



Maricopa County

Office of Budget and Finance

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To: Joy Rich, County Manager
From: Cynthia Goelz, Chief Financial Officer
Date: January 21, 2021
Re: FY 20-21 Executive Summary – December 2020

Attached is the General Fund and Detention Fund financial activity through December 31, 2020. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$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 consulting economist's "recession" 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 \$26,565,823:** The FY 20-21 Sales Tax revenue reflects a YTD positive budget variance of \$26.6m or 8.9 percent. The FY 20-21 Sales Tax revenue budget of \$597.3m was based on the County's consulting economist's "recession" forecast. As compared to December 2019, the December 2020 month-end sales tax is 5.5 percent higher, while the year-to-date is 8.9 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 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 (54%), contracting (11%), restaurants and bars (10%), utilities (7%), use tax (6%), rentals of personal property (4%), remote sellers and marketplace facilitators (3%), hotels/motels (2%), and other miscellaneous (3%).

In the December 2020 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona November 2020 sales tax collections were 9.1 percent above November 2019. The Conference Board's U.S. Consumer Confidence Index fell 5.3 points in November 2020. This puts consumer confidence close to the average over the last five months and 36.5 points below the pre-pandemic peak. The Conference Board's U.S. Leading Economic Index (LEI) increased by 0.7 percent to 108.2 in October 2020. Over the last six months, LEI has grown by 11.7 percent, a strong turnaround compared to the 13.0 percent decline in the previous six months.

Per the U.S. Bureau of Labor Statistics, Maricopa County's unemployment rate is 7.2 percent as of November 2020, which remains below the State rate of 7.6 percent but is above the United States rate of 6.4 percent.

- **Property Tax Revenue (Operating) YTD variance of \$3,982,988:** The FY 20-21 Property Tax revenue reflects a YTD positive budget variance of \$4.0m or 1.1 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 December 2020 are 49.0 percent of the FY21 levy compared to a historical average of 54.2 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 \$7,345,903:** The FY 20-21 VLT revenue reflects a YTD positive budget variance of \$7.3m or 8.0 percent. This variance is comprised of positive variances of \$7.3m related to VLT YTD and \$28.0 thousand related to unbudgeted VLT-Aviation revenue. The FY 20-21 VLT revenue budget of \$174.1m is based on the County's consulting economist's "recession" 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 2020 (most recent), increased 1.6% from the prior year.

- **Miscellaneous Revenue (Operating) YTD variance of \$7,444,354:** The FY 20-21 miscellaneous revenue reflects a YTD positive budget variance of \$7.4m or 28.2 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 \$2,876,187:** The FY 20-21 interest revenue reflects a YTD positive budget variance of \$2.9m or 239.7 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 \$17,565,382:** The FY 20-21 non-recurring revenue reflects a YTD positive budget variance of \$17.6m or 741.4 percent. This positive variance is primarily attributed to a refund of \$14.4m received from AHCCCS for excess FY20 ALTCS contributions. The County's portion of the refund was calculated pursuant to A.R.S. § 11-292.M and is largely due to increased federal assistance (FMAP) that was enacted in response to the COVID-19 pandemic and lower-than-anticipated enrollment in the ALTCS program. In addition, the remaining positive variance is primarily attributed to Elections as revenues for election processing are higher than budgeted.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$15,171,021:** Current YTD expenditures are 4.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (24%), County Attorney (12%), Public Defender (9%), Public Health (7%), Elections (7%), Assessor's Office (6%), Clerk of the Superior Court (6%), and Justice Courts (5%).
- **Services Expenditures (Operating) YTD variance of \$23,257,449:** Current YTD expenditures are 23.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (18%), Facilities Management (16%), Sheriff's Office (14%), Public Defense (13%), Superior Court (10%), Enterprise Technology (8%), and Elections (5%).
- **Intergovernmental Payments (Operating) YTD variance of \$6,728,293:** Current YTD expenditures are 4.2 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 \$1,835,995:** Current YTD expenditures are 58.8 percent under budget. Equipment Services primarily comprises this positive variance as expenditures for public safety vehicle purchases are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$47,705,906:** Current YTD expenditures are 56.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Human Services (36%), Enterprise Technology (23%), Superior Court (13%), Non-Departmental (12%), and Sheriff's Office (12%).

General Fund Departmental Expenditure Variances

Treasurer's Office YTD operating variance of (\$66,813) and YTD non-recurring variance of (\$8,711): Current YTD operating expenditures are 1.6 percent over budget and YTD non-recurring expenditures are \$8,711 over budget. The current negative operating variance is attributed to personnel costs that have not been allocated to the project and postage costs over budget. Once the personnel costs have been allocated to the project, the operating appropriation will be under budget. The Treasurer's Office will monitor spending and ensure that all other budget items will be corrected by year-end. In addition, the current nonrecurring negative variance is attributed to personnel costs that were not reallocated prior to month-end close. The non-recurring variance will be corrected in January 2021.

Real Estate YTD operating variance of (\$17,143): Current YTD operating expenditures are 143.1 percent over budget. The negative variance is primarily attributed to a timing issue and will be corrected in January 2021.

Elections YTD non-recurring variance of (\$547,708): Current YTD non-recurring expenditures are 2.9 percent over budget. The negative variance is primarily attributed to the expenditures related to the Primary and General Elections that will be reimbursed by the County's Coronavirus Relief Fund and other grant monies. The expenditures are being monitored by the department and will be within budget by year-end.

Public Defense Services YTD non-recurring variance of (\$107,984): Current YTD non-recurring expenditures are 40.4 percent over budget. The negative variance is primary attributed to expenditures for post-conviction relief backlog that have varied from the calendarized budget. The expenditures are being monitored by the department and will be within budget by year-end.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$7,536,423:** The FY 20-21 Jail Excise Tax revenue reflects a YTD positive budget variance of \$7.5m or 8.6 percent. The FY 20-21 Jail Tax revenue budget of \$174.4m is based on the County's consulting economist's "recession" forecast. As compared to December 2019, the December 2020 month-end sales tax is 4.6 percent higher, while the year-to-date is 7.8 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 (\$7,484,114):** The FY 20-21 Detention Fund intergovernmental revenue reflects a YTD negative budget variance of \$7.5m or 62.1 percent; total budgeted revenue is \$24.1m. The Sheriff's Office comprises this variance primarily due to a positive variance of \$259.5 thousand for booking and housing per diem paid by federal and state agencies and a negative variance of \$7.6m for booking and housing per diem paid by cities and towns. The overall average daily population at the jail is down significantly. This translates into a reduction in billable activity. As of December 2020, billable bookings and billable housing days are 46.9 percent and 49.2 percent lower, respectively, over the same time period last year.
- **Miscellaneous Revenue (Operating) YTD variance of (\$5,080):** The FY 20-21 miscellaneous revenue reflects a YTD negative budget variance of \$5.1 thousand or 63.5 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 \$567,458:** The FY 20-21 non-recurring revenue reflects a YTD positive budget variance of \$567.5 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 \$7,471,381:** Current YTD expenditures are 6.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (68%), Juvenile Probation (19%), and Adult Probation (8%).
- **Supplies Expenditures (Operating) YTD variance of \$3,860,971:** Current YTD expenditures are 36.9 percent under budget. Departments that make up the largest portion of the positive variance are Sheriff's Office (63%) and Correctional Health (29%).
- **Services Expenditures (Operating) YTD variance of \$9,166,686:** Current YTD expenditures are 29.3 percent under budget. Departments that make up the largest portion of the positive

variance are as follows: Facilities Management (53%), Correctional Health (30%), and Sheriff's Office (11%).

- **Capital Outlay (Operating) YTD variance of \$483,448:** Current YTD expenditures are 70.6 percent under budget. Equipment Services primarily comprises this positive variance as expenditures for public safety vehicle purchases are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$6,618,936:** Current YTD expenditures are 92.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Juvenile Probation (37%), Sheriff's Office (26%), Correctional Health (19%), Enterprise Technology (11%), and Non-Departmental (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 \$2,151,669:** The FY 20-21 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$58,574,727 is higher than budgeted YTD revenue of \$56,423,058 resulting in a positive budget variance of \$2.2m or 3.8 percent. The FY 20-21 HURF revenue budget of \$112.8m is based on the County's consulting economist's '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 Office of Budget and 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
Deputy Budget Director
Deputy Finance Director
Office of Budget and Finance Managers
Office of Budget and Finance Supervisors



General Fund Executive Summary As of 12/31/20

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	597,307,859	299,270,765	325,836,588	26,565,823
Property Tax	634,518,394	364,590,883	368,573,871	3,982,988
Vehicle License Tax	174,081,738	91,730,558	99,076,461	7,345,903
Intergovernmental	42,776,672	21,650,672	21,597,296	(53,376)
Miscellaneous	58,038,189	26,440,011	33,884,365	7,444,354
Interest	2,400,000	1,200,000	4,076,187	2,876,187
Total Operating Revenues	1,509,122,852	804,882,889	853,044,766	48,161,877
Total Non Recurring Revenues	31,307,316	2,369,060	19,934,442	17,565,382
Total Revenues	1,540,430,168	807,251,949	872,979,209	65,727,260

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	634,046,383	308,804,591	293,633,570	15,171,021
Supplies	17,066,679	8,579,330	9,197,610	(618,280)
Services	261,041,211	100,271,639	77,014,190	23,257,449
Intergovernmental Payments	310,954,267	159,327,371	152,599,078	6,728,293
Capital Outlay	5,932,912	3,123,700	1,287,705	1,835,995
Transfers Out	280,081,400	104,078,790	104,078,790	0
Total Operating Expenditures	1,509,122,852	684,185,421	637,810,943	46,374,478
Total Non Recurring Expenditures	197,761,392	85,245,736	37,539,830	47,705,906
Total Expenditures	1,706,884,244	769,431,157	675,350,773	94,080,384
Excess (Deficiency) of Revenues Over Expenditures	(166,454,076)	37,820,792	197,628,436	159,807,644
Beginning Fund Balance (audited)	166,454,076	166,454,076	299,982,030	133,527,954
Revenues	1,540,430,168	807,251,949	872,979,209	65,727,260
Expenditures	1,706,884,244	769,431,157	675,350,773	94,080,384
Ending Fund Balance	0	204,274,868	497,610,466	293,335,598
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	204,274,868	497,610,466	293,335,598

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 12/31/20

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	26,699,961	13,397,874	12,221,182	1,176,692	8.78%
Assistant County Manager 940	456,085	139,911	112,718	27,193	19.44%
Assistant County Manager 950	881,051	443,443	301,651	141,792	31.98%
Board of Supervisors Dist 1	436,613	224,512	208,324	16,188	7.21%
Board of Supervisors Dist 2	436,613	221,488	219,648	1,840	0.83%
Board of Supervisors Dist 3	436,613	230,602	217,209	13,393	5.81%
Board of Supervisors Dist 4	436,613	227,528	210,378	17,150	7.54%
Board of Supervisors Dist 5	436,613	246,684	193,728	52,956	21.47%
Budget	1,734,748	878,013	702,162	175,851	20.03%
Call Center	1,969,020	967,925	946,508	21,417	2.21%
Clerk of the Board	1,702,267	853,578	687,167	166,411	19.50%
County Manager	4,226,919	1,943,892	1,448,109	495,783	25.50%
Elections	30,331,543	24,298,313	23,069,739	1,228,574	5.06%
Equipment Services	5,739,498	2,970,288	836,481	2,133,807	71.84%
Human Resources	11,870,067	5,911,736	5,353,928	557,808	9.44%
Internal Audit	2,416,978	1,119,048	712,901	406,147	36.29%
Office of Budget and Finance	3,692,878	1,770,129	1,746,437	23,692	1.34%
Procurement Services	2,663,618	1,342,492	1,191,510	150,982	11.25%
Recorder	6,583,447	3,543,060	3,075,579	467,481	13.19%
Treasurer	7,296,068	4,206,970	4,282,494	(75,524)	(1.80%)
Subtotal	110,447,213	64,937,486	57,737,854.3	7,199,631.7	11.09%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	38,935,141	19,853,247	18,795,223	1,058,024	5.33%
Constables	3,952,433	1,998,923	1,932,878	66,045	3.30%
County Attorney	102,253,008	51,060,121	49,973,195	1,086,926	2.13%
Emergency Management	3,310,113	1,568,864	1,436,088	132,776	8.46%
Judicial Branch*	193,347,025	102,568,790	90,669,283	11,899,507	11.60%
Justice Courts	21,334,235	10,775,300	10,294,289	481,011	4.46%
Planning and Development	1,269,073	620,759	450,456	170,303	27.43%
Public Defense System*	136,686,969	64,462,327	58,760,428	5,701,899	8.85%
Public Fiduciary	4,210,947	2,143,958	2,027,442	116,516	5.43%
Sheriff	151,975,608	75,745,185	63,784,494	11,960,691	15.79%
Subtotal	657,274,552	330,797,474	298,123,776.3	32,673,697.7	9.88%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	811,436	549,410	262,026	32.29%
Animal Care and Control	968,744	466,157	466,157	0	0.00%
Correctional Health	4,407,573	1,650,068	1,074,926	575,142	34.86%
COVID 19 Unified Command Center	20,690,000	0	0	0	0.00%
Environmental Services	10,486,320	5,333,120	4,756,101	577,019	10.82%
Human Services	21,296,103	18,433,566	961,852	17,471,714	94.78%
Medical Examiner	13,030,842	6,292,186	5,723,342	568,844	9.04%
Public Health	14,349,714	6,729,999	6,415,388	314,611	4.67%
Subtotal	86,325,952	39,716,532	19,947,175.66	19,769,356.34	49.78%
Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	861,313	430,662	430,662	0	0.00%
Subtotal	861,313	430,662	430,662	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 12/31/20

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	2,887,830	1,349,606	716,946	632,660	46.88%
Subtotal	2,887,830	1,349,606	716,946.32	632,659.68	46.88%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	63,892,619	43,751,743	30,682,719	13,069,024	29.87%
Facilities Management	48,027,352	23,057,403	18,774,274	4,283,129	18.58%
Non Departmental	737,057,974	265,335,531	248,891,852	16,443,679	6.20%
Real Estate	0	0	5,159	(5,159)	(100.00%)
Subtotal	848,977,945	332,144,677	298,354,003.68	33,790,673.32	10.17%
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	109,439	54,720	40,354	14,366	26.25%
Subtotal	109,439	54,720	40,354.47	14,365.53	26.25%
Total Expenditures	1,706,884,244	769,431,157	675,350,773	94,080,384	12.23%

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 12/31/20

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	70,064,298	35,571,800	33,874,939	1,696,861	4.77%
Juvenile Probation	21,603,146	11,187,049	10,135,590	1,051,459	9.40%
Superior Court	101,679,581	55,809,941	46,658,754	9,151,187	16.40%
Total Judicial Branch	193,347,025	102,568,790	90,669,283	11,899,507	11.60%
Public Defense System	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Legal Advocate	14,839,121	7,412,505	7,159,551	252,954	3.41%
Legal Defender	15,474,591	7,683,012	7,287,081	395,931	5.15%
Public Advocate	10,576,388	5,186,842	4,873,756	313,086	6.04%
Public Defender	47,064,121	23,418,010	21,662,222	1,755,788	7.50%
Public Defense Services	48,732,748	20,761,958	17,777,817	2,984,141	14.37%
Total Public Defense System	136,686,969	64,462,327	58,760,428	5,701,899	8.85%

Note: Totals may not foot due to rounding.



Detention Operations Fund

Executive Summary

As of 12/31/20

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	174,361,993	88,074,636	95,611,059	7,536,423
Intergovernmental	24,108,873	12,054,438	4,570,324	(7,484,114)
Miscellaneous	16,008	8,004	2,924	(5,080)
Transfers In	235,556,280	101,779,734	101,779,734	0
Total Operating Revenues	434,043,154	201,916,812	201,964,041	47,229
Total Non Recurring Revenues	3,122,984	0	567,458	567,458
Total Revenues	437,166,138	201,916,812	202,531,499	614,687

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	290,750,127	124,856,738	117,385,357	7,471,381
Supplies	19,679,450	10,463,845	6,602,874	3,860,971
Services	120,358,095	31,277,041	22,110,355	9,166,686
Capital Outlay	1,369,304	684,650	201,202	483,448
Transfers Out	1,886,178	0	0	0
Total Operating Expenditures	434,043,154	167,282,274	146,299,788	20,982,486
Total Non Recurring Expenditures	14,497,169	7,147,524	528,588	6,618,936
Total Expenditures	448,540,323	174,429,798	146,828,376	27,601,422
Excess (Deficiency) of Revenues Over Expenditures	(11,374,185)	27,487,014	55,703,123	28,216,109
Beginning Fund Balance (audited)	39,237,060	39,237,060	92,571,016	53,333,956
Revenues	437,166,138	201,916,812	202,531,499	614,687
Expenditures	448,540,323	174,429,798	146,828,376	27,601,422
Ending Fund Balance	27,862,875	66,724,074	148,274,139	81,550,065
Restricted Fund Balance	27,862,875	66,724,074	148,274,139	81,550,065
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 12/31/20

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,869,304	834,106	143,677	690,429	82.77%
Subtotal	1,869,304	834,106	143,677.32	690,428.68	82.77%
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	1,141,386	817,359	324,027	28.39%
Judicial Branch*	81,582,937	42,295,111	37,350,356	4,944,755	11.69%
Sheriff	205,650,286	88,815,827	78,624,990	10,190,837	11.47%
Subtotal	288,984,566	132,252,324	116,792,705.53	15,459,618.47	11.69%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	62,385,225	25,790,080	20,668,100	5,121,980	19.86%
Subtotal	62,385,225	25,790,080	20,668,099.5	5,121,980.5	19.86%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,864,711	1,844,985	1,094,875	750,110	40.66%
Facilities Management	27,942,980	13,351,691	8,093,298	5,258,393	39.38%
Non Departmental	65,493,537	356,612	35,720	320,892	89.98%
Subtotal	95,301,228	15,553,288	9,223,893.68	6,329,394.32	40.69%
Total Expenditures	448,540,323	174,429,798	146,828,376	27,601,422	15.82%

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 12/31/20

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	41,522,442	20,911,384	20,041,534	869,850	4.16%
Juvenile Probation	40,060,495	21,383,727	17,308,822	4,074,905	19.06%
Total Judicial Branch	81,582,937	42,295,111	37,350,356	4,944,755	11.69%

Note: Totals may not foot due to rounding.

Detailed Expenditure Reports



General Fund Expenditures Summary As of 12/31/20

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	917,812	0	70,904	(70,904)
Services	76,706,418	1,171,424	(8,693,896)	9,865,320
Intergovernmental Payments	309,384,382	159,222,431	152,573,167	6,649,264
Transfers Out	350,049,362	104,941,676	104,941,676	0
Non-Departmental Expenditures - D470	737,057,974	265,335,531	248,891,852	16,443,679

Expenditures - Excluding D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	640,118,735	311,374,193	295,340,298	16,033,895
Supplies	30,440,913	16,972,662	13,226,332	3,746,330
Services	261,409,899	149,469,165	108,484,018	40,985,147
Intergovernmental Payments	1,689,885	224,940	65,911	159,029
Capital Outlay	36,165,838	26,054,666	9,342,363	16,712,303
Transfers Out	1,000	0	0	0
Expenditures - Excluding D470	969,826,270	504,095,626	426,458,921	77,636,705

Total Expenditures (Operating and Non-Recurring)

1,706,884,244	769,431,157	675,350,773	94,080,384
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Note: Totals may not foot due to rounding.



General Fund

Non-Departmental Expenditures Summary

As of 12/31/20

Expenditures

	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Operating				
Personnel Services	917,812	0	70,904	(70,904)
Services	62,663,008	(4,488,456)	(8,693,896)	4,205,440
Intergovernmental Payments	309,264,382	159,102,431	152,533,167	6,569,264
Transfers Out	280,080,400	104,078,790	104,078,790	0
Total Operating Expenditures	652,925,602	258,692,765	247,988,966	10,703,799
Non Recurring				
Services	14,043,410	5,659,880	0	5,659,880
Intergovernmental Payments	120,000	120,000	40,000	80,000
Transfers Out	69,968,962	862,886	862,886	0
Total Non Recurring Expenditures	84,132,372	6,642,766	902,886	5,739,880
Total Expenditures	737,057,974	265,335,531	248,891,852	16,443,679

Note: Totals may not foot due to rounding.



General Fund Expenditures by Agency As of 12/31/20

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	26,699,961	13,397,874	12,221,182	1,176,692	8.78%
Assistant County Manager 940	456,085	139,911	112,718	27,193	19.44%
Assistant County Manager 950	881,051	443,443	301,651	141,792	31.98%
Board of Supervisors Dist 1	436,613	224,512	208,324	16,188	7.21%
Board of Supervisors Dist 2	436,613	221,488	219,648	1,840	0.83%
Board of Supervisors Dist 3	436,613	230,602	217,209	13,393	5.81%
Board of Supervisors Dist 4	436,613	227,528	210,378	17,150	7.54%
Board of Supervisors Dist 5	436,613	246,684	193,728	52,956	21.47%
Budget	1,734,748	878,013	702,162	175,851	20.03%
Call Center	1,969,020	967,925	946,508	21,417	2.21%
Clerk of the Board	1,619,129	805,130	672,983	132,147	16.41%
County Manager	4,035,919	1,844,388	1,448,109	396,279	21.49%
Elections	9,669,734	5,614,451	3,838,169	1,776,282	31.64%
Equipment Services	5,538,416	2,769,206	836,481	1,932,725	69.79%
Human Resources	11,870,067	5,911,736	5,353,928	557,808	9.44%
Internal Audit	2,416,978	1,119,048	712,901	406,147	36.29%
Office of Budget and Finance	3,692,878	1,770,129	1,746,437	23,692	1.34%
Procurement Services	2,663,618	1,342,492	1,191,510	150,982	11.25%
Recorder	6,583,447	3,543,060	3,075,579	467,481	13.19%
Treasurer	7,296,068	4,207,037	4,273,850	(66,813)	-1.59%
Subtotal	89,310,184	45,904,657	38,483,456	7,421,201	16.17%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	38,935,141	19,853,247	18,795,223	1,058,024	5.33%
Constables	3,943,676	1,990,166	1,931,834	58,332	2.93%
County Attorney	102,149,435	50,956,548	49,973,195	983,353	1.93%
Emergency Management	3,310,113	1,568,864	1,436,088	132,776	8.46%
Judicial Branch*	184,520,059	93,741,824	89,469,201	4,272,623	4.56%
Justice Courts	21,334,235	10,775,300	10,294,289	481,011	4.46%
Planning and Development	1,244,073	620,759	450,456	170,303	27.43%
Public Defense System*	136,323,202	64,194,742	58,384,858	5,809,884	9.05%
Public Fiduciary	4,205,938	2,139,405	2,025,141	114,264	5.34%
Sheriff	137,905,954	62,790,816	56,385,063	6,405,753	10.20%
Subtotal	633,871,826	308,631,671	289,145,348	19,486,323	6.31%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	811,436	549,410	262,026	32.29%
Animal Care and Control	932,291	466,157	466,157	0	0.00%
Correctional Health	3,732,573	1,650,068	1,074,926	575,142	34.86%
Environmental Services	10,322,320	5,169,120	4,756,101	413,019	7.99%
Human Services	3,996,103	1,315,757	961,852	353,905	26.90%
Medical Examiner	12,428,057	6,240,797	5,722,633	518,164	8.30%
Public Health	13,959,714	6,476,290	6,165,388	310,902	4.80%
Subtotal	46,467,714	22,129,625	19,696,467	2,433,158	11.00%

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 12/31/20

Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	861,313	430,662	430,662	0	0.00%
Subtotal	861,313	430,662	430,662	0	0.00%
Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	2,887,830	1,349,606	716,946	632,660	46.88%
Subtotal	2,887,830	1,349,606	716,946	632,660	46.88%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	36,507,972	24,772,722	22,625,967	2,146,755	8.67%
Facilities Management	46,180,972	22,230,977	18,677,617	3,553,360	15.98%
Non Departmental	652,925,602	258,692,765	247,988,966	10,703,799	4.14%
Real Estate	0	(11,984)	5,159	(17,143)	143.05%
Subtotal	735,614,546	305,684,480	289,297,709	16,386,771	5.36%
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	109,439	54,720	40,354	14,366	26.25%
Subtotal	109,439	54,720	40,354	14,366	26.25%
Total Operating Expenditures	1,509,122,852	684,185,421	637,810,943	46,374,478	6.78%
Non Recurring					
General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Board	83,138	48,448	14,185	34,263	70.72%
County Manager	191,000	99,504	0	99,504	100.00%
Elections	20,661,809	18,683,862	19,231,570	(547,708)	-2.93%
Equipment Services	201,082	201,082	0	201,082	100.00%
Recorder	0	0	(0)	0	0.00%
Treasurer	0	(67)	8,644	(8,711)	13,001.34%
Subtotal	21,137,029	19,032,829	19,254,399	(221,570)	-1.16%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Constables	8,757	8,757	1,045	7,712	88.07%
County Attorney	103,573	103,573	0	103,573	100.00%
Judicial Branch*	8,826,966	8,826,966	1,200,082	7,626,884	86.40%
Planning and Development	25,000	0	0	0	0.00%
Public Defense System*	363,767	267,585	375,569	(107,984)	-40.36%
Public Fiduciary	5,009	4,553	2,301	2,252	49.47%
Sheriff	14,069,654	12,954,369	7,399,431	5,554,938	42.88%
Subtotal	23,402,726	22,165,803	8,978,428	13,187,375	59.49%
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%
Correctional Health	675,000	0	0	0	0.00%
COVID 19 Unified Command Center	20,690,000	0	0	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 12/31/20

Environmental Services	164,000	164,000	0	164,000	100.00%
Human Services	17,300,000	17,117,809	0	17,117,809	100.00%
Medical Examiner	602,785	51,389	709	50,680	98.62%
Public Health	390,000	253,709	250,000	3,709	1.46%
Subtotal	39,858,238	17,586,907	250,709	17,336,198	98.57%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	27,384,647	18,979,021	8,056,751	10,922,270	57.55%
Facilities Management	1,846,380	826,426	96,657	729,769	88.30%
Non Departmental	84,132,372	6,642,766	902,886	5,739,880	86.41%
Real Estate	0	11,984	0	11,984	100.00%
Subtotal	113,363,399	26,460,197	9,056,295	17,403,902	65.77%
Total Non Recurring Expenditures	197,761,392	85,245,736	37,539,830	47,705,906	55.96%
Total Expenditures	1,706,884,244	769,431,157	675,350,773	94,080,384	12.23%

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 12/31/20

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,369,304	684,650	143,677	540,973	79.01%
Subtotal	1,369,304	684,650	143,677	540,973	79.01%

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	1,141,386	817,359	324,027	28.39%
Judicial Branch*	79,083,609	39,795,783	37,349,262	2,446,521	6.15%
Sheriff	203,518,944	86,684,485	78,217,362	8,467,123	9.77%
Subtotal	284,353,896	127,621,654	116,383,982	11,237,672	8.81%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	60,985,654	24,560,357	20,668,100	3,892,257	15.85%
Subtotal	60,985,654	24,560,357	20,668,100	3,892,257	15.85%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,083,648	1,063,922	1,010,730	53,192	5.00%
Facilities Management	27,942,980	13,351,691	8,093,298	5,258,393	39.38%
Non Departmental	58,307,672	0	0	0	0.00%
Subtotal	87,334,300	14,415,613	9,104,028	5,311,585	36.85%

Total Operating Expenditures	434,043,154	167,282,274	146,299,788	20,982,486	12.54%
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Non Recurring

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	500,000	149,456	0	149,456	100.00%
Subtotal	500,000	149,456	0	149,456	100.00%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Judicial Branch*	2,499,328	2,499,328	1,095	2,498,233	99.96%
Sheriff	2,131,342	2,131,342	407,629	1,723,713	80.87%
Subtotal	4,630,670	4,630,670	408,723	4,221,947	91.17%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	1,399,571	1,229,723	0	1,229,723	100.00%
Subtotal	1,399,571	1,229,723	0	1,229,723	100.00%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	781,063	781,063	84,145	696,918	89.23%
Non Departmental	7,185,865	356,612	35,720	320,892	89.98%
Subtotal	7,966,928	1,137,675	119,865	1,017,810	89.46%

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 12/31/20

Total Non Recurring Expenditures	14,497,169	7,147,524	528,588	6,618,936	92.60%
Total Expenditures	448,540,323	174,429,798	146,828,376	27,601,422	15.82%

Note: Totals may not foot due to rounding.

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

Charts for Significant Revenue Sources

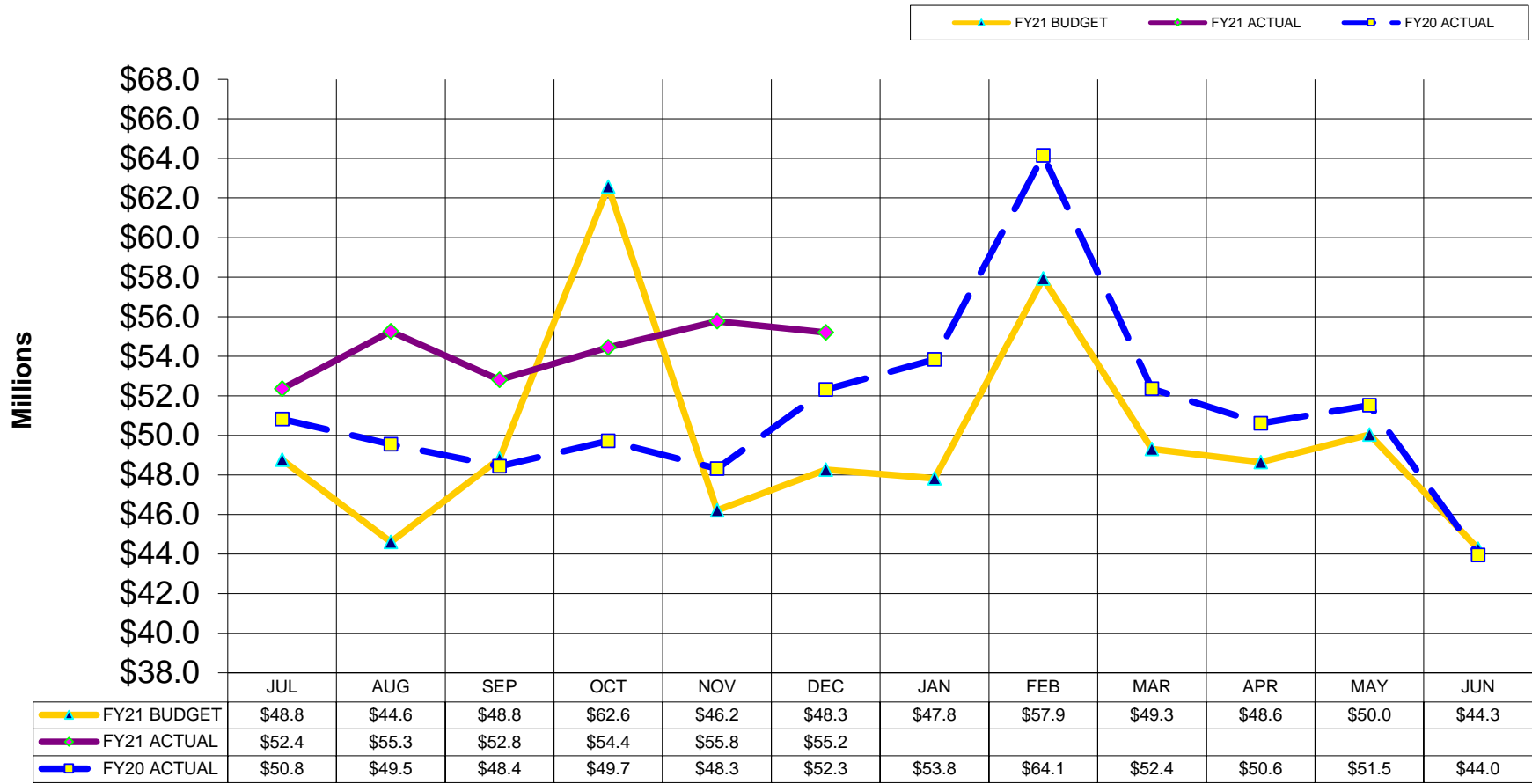
**MARICOPA COUNTY
GENERAL FUND PORTION OF SALES TAX COLLECTIONS
FY 20-21**

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		\$ 55,766,787	15.4%	\$ 270,634,411	\$ 23,791,233	9.6%	\$ 251,008,483	\$ 270,634,411	\$ 19,625,928	7.8%
DEC	\$ 52,314,903	\$ 299,158,081		\$ 55,202,176	5.5%	\$ 325,836,588	\$ 26,678,507	8.9%	\$ 299,270,765	\$ 325,836,588	\$ 26,565,823	8.9%
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>\$ 325,836,588</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**

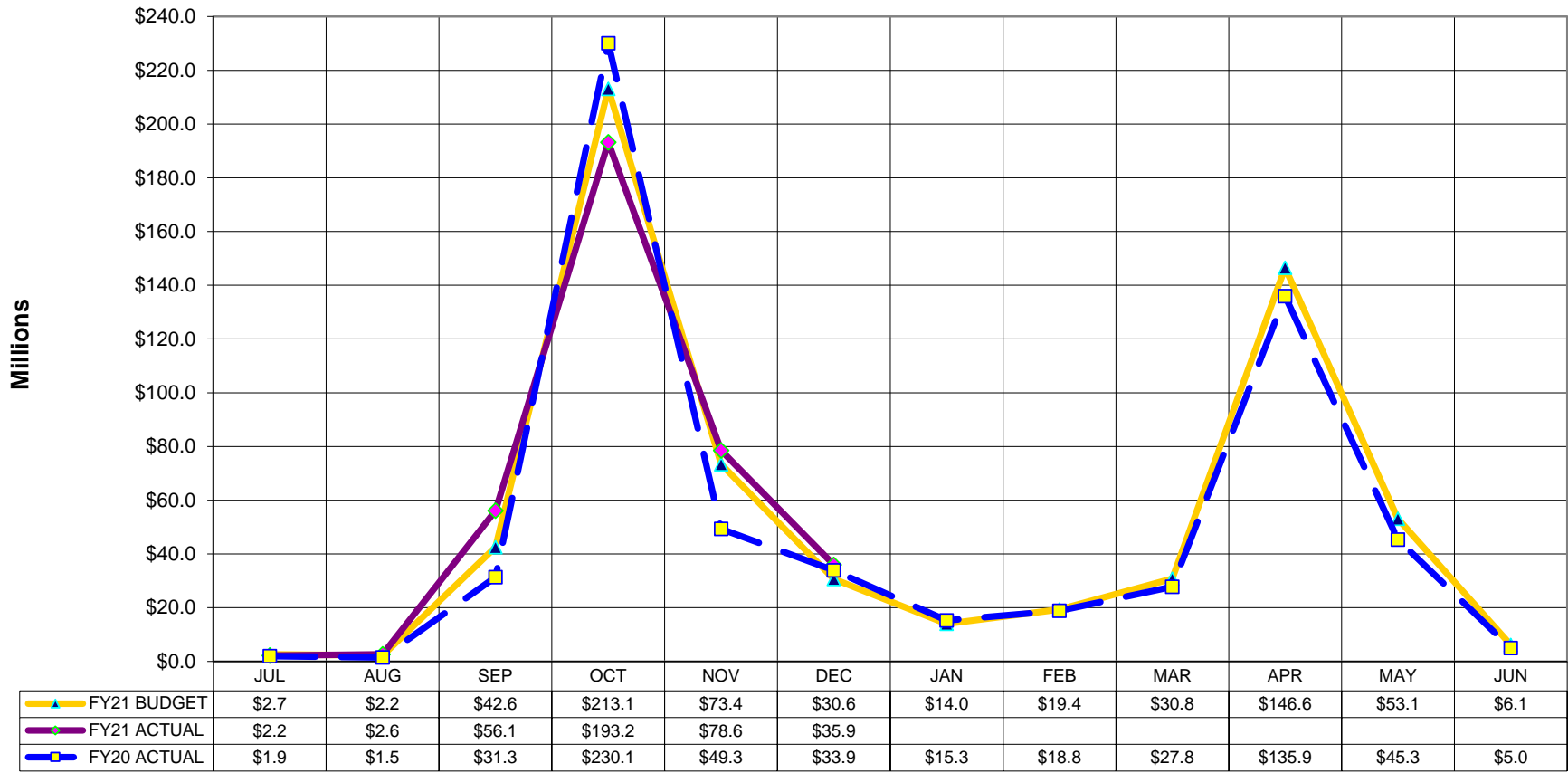
ACTUAL FY 19-20		MONTHLY/YTD COLLECTIONS FY 20-21 & COMPARISON TO FY 19-20						YTD BUDGET TO ACTUAL FY 20-21				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 1,946,400	\$ 1,946,400		\$ 2,188,883	12.5%	\$ 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		\$ 78,560,718	59.3%	\$ 332,626,810	\$ 18,486,695	5.9%	\$ 333,952,651	332,626,810	\$ (1,325,841)	-0.4%
DEC	\$ 33,899,519	\$ 348,039,634		\$ 35,947,060	6.0%	\$ 368,573,871	\$ 20,534,237	5.9%	\$ 364,590,883	368,573,871	\$ 3,982,988	1.1%
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>\$ 368,573,871</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).

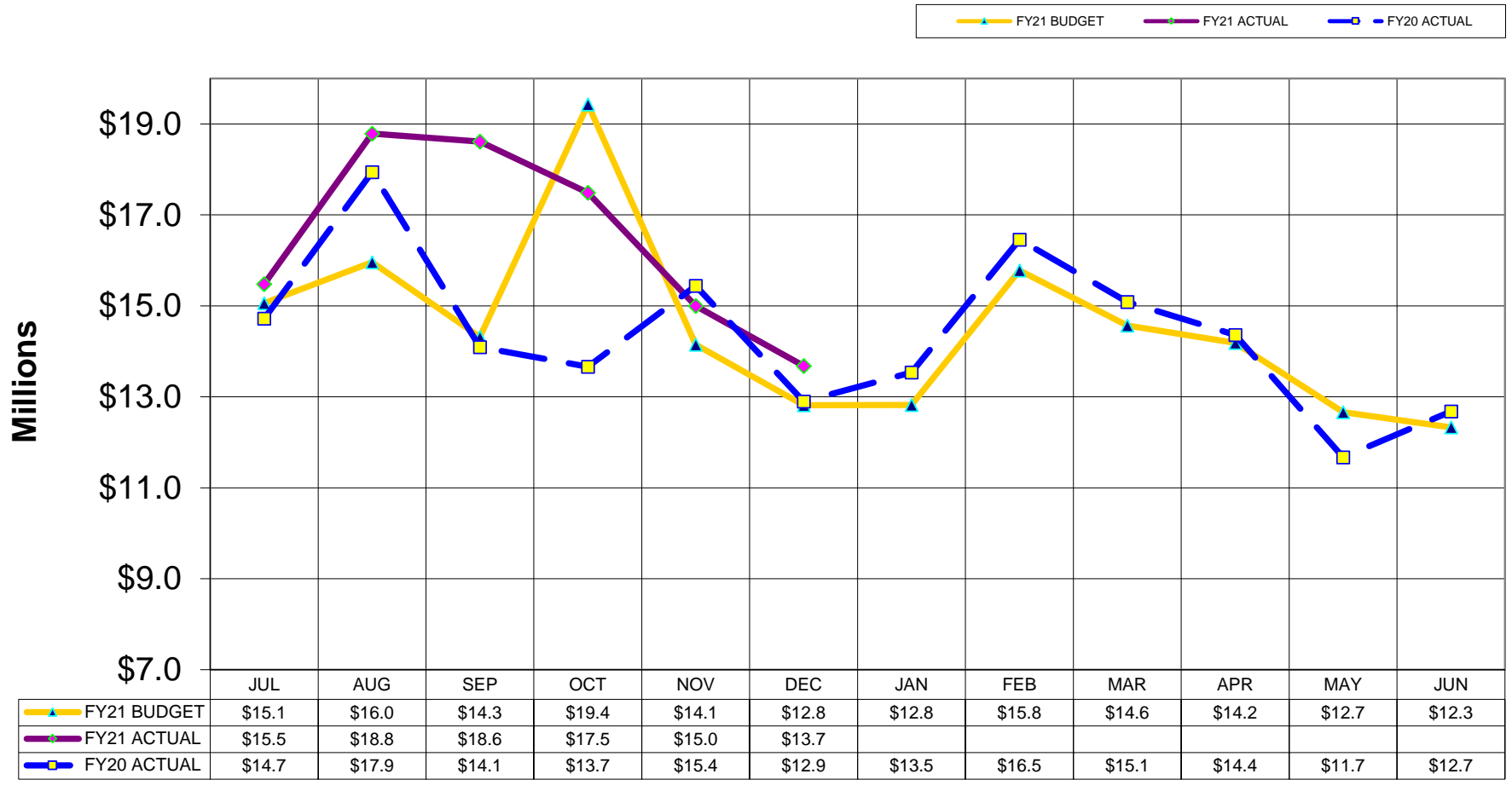
**MARICOPA COUNTY
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS
FY 20-21**

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		\$ 14,998,080	-2.9%	\$ 85,368,014	\$ 9,510,325	12.5%	\$ 78,914,138	\$ 85,368,014	\$ 6,453,876	8.2%
DEC	\$ 12,896,623	\$ 88,754,312		\$ 13,680,399	6.1%	\$ 99,048,413	\$ 10,294,101	11.6%	\$ 91,730,558	\$ 99,048,413	\$ 7,317,855	8.0%
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>\$ 99,048,413</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).

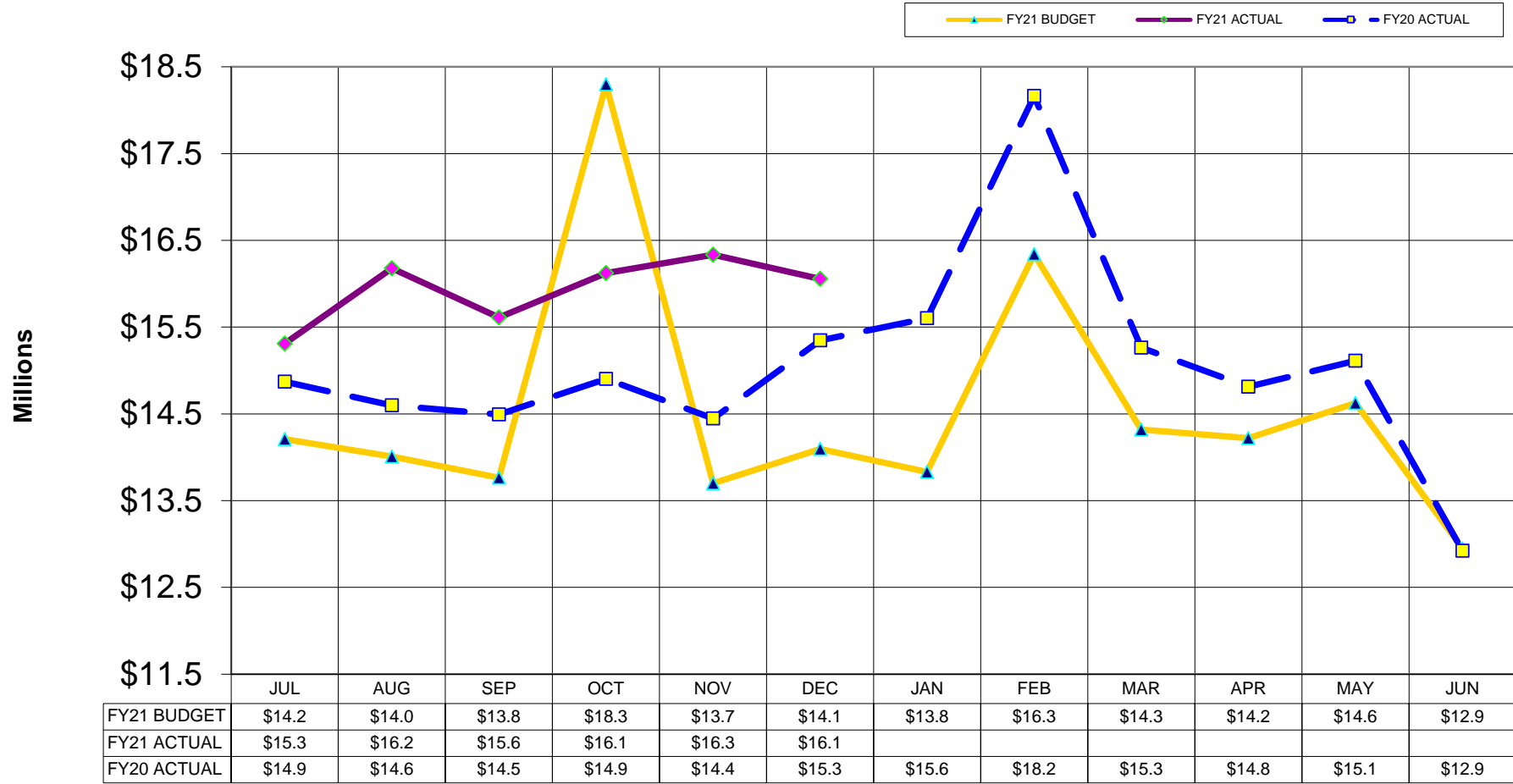
**MARICOPA COUNTY
JAIL TAX COLLECTIONS
FY 20-21**

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	3.0%	\$ 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	10.8%	\$ 31,487,548	\$ 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	7.7%	\$ 47,099,105	\$ 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	8.2%	\$ 63,221,246	\$ 4,356,891	7.4%	\$ 60,277,950	\$ 63,221,246	\$ 2,943,296	4.9%
NOV	\$ 14,446,957	\$ 73,311,312		\$ 16,334,012	13.1%	\$ 79,555,258	\$ 6,243,945	8.5%	\$ 73,979,522	\$ 79,555,258	\$ 5,575,736	7.5%
DEC	\$ 15,347,387	\$ 88,658,699		\$ 16,055,801	4.6%	\$ 95,611,059	\$ 6,952,360	7.8%	\$ 88,074,636	\$ 95,611,059	\$ 7,536,423	8.6%
JAN	\$ 15,602,745	\$ 104,261,444		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 101,905,981	\$ -	\$ -	0.0%
FEB	\$ 18,163,437	\$ 122,424,881		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 118,246,358	\$ -	\$ -	0.0%
MAR	\$ 15,262,843	\$ 137,687,724		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 132,566,628	\$ -	\$ -	0.0%
APR	\$ 14,812,639	\$ 152,500,363		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 146,787,036	\$ -	\$ -	0.0%
MAY	\$ 15,112,636	\$ 167,613,000		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 161,412,450	\$ -	\$ -	0.0%
JUN	\$ 12,923,295	\$ 180,536,295		\$ -	0.0%	\$ -	\$ -	0.0%	\$ 174,361,993	\$ -	\$ -	0.0%
<u>\$180,536,295</u>				<u>\$ 95,611,059</u>								

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



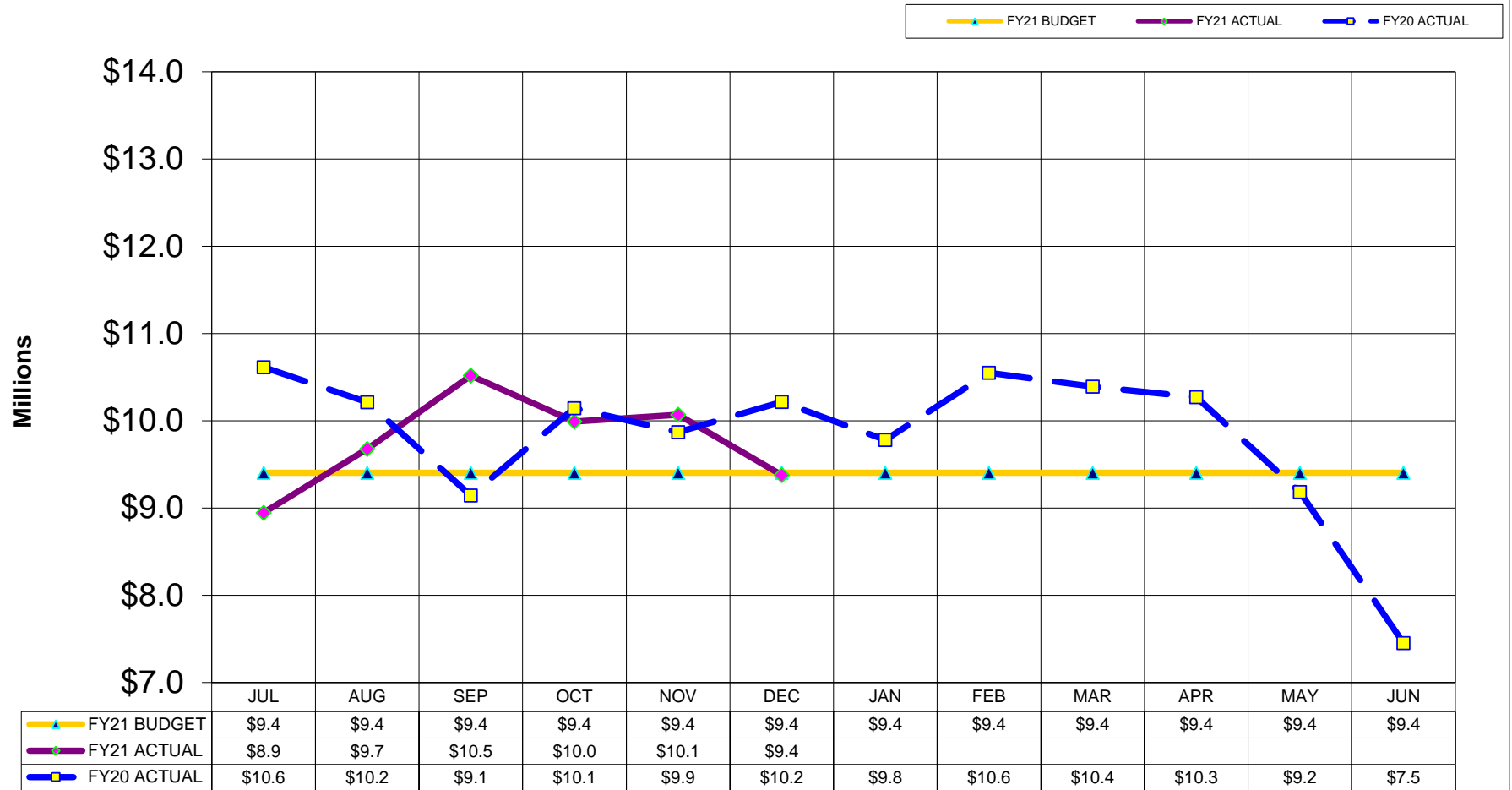
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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		\$ 10,067,266	2.0%	\$ 49,197,617	\$ (786,602)	-1.6%	\$ 47,019,215	\$ 49,197,617	\$ 2,178,402	4.6%
DEC	\$ 10,216,632	\$ 60,200,851		\$ 9,377,110	-8.2%	\$ 58,574,727	\$ (1,626,124)	-2.7%	\$ 56,423,058	\$ 58,574,727	\$ 2,151,669	3.8%
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>\$ 58,574,727</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).