



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: October 2, 2020
Re: FY 19-20 Executive Summary – June 2020

Attached is the General Fund and Detention Fund financial activity through June 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 ± 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 continued to impact the County's economy. The June 2020 collections (for April sales) explained in this month's report show the declines in state-shared sales tax, jail excise tax, and other revenues due to economic disruptions caused by the virus. These revenues are heavily influenced by tourism and the sale of goods and services. Although several of these revenues are less than budgeted for June 2020, the cumulative year-to-date variance remains positive. The County continues to closely track revenues and evaluate the best methods to mitigate the effects of reduced economic activity.

The following financial information and commentaries are through June 30, 2020 (13th period, which closed September 18, 2020). It is anticipated that any adjusting entries after the 13th period close will immaterially change revenues and/or expenditures. Also, it is anticipated that the audited financial statements will be available in December 2020.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$11,632,745:** The FY 19-20 Sales Tax revenue reflects a YTD positive budget variance of \$11.6m or 1.9 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 June 2019, the June 2020 month-end sales tax is 13.8 percent lower, but the year-to-date remains 5.4 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 18-19 actual revenue, see the chart provided at the end of the reporting package.

Pursuant to Arizona Revised Statute §42-5029, County population, proportionate share of collections, and net assessed valuations are factors in the State's shared revenue distribution formula. The State of Arizona Department of Revenue reported that taxable sales are historically comprised of the following sectors: retail (55%), restaurants and bars (12%), contracting (10%), utilities (8%), use tax (6%), rentals of personal property (4%), hotels/motels (3%), and other miscellaneous (2%).

In the July 2020 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona June 2020 sales tax collections were 10.1 percent above June 2019. The Conference Board's U.S. Consumer Confidence Index increased to 98.1 in June 2020, 12.2 points or 14.2 percent increase from the May 2020 revised amount. The index is based on consumers' perceptions of current conditions as well as their expectations six months into the future. The Conference Board's U.S. Leading Economic Index increased from 97.1 in April 2020 to 99.8 in May 2020 but is 10.7 percent lower than the May 2019 index. According to the JLBC Report, although there was a partial recovery, due to the severity of the index's decline in the past few months, the economy will likely remain in recession in the near term.

Per the U.S. Bureau of Labor Statistics, Maricopa County's unemployment rate is 9.8 percent as of June 2020, which remains below the State and United States unemployment rates of 10.3 percent and 11.2 percent, respectively.

- **Property Tax Revenue (Operating) YTD variance of (\$2,719,727):** The FY 19-20 Property Tax revenue reflects a YTD negative budget variance of \$2.7m or 0.5 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 June 2020 are 97.5 percent of the adopted levy compared to a historical average of 97.3 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 (\$6,302,910):** The FY 19-20 VLT revenue reflects a YTD negative budget variance of \$6.3m or 3.5 percent. This variance is comprised of a negative variance of \$6.8m related to VLT YTD and a positive variance of \$486.5 thousand related to unbudgeted VLT-Aviation revenue. VLT revenues for June 2020 are \$12.7m, which is \$3.6m or 22.3 percent less than the budgeted amount of \$16.3m. This decline may be partially attributed to decreases in vehicle licenses as a result of reduced car sales due to the COVID-19 outbreak.

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.

- **Miscellaneous Revenue (Operating) YTD variance of \$23,877,724:** The FY 19-20 miscellaneous revenue reflects a YTD positive budget variance of \$23.9m or 46.6 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 to recorder fees.
- **Interest Revenue (Operating) YTD variance of \$23,107,449:** The FY 19-20 interest revenue reflects a YTD positive budget variance of \$23.1m or 962.8 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 \$17,573,423:** The FY 19-20 non-recurring revenue reflects a YTD positive budget variance of \$17.6m or 50.4 percent. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (83%), Clerk of the Superior Court (7%), and Elections (6%).

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$84,919,490:** Current YTD expenditures are 12.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (40%), Sheriff's Office (37%), and County Attorney (5%).
- **Supplies Expenditures (Operating) YTD variance of (\$4,425,160):** Current YTD expenditures are 26.3 percent over budget. Departments that make up the largest portion of the negative variance are Superior Court (51%) and Sheriff's Office (40%). While the supplies expenditures line is over budget, total expenditures for both departments are under their respective total budgets.
- **Services Expenditures (Operating) YTD variance of \$28,652,154:** Current YTD expenditures are 14.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (42%), Public Defense (23%), Facilities Management (14%), Superior Court (8%), and County Attorney (5%).
- **Intergovernmental Payments (Operating) YTD variance of \$7,802,114:** Current YTD expenditures are 2.8 percent under budget. Non-Departmental primarily comprises this positive variance as expenditures for general government and general public safety are under budget.
- **Capital Outlay (Operating) YTD variance of (\$2,714,068):** Current YTD expenditures are 49.0 percent over budget. Departments that make up the largest portion of the negative variance are Sheriff's Office (59%) and Clerk of the Superior Court (35%). While the capital outlay line is over budget, total expenditures for both departments are under their respective total budgets.
- **Total Non-Recurring Expenditures YTD variance of \$66,373,749:** Current YTD expenditures are 26.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (49%), Enterprise Technology (20%), Sheriff's Office (19%), and Superior Court (5%).

General Fund Departmental Expenditure Variances

All General Fund departments are within their total expenditure budget.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$4,179,327:** The FY 19-20 Jail Excise Tax revenue reflects a YTD positive budget variance of \$4.2m or 2.3 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 June 2019, the June 2020 month-end sales tax is 12.2 percent lower, but the year-to-date remains 5.4 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 18-19 actual revenue, see the chart provided at the end of the reporting package.

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 (\$4,937,400):** The FY 19-20 Detention Fund intergovernmental revenue reflects a YTD negative budget variance of \$4.9m or 20.1 percent; total budgeted revenue is \$24.6m. The Sheriff's Office comprises this variance primarily due to a positive variance of \$495.1 thousand for booking and housing per diem paid by federal and state agencies and a negative variance of \$5.3m for booking and housing per diem paid by cities and towns. As of June 2020, billable bookings and billable housing days are 22.0 percent and 14.9 percent lower, respectively, over the same time period last year.
- **Miscellaneous Revenue (Operating) YTD variance of \$7,649:** The FY 19-20 miscellaneous revenue reflects a YTD positive budget variance of \$7.6 thousand or 54.1 percent. The Sheriff's Office primarily comprises this positive variance as ancillary revenues related to inmate detention housing are higher than budgeted.
- **Total Non-Recurring Revenue YTD variance of \$4,045,007:** The FY 19-20 non-recurring revenue reflects a YTD positive budget variance of \$4.0m or 100.4 percent. Non-Departmental primarily comprises this positive variance as revenues for interest income and capital lease agreements are \$2.0m and \$1.8m higher than budgeted, respectively. The FY 19-20 interest revenue budget of \$750k is a conservative projection based on the prior year's interest yield and is calendarized evenly over the course of the year. The positive variance for capital lease agreements are due to the financing of public safety vehicles.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$60,837,269:** Current YTD expenditures are 18.9 percent under budget. Departments that make up the largest portion of the positive variance are Sheriff's Office (73%) and Correctional Health (19%).
- **Services Expenditures (Operating) YTD variance of \$21,912,728:** Current YTD expenditures are 30.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (46%), Facilities Management (34%), and Correctional Health (18%).

- **Capital Outlay (Operating) YTD variance of (\$371,728):** Current YTD expenditures are 35.4 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Adult Probation (47%), Correctional Health (40%), and Sheriff's Office (13%). While the capital outlay line is over budget, total expenditures for the listed departments are under their respective total budgets.
- **Transfers Out (Operating) YTD variance of (\$3,439,228):** Current YTD expenditures are 182.3 percent over budget. Facilities Management primarily comprises this negative variance as unused major maintenance funding was transferred to the Detention Capital Projects Fund. While the transfers out line is over budget, total expenditures for this department are under its total budget.
- **Total Non-Recurring Expenditures YTD variance of \$6,692,340:** Current YTD expenditures are 48.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (54%), Juvenile Probation (22%), Sheriff's Office (17%), and Correctional Health (5%).

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budget.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of (\$6,135,721):** The FY 19-20 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$115,626,687 is less than budgeted YTD revenue of \$121,762,408 resulting in a negative budget variance of \$6.1m or 5.3 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 06/30/20

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	611,197,954	611,197,954	622,830,699	11,632,745
Property Tax	599,663,335	599,663,335	596,943,608	(2,719,727)
Vehicle License Tax	180,095,990	180,095,990	173,793,080	(6,302,910)
Intergovernmental	36,636,440	36,636,440	41,028,331	4,391,891
Miscellaneous	51,196,546	51,196,546	75,074,270	23,877,724
Interest	2,400,000	2,400,000	25,507,449	23,107,449
Total Operating Revenues	1,481,190,265	1,481,190,265	1,535,177,437	53,987,172
Total Non Recurring Revenues	34,880,884	34,880,884	52,454,307	17,573,423
Total Revenues	1,516,071,149	1,516,071,149	1,587,631,745	71,560,596

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	685,478,908	685,478,908	600,559,418	84,919,490
Supplies	16,849,046	16,849,046	21,274,206	(4,425,160)
Services	194,491,746	194,491,746	165,839,592	28,652,154
Intergovernmental Payments	281,695,429	281,695,429	273,893,315	7,802,114
Capital Outlay	5,541,667	5,541,667	8,255,735	(2,714,068)
Transfers Out	297,133,469	297,133,469	275,072,571	22,060,898
Total Operating Expenditures	1,481,190,265	1,481,190,265	1,344,894,836	136,295,429
Total Non Recurring Expenditures	246,588,415	246,588,415	180,214,666	66,373,749
Total Expenditures	1,727,778,680	1,727,778,680	1,525,109,502	202,669,178
Excess (Deficiency) of Revenues Over Expenditures	(211,707,531)	(211,707,531)	62,522,243	274,229,774
Beginning Fund Balance (audited)	211,707,531	211,707,531	237,459,792	25,752,261
Revenues	1,516,071,149	1,516,071,149	1,587,631,745	71,560,596
Expenditures	1,727,778,680	1,727,778,680	1,525,109,502	202,669,178
Ending Fund Balance	0	0	299,982,035	299,982,035
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	0	299,982,035	299,982,035

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 06/30/20

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	26,442,783	26,442,783	24,610,561	1,832,222	6.93%
Assistant County Manager 940	765,157	765,157	729,499	35,658	4.66%
Assistant County Manager 950	421,305	421,305	245,484	175,821	41.73%
Board of Supervisors Dist 1	441,848	441,848	416,171	25,677	5.81%
Board of Supervisors Dist 2	441,848	441,848	439,260	2,588	0.59%
Board of Supervisors Dist 3	441,848	441,848	396,925	44,923	10.17%
Board of Supervisors Dist 4	441,848	441,848	421,062	20,786	4.70%
Board of Supervisors Dist 5	441,848	441,848	396,466	45,382	10.27%
Budget	1,753,304	1,753,304	1,477,569	275,735	15.73%
Call Center	1,727,511	1,727,511	1,693,081	34,430	1.99%
Clerk of the Board	1,703,631	1,703,631	1,516,913	186,718	10.96%
County Manager	4,942,959	4,942,959	3,954,321	988,638	20.00%
Elections	21,671,765	21,671,765	20,106,025	1,565,740	7.22%
Equipment Services	4,634,400	4,634,400	4,322,548	311,852	6.73%
Finance	4,041,848	4,041,848	3,828,095	213,753	5.29%
Human Resources	11,985,900	11,985,900	11,115,587	870,313	7.26%
Internal Audit	2,416,683	2,416,683	2,166,616	250,067	10.35%
Procurement Services	2,695,831	2,695,831	2,474,151	221,680	8.22%
Recorder	5,746,591	5,746,591	5,725,432	21,159	0.37%
Treasurer	7,145,136	7,145,136	7,114,933	30,203	0.42%
Subtotal	100,304,044	100,304,044	93,150,698.41	7,153,345.59	7.13%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	38,312,608	38,312,608	38,226,510	86,098	0.22%
Constables	3,867,990	3,867,990	3,852,379	15,611	0.40%
County Attorney	102,568,607	102,568,607	97,152,734	5,415,873	5.28%
Emergency Management	3,227,506	3,227,506	3,124,173	103,333	3.20%
Judicial Branch*	192,730,058	192,730,058	187,178,368	5,551,690	2.88%
Justice Courts	21,287,823	21,287,823	20,394,280	893,543	4.20%
Planning and Development	1,268,462	1,268,462	916,399	352,063	27.76%
Public Defense System*	138,238,614	138,238,614	127,522,871	10,715,743	7.75%
Public Fiduciary	4,261,329	4,261,329	4,222,533	38,796	0.91%
Sheriff	170,602,341	170,602,341	130,053,515	40,548,826	23.77%
Subtotal	676,365,338	676,365,338	612,643,762.46	63,721,575.54	9.42%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,119,037	1,119,037	1,113,455	5,582	0.50%
Animal Care and Control	1,066,360	1,066,360	1,029,906	36,454	3.42%
Correctional Health	3,802,503	3,802,503	2,824,071	978,432	25.73%
Environmental Services	9,793,186	9,793,186	9,477,122	316,064	3.23%
Human Services	3,988,962	3,988,962	3,394,610	594,352	14.90%
Medical Examiner	12,535,807	12,535,807	11,870,694	665,113	5.31%
Public Health	14,991,605	14,991,605	14,119,923	871,682	5.81%
Subtotal	47,297,460	47,297,460	43,829,781.31	3,467,678.69	7.33%
Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	916,455	916,455	916,455	0	0.00%
Subtotal	916,455	916,455	916,455	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 06/30/20

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	2,906,930	2,906,930	2,906,720	210	0.01%
Subtotal	2,906,930	2,906,930	2,906,720.13	209.87	0.01%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	65,867,919	65,867,919	51,879,365	13,988,554	21.24%
Facilities Management	50,576,702	50,576,702	46,908,888	3,667,814	7.25%
Non Departmental	783,432,160	783,432,160	672,805,907	110,626,253	14.12%
Real Estate	0	0	0	(0)	0.00%
Subtotal	899,876,781	899,876,781	771,594,160.31	128,282,620.69	14.26%
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	111,672	111,672	67,924	43,748	39.18%
Subtotal	111,672	111,672	67,924.45	43,747.55	39.18%
Total Expenditures	1,727,778,680	1,727,778,680	1,525,109,502	202,669,178	11.73%

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 06/30/20

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	66,838,242	66,838,242	66,525,130	313,112	0.47%
Juvenile Probation	21,216,061	21,216,061	20,266,139	949,922	4.48%
Superior Court	104,675,755	104,675,755	100,387,099	4,288,656	4.10%
Total Judicial Branch	192,730,058	192,730,058	187,178,368	5,551,690	2.88%
Public Defense System	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Legal Advocate	14,907,897	14,907,897	14,259,088	648,809	4.35%
Legal Defender	14,928,495	14,928,495	14,831,339	97,156	0.65%
Public Advocate	10,511,314	10,511,314	9,783,496	727,818	6.92%
Public Defender	46,839,110	46,839,110	44,567,676	2,271,434	4.85%
Public Defense Services	51,051,798	51,051,798	44,081,272	6,970,526	13.65%
Total Public Defense System	138,238,614	138,238,614	127,522,871	10,715,743	7.75%

Note: Totals may not foot due to rounding.



Detention Operations Fund

Executive Summary

As of 06/30/20

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	178,377,215	178,377,215	182,556,542	4,179,327
Intergovernmental	24,566,568	24,566,568	19,629,168	(4,937,400)
Miscellaneous	14,136	14,136	21,785	7,649
Transfers In	214,670,957	214,670,957	190,472,566	(24,198,391)
Total Operating Revenues	417,628,876	417,628,876	392,680,061	(24,948,815)
Total Non Recurring Revenues	4,027,140	4,027,140	8,072,147	4,045,007
Total Revenues	421,656,016	421,656,016	400,752,208	(20,903,808)

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	321,902,148	321,902,148	261,064,879	60,837,269
Supplies	20,152,223	20,152,223	19,966,678	185,545
Services	72,638,327	72,638,327	50,725,599	21,912,728
Capital Outlay	1,050,000	1,050,000	1,421,728	(371,728)
Transfers Out	1,886,178	1,886,178	5,325,406	(3,439,228)
Total Operating Expenditures	417,628,876	417,628,876	338,504,290	79,124,586
Total Non Recurring Expenditures	13,887,884	13,887,884	7,195,544	6,692,340
Total Expenditures	431,516,760	431,516,760	345,699,834	85,816,926
Excess (Deficiency) of Revenues Over Expenditures	(9,860,744)	(9,860,744)	55,052,373	64,913,117
Beginning Fund Balance (audited)	37,723,619	37,723,619	37,518,637	(204,982)
Revenues	421,656,016	421,656,016	400,752,208	(20,903,808)
Expenditures	431,516,760	431,516,760	345,699,834	85,816,926
Ending Fund Balance	27,862,875	27,862,875	92,571,010	64,708,135
Restricted Fund Balance	27,862,875	27,862,875	92,571,010	64,708,135
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 06/30/20

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,184,994	1,184,994	1,120,303	64,691	5.46%
Subtotal	1,184,994	1,184,994	1,120,302.55	64,691.45	5.46%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	48,941	48,941	48,941	0	0.00%
Integrated Crim Justice Info	1,731,033	1,731,033	1,695,030	36,003	2.08%
Judicial Branch*	81,182,741	81,182,741	76,773,638	4,409,103	5.43%
Sheriff	227,595,363	227,595,363	181,493,705	46,101,658	20.26%
Subtotal	310,558,078	310,558,078	260,011,313.92	50,546,764.08	16.28%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	69,859,094	69,859,094	53,906,990	15,952,104	22.83%
Subtotal	69,859,094	69,859,094	53,906,990.15	15,952,103.85	22.83%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	2,275,426	2,275,426	2,190,248	85,178	3.74%
Facilities Management	27,559,546	27,559,546	22,946,296	4,613,250	16.74%
Non Departmental	20,079,622	20,079,622	5,524,684	14,554,938	72.49%
Subtotal	49,914,594	49,914,594	30,661,227.69	19,253,366.31	38.57%
Total Expenditures	431,516,760	431,516,760	345,699,834	85,816,926	19.89%

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 06/30/20

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	41,188,629	41,188,629	40,157,547	1,031,082	2.50%
Juvenile Probation	39,994,112	39,994,112	36,616,091	3,378,021	8.45%
Total Judicial Branch	81,182,741	81,182,741	76,773,638	4,409,103	5.43%

Note: Totals may not foot due to rounding.

Detailed Expenditure Reports



General Fund Expenditures Summary As of 06/30/20

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	39,272,876	39,272,876	494,402	38,778,474
Services	28,444,630	28,444,630	(11,814,274)	40,258,904
Intergovernmental Payments	280,097,774	280,097,774	272,707,290	7,390,484
Transfers Out	435,616,880	435,616,880	411,418,489	24,198,391
Non-Departmental Expenditures - D470	783,432,160	783,432,160	672,805,907	110,626,253

Expenditures - Excluding D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	652,097,219	652,097,219	601,555,542	50,541,677
Supplies	31,820,322	31,820,322	33,984,133	(2,163,811)
Services	223,422,496	223,422,496	198,566,887	24,855,609
Intergovernmental Payments	1,597,655	1,597,655	1,186,025	411,630
Capital Outlay	34,982,268	34,982,268	14,446,955	20,535,313
Transfers Out	325,938	325,938	2,463,431	(2,137,493)
Debt Service	100,622	100,622	100,622	0
Expenditures - Excluding D470	944,346,520	944,346,520	852,303,595	92,042,925

Total Expenditures (Operating and Non-Recurring)

1,727,778,680	1,727,778,680	1,525,109,502	202,669,178
----------------------	----------------------	----------------------	--------------------

Note: Totals may not foot due to rounding.



General Fund Non-Departmental Expenditures Summary As of 06/30/20

Expenditures

Operating	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	34,272,876	34,272,876	37,902	34,234,974
Services	(925,282)	(925,282)	(12,897,306)	11,972,024
Intergovernmental Payments	280,097,774	280,097,774	272,707,290	7,390,484
Transfers Out	296,807,531	296,807,531	272,609,140	24,198,391
Total Operating Expenditures	610,252,899	610,252,899	532,457,026	77,795,873
Non Recurring	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	5,000,000	5,000,000	456,500	4,543,500
Services	29,369,912	29,369,912	1,083,032	28,286,880
Transfers Out	138,809,349	138,809,349	138,809,349	(0)
Total Non Recurring Expenditures	173,179,261	173,179,261	140,348,881	32,830,380
Total Expenditures	783,432,160	783,432,160	672,805,907	110,626,253

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of 06/30/20

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	26,442,783	26,442,783	24,610,561	1,832,222	6.93%
Assistant County Manager 940	765,157	765,157	729,499	35,658	4.66%
Assistant County Manager 950	421,305	421,305	245,484	175,821	41.73%
Board of Supervisors Dist 1	441,848	441,848	416,171	25,677	5.81%
Board of Supervisors Dist 2	441,848	441,848	439,260	2,588	0.59%
Board of Supervisors Dist 3	441,848	441,848	396,925	44,923	10.17%
Board of Supervisors Dist 4	441,848	441,848	421,062	20,786	4.70%
Board of Supervisors Dist 5	441,848	441,848	396,466	45,382	10.27%
Budget	1,753,304	1,753,304	1,477,569	275,735	15.73%
Call Center	1,727,511	1,727,511	1,693,081	34,430	1.99%
Clerk of the Board	1,514,560	1,514,560	1,404,159	110,401	7.29%
County Manager	4,692,959	4,692,959	3,895,321	797,638	17.00%
Elections	9,801,951	9,801,951	9,781,955	19,996	0.20%
Equipment Services	4,634,400	4,634,400	4,322,548	311,852	6.73%
Finance	4,041,848	4,041,848	3,828,095	213,753	5.29%
Human Resources	11,985,900	11,985,900	11,115,587	870,313	7.26%
Internal Audit	2,416,683	2,416,683	2,166,616	250,067	10.35%
Procurement Services	2,695,831	2,695,831	2,474,151	221,680	8.22%
Recorder	5,682,281	5,682,281	5,677,587	4,694	0.08%
Treasurer	7,145,136	7,145,136	7,115,622	29,514	0.41%
Subtotal	87,930,849	87,930,849	82,607,718	5,323,131	6.05%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	38,312,608	38,312,608	38,226,510	86,098	0.22%
Constables	3,861,957	3,861,957	3,846,712	15,245	0.39%
County Attorney	102,390,925	102,390,925	97,078,627	5,312,298	5.19%
Emergency Management	3,227,506	3,227,506	3,124,173	103,333	3.20%
Judicial Branch*	185,626,183	185,626,183	183,279,618	2,346,565	1.26%
Justice Courts	21,287,823	21,287,823	20,394,280	893,543	4.20%
Planning and Development	1,268,462	1,268,462	916,399	352,063	27.76%
Public Defense System*	136,445,756	136,445,756	126,146,797	10,298,959	7.55%
Public Fiduciary	4,261,329	4,261,329	4,222,533	38,796	0.91%
Sheriff	157,262,710	157,262,710	129,322,855	27,939,855	17.77%
Subtotal	653,945,259	653,945,259	606,558,505	47,386,754	7.25%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,119,037	1,119,037	1,113,455	5,582	0.50%
Animal Care and Control	911,360	911,360	911,360	0	0.00%
Correctional Health	3,802,503	3,802,503	2,824,071	978,432	25.73%
Environmental Services	9,693,183	9,693,183	9,428,149	265,034	2.73%
Human Services	3,988,962	3,988,962	3,394,610	594,352	14.90%
Medical Examiner	12,343,947	12,343,947	11,784,192	559,755	4.53%
Public Health	13,298,383	13,298,383	12,692,366	606,017	4.56%
Subtotal	45,157,375	45,157,375	42,148,203	3,009,172	6.66%

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 06/30/20

	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Culture and Recreation					
Parks and Recreation	878,891	878,891	878,891	0	0.00%
Subtotal	878,891	878,891	878,891	0	0.00%
Education					
County School Superintendent	2,906,930	2,906,930	2,906,720	210	0.01%
Subtotal	2,906,930	2,906,930	2,906,720	210	0.01%
Other					
Enterprise Technology	34,228,016	34,228,016	33,429,409	798,607	2.33%
Facilities Management	45,778,374	45,778,374	43,840,439	1,937,935	4.23%
Non Departmental	610,252,899	610,252,899	532,457,026	77,795,873	12.75%
Real Estate	0	0	0	(0)	0.00%
Subtotal	690,259,289	690,259,289	609,726,874	80,532,415	11.67%
Highways and Streets					
Transportation	111,672	111,672	67,924	43,748	39.18%
Subtotal	111,672	111,672	67,924	43,748	39.18%
Total Operating Expenditures	1,481,190,265	1,481,190,265	1,344,894,836	136,295,429	9.20%
Non Recurring					
General Government					
Clerk of the Board	189,071	189,071	112,754	76,317	40.36%
County Manager	250,000	250,000	59,000	191,000	76.40%
Elections	11,869,814	11,869,814	10,324,071	1,545,743	13.02%
Recorder	64,310	64,310	47,845	16,465	25.60%
Treasurer	0	0	(690)	690	0.00%
Subtotal	12,373,195	12,373,195	10,542,980	1,830,215	14.79%
Public Safety					
Constables	6,033	6,033	5,667	366	6.06%
County Attorney	177,682	177,682	74,107	103,575	58.29%
Judicial Branch*	7,103,875	7,103,875	3,898,750	3,205,125	45.12%
Public Defense System*	1,792,858	1,792,858	1,376,074	416,784	23.25%
Sheriff	13,339,631	13,339,631	730,660	12,608,971	94.52%
Subtotal	22,420,079	22,420,079	6,085,257	16,334,822	72.86%
Health Welfare and Sanitation					
Animal Care and Control	155,000	155,000	118,546	36,454	23.52%
Environmental Services	100,003	100,003	48,973	51,030	51.03%
Medical Examiner	191,860	191,860	86,503	105,358	54.91%
Public Health	1,693,222	1,693,222	1,427,557	265,665	15.69%
Subtotal	2,140,085	2,140,085	1,681,578	458,507	21.42%

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 06/30/20

Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	37,564	37,564	37,564	0	0.00%
Subtotal	37,564	37,564	37,564	0	0.00%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	31,639,903	31,639,903	18,449,956	13,189,947	41.69%
Facilities Management	4,798,328	4,798,328	3,068,449	1,729,879	36.05%
Non Departmental	173,179,261	173,179,261	140,348,881	32,830,380	18.96%
Subtotal	209,617,492	209,617,492	161,867,286	47,750,206	22.78%
Total Non Recurring Expenditures	246,588,415	246,588,415	180,214,666	66,373,749	26.92%
Total Expenditures	1,727,778,680	1,727,778,680	1,525,109,502	202,669,178	11.73%

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 06/30/20

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,050,000	1,050,000	1,050,000	0	0.00%
Subtotal	1,050,000	1,050,000	1,050,000	0	0.00%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	48,941	48,941	48,941	0	0.00%
Integrated Crim Justice Info	1,731,033	1,731,033	1,695,030	36,003	2.08%
Judicial Branch*	79,412,865	79,412,865	76,524,426	2,888,439	3.64%
Sheriff	224,403,236	224,403,236	179,415,995	44,987,241	20.05%
Subtotal	305,596,075	305,596,075	257,684,392	47,911,683	15.68%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	69,485,665	69,485,665	53,875,855	15,609,810	22.46%
Subtotal	69,485,665	69,485,665	53,875,855	15,609,810	22.46%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,082,646	1,082,646	1,061,568	21,078	1.95%
Facilities Management	27,559,546	27,559,546	22,946,296	4,613,250	16.74%
Non Departmental	12,854,944	12,854,944	1,886,178	10,968,766	85.33%
Subtotal	41,497,136	41,497,136	25,894,043	15,603,093	37.60%

Total Operating Expenditures	417,628,876	417,628,876	338,504,290	79,124,586	18.95%
-------------------------------------	--------------------	--------------------	--------------------	-------------------	---------------

Non Recurring

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	134,994	134,994	70,303	64,691	47.92%
Subtotal	134,994	134,994	70,303	64,691	47.92%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Judicial Branch*	1,769,876	1,769,876	249,212	1,520,664	85.92%
Sheriff	3,192,127	3,192,127	2,077,710	1,114,417	34.91%
Subtotal	4,962,003	4,962,003	2,326,922	2,635,081	53.11%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	373,429	373,429	31,135	342,294	91.66%
Subtotal	373,429	373,429	31,135	342,294	91.66%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,192,780	1,192,780	1,128,679	64,101	5.37%
Non Departmental	7,224,678	7,224,678	3,638,506	3,586,172	49.64%
Subtotal	8,417,458	8,417,458	4,767,185	3,650,273	43.37%

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 06/30/20

Total Non Recurring Expenditures	13,887,884	13,887,884	7,195,544	6,692,340	48.19%
Total Expenditures	431,516,760	431,516,760	345,699,834	85,816,926	19.89%

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		\$ 51,524,257	-8.0%	\$ 571,622,636	\$ 38,359,890	7.2%	\$ 554,230,439	\$ 571,622,636	\$ 17,392,197	3.1%
JUN	\$ 51,013,568	\$ 584,276,314		\$ 43,956,265	-13.8%	\$ 615,578,901	\$ 31,302,587	5.4%	\$ 611,197,954	\$ 615,578,901	\$ 4,380,947	0.7%

\$ 584,276,314

Less JV13 20CA*008, 009, & 027

Plus JV13 20CA*010

Plus JV13 20CA*011

Sales Tax Reported in FY20

\$ 615,578,901

(100,369,042.96) Reverse FY19 Sales Tax Accrual.

52,359,668.50 Accrue May 20 Sales Tax received July 20.

55,261,172.80 Accrue June 20 Sales Tax received Aug 20.

622,830,699.13 Accrual basis, as reported in the financial statements

Budget

611,197,954.00

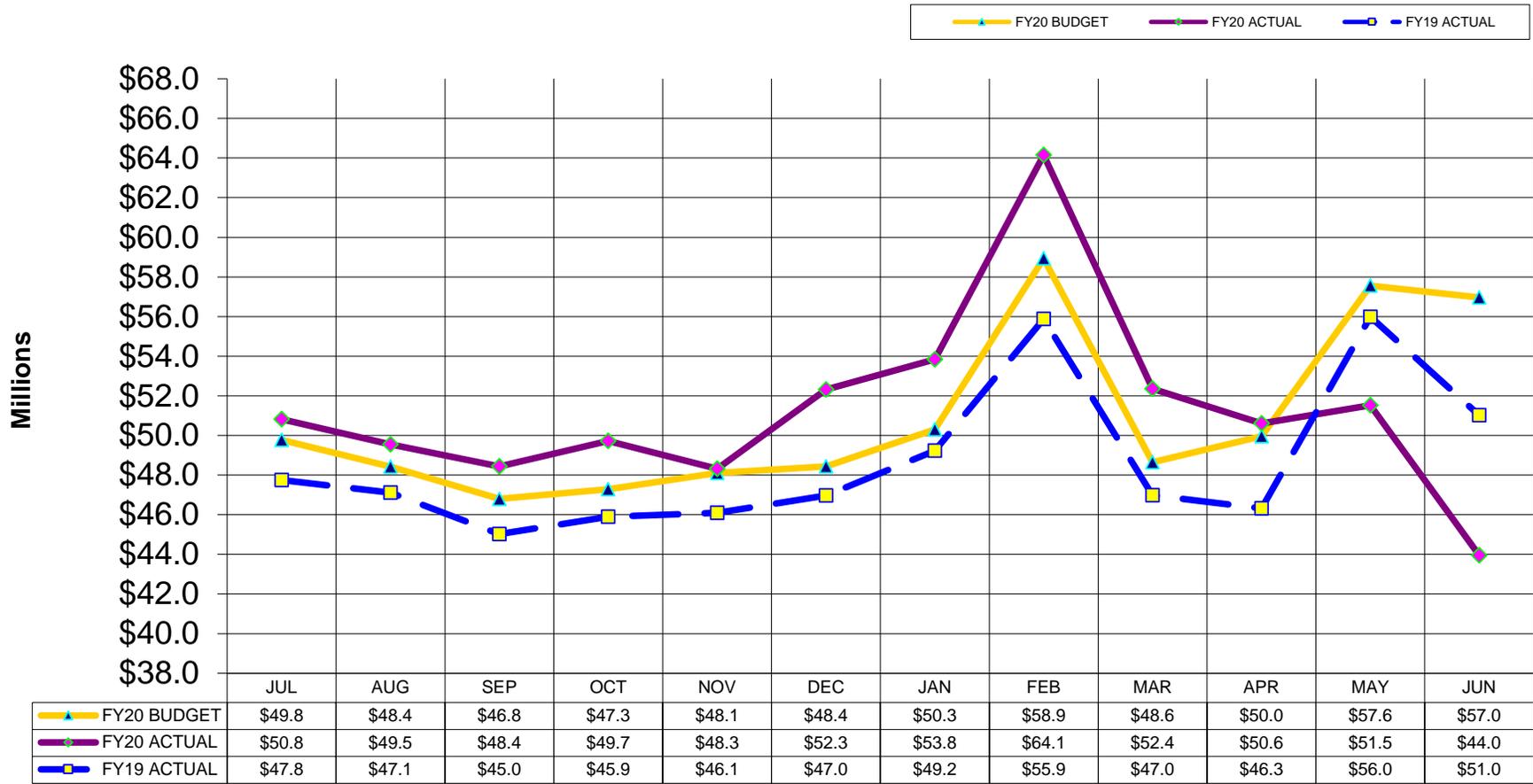
Variance from Budget

11,632,745.13

% Variance from Budget

1.90%

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**

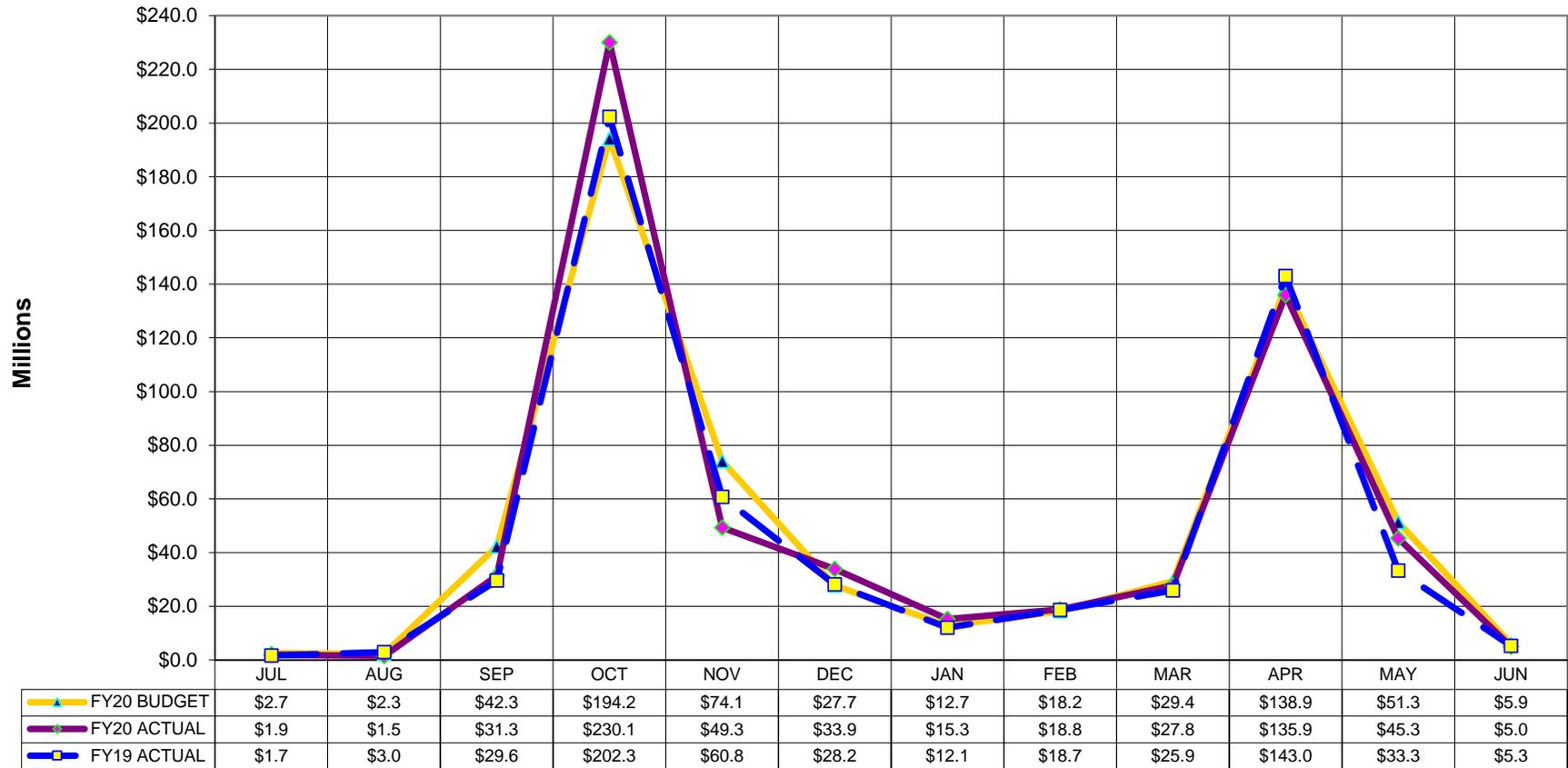
ACTUAL FY 18-19		MONTHLY/YTD COLLECTIONS FY 19-20 & COMPARISON TO FY 18-19						YTD BUDGET TO ACTUAL FY 19-20				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 1,666,027	\$ 1,666,027		\$ 1,946,400	16.8%	\$ 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		\$ 45,331,974	36.2%	\$ 591,140,399	\$ 32,556,510	5.8%	\$ 593,726,236	591,140,399	\$ (2,585,837)	-0.4%
JUN	\$ 5,276,160	\$ 563,860,049		\$ 4,972,976	-5.7%	\$ 596,113,376	\$ 32,253,327	5.7%	\$ 599,663,335	596,113,376	\$ (3,549,959)	-0.6%

<u>\$ 563,860,049</u>	<u>\$ 596,113,376</u>	
Less JV13 20CA*076	(2,635,304.00)	Reverse FY19 Property Tax Accrual .
Plus JV13 20CA*077	3,465,536.00	Accrue FY20 Property Tax.
Property Tax Reported in FY20	<u>596,943,607.97</u>	Accrual basis, as reported in the financial statements
 Budget	 599,663,335.00	
Variance from Budget	-2,719,727.03	
% Variance from Budget	-0.45%	

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).

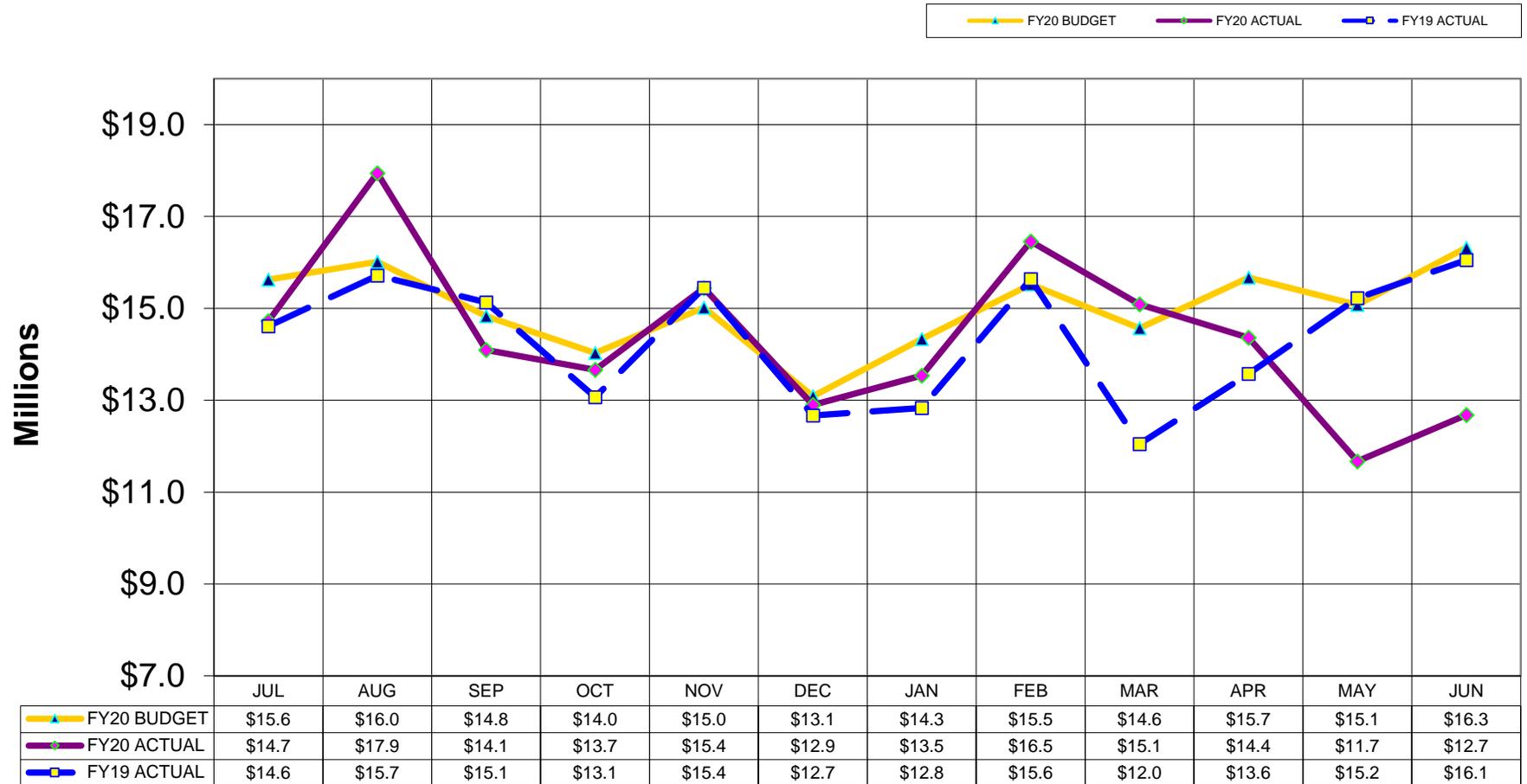
**MARICOPA COUNTY
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS
FY 19-20**

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		\$ 11,672,270	-23.3%	\$ 159,868,745	\$ 3,919,070	2.5%	\$ 163,775,408	\$ 159,868,745	\$ (3,906,663)	-2.4%
JUN	\$ 16,051,468	\$ 172,001,143		\$ 12,677,831	-21.0%	\$ 172,546,576	\$ 545,433	0.3%	\$ 180,095,990	\$ 172,546,576	\$ (7,549,414)	-4.2%

<p><u>\$ 172,001,143</u> Less JV13 20CA*008 Plus JV13 20CA*010 F100 VLT Reported in FY20</p>	<p><u>\$ 172,546,576</u> (14,720,235.10) Reverse FY19 VLT GF Accrual. 15,480,226.44 Accrue June 20 VLT GF Dist. received July 20. <u>173,306,567.79</u> Accrual basis, as reported in the financial statements</p>
---	---

Budget	180,095,990.00
Variance from Budget	(6,789,422.21)
% Variance from Budget	-3.77%

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



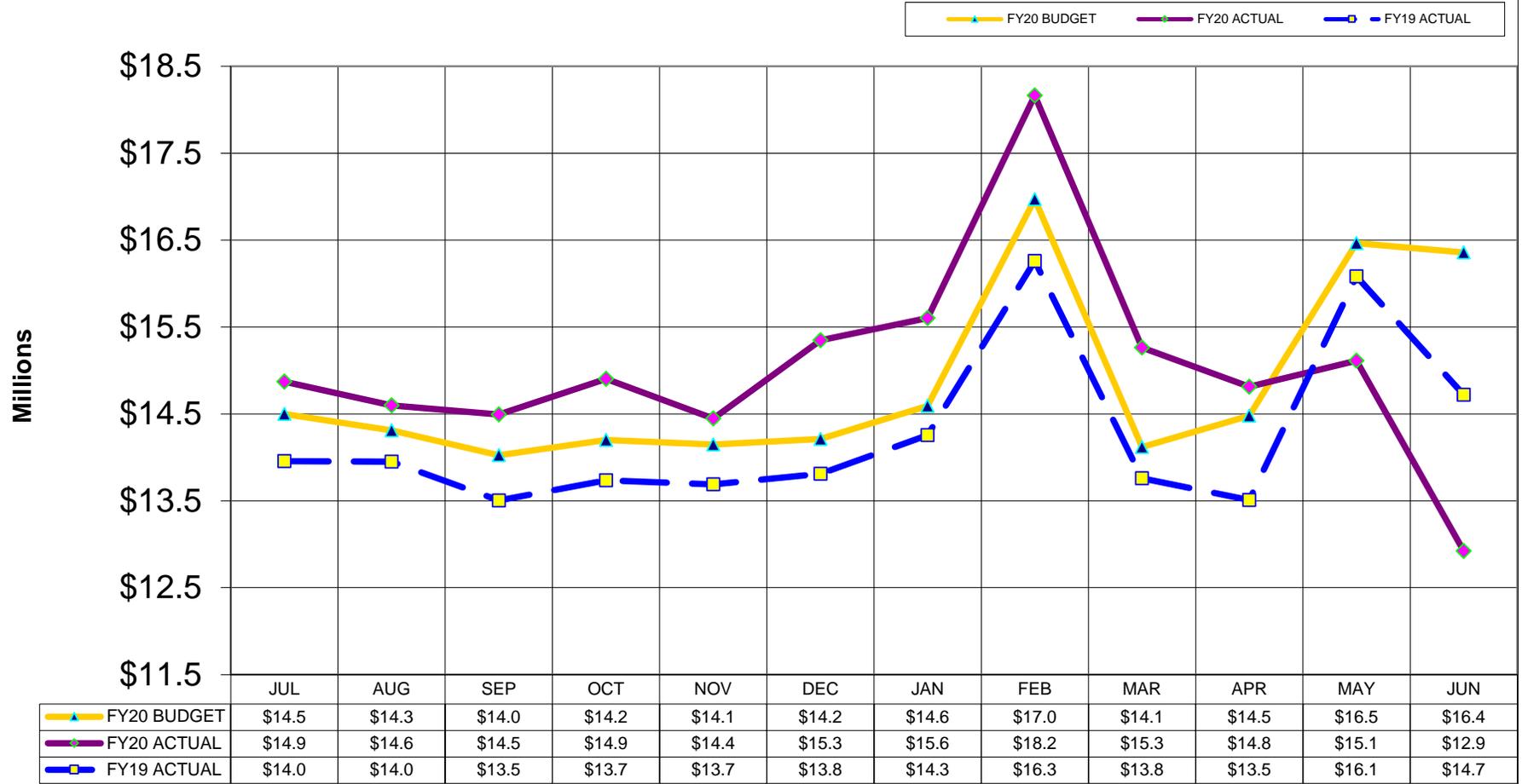
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**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		\$ 15,112,636	-6.0%	\$ 167,613,000	\$ 11,101,529	7.1%	\$ 162,020,300	\$ 167,613,000	\$ 5,592,700	3.5%
JUN	\$ 14,718,489	\$ 171,229,959		\$ 12,923,295	-12.2%	\$ 180,536,295	\$ 9,306,335	5.4%	\$ 178,377,215	\$ 180,536,295	\$ 2,159,080	1.2%

<u>\$171,229,959</u>	<u>\$ 180,536,295</u>
Less JV13 20CA*008 & 009	<u>(29,467,300.24)</u> Reverse FY19 Jail Tax Accrual.
Plus JV13 20CA*010	15,310,738.33 Accrue May 20 Jail Tax received July 20.
Plus JV13 20CA*011	16,176,809.33 Accrue June 20 Jail Tax received Aug 20.
Jail Tax Reported in FY20	<u>182,556,542.24</u> Accrual basis, as reported in the financial statements
 Budget	 178,377,215.00
Variance from Budget	4,179,327.24
% Variance from Budget	2.34%

Monthly Jail Tax Revenues Budget Vs. Actual



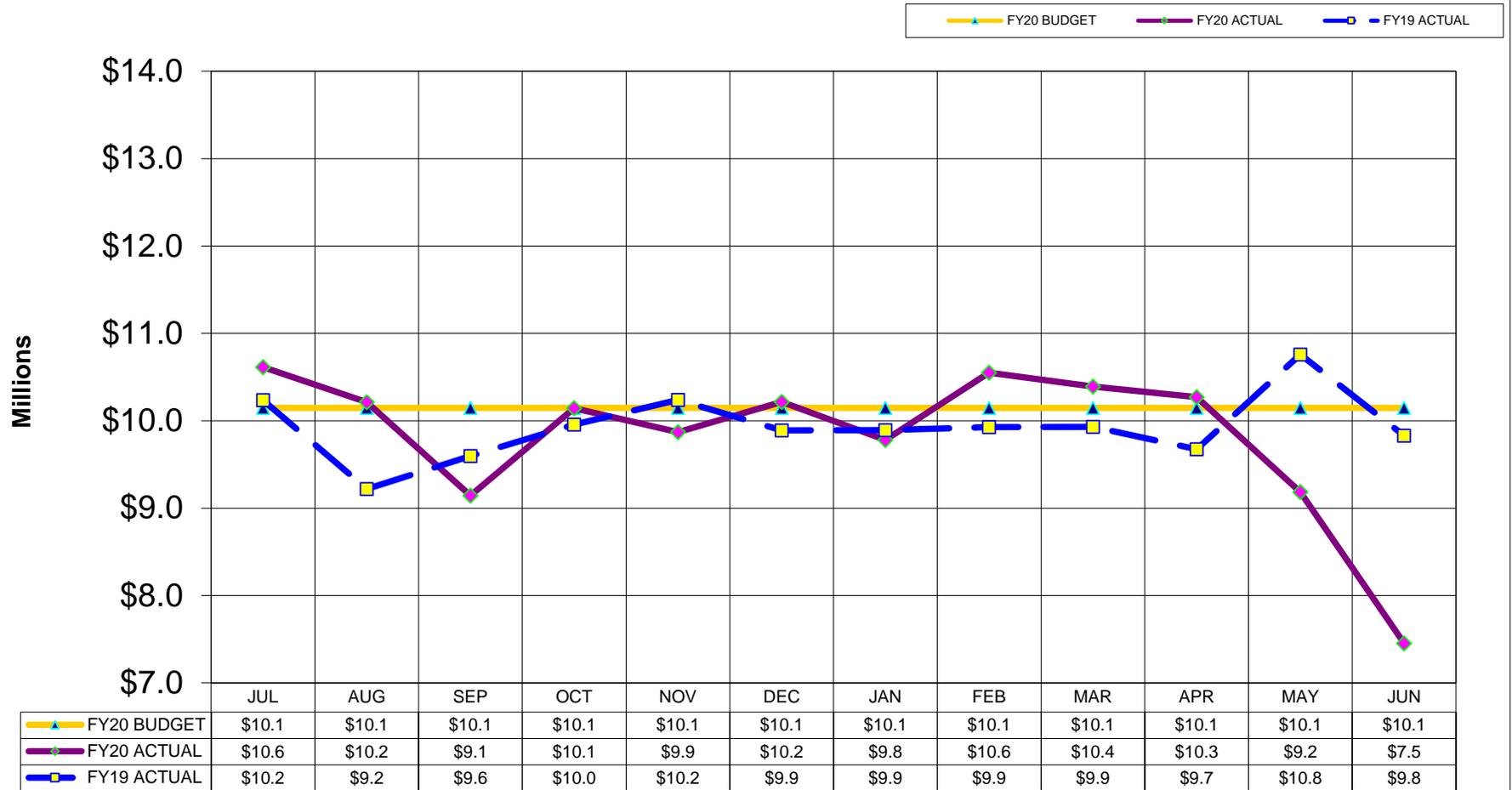
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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	\$ 379,102	3.7%	\$ 10,146,867	\$ 10,613,677	\$ 466,810	4.6%	
AUG	\$ 9,218,944	\$ 19,453,519		\$ 10,213,234	\$ 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	\$ 920,506	3.2%	\$ 30,440,601	\$ 29,970,176	\$ (470,425)	-1.5%	
OCT	\$ 9,956,168	\$ 39,005,838		\$ 10,142,964	\$ 1,107,302	2.8%	\$ 40,587,468	\$ 40,113,140	\$ (474,328)	-1.2%	
NOV	\$ 10,237,242	\$ 49,243,080		\$ 9,871,079	\$ 741,138	1.5%	\$ 50,734,335	\$ 49,984,219	\$ (750,116)	-1.5%	
DEC	\$ 9,889,601	\$ 59,132,681		\$ 10,216,632	\$ 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	\$ 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	\$ 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	\$ 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	\$ 2,640,411	2.7%	\$ 101,468,670	\$ 101,193,246	\$ (275,424)	-0.3%	
MAY	\$ 10,757,993	\$ 109,310,828		\$ 9,184,858	\$ 1,067,277	1.0%	\$ 111,615,537	\$ 110,378,104	\$ (1,237,433)	-1.1%	
JUN	\$ 9,830,219	\$ 119,141,047		\$ 7,453,052	\$ (1,309,891)	-1.1%	\$ 121,762,408	\$ 117,831,156	\$ (3,931,252)	-3.2%	

<p><u>\$ 119,141,047</u></p> <p>Less JV13 20CA*008 & 009</p> <p>Plus JV13 20CA*010</p> <p>Plus JV13 20CA*011</p> <p>HURF Tax Reported in FY20</p> <p>Budget</p> <p>Variance from Budget</p> <p>% Variance from Budget</p>	<p><u>\$ 117,831,156</u></p> <p><u>(20,826,910.87)</u> Reverse FY19 HURF Tax Accrual.</p> <p>8,945,738.40 Accrue May 20 HURF Tax received July 20.</p> <p>9,676,703.30 Accrue June 20 HURF Tax received Aug 20.</p> <p><u>115,626,686.84</u> Accrual basis, as reported in the financial statements</p> <p>121,762,408.00</p> <p>(6,135,721.16)</p> <p>-5.04%</p>
---	---

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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