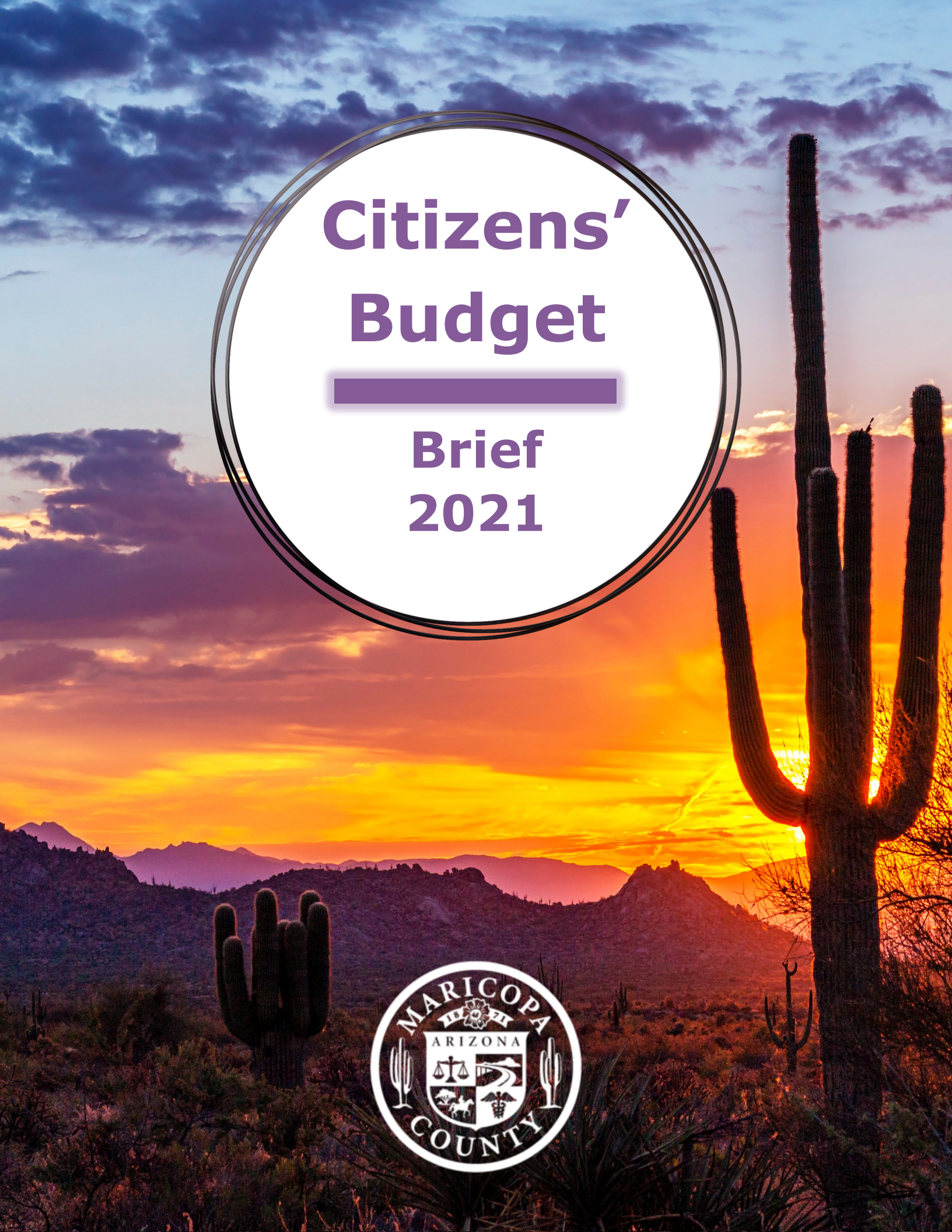
Citizens' Budget

Brief
2021



Introduction

What does County government do?

- Manages more than 13,000 employees under the direction of the Board of Supervisors, other elected officials, and the County Manager
- Promotes public safety by working with partners in the Sheriff's Office, Adult and Juvenile Probation, Justice and Superior Courts, and County Attorney's Office
- Builds and maintains roads and transportation infrastructure in unincorporated areas
- Supports the health and welfare of the community by offering programs and services to assist individuals in achieving productive and healthy lives
- Operates Animal Care and Control facilities in Phoenix and the East Valley
- Constructs and improves administrative, law enforcement, and Parks facilities through Capital Improvement Projects

Board of Supervisors

Jack Sellers
District 1

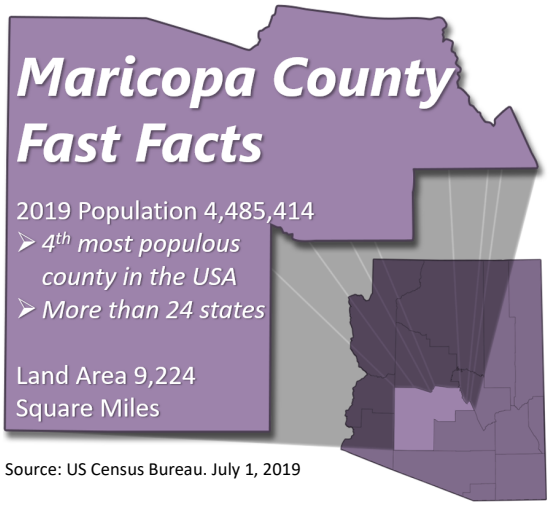
Steve Chucri
District 2

Chairman
Clint Hickman
District 4

Bill Gates
District 3

Steve Gallardo
District 5

The Arizona State Constitution and Revised Statutes mandate Maricopa County's functions. Constitutional and judicial departments are independently overseen by elected/appointed officials. The Board of Supervisors sets the expenditure authority for each of these departments through the annual budget process. Constitutional and judicial officials are pictured to the right.



Source: US Census Bureau. July 1, 2019

Maricopa County is a political subdivision of Arizona's State government. The County is governed by a board of five elected district Supervisors which appoints a County Manager. Supervisors are elected to four-year terms .

Constitutional and Judicial Officials

From Top-Left to Right

County Attorney: Allister Adel
Assessor: Eddie Cook
Clerk of the Court: Jeff Fine
Treasurer: Royce Flora
Recorder: Adrian Fontes
Sheriff: Paul Penzone
Presiding JP: Keith Russell
Superintendent: Steve Watson
Presiding Judge: Joseph Welty

Budget Background

Budget Philosophy - Maricopa County develops and maintains a structurally balanced budget, which means that recurring revenues meet or exceed recurring expenses over the economic cycle. Therefore, the County does not use one-time resources to fund on-going operations.

Budget Guidelines - Annually, the Board of Supervisors establishes budget guidelines to provide direction. This year the guidelines include: Maintain the current property tax rate, set aside adequate reserves, and - after the onset of the COVID-19 pandemic - execute a county-wide 2% budget reduction in anticipation of lost revenue.

Strategic Priorities - The County has established a set of strategic priorities and goals that influence how resources are allocated in the budget. Budgeted expenditures must contribute to: Fiscal Strength and Responsibility, Safe Communities, Growth and Economic Development, Regional Services, or Government Operations.

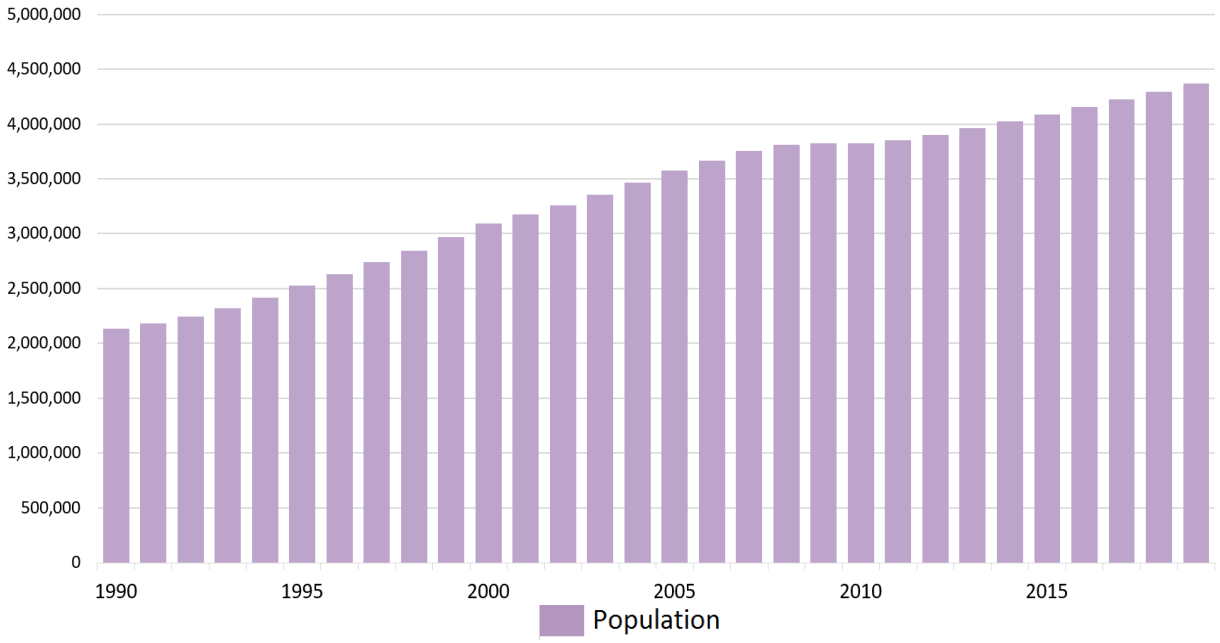
"This budget focuses on what people need right now: investments in their safety, their health, and their economic wellbeing, all within our state mandates, all without raising the tax rate. Because we've planned well and taken a conservative fiscal approach during the good times, we have the capacity to respond effectively to this crisis while continuing to fund other priorities like planning and executing successful elections."

Chairman Clint Hickman

The 2021 budget runs from July 1, 2020 to June 30, 2021

Economic Influences

Economic factors have an influence on the budget by affecting revenue growth, service demands, and commodity prices. Population growth is the primary economic influence that the Budget Office considers when creating the budget. Growth in the population causes higher service demands across departments and growth in the tax base. **Maricopa County has been the fastest growing county in the nation for four consecutive years**.



Budget Highlights

No Increase in Property Tax Rate

As an effective steward of your tax dollars, County controlled property tax rates will be kept the same as last year. Maricopa County's tax levy is well below the maximum amount set in statute.

$1.36 Billion for Public Safety

Public safety is the largest component of Maricopa County's budget, making up 44%. This funding supports crime prevention, investigations, courts, and jail operations.

CARES Act Funding Supports Pandemic Response

Maricopa County received almost $399M in federal CARES Act funds of which $378M is anticipated to be spent in FY 2021. The spending plan allocates resources to the health emergency response for protecting our residents and the most vulnerable, homelessness prevention, small business assistance, supporting individuals and families, and safe county services.

$17.2 Million for Primary and General Elections

The budget allocates $17.2 million for the primary and general elections, which will allow county staff to carry out elections by making it easier for voters to choose how to cast their ballots.

Responsible Approach to Economic Uncertainty

Maricopa County is taking a conservative approach by implementing a 2% cut in General & Detention funds, reprioritizing capital projects, and reviewing Special Revenue Fund estimates.

$20 Million for Investment in Court Technology

Maricopa County is investing $15 million in the FY 21 budget for Electronic Court Recording equipment replacement in all courtrooms. Superior Court received additional funding for IT positions, replacement of equipment including disaster recovery equipment, and costs for new software and enterprise license agreements.

$307.1 Million for Capital Improvement Projects

This includes projects such as Superior Court improvements, a Sheriff substation in Avondale, Administrative building renovations, transportation projects, and improvements to County parks.

Funding for Mosquito Vector Control

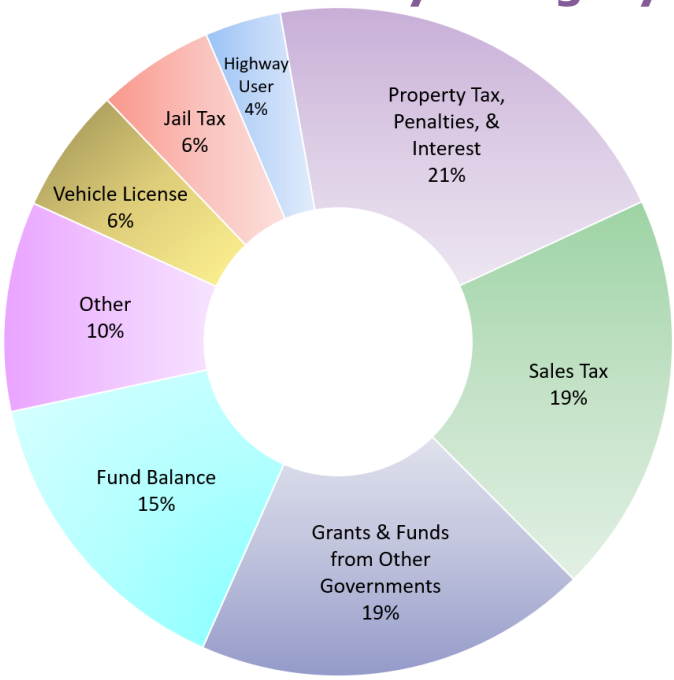
The budget funds 3 new Vector Technician positions along with chemicals and equipment to monitor and spray vector sites to mitigate the spread of West Nile virus and other diseases.

Budget Overview

Maricopa County Totals

The graphs below provide a general overview of Maricopa County's revenue, expenditures, and total personnel. The County's largest revenue sources are property taxes and the state shared sales tax. The largest expenditure by activity is Public Safety, which includes the Sheriff, County Attorney, and Courts among others. The largest expenditure by category is personnel.

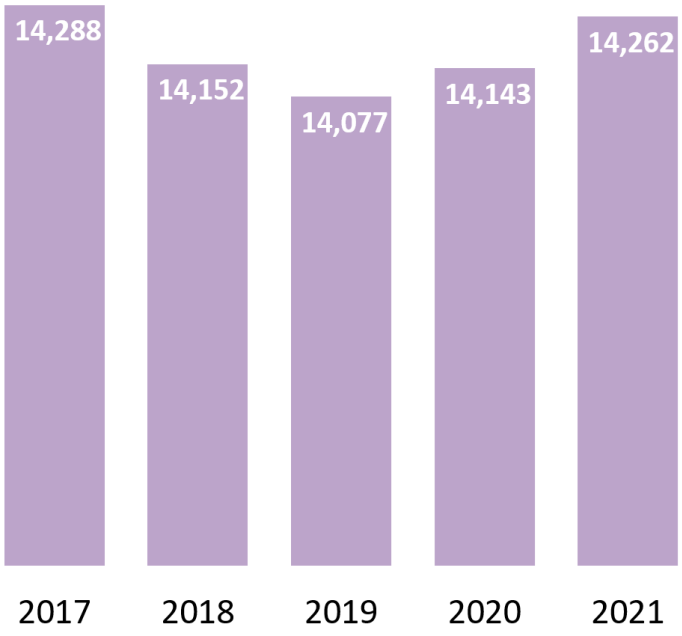
Total Revenue by Category



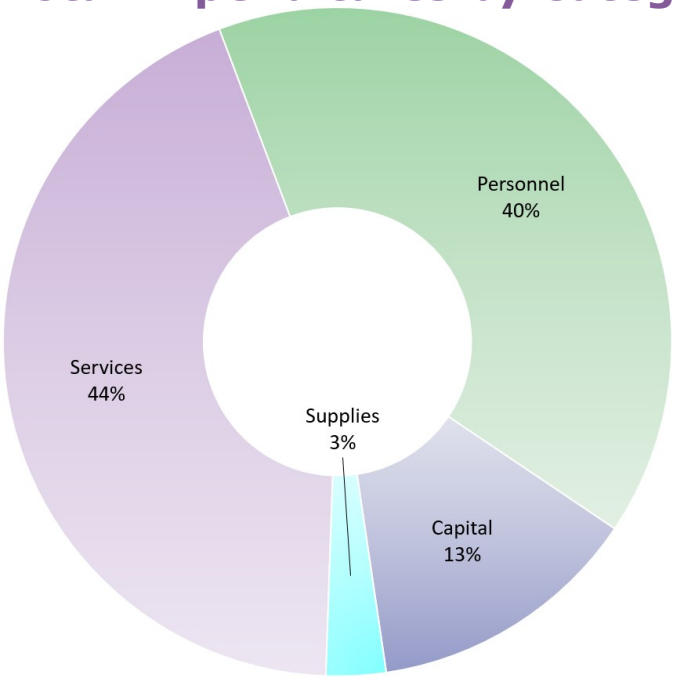
Other revenues include interest earned, fines, permits, intergovernmental payments, and program fees.

Total County FY 2021 revenue and expenditure appropriation is $3,071,744,691.

Maricopa County Personnel



Total Expenditures by Category



Top 5 Largest Departments by Full Time Equivalent Positions

Department	FTEs
Sheriff	3,932.00
Superior Court	1,296.25
Adult Probation	1,192.00
County Attorney	1,050.80
Public Defense System	889.10

Budget by Activity

Highways & Streets
$193,840,373
6.31%

Transportation

Elected Officials and Essential Support
$486,109,695
15.83%

Assessor, Board of Supervisors, Budget Office, Call Center, Capital Improvement Projects, Clerk of the Board of Supervisors, County Manager, Elections, Enterprise Technology, Equipment Services, Facilities, Finance, Human Resources, Internal Audit, Procurement, Recorder, Risk Management, Treasurer

Education, Culture, and Recreation
$44,092,380
1.43%

Capital Improvement Projects
Parks & Recreation
School Superintendent

Health, Welfare, and Sanitation
$988,244,601
32.17%

Air Quality, Animal Care & Control, Correctional Health, Human Services, Medical Examiner, Public Health, State Mandated Payments

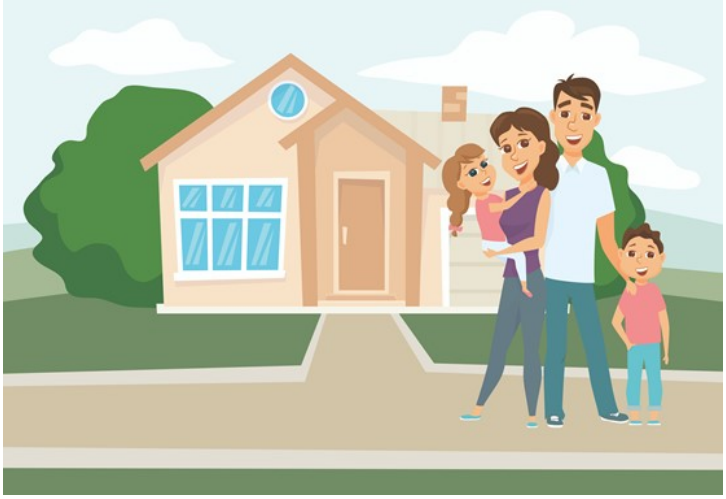
Public Safety
$1,359,457,642
44.26%

Adult Probation, Capital Improvement Projects, Clerk of the Superior Court, Constables, County Attorney, Emergency Management, Equipment Services, Facilities, Integrated Criminal Justice Info System, Justice Courts, Juvenile Probation, Planning & Development, Public Defense System, Public Fiduciary, Sheriff, State Mandated Payments, Superior Court

Top 5 Public Safety Departments

Department	Budget
Sheriff	433,778,867
Public Defense System	142,793,645
Adult Probation	124,887,556
Superior Court	119,855,091
County Attorney	112,965,937

County Revenues



Property Taxes

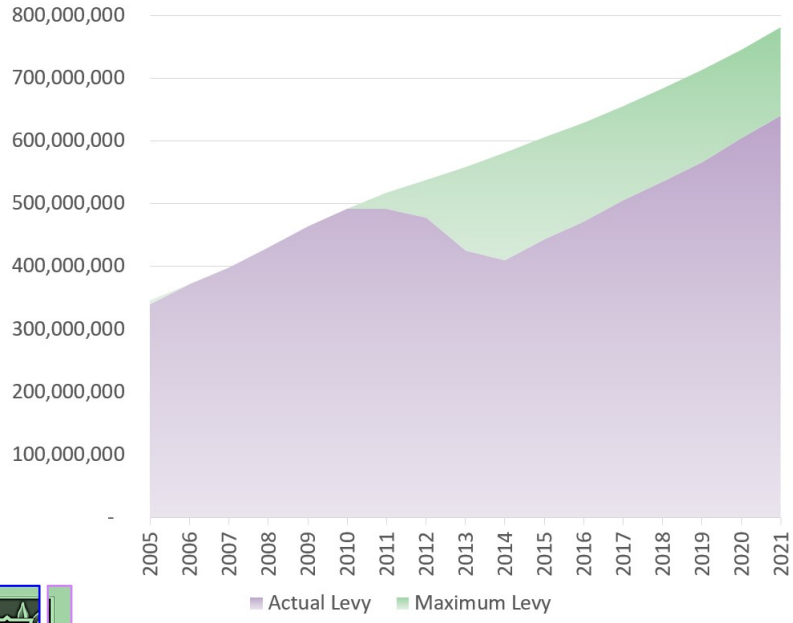
Per the budget guidelines, there was no increase to the property tax rate. Maricopa County's primary property tax rate will remain flat at $1.4009 for fifth consecutive year. This will yield a levy of $640,280,922, against the maximum allowable amount of $780,777,999.

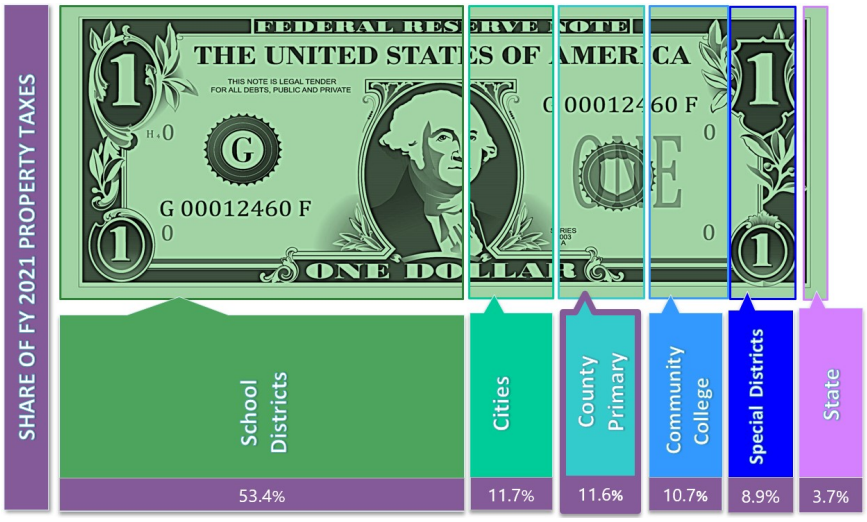
Responsible Taxation

State statute limits the amount of money that the County can levy in a year. As can be seen in the graph to the right, Maricopa County continues to provide relief to taxpayers by staying $140.5 million UNDER the maximum allowable tax levy.

Maricopa County's primary property taxes comprise only 11.6% of the property taxes levied within the County.

Actual vs Maximum Levy





What is a tax levy?

A tax levy refers to the total amount of tax revenue collected, rather than the rate at which people are taxed.

County Districts

What are County Districts?

- Maricopa County's Flood Control and Library Districts are subdivisions of the state which are funded by secondary property taxes, while Maricopa County's government is funded through primary property taxes and sales tax

- The County Board of Supervisors serves as the Board of Directors for the Flood Control and Library Districts

- Maricopa County also assists residents who choose to form Improvement Districts within unincorporated areas. Improvement Districts use bonds to fund infrastructure improvements.

Fountain Hills Branch Library

Pass Mountain Diversion Channel - Flood Control District

Library District

- The Library District operates 18 libraries countywide

- In 2019 the Library District had 2.9 million physical visits and 8.1 million website visits. 6,775 events were hosted with a total of 160,613 attendees.

- The FY 2021 tax rate remains flat at $.0556 per $100 of assessed property value

- The FY 2021 operating budget is $36.7 million, with 179.24 full-time equivalent employees

Maricopa County Library District
where curiosity leads

Flood Control District

- Works to reduce flood risk to minimize property damage and loss of life

- Ensures that economic development is supported in a responsible manner through floodplain management

- The FY 2021 tax rate remains flat at $.1792 per $100 of assessed property value

- The FY 2021 expenditure budget is $127.1 million, with $89.1 million dedicated to capital projects, and 200.25 full-time equivalent employees