



Maricopa County

Office of Budget and Finance

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To: Joy Rich, County Manager
From: Cynthia Goelz, Chief Financial Officer
Date: October 6, 2021
Re: FY 20-21 Executive Summary – June 2021

Attached is the General Fund and Detention Fund financial activity through June 30, 2021. 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, if any.

The following financial information and commentaries are through June 30, 2021 (13th period, which closed September 15, 2021). 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 2021.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$130,296,638:** The FY 20-21 Sales Tax revenue reflects a YTD positive budget variance of \$130.3m or 21.8 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 June 2020, the June 2021 month-end sales tax is 50.1 percent higher, while the year-to-date is 13.7 percent greater than the prior fiscal year. The significant increase in Sales Tax revenues is attributed to strong economic conditions and significant year-over-year growth in tax collections related to the retail, restaurant/bar, amusement, and lodging classifications of tax collections as reported by the JLBC. 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 July 2021 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona June 2021 sales tax collections were 23.2 percent above June 2020. June 2021 General Fund revenues increased by 30.4% compared to June 2020. The Conference Board's U.S. Consumer Confidence Index rose 7.3 points to 127.3 in June 2021. Confidence in the present situation, future expectations, and the labor market all improved, returning overall customer confidence back to a pre-pandemic level. The Conference Board's U.S. Leading Economic Index (LEI) increased by 1.3 percent in May 2021. Over the past 6 months, the LEI has risen 4.9%.

Per the U.S. Bureau of Labor Statistics, Maricopa County's unemployment rate is 6.6 percent as of June 2021, which remains below the State rate of 7.3 percent but is above the United States rate of 6.1 percent.

- **Property Tax Revenue (Operating) YTD variance of \$3,617,512:** The FY 20-21 Property Tax revenue reflects a YTD positive budget variance of \$3.6m or 0.6 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 June 2021 are 85.1 percent of the FY21 levy compared to a historical average of 97.4 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) YTD variance of \$23,476,550:** The FY 20-21 VLT revenue reflects a YTD positive budget variance of \$23.5m or 13.5 percent. This variance is comprised of positive variances of \$21.9m related to VLT YTD and \$507 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 \$26,713,849:** The FY 20-21 miscellaneous revenue reflects a YTD positive budget variance of \$26.7m or 46.0 percent. The Recorder's Office primarily comprises this positive variance as revenues for recorded documents services are higher than budgeted.
- **Total Non-Recurring Revenue YTD variance of \$30,443,208:** The FY 20-21 non-recurring revenue reflects a YTD positive budget variance of \$30.4m or 97.2 percent. This positive variance is 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 County entered into a capital lease agreement for vehicles and equipment and recorded proceeds of \$17.2m.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$66,128,612:** Current YTD expenditures are 10.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (61%), and County Attorney (6%).
- **Supplies Expenditures (Operating) YTD variance of (\$4,609,908):** Current YTD expenditures are 27.2 percent over budget. Departments that make up the largest portion of the negative variance are Superior Court (53%), and Sheriff's Office (47%). 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 \$78,074,161:** Current YTD expenditures are 32.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (76%), Facilities Management (5%), and Public Defense (5%).
- **Intergovernmental Payments (Operating) YTD variance of \$17,723,260:** Current YTD expenditures are 5.7 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 (\$2,232,904):** Current YTD expenditures are 37.6 percent over budget. The Sheriff's Office primarily comprises this negative variance as expenditures for capital equipment are over budget. While the capital outlay line is over budget, total expenditures for the Sheriff's Office is within budget.
- **Transfers Out (Operating) YTD variance of \$41,900,912:** Current YTD expenditures are 15.0 percent under budget. Non-Departmental primarily comprises this positive variance as the Detention Operations Fund was structurally balanced at year-end and the budgeted above base maintenance of effort transfers to the Detention Operations Fund were not made in fiscal year 2021.
- **Total Non-Recurring Expenditures YTD variance of \$69,418,666:** Current YTD expenditures are 35.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (69%), Enterprise Technology (15%), and Superior Court (7%).

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 \$36,122,579:** The FY 20-21 Jail Excise Tax revenue reflects a YTD positive budget variance of \$36.1m or 20.7 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 June 2020, the June 2021 month-end sales tax is 45.2 percent higher, while the year-to-date is 12.4 percent greater than the prior fiscal year. The significant increase in Jail Excise Tax revenues is attributed to strong economic conditions, resulting in significant year-over-year growth in tax collections. 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 (\$10,126,443):** The FY 20-21 Detention Fund intergovernmental revenue reflects a YTD negative budget variance of \$10.1m or 42 percent; total budgeted revenue is \$24.1m. The Sheriff's Office comprises this variance primarily due to a positive variance of \$296.5 thousand for booking and housing per diem paid by federal and state agencies and a negative variance of \$10.2m 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 June 2021, billable bookings and billable housing days are 24.2 percent and 35 percent lower, respectively, over the same time period last year.
- **Miscellaneous Revenue (Operating) YTD variance of \$39,081:** The FY 20-21 miscellaneous revenue reflects a YTD positive budget variance of \$39.1 thousand or 244.1 percent. The Sheriff's Office primarily comprises this positive variance as miscellaneous revenue for services related to inmate detention housing are higher than budgeted.
- **Transfer In (Operating) YTD variance of (\$40,996,815):** The FY 20-21 miscellaneous revenue reflects a YTD negative budget variance of \$41.0m or 17.4 percent. Non-Departmental primarily comprises this negative variance as the Detention Operations Fund was structurally balanced at year-end and the budgeted above base maintenance of effort transfers from the General Fund were not made in fiscal year 2021.
- **Total Non-Recurring Revenue YTD variance of \$1,651,074:** The FY 20-21 non-recurring revenue reflects a YTD positive budget variance of \$1.7m or 52.9%. Non-Departmental primarily comprises this positive variance as interest income and revenue related to capital lease agreements are higher than budgeted.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$20,636,149:** Current YTD expenditures are 6.2 percent under budget. Departments that make up the largest portion of the

positive variance are as follows: Sheriff's Office (67%), Juvenile Probation (16%), Correctional Health (8%), and Adult Probation (7%).

- **Services Expenditures (Operating) YTD variance of \$25,639,874:** Current YTD expenditures are 32.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (54%) and Facilities Management (32%).
- **Capital Outlay YTD variance of (\$1,069,912):** Current YTD expenditures are 78.1 percent over budget. The Sheriff's Office primarily comprises this negative variance as expenditures for capital equipment related to inmate housing are over budget. While the capital outlay line is over budget, total expenditures for the Sheriff's Office are within budget.
- **Total Non-Recurring Expenditures YTD variance of 6,345,825:** Current YTD expenditures are 36.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Juvenile Probation (39%), Non-Departmental (25%), Sheriff's Office (19%), Enterprise Technology (8%), 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 \$10,332,644:** The FY 20-21 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$123,178,753 is higher than budgeted YTD revenue of \$112,846,109 resulting in a positive budget variance of \$10.3m or 9.2 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
Assistant County Manager – D940
Assistant County Manager – D930
Deputy Budget Director
Deputy Finance Director
Office of Budget and Finance Managers
Office of Budget and Finance Supervisors



General Fund Executive Summary As of 06/30/21

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	597,307,859	597,307,859	727,604,497	130,296,638
Property Tax	634,518,394	634,518,394	638,135,906	3,617,512
Vehicle License Tax	174,081,738	174,081,738	197,558,288	23,476,550
Intergovernmental	42,776,672	42,776,672	45,929,569	3,152,897
Miscellaneous	58,038,189	58,038,189	84,752,038	26,713,849
Interest	2,400,000	2,400,000	2,180,428	(219,572)
Total Operating Revenues	1,509,122,852	1,509,122,852	1,696,160,726	187,037,874
Total Non Recurring Revenues	31,312,302	31,312,302	61,755,510	30,443,208
Total Revenues	1,540,435,154	1,540,435,154	1,757,916,236	217,481,082

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	652,455,888	652,455,888	586,327,276	66,128,612
Supplies	16,974,274	16,974,274	21,584,182	(4,609,908)
Services	242,724,111	242,724,111	164,649,950	78,074,161
Intergovernmental Payments	310,954,267	310,954,267	293,231,007	17,723,260
Capital Outlay	5,932,912	5,932,912	8,165,816	(2,232,904)
Transfers Out	280,081,400	280,081,400	238,180,488	41,900,912
Total Operating Expenditures	1,509,122,852	1,509,122,852	1,312,138,719	196,984,133
Total Non Recurring Expenditures	197,766,378	197,766,378	128,347,712	69,418,666
Total Expenditures	1,706,889,230	1,706,889,230	1,440,486,431	266,402,799
Excess (Deficiency) of Revenues Over Expenditures	(166,454,076)	(166,454,076)	317,429,805	483,883,881
Beginning Fund Balance (audited)	166,454,076	166,454,076	299,982,030	133,527,954
Revenues	1,540,435,154	1,540,435,154	1,757,916,236	217,481,082
Expenditures	1,706,889,230	1,706,889,230	1,440,486,431	266,402,799
Ending Fund Balance	0	0	617,411,835	617,411,835
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	0	617,411,835	617,411,835

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 06/30/21

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	27,187,591	27,187,591	25,657,960	1,529,631	5.63%
Assistant County Manager 940	369,796	369,796	236,475	133,321	36.05%
Assistant County Manager 950	903,611	903,611	698,529	205,082	22.70%
Board of Supervisors Dist 1	444,140	444,140	432,300	11,840	2.67%
Board of Supervisors Dist 2	444,457	444,457	443,245	1,212	0.27%
Board of Supervisors Dist 3	441,323	441,323	436,454	4,869	1.10%
Board of Supervisors Dist 4	444,111	444,111	427,236	16,875	3.80%
Board of Supervisors Dist 5	442,890	442,890	389,283	53,607	12.10%
Budget	1,753,528	1,753,528	1,386,673	366,855	20.92%
Call Center	2,000,635	2,000,635	2,000,127	508	0.03%
Clerk of the Board	1,733,248	1,733,248	1,292,506	440,742	25.43%
County Manager	4,300,917	4,300,917	3,041,864	1,259,053	29.27%
Elections	30,426,787	30,426,787	27,834,547	2,592,240	8.52%
Equipment Services	5,739,498	5,739,498	3,231,560	2,507,938	43.70%
Human Resources	12,005,744	12,005,744	11,015,433	990,311	8.25%
Internal Audit	2,466,563	2,466,563	1,926,915	539,648	21.88%
Office of Budget and Finance	3,776,392	3,776,392	3,599,914	176,478	4.67%
Procurement Services	2,722,711	2,722,711	2,422,801	299,910	11.02%
Recorder	6,687,942	6,687,942	6,669,702	18,240	0.27%
Treasurer	7,420,616	7,420,616	7,365,902	54,714	0.74%
Subtotal	111,712,500	111,712,500	100,509,427.39	11,203,072.61	10.03%
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	39,786,704	39,786,704	39,401,424	385,280	0.97%
Constables	3,909,286	3,909,286	3,779,726	129,560	3.31%
County Attorney	104,342,211	104,342,211	99,293,335	5,048,876	4.84%
Emergency Management	3,347,656	3,347,656	3,083,360	264,296	7.89%
Judicial Branch*	197,067,858	197,067,858	186,040,329	11,027,529	5.60%
Justice Courts	21,751,713	21,751,713	20,951,658	800,055	3.68%
Planning and Development	1,244,073	1,244,073	919,501	324,572	26.09%
Public Defense System*	138,569,298	138,569,298	128,499,482	10,069,816	7.27%
Public Fiduciary	4,391,752	4,391,752	4,164,939	226,813	5.16%
Sheriff	172,655,814	172,655,814	133,256,995	39,398,819	22.82%
Subtotal	687,066,365	687,066,365	619,390,749.65	67,675,615.35	9.85%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	1,096,656	1,096,656	0	0.00%
Animal Care and Control	968,744	968,744	932,291	36,453	3.76%
Correctional Health	3,743,265	3,743,265	2,365,720	1,377,545	36.80%
Environmental Services	10,577,856	10,577,856	10,337,428	240,428	2.27%
Human Services	4,025,550	4,025,550	2,403,158	1,622,392	40.30%
Medical Examiner	12,750,946	12,750,946	12,091,145	659,801	5.17%
Public Health	14,223,573	14,223,573	13,013,301	1,210,272	8.51%
Subtotal	47,386,590	47,386,590	42,239,698.92	5,146,891.08	10.86%
Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Parks and Recreation	861,313	861,313	861,313	0	0.00%
Subtotal	861,313	861,313	861,313	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 06/30/21

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	2,923,911	2,923,911	2,587,243	336,668	11.51%
Subtotal	2,923,911	2,923,911	2,587,242.79	336,668.21	11.51%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	64,298,086	64,298,086	53,853,118	10,444,968	16.24%
Facilities Management	48,288,857	48,288,857	42,611,332	5,677,525	11.76%
Non Departmental	744,242,169	744,242,169	578,332,871	165,909,298	22.29%
Real Estate	0	0	(0)	0	0.00%
Subtotal	856,829,112	856,829,112	674,797,320.75	182,031,791.25	21.24%
Highways and Streets	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Transportation	109,439	109,439	100,678	8,761	8.01%
Subtotal	109,439	109,439	100,678.08	8,760.92	8.01%
Total Expenditures	1,706,889,230	1,706,889,230	1,440,486,431	266,402,799	15.61%

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 06/30/21

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	71,652,061	71,652,061	67,644,294	4,007,767	5.59%
Juvenile Probation	22,107,558	22,107,558	21,088,945	1,018,613	4.61%
Superior Court	103,308,239	103,308,239	97,307,090	6,001,149	5.81%
Total Judicial Branch	197,067,858	197,067,858	186,040,329	11,027,529	5.60%
Public Defense System	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Legal Advocate	15,156,123	15,156,123	14,439,853	716,270	4.73%
Legal Defender	15,804,506	15,804,506	14,906,849	897,657	5.68%
Public Advocate	10,785,663	10,785,663	9,966,743	818,920	7.59%
Public Defender	48,008,176	48,008,176	44,217,544	3,790,632	7.90%
Public Defense Services	48,814,830	48,814,830	44,968,494	3,846,336	7.88%
Total Public Defense System	138,569,298	138,569,298	128,499,482	10,069,816	7.27%

Note: Totals may not foot due to rounding.



Detention Operations Fund

Executive Summary

As of 06/30/21

Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Sales Taxes	174,361,993	174,361,993	210,484,572	36,122,579
Intergovernmental	24,108,873	24,108,873	13,982,430	(10,126,443)
Miscellaneous	16,008	16,008	55,089	39,081
Transfers In	235,556,280	235,556,280	194,559,465	(40,996,815)
Total Operating Revenues	434,043,154	434,043,154	419,081,557	(14,961,597)
Total Non Recurring Revenues	3,122,984	3,122,984	4,774,058	1,651,074
Total Revenues	437,166,138	437,166,138	423,855,615	(13,310,523)

Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
Operating				
Personnel Services	333,134,964	333,134,964	312,498,815	20,636,149
Supplies	19,679,450	19,679,450	16,873,424	2,806,026
Services	77,973,258	77,973,258	52,333,384	25,639,874
Capital Outlay	1,369,304	1,369,304	2,439,216	(1,069,912)
Transfers Out	1,886,178	1,886,178	1,886,178	0
Total Operating Expenditures	434,043,154	434,043,154	386,031,017	48,012,137
Total Non Recurring Expenditures	17,388,371	17,388,371	11,042,546	6,345,825
Total Expenditures	451,431,525	451,431,525	397,073,563	54,357,962
Excess (Deficiency) of Revenues Over Expenditures	(14,265,387)	(14,265,387)	26,782,053	41,047,440
Beginning Fund Balance (audited)	39,237,060	39,237,060	92,571,016	53,333,956
Revenues	437,166,138	437,166,138	423,855,615	(13,310,523)
Expenditures	451,431,525	451,431,525	397,073,563	54,357,962
Ending Fund Balance	24,971,673	24,971,673	119,353,069	94,381,396
Restricted Fund Balance	24,971,673	24,971,673	119,353,069	94,381,396
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 06/30/21

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,869,304	1,869,304	1,065,777	803,527	42.99%
Subtotal	1,869,304	1,869,304	1,065,776.88	803,527.12	42.99%
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	1,721,807	1,721,807	1,621,968	99,839	5.80%
Judicial Branch*	83,048,149	83,048,149	75,908,428	7,139,721	8.60%
Sheriff	242,679,443	242,679,443	229,171,719	13,507,724	5.57%
Subtotal	327,498,340	327,498,340	306,751,056.88	20,747,283.12	6.34%
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	72,977,528	72,977,528	64,797,022	8,180,506	11.21%
Subtotal	72,977,528	72,977,528	64,797,021.63	8,180,506.37	11.21%
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,864,711	1,864,711	1,361,550	503,161	26.98%
Facilities Management	28,004,763	28,004,763	19,309,743	8,695,020	31.05%
Non Departmental	19,216,879	19,216,879	3,788,414	15,428,465	80.29%
Subtotal	49,086,353	49,086,353	24,459,707.3	24,626,645.7	50.17%
Total Expenditures	451,431,525	451,431,525	397,073,563	54,357,962	12.04%

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 06/30/21

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD - Budget	YTD -Actual	YTD - Variance	%of Variance
Adult Probation	42,376,388	42,376,388	40,802,698	1,573,690	3.71%
Juvenile Probation	40,671,761	40,671,761	35,105,730	5,566,031	13.69%
Total Judicial Branch	83,048,149	83,048,149	75,908,428	7,139,721	8.60%

Note: Totals may not foot due to rounding.

Detailed Expenditure Reports



General Fund Expenditures Summary As of 06/30/21

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	917,812	917,812	233,831	683,981
Services	83,855,470	83,855,470	(14,912,608)	98,768,078
Intergovernmental Payments	309,384,382	309,384,382	293,271,190	16,113,192
Transfers Out	350,084,505	350,084,505	299,740,457	50,344,048
Non-Departmental Expenditures - D470	744,242,169	744,242,169	578,332,871	165,909,298

Expenditures - Excluding D470	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	669,968,601	669,968,601	603,202,261	66,766,340
Supplies	26,426,135	26,426,135	28,811,989	(2,385,854)
Services	228,395,602	228,395,602	208,769,899	19,625,703
Intergovernmental Payments	1,689,885	1,689,885	(184)	1,690,069
Capital Outlay	36,165,838	36,165,838	21,368,538	14,797,300
Transfers Out	1,000	1,000	1,057	(57)
Expenditures - Excluding D470	962,647,061	962,647,061	862,153,560	100,493,501

Total Expenditures (Operating and Non-Recurring)

1,706,889,230	1,706,889,230	1,440,486,431	266,402,799
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Note: Totals may not foot due to rounding.



General Fund Non-Departmental Expenditures Summary As of 06/30/21

Expenditures

Operating	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	917,812	917,812	233,831	683,981
Services	44,232,201	44,232,201	(15,299,499)	59,531,700
Intergovernmental Payments	309,264,382	309,264,382	293,231,190	16,033,192
Transfers Out	280,080,400	280,080,400	238,179,431	41,900,969
Total Operating Expenditures	634,494,795	634,494,795	516,344,953	118,149,842
Non Recurring	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Services	39,623,269	39,623,269	386,892	39,236,377
Intergovernmental Payments	120,000	120,000	40,000	80,000
Transfers Out	70,004,105	70,004,105	61,561,026	8,443,079
Total Non Recurring Expenditures	109,747,374	109,747,374	61,987,918	47,759,456
Total Expenditures	744,242,169	744,242,169	578,332,871	165,909,298

Note: Totals may not foot due to rounding.



General Fund Expenditures by Agency As of 06/30/21

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	26,699,961	26,699,961	25,170,330	1,529,631	5.73%
Assistant County Manager 940	363,312	363,312	229,991	133,321	36.70%
Assistant County Manager 950	881,051	881,051	675,969	205,082	23.28%
Board of Supervisors Dist 1	436,613	436,613	424,773	11,840	2.71%
Board of Supervisors Dist 2	436,613	436,613	435,401	1,212	0.28%
Board of Supervisors Dist 3	436,613	436,613	431,744	4,869	1.12%
Board of Supervisors Dist 4	436,613	436,613	419,738	16,875	3.86%
Board of Supervisors Dist 5	436,613	436,613	383,006	53,607	12.28%
Budget	1,734,748	1,734,748	1,367,893	366,855	21.15%
Call Center	1,969,020	1,969,020	1,968,512	508	0.03%
Clerk of the Board	1,619,129	1,619,129	1,247,340	371,789	22.96%
County Manager	4,035,919	4,035,919	2,967,866	1,068,053	26.46%
Elections	9,669,734	9,669,734	8,100,840	1,568,894	16.22%
Equipment Services	5,538,416	5,538,416	3,030,478	2,507,938	45.28%
Human Resources	11,870,067	11,870,067	10,879,756	990,311	8.34%
Internal Audit	2,416,978	2,416,978	1,877,330	539,648	22.33%
Office of Budget and Finance	3,692,878	3,692,878	3,516,400	176,478	4.78%
Procurement Services	2,663,618	2,663,618	2,363,708	299,910	11.26%
Recorder	6,583,447	6,583,447	6,565,207	18,240	0.28%
Treasurer	7,296,068	7,296,068	7,241,354	54,714	0.75%
Subtotal	89,217,411	89,217,411	79,297,638	9,919,773	11.12%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	38,935,141	38,935,141	38,549,861	385,280	0.99%
Constables	3,873,208	3,873,208	3,747,898	125,310	3.24%
County Attorney	102,149,435	102,149,435	97,198,839	4,950,596	4.85%
Emergency Management	3,310,113	3,310,113	3,045,817	264,296	7.98%
Judicial Branch*	184,520,059	184,520,059	179,363,357	5,156,702	2.79%
Justice Courts	21,334,235	21,334,235	20,534,180	800,055	3.75%
Planning and Development	1,244,073	1,244,073	919,501	324,572	26.09%
Public Defense System*	136,323,202	136,323,202	126,255,683	10,067,519	7.39%
Public Fiduciary	4,298,711	4,298,711	4,074,607	224,104	5.21%
Sheriff	156,407,229	156,407,229	119,204,707	37,202,522	23.79%
Subtotal	652,395,406	652,395,406	592,894,449	59,500,957	9.12%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,096,656	1,096,656	1,096,656	0	0.00%
Animal Care and Control	932,291	932,291	932,291	0	0.00%
Correctional Health	3,732,573	3,732,573	2,355,028	1,377,545	36.91%
Environmental Services	10,322,320	10,322,320	10,185,946	136,374	1.32%
Human Services	3,996,103	3,996,103	2,373,711	1,622,392	40.60%
Medical Examiner	12,428,057	12,428,057	11,868,670	559,387	4.50%
Public Health	13,959,714	13,959,714	12,749,442	1,210,272	8.67%
Subtotal	46,467,714	46,467,714	41,561,744	4,905,970	10.56%

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 06/30/21

	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Culture and Recreation					
Parks and Recreation	861,313	861,313	861,313	0	0.00%
Subtotal	861,313	861,313	861,313	0	0.00%
Education					
County School Superintendent	2,887,830	2,887,830	2,551,162	336,668	11.66%
Subtotal	2,887,830	2,887,830	2,551,162	336,668	11.66%
Other					
Enterprise Technology	36,507,972	36,507,972	36,393,121	114,851	0.31%
Facilities Management	46,180,972	46,180,972	42,133,661	4,047,311	8.76%
Non Departmental	634,494,795	634,494,795	516,344,953	118,149,842	18.62%
Real Estate	0	0	(0)	0	0.00%
Subtotal	717,183,739	717,183,739	594,871,735	122,312,004	17.05%
Highways and Streets					
Transportation	109,439	109,439	100,678	8,761	8.01%
Subtotal	109,439	109,439	100,678	8,761	8.01%
Total Operating Expenditures	1,509,122,852	1,509,122,852	1,312,138,719	196,984,133	13.05%
Non Recurring					
General Government					
Assessor	487,630	487,630	487,630	0	0.00%
Assistant County Manager 940	6,484	6,484	6,484	0	0.00%
Assistant County Manager 950	22,560	22,560	22,560	0	0.00%
Board of Supervisors Dist 1	7,527	7,527	7,527	0	0.00%
Board of Supervisors Dist 2	7,844	7,844	7,844	0	0.00%
Board of Supervisors Dist 3	4,710	4,710	4,710	0	0.00%
Board of Supervisors Dist 4	7,498	7,498	7,498	0	0.00%
Board of Supervisors Dist 5	6,277	6,277	6,277	0	0.00%
Budget	18,780	18,780	18,780	0	0.00%
Call Center	31,615	31,615	31,615	0	0.00%
Clerk of the Board	114,119	114,119	45,166	68,953	60.42%
County Manager	264,998	264,998	73,998	191,000	72.08%
Elections	20,757,053	20,757,053	19,733,707	1,023,346	4.93%
Equipment Services	201,082	201,082	201,082	0	0.00%
Human Resources	135,677	135,677	135,677	0	0.00%
Internal Audit	49,585	49,585	49,585	0	0.00%
Office of Budget and Finance	83,514	83,514	83,514	0	0.00%
Procurement Services	59,093	59,093	59,093	0	0.00%
Recorder	104,495	104,495	104,495	0	0.00%
Treasurer	124,548	124,548	124,548	0	0.00%
Subtotal	22,495,089	22,495,089	21,211,790	1,283,299	5.70%
Public Safety					

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 06/30/21

Clerk of the Superior Court	851,563	851,563	851,563	0	0.00%
Constables	36,078	36,078	31,829	4,249	11.78%
County Attorney	2,192,776	2,192,776	2,094,496	98,280	4.48%
Emergency Management	37,543	37,543	37,543	0	0.00%
Judicial Branch*	12,547,799	12,547,799	6,676,972	5,870,827	46.79%
Justice Courts	417,478	417,478	417,478	0	0.00%
Public Defense System*	2,246,096	2,246,096	2,243,799	2,297	0.10%
Public Fiduciary	93,041	93,041	90,333	2,708	2.91%
Sheriff	16,248,585	16,248,585	14,052,288	2,196,297	13.52%
Subtotal	34,670,959	34,670,959	26,496,301	8,174,658	23.58%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Animal Care and Control	36,453	36,453	0	36,453	100.00%
Correctional Health	10,692	10,692	10,692	0	0.00%
Environmental Services	255,536	255,536	151,481	104,055	40.72%
Human Services	29,447	29,447	29,447	0	0.00%
Medical Examiner	322,889	322,889	222,475	100,414	31.10%
Public Health	263,859	263,859	263,859	0	0.00%
Subtotal	918,876	918,876	677,955	240,921	26.22%

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	36,081	36,081	36,081	0	0.00%
Subtotal	36,081	36,081	36,081	0	0.00%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	27,790,114	27,790,114	17,459,997	10,330,117	37.17%
Facilities Management	2,107,885	2,107,885	477,671	1,630,214	77.34%
Non Departmental	109,747,374	109,747,374	61,987,918	47,759,456	43.52%
Real Estate	0	0	0	(0)	0.00%
Subtotal	139,645,373	139,645,373	79,925,586	59,719,787	42.77%
Total Non Recurring Expenditures	197,766,378	197,766,378	128,347,712	69,418,666	35.10%
Total Expenditures	1,706,889,230	1,706,889,230	1,440,486,431	266,402,799	15.61%

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 06/30/21

Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	1,369,304	1,369,304	767,335	601,969	43.96%
Subtotal	1,369,304	1,369,304	767,335	601,969	43.96%

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	1,702,402	1,702,402	1,602,563	99,839	5.86%
Judicial Branch*	79,083,609	79,083,609	74,441,751	4,641,858	5.87%
Sheriff	236,472,583	236,472,583	224,161,185	12,311,398	5.21%
Subtotal	317,307,535	317,307,535	300,254,440	17,053,095	5.37%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	70,641,012	70,641,012	62,800,335	7,840,677	11.10%
Subtotal	70,641,012	70,641,012	62,800,335	7,840,677	11.10%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,083,648	1,083,648	1,074,768	8,880	0.82%
Facilities Management	27,942,980	27,942,980	19,247,960	8,695,020	31.12%
Non Departmental	15,698,675	15,698,675	1,886,178	13,812,497	87.99%
Subtotal	44,725,303	44,725,303	22,208,906	22,516,397	50.34%

Total Operating Expenditures	434,043,154	434,043,154	386,031,017	48,012,137	11.06%
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Non Recurring

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Equipment Services	500,000	500,000	298,442	201,558	40.31%
Subtotal	500,000	500,000	298,442	201,558	40.31%

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Integrated Crim Justice Info	19,405	19,405	19,405	0	0.00%
Judicial Branch*	3,964,540	3,964,540	1,466,677	2,497,863	63.01%
Sheriff	6,206,860	6,206,860	5,010,534	1,196,326	19.27%
Subtotal	10,190,805	10,190,805	6,496,617	3,694,188	36.25%

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	2,336,516	2,336,516	1,996,686	339,830	14.54%
Subtotal	2,336,516	2,336,516	1,996,686	339,830	14.54%

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	781,063	781,063	286,782	494,281	63.28%
Facilities Management	61,783	61,783	61,783	0	0.00%

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 06/30/21

Non Departmental	3,518,204	3,518,204	1,902,236	1,615,968	45.93%
Subtotal	4,361,050	4,361,050	2,250,801	2,110,249	48.39%
Total Non Recurring Expenditures	17,388,371	17,388,371	11,042,546	6,345,825	36.49%
Total Expenditures	451,431,525	451,431,525	397,073,563	54,357,962	12.04%

Note: Totals may not foot due to rounding.

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

Charts for Significant Revenue Sources

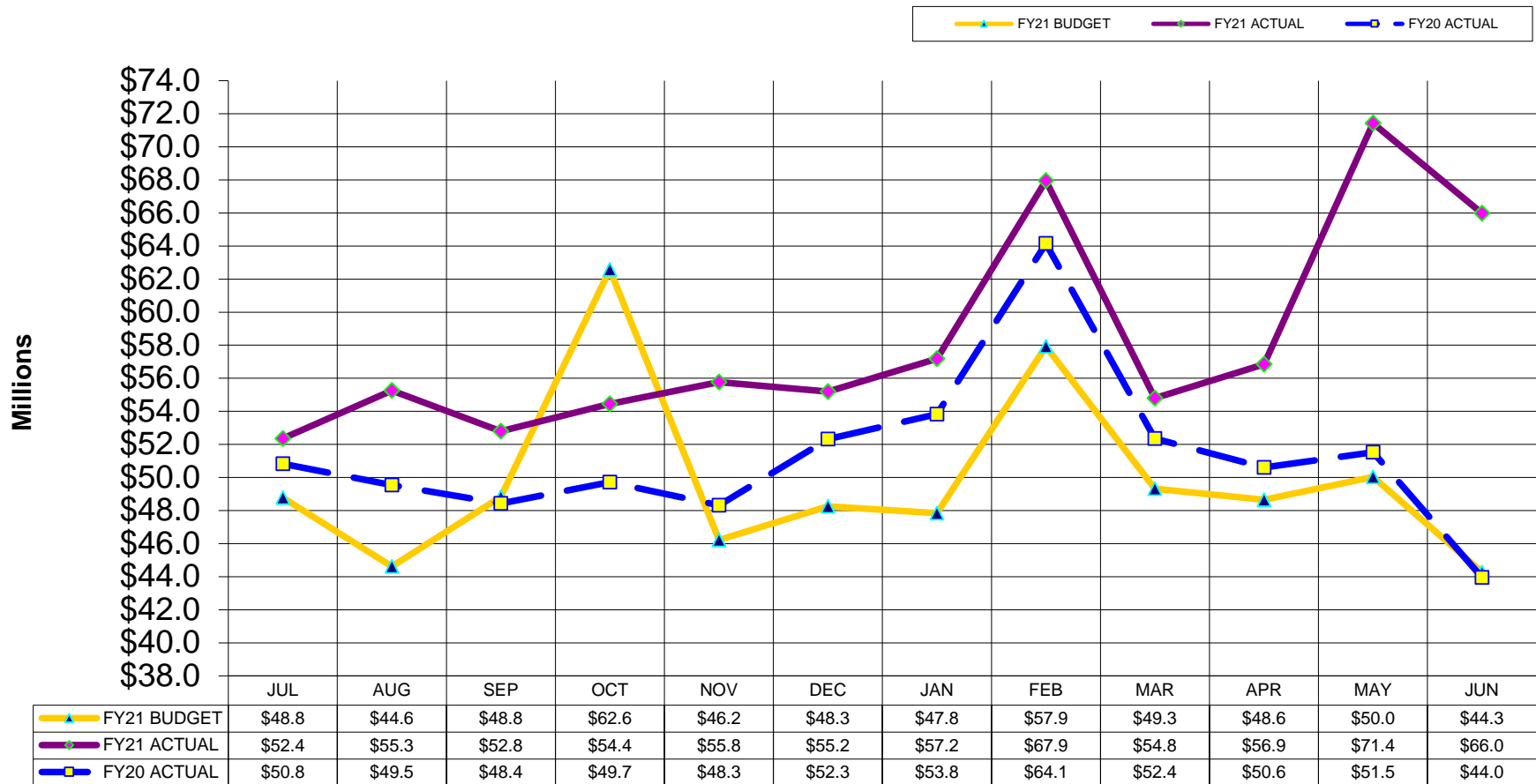
**MARICOPA COUNTY
GENERAL FUND PORTION OF SALES TAX COLLECTIONS
FY 20-21**

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		\$ 57,181,862	6.2%	\$ 383,018,450	\$ 30,024,294	8.5%	\$ 347,106,595	\$ 383,018,450	\$ 35,911,855	10.3%
FEB	\$ 64,148,492	\$ 417,142,648		\$ 67,948,830	5.9%	\$ 450,967,280	\$ 33,824,632	8.1%	\$ 405,039,890	\$ 450,967,280	\$ 45,927,390	11.3%
MAR	\$ 52,352,489	\$ 469,495,137		\$ 54,799,974	4.7%	\$ 505,767,253	\$ 36,272,116	7.7%	\$ 454,353,625	\$ 505,767,253	\$ 51,413,628	11.3%
APR	\$ 50,603,242	\$ 520,098,379		\$ 56,853,085	12.4%	\$ 562,620,338	\$ 42,521,959	8.2%	\$ 503,002,451	\$ 562,620,338	\$ 59,617,887	11.9%
MAY	\$ 51,524,257	\$ 571,622,636		\$ 71,423,632	38.6%	\$ 634,043,971	\$ 62,421,335	10.9%	\$ 553,037,066	\$ 634,043,971	\$ 81,006,905	14.6%
JUN	\$ 43,956,265	\$ 615,578,901		\$ 65,988,075	50.1%	\$ 700,032,046	\$ 84,453,145	13.7%	\$ 597,307,859	\$ 700,032,046	\$ 102,724,187	17.2%

<u>\$ 615,578,901</u>	<u>\$ 700,032,046</u>	
Less JV13 21FR*022 & 023	(107,620,841.30)	Reverse FY20 Sales Tax Accrual.
Plus JV13 21FR*024	67,331,169.53	Accrue May 21 Sales Tax received July 21.
Plus JV13 21FR*025	67,862,122.94	Accrue June 20 Sales Tax received Aug 20.
Sales Tax Reported in FY21	<u>727,604,497.23</u>	Accrual basis, as reported in the financial statements
Budget	597,307,859.00	
Variance from Budget	130,296,638.23	
% Variance from Budget	21.81%	

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).

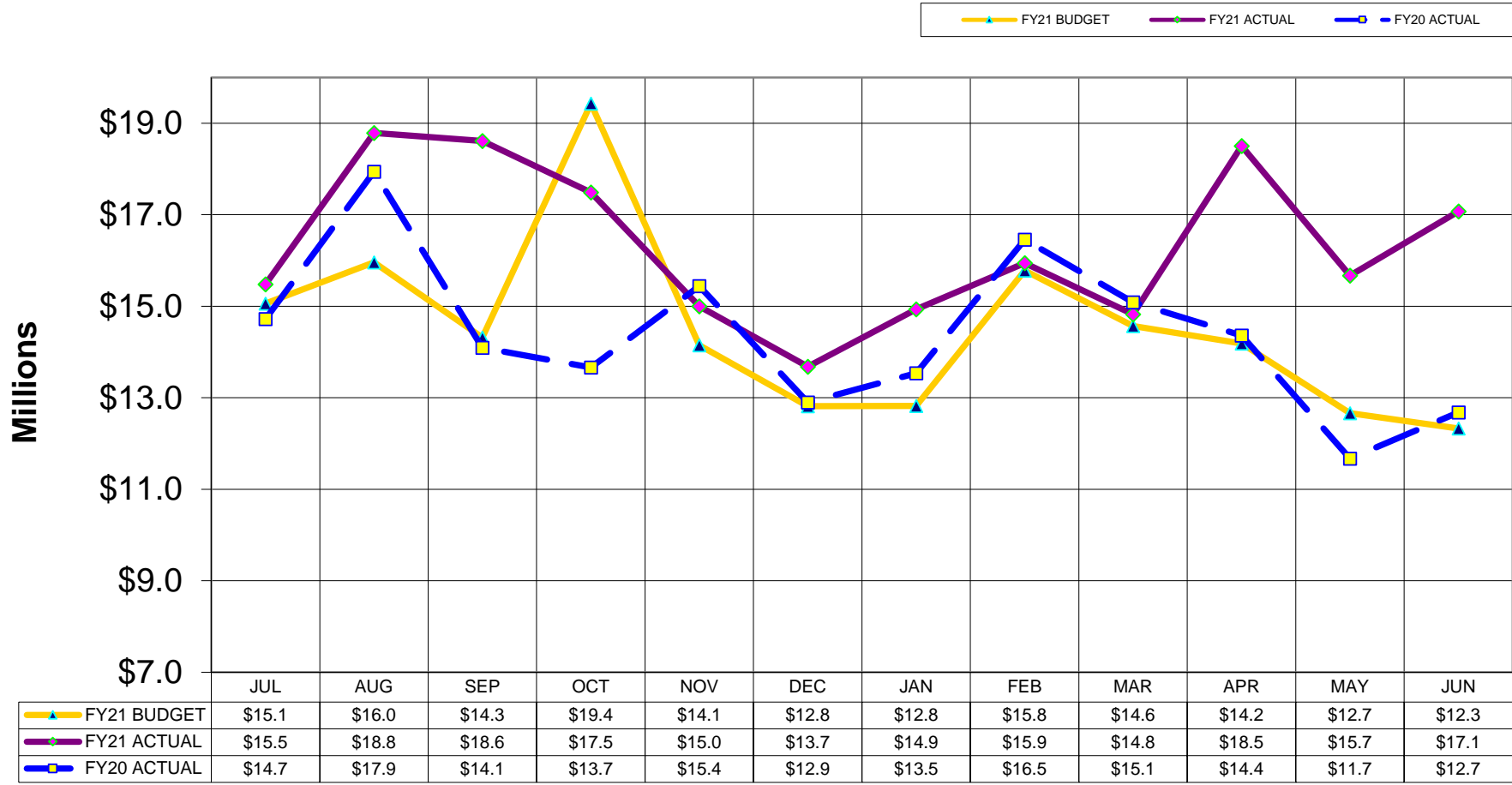
**MARICOPA COUNTY
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS
FY 20-21**

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		\$ 14,936,394	10.3%	\$ 113,984,806	\$ 11,694,506	11.4%	\$ 104,553,044	\$ 113,984,806	\$ 9,431,762	9.0%
FEB	\$ 16,457,302	\$ 118,747,603		\$ 15,941,439	-3.1%	\$ 129,926,245	\$ 11,178,642	9.4%	\$ 120,334,143	\$ 129,926,245	\$ 9,592,102	8.0%
MAR	\$ 15,088,898	\$ 133,836,501		\$ 14,825,806	-1.7%	\$ 144,752,051	\$ 10,915,551	8.2%	\$ 134,903,907	\$ 144,752,051	\$ 9,848,144	7.3%
APR	\$ 14,359,975	\$ 148,196,475		\$ 18,503,997	28.9%	\$ 163,256,049	\$ 15,059,573	10.2%	\$ 149,091,125	\$ 163,256,049	\$ 14,164,924	9.5%
MAY	\$ 11,672,270	\$ 159,868,745		\$ 15,669,697	34.2%	\$ 178,925,746	\$ 19,057,001	11.9%	\$ 161,753,546	\$ 178,925,746	\$ 17,172,200	10.6%
JUN	\$ 12,677,831	\$ 172,546,576		\$ 17,072,977	34.7%	\$ 195,998,723	\$ 23,452,146	13.6%	\$ 174,081,738	\$ 195,998,723	\$ 21,916,985	12.6%

<u>\$ 172,546,576</u>	<u>\$ 195,998,723</u>	
Less JV13 21FR*022	(15,480,226.44)	Reverse FY20 VLT GF Accrual.
Plus JV13 21FR*024	16,530,174.02	Accrue June 21 VLT GF Dist. received July 21.
F100 VLT Reported in FY21	<u>197,048,670.16</u>	Accrual basis, as reported in the financial statements
Budget	174,081,738.00	
Variance from Budget	22,966,932.16	
% Variance from Budget	13.19%	

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



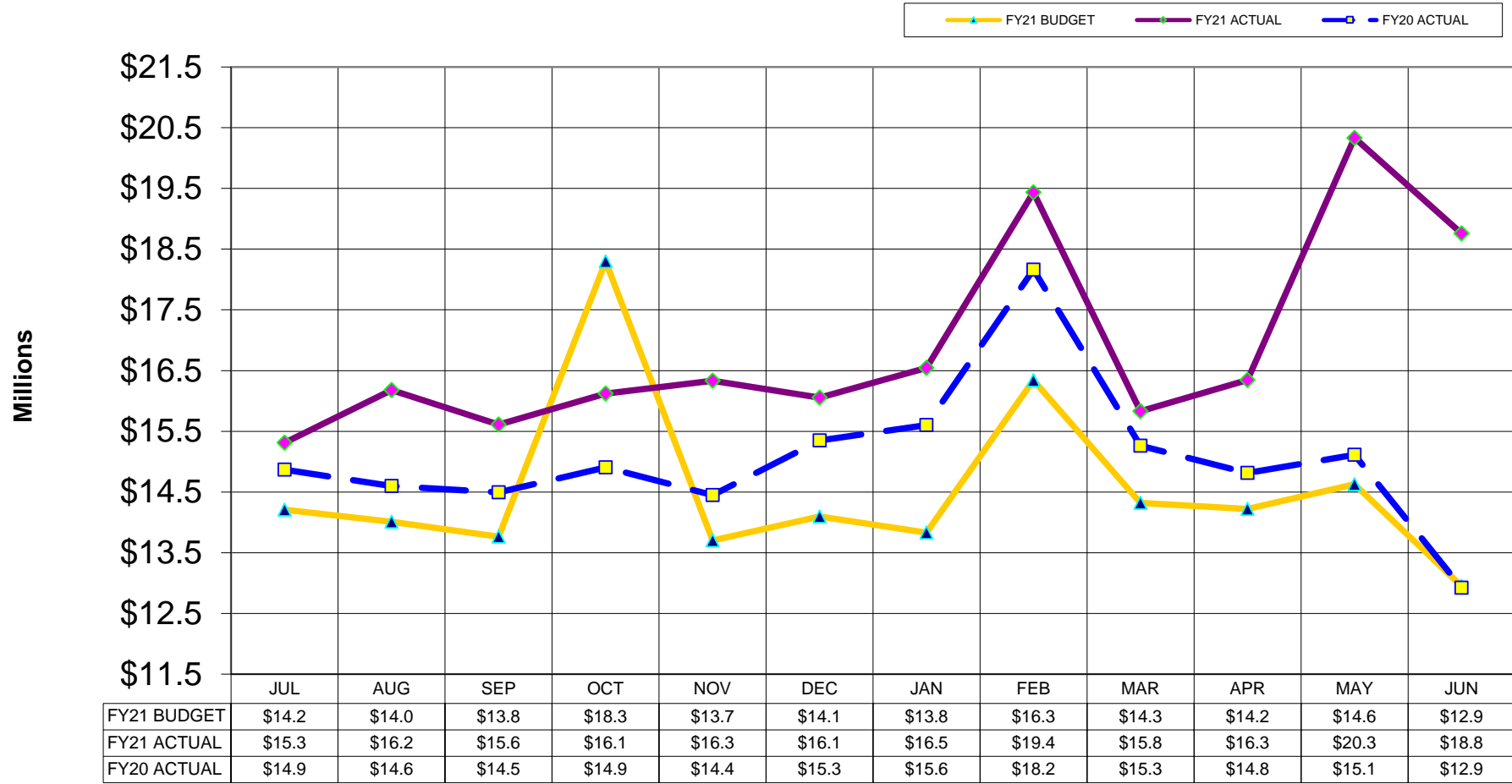
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**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		\$ 16,541,926	6.0%	\$ 112,152,985	\$ 7,891,541	7.6%	\$ 101,905,981	\$ 112,152,985	\$ 10,247,004	10.1%
FEB	\$ 18,163,437	\$ 122,424,881		\$ 19,434,426	7.0%	\$ 131,587,411	\$ 9,162,530	7.5%	\$ 118,246,358	\$ 131,587,411	\$ 13,341,053	11.3%
MAR	\$ 15,262,843	\$ 137,687,724		\$ 15,831,568	3.7%	\$ 147,418,979	\$ 9,731,254	7.1%	\$ 132,566,628	\$ 147,418,979	\$ 14,852,351	11.2%
APR	\$ 14,812,639	\$ 152,500,363		\$ 16,344,510	10.3%	\$ 163,763,489	\$ 11,263,126	7.4%	\$ 146,787,036	\$ 163,763,489	\$ 16,976,453	11.6%
MAY	\$ 15,112,636	\$ 167,613,000		\$ 20,332,835	34.5%	\$ 184,096,324	\$ 16,483,325	9.8%	\$ 161,412,450	\$ 184,096,324	\$ 22,683,874	14.1%
JUN	\$ 12,923,295	\$ 180,536,295		\$ 18,758,493	45.2%	\$ 202,854,817	\$ 22,318,522	12.4%	\$ 174,361,993	\$ 202,854,817	\$ 28,492,824	16.3%
	<u>\$180,536,295</u>			<u>\$ 202,854,817</u>								
	Less JV13 21FR*022 & 023			(31,487,547.66)		Reverse FY20 Jail Tax Accrual.						
	Plus JV13 21FR*024			19,331,207.57		Accrue May 21 Jail Tax received July 21.						
	Plus JV13 21FR*025			19,786,095.04		Accrue June 21 Jail Tax received Aug 21.						
	Jail Tax Reported in FY21			<u>210,484,572.23</u>		Accrual basis, as reported in the financial statements						
	Budget			174,361,993.00								
	Variance from Budget			36,122,579.23								
	% Variance from Budget			20.72%								

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		\$ 9,920,089	1.4%	\$ 68,494,815	\$ (1,485,896)	-2.1%	\$ 65,826,901	\$ 68,494,815	\$ 2,667,914	4.1%
FEB	\$ 10,550,350	\$ 80,531,061		\$ 10,147,317	-3.8%	\$ 78,642,133	\$ (1,888,929)	-2.3%	\$ 75,230,744	\$ 78,642,133	\$ 3,411,389	4.5%
MAR	\$ 10,391,509	\$ 90,922,570		\$ 9,307,481	-10.4%	\$ 87,949,613	\$ (2,972,957)	-3.3%	\$ 84,634,587	\$ 87,949,613	\$ 3,315,026	3.9%
APR	\$ 10,270,675	\$ 101,193,246		\$ 10,157,458	-1.1%	\$ 98,107,072	\$ (3,086,174)	-3.0%	\$ 94,038,430	\$ 98,107,072	\$ 4,068,642	4.3%
MAY	\$ 9,184,858	\$ 110,378,104		\$ 11,858,811	29.1%	\$ 109,965,883	\$ (412,221)	-0.4%	\$ 103,442,273	\$ 109,965,883	\$ 6,523,610	6.3%
JUN	\$ 7,453,052	\$ 117,831,156		\$ 10,367,591	39.1%	\$ 120,333,474	\$ 2,502,318	2.1%	\$ 112,846,109	\$ 120,333,474	\$ 7,487,365	6.6%

\$ 117,831,156

\$ 120,333,474

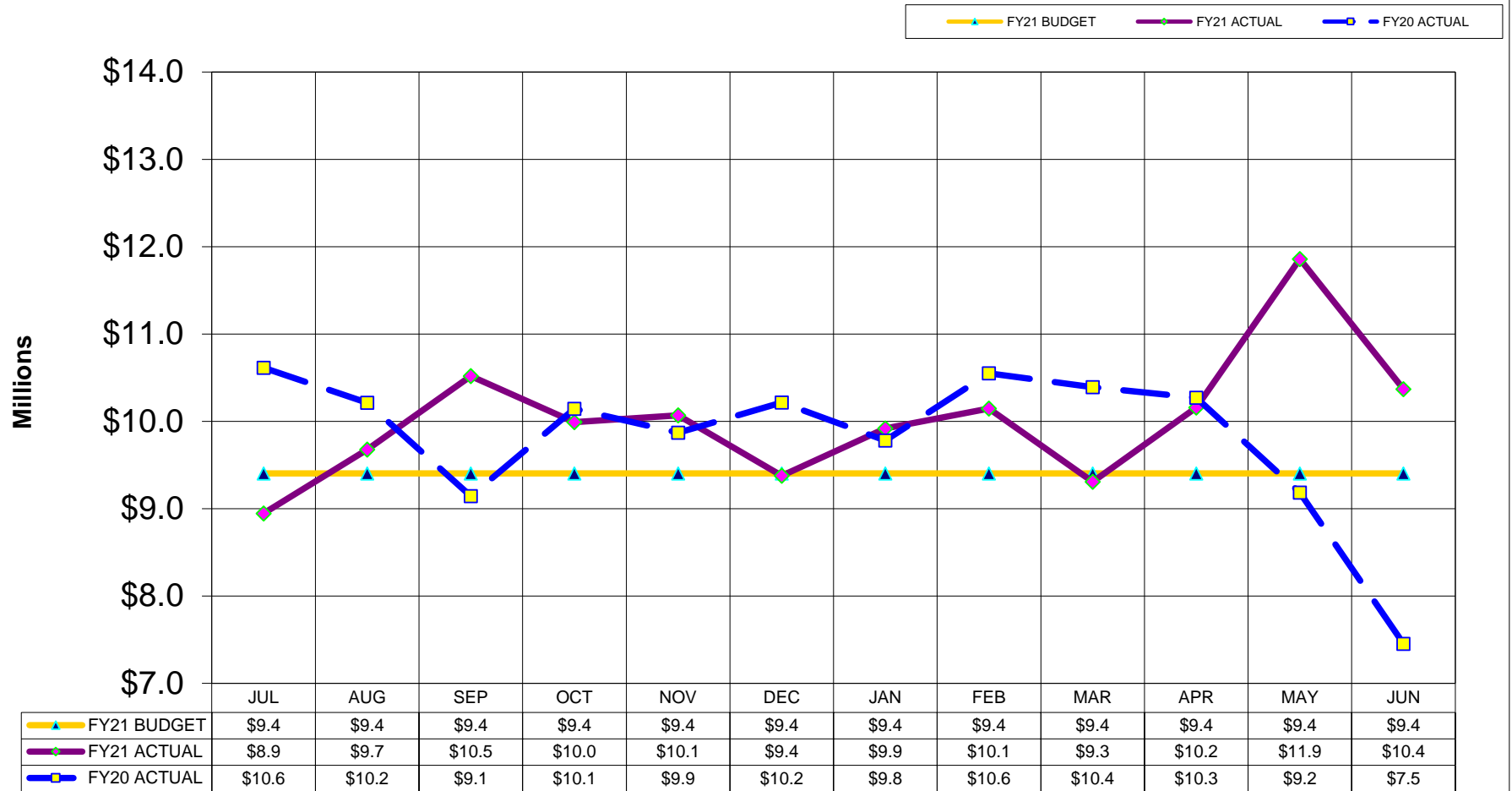
Less JV13 21FR*022 & 023

(18,622,441.70) Reverse FY20 HURF Tax Accrual.

Plus JV13 21FR*024

11,053,016.20 Accrue May 21 HURF Tax received July 21.

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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