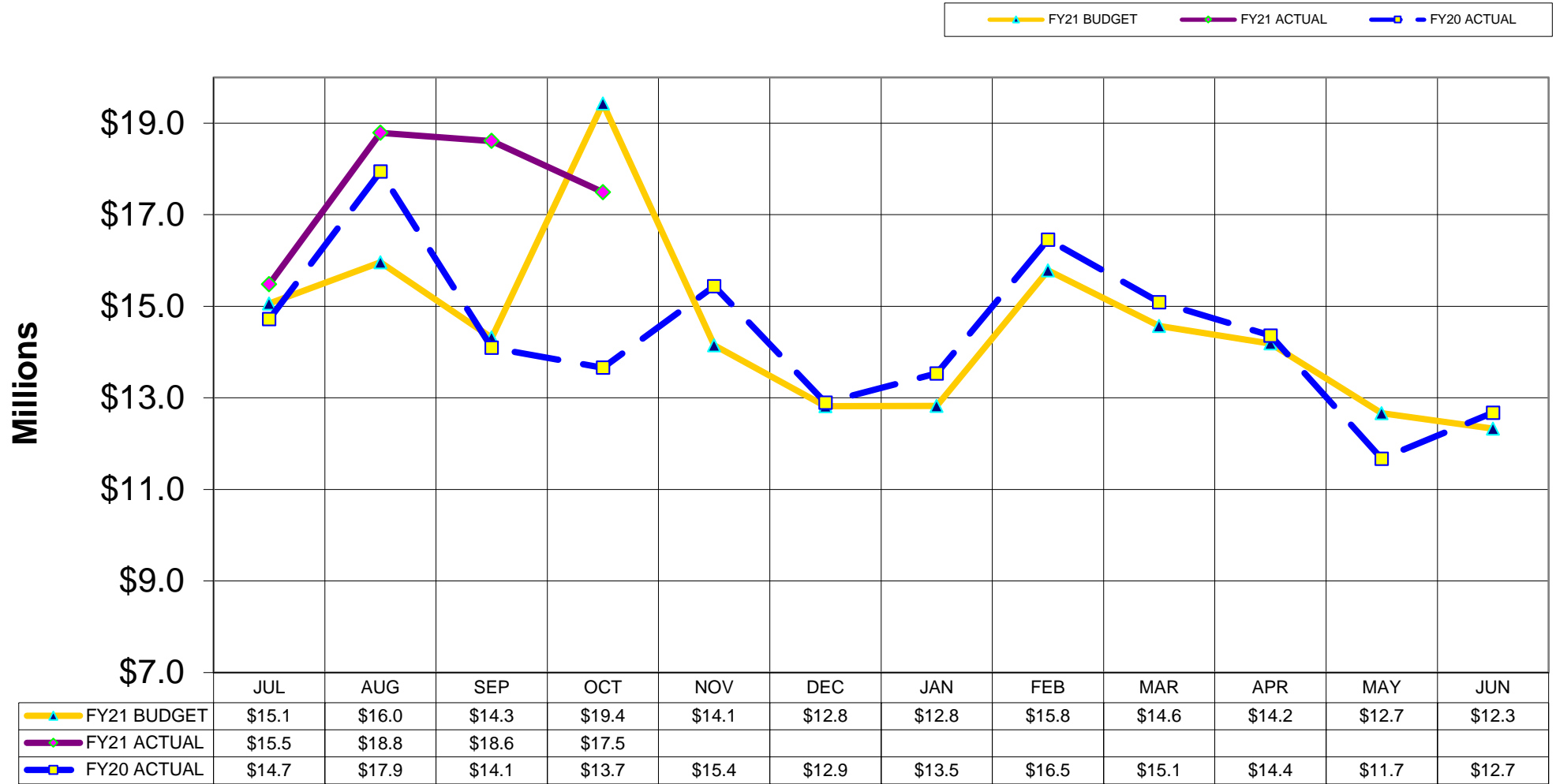
**MARICOPA COUNTY
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS
FY 20-21**

ACTUAL FY 19-20		MONTHLY/YTD COLLECTIONS FY 20-21 & COMPARISON TO FY 19-20						YTD BUDGET TO ACTUAL FY 20-21				
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	\$ 14,720,235	\$ 14,720,235		\$ 15,480,226	5.2%	\$ 15,480,226	\$ 759,991	5.2%	\$ 15,059,322	\$ 15,480,226	\$ 420,904	2.8%
AUG	\$ 17,942,726	\$ 32,662,961		\$ 18,788,410	4.7%	\$ 34,268,636	\$ 1,605,675	4.9%	\$ 31,021,519	\$ 34,268,636	\$ 3,247,117	10.5%
SEP	\$ 14,095,490	\$ 46,758,451		\$ 18,610,541	32.0%	\$ 52,879,177	\$ 6,120,726	13.1%	\$ 45,336,965	\$ 52,879,177	\$ 7,542,212	16.6%
OCT	\$ 13,660,458	\$ 60,418,909		\$ 17,490,758	28.0%	\$ 70,369,934	\$ 9,951,025	16.5%	\$ 64,767,687	\$ 70,369,934	\$ 5,602,247	8.6%
NOV	\$ 15,438,780	\$ 75,857,689		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 78,914,138	\$ -	\$ -	0.0%
DEC	\$ 12,896,623	\$ 88,754,312		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 91,730,558	\$ -	\$ -	0.0%
JAN	\$ 13,535,988	\$ 102,290,300		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 104,553,044	\$ -	\$ -	0.0%
FEB	\$ 16,457,302	\$ 118,747,603		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 120,334,143	\$ -	\$ -	0.0%
MAR	\$ 15,088,898	\$ 133,836,501		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 134,903,907	\$ -	\$ -	0.0%
APR	\$ 14,359,975	\$ 148,196,475		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 149,091,125	\$ -	\$ -	0.0%
MAY	\$ 11,672,270	\$ 159,868,745		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 161,753,546	\$ -	\$ -	0.0%
JUN	\$ 12,677,831	\$ 172,546,576		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 174,081,738	\$ -	\$ -	0.0%
<u>\$ 172,546,576</u>		<u>\$ 70,369,934</u>										

YTD (Year To Date)

The calendarization of the Vehicle License Tax budget was originally based on historical monthly trends. Given the volatility of collections due to the COVID-19 pandemic, it is not anticipated that the FY2021 collections will follow historical averages. Therefore, the budget was recalendarized in October based on the 'pessimistic' monthly pattern forecasted by our economist.

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 20-21**

ACTUAL FY 19-20		MONTHLY/YTD COLLECTIONS FY 20-21 & COMPARISON TO FY 19-20						YTD BUDGET TO ACTUAL FY 20-21			
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	\$ 14,869,656	\$ 14,869,656		\$ 15,310,738	\$ 441,083	3.0%	\$ 14,208,707	\$ 15,310,738	\$ 1,102,031	7.8%	
AUG	\$ 14,597,645	\$ 29,467,300		\$ 16,176,809	\$ 2,020,247	6.9%	\$ 28,217,336	\$ 31,487,548	\$ 3,270,212	11.6%	
SEP	\$ 14,493,317	\$ 43,960,617		\$ 15,611,557	\$ 3,138,488	7.1%	\$ 41,980,862	\$ 47,099,105	\$ 5,118,243	12.2%	
OCT	\$ 14,903,738	\$ 58,864,355		\$ 16,122,141	\$ 4,356,891	7.4%	\$ 60,277,950	\$ 63,221,246	\$ 2,943,296	4.9%	
NOV	\$ 14,446,957	\$ 73,311,312		\$ -	\$ -	0.0%	\$ 73,979,522	\$ -	\$ -	0.0%	
DEC	\$ 15,347,387	\$ 88,658,699		\$ -	\$ -	0.0%	\$ 88,074,636	\$ -	\$ -	0.0%	
JAN	\$ 15,602,745	\$ 104,261,444		\$ -	\$ -	0.0%	\$ 101,905,981	\$ -	\$ -	0.0%	
FEB	\$ 18,163,437	\$ 122,424,881		\$ -	\$ -	0.0%	\$ 118,246,358	\$ -	\$ -	0.0%	
MAR	\$ 15,262,843	\$ 137,687,724		\$ -	\$ -	0.0%	\$ 132,566,628	\$ -	\$ -	0.0%	
APR	\$ 14,812,639	\$ 152,500,363		\$ -	\$ -	0.0%	\$ 146,787,036	\$ -	\$ -	0.0%	
MAY	\$ 15,112,636	\$ 167,613,000		\$ -	\$ -	0.0%	\$ 161,412,450	\$ -	\$ -	0.0%	
JUN	\$ 12,923,295	\$ 180,536,295		\$ -	\$ -	0.0%	\$ 174,361,993	\$ -	\$ -	0.0%	

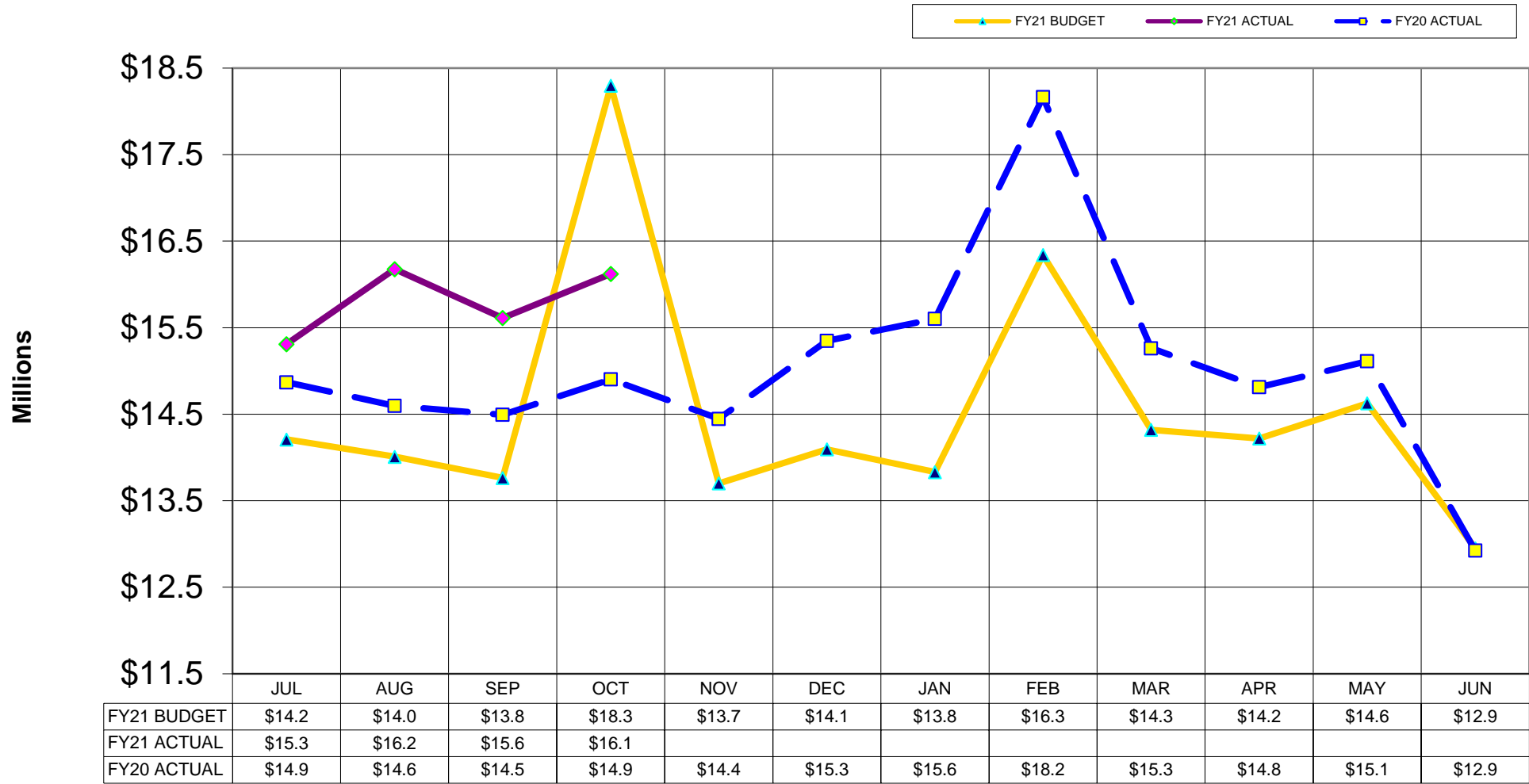
\$180,536,295

\$ 63,221,246

YTD (Year To Date)

The calendarization of the Jail Tax budget was originally based on historical monthly trends. Given the volatility of collections due to the COVID-19 pandemic, it is not anticipated that the FY2021 collections will follow historical averages. Therefore, the budget was recalendarized in October based on the 'pessimistic' monthly pattern forecasted by our economist.

Monthly Jail Tax Revenues Budget Vs. Actual



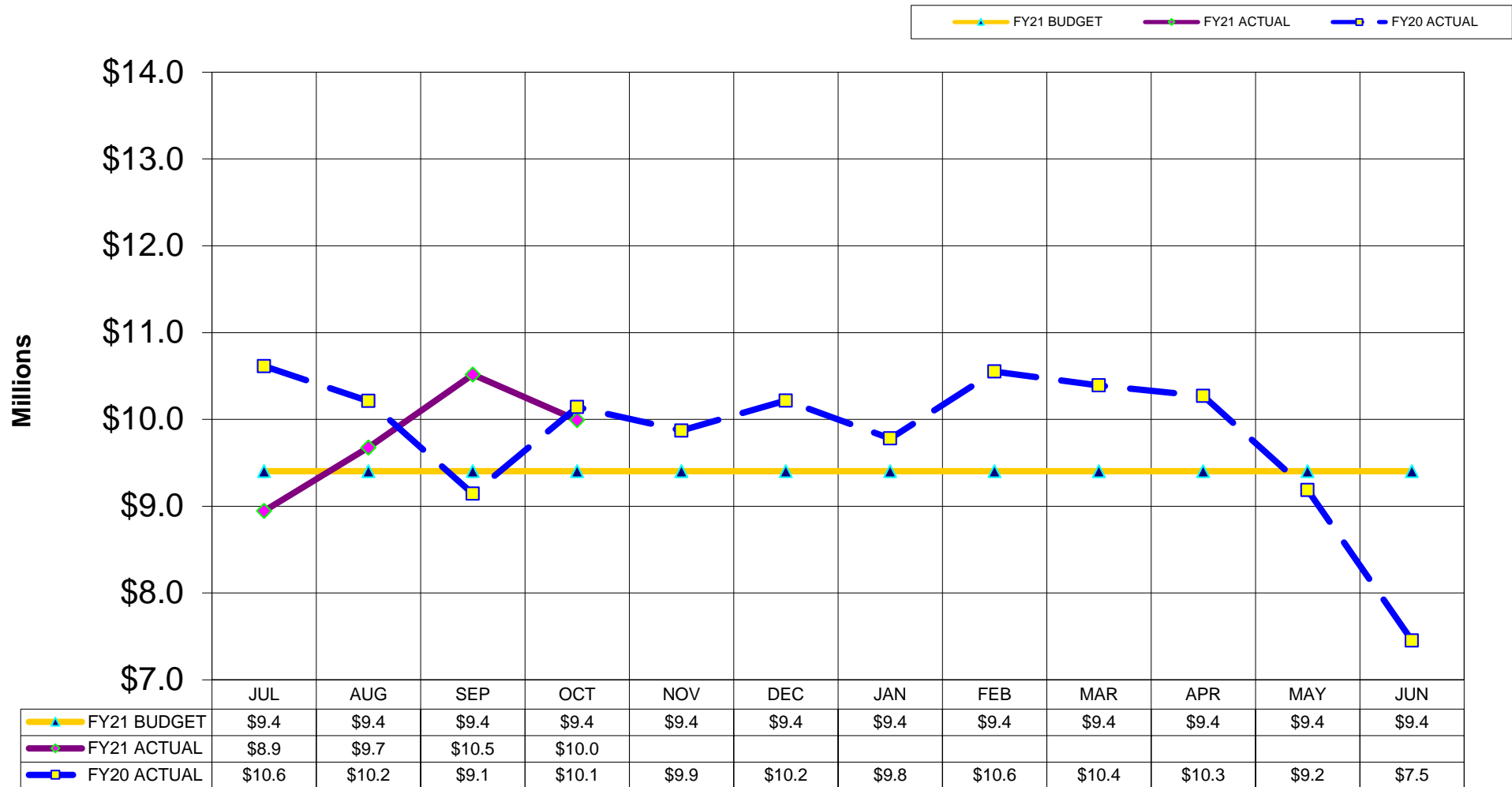
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

MARICOPA COUNTY
TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS
FY 20-21

ACTUAL FY 19-20		MONTHLY/YTD COLLECTIONS FY 20-21 & COMPARISON TO FY 19-20						YTD BUDGET TO ACTUAL FY 20-21				
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	\$ 10,613,677	\$ 10,613,677		\$ 8,945,738	-15.7%	\$ 8,945,738	\$ (1,667,938)	-15.7%	\$ 9,403,843	\$ 8,945,738	\$ (458,105)	-4.9%
AUG	\$ 10,213,234	\$ 20,826,911		\$ 9,676,703	-5.3%	\$ 18,622,442	\$ (2,204,469)	-10.6%	\$ 18,807,686	\$ 18,622,442	\$ (185,244)	-1.0%
SEP	\$ 9,143,265	\$ 29,970,176		\$ 10,516,794	15.0%	\$ 29,139,235	\$ (830,941)	-2.8%	\$ 28,211,529	\$ 29,139,235	\$ 927,706	3.3%
OCT	\$ 10,142,964	\$ 40,113,140		\$ 9,991,115	-1.5%	\$ 39,130,350	\$ (982,790)	-2.5%	\$ 37,615,372	\$ 39,130,350	\$ 1,514,978	4.0%
NOV	\$ 9,871,079	\$ 49,984,219		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 47,019,215	\$ -	\$ -	0.0%
DEC	\$ 10,216,632	\$ 60,200,851		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 56,423,058	\$ -	\$ -	0.0%
JAN	\$ 9,779,860	\$ 69,980,711		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 65,826,901	\$ -	\$ -	0.0%
FEB	\$ 10,550,350	\$ 80,531,061		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 75,230,744	\$ -	\$ -	0.0%
MAR	\$ 10,391,509	\$ 90,922,570		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 84,634,587	\$ -	\$ -	0.0%
APR	\$ 10,270,675	\$ 101,193,246		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 94,038,430	\$ -	\$ -	0.0%
MAY	\$ 9,184,858	\$ 110,378,104		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 103,442,273	\$ -	\$ -	0.0%
JUN	\$ 7,453,052	\$ 117,831,156		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 112,846,109	\$ -	\$ -	0.0%
	<u>\$ 117,831,156</u>			<u>\$ 39,130,350</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).