

FY 2021 COUNTY BUDGET REVIEW



Gila County, AZ

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ARIZONA TAX RESEARCH ASSOCIATION

Table of Contents

Introduction-----	2
Apache County -----	4
Cochise County -----	8
Coconino County -----	11
Gila County -----	14
Graham County -----	17
Greenlee County -----	20
La Paz County -----	23
Maricopa County -----	26
Mohave County -----	29
Navajo County -----	32
Pima County -----	35
Pinal County -----	38
Santa Cruz County -----	41
Yavapai County -----	44
Yuma County -----	47

INTRODUCTION

ATRA staff annually reviews the budgets of Arizona's 15 counties to monitor spending trends and to ensure compliance with budget and tax laws. This report is a year-over-year comparison of the FY 2020 and FY 2021 adopted budgets and includes the major revenue sources and expenditures for each county.

In addition to the budgeted amounts derived from county budgets, this report includes information from other sources in an effort to provide a broader understanding of each county's financial position.

Net Assessed Values (NAV)

Included in each county summary is an analysis that includes the change in NAV of the current value of property that existed in the previous year and the NAV of new construction, broken down by the categories of centrally valued property (CVP), locally assessed property (LAP), and personal property (PP). This information is derived from the county levy limit worksheets produced by the Property Tax Oversight Commission (PTOC) staff.

Truth in Taxation (TNT)

Primary property taxes, which fund the maintenance and operations of local government budgets, are subject to TNT. The TNT law also applies to the countywide special taxing districts for jails, libraries, flood control, and public health services. TNT requires taxing entities to notify taxpayers of the intent to increase property taxes over the previous year, exclusive of new construction, by publishing notice in a newspaper of general circulation and to hold a public hearing to vote on the proposed tax increase.

As local governments commenced their FY 2021 budget discussions, ATRA urged them to avoid raising taxes during the pandemic. In FY 2021, four out of Arizona's 15 counties chose not to raise property taxes on their primary or secondary taxes: Greenlee; La Paz; Navajo; and Yavapai. Nine counties increased taxes on all property taxes they levy, both primary and secondary. Apache and Coconino are the only two counties that levy to their constitutional levy limit on primary taxes. Each county summary includes the tax rates and levies adopted by the counties in FY 2020 and FY 2021.

Public Pension Plans-Unfunded Actuarial Accrued Liability (UAAL)

Arizona county budgets are strained by the millions in UAAL that has grown under the Public Safety Personnel Retirement System (PSPRS)¹ and the Corrections Officer Retirement Plan (CORP).² According to the FY 2019 PSPRS Actuarial Valuation Report, the funded status of the Plan for Tier 1 & Tier 2 participating employers was 46.4% and the aggregate employer contribution rate was 54.38%. Under CORP, the funded status was 53.1% and the aggregate employer contribution rate was 30.92%. Included in each county summary are the employer contribution rates and funded status for the county sheriff's under PSPRS and detention officers under CORP as reported in the 2019 Consolidated Actuarial Valuation Reports.

Outstanding Debt

Every year, Arizona counties are required to report their outstanding debt to the Arizona Department of Administration (ADOA). This information is provided in each county summary as it appears in the ADOA FY 2019 Report of Outstanding Indebtedness.³

¹ Source: http://www.psprs.com/uploads/sites/1/PSPRS_Consolidated_Actuarial_Valuation_June_30_2019.pdf

² Source: http://www.psprs.com/uploads/sites/1/CORP_Consolidated_Actuarial_Valuation_June_30_2019.pdf

³ Source: <https://openbooks.az.gov/sites/default/files/fy2019-outstanding-indebtedness-report.pdf>.

State Cost Shifts/Special Taxing District Revenue Backfill

During the Great Recession, the tax revenues that support the state general fund cratered, causing the state to shift additional costs to the counties. To ease the strain on county budgets, the state budget has annually included a “flexibility” provision that provides counties the authority to transfer tax revenues from their special taxing districts to their general funds to pay for services unrelated to the purpose for which taxes were levied. This provision is limited to counties with population less than 250k and transfers are capped at \$1.25M. The counties had until October 1st to report their intent to use this provision during FY 2021 to the Joint Legislative Budget Committee (JLBC).

It’s been 12 years since the “flexibility” provision was granted to counties and although most of the cost shifts have ceased, the authority remains. Since FY 2009, the counties that have availed themselves to this provision shifted approximately \$60M from their special taxing districts to their general funds. During FY 2020, four counties (Apache, Coconino, La Paz, and Navajo) utilized this authority to shift nearly \$5M to their general funds.

The FY 2021 state budget appropriated additional funds to the counties as follows:⁴

Elected Official Retirement Plan (EORP) offset: The FY 2020 and FY 2021 state budget appropriated \$3M in funding for Arizona’s twelve smallest counties to offset increased employer contributions to EORP. The state distributes \$250k to each county.

Small county assistance: The FY 2020 and FY 2021 state budget appropriated \$7.65M to all counties except Maricopa and Pima. Graham County received \$1.1M and all other counties received \$550k.

Additionally, Arizona’s counties received \$554M in Federal CARES Act funding. Maricopa and Pima Counties received direct funding from the U.S. Treasury and all other counties received the funding from the AZCares Fund established by the Governor’s office. The funding could be used to cover the payroll costs of public health and public safety personnel, which provided local governments the broad flexibility to use existing dollars elsewhere.

The summaries included in this document were provided to all counties for review and feedback prior to distribution of this publication. ATRA appreciates the cooperation of the counties and welcomes any additional feedback after the publication of this report.

⁴ Source: JLBC FY 2021 Appropriations Report: <https://www.azleg.gov/jlbc/21AR/FY2021AppropRpt.pdf>.

APACHE COUNTY

Overview

Apache's General Fund (GF) budget for FY 2021 decreased 0.9% to \$21.8M. The County's GF beginning fund balance of \$5M is 23% of the GF budget. The total budget increased 10.2% to \$66.7M. The TF beginning fund balance of \$7.6M is 11.4% of the TF budgeted expenditures.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$21,955,962	\$21,767,837	-0.9%
TOTAL FUNDS EXP.	\$60,516,607	\$66,685,143	10.2%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$5,455,021	\$5,000,000	-8.3%
SPECIAL REVENUE	\$2,451,269	\$2,598,747	6.0%
TOTAL FUNDS	\$7,906,290	\$7,598,747	-3.9%

Net Assessed Value (NAV)

The NAV in Apache County increased 1.5% to \$468.6M. Current value of property that existed in the previous year decreased 0.2%: centrally valued property (CVP) increased 0.7%; locally assessed property (LAP) increased 0.5%; and personal property (PP) decreased 42.8%. New construction NAV amounted to \$7.7M (1.7% of the total change in NAV): CVP, 57.6% (\$4.4M); LAP, 0.3% (25k); and PP, 42.1% (\$3.2M).

Property Tax Revenues

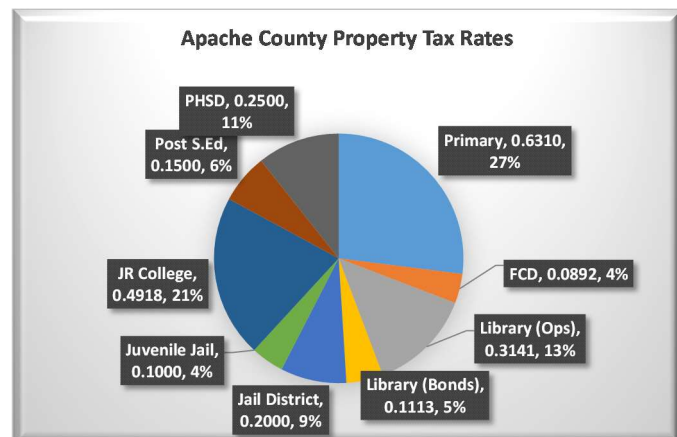
	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	0.6176	0.6310	0.0134	0.6186	\$2,850,765	\$2,956,574	\$105,809	3.7%
FCD	0.0893	0.0892	-0.0001	0.0892	\$163,714	\$163,887	\$173	0.1%
Library (Ops)	0.3136	0.3141	0.0005	0.3141	\$1,447,539	\$1,471,727	\$24,188	1.7%
Library (Bonds)	0.1113	0.1113	0.0000	N/A	\$513,915	\$521,500	\$7,585	1.5%
Jail District	0.2000	0.2000	0.0000	0.2003*	\$923,175	\$937,108	\$13,933	1.5%
Juvenile Jail	0.1000	0.1000	0.0000	0.1002*	\$461,588	\$468,554	\$6,966	1.5%
JCT	0.3750	0.4918	0.1168	N/A	\$1,730,954	\$2,304,347	\$573,393	33.1%
PSE	0.1400	0.1500	0.0100	N/A	\$646,223	\$702,831	\$56,608	8.8%
PHSD	0.2500	0.2500	0.0000	0.2504*	\$1,153,969	\$1,171,384	\$17,415	1.5%
TOTALS	2.1968	2.3374	0.1406		\$9,891,842	\$10,697,912	\$806,070	8.1%

* The TNT rates for the Jail District, Juvenile Jail District, and the Public Health Services District (PHSD) exceed their statutory tax rate caps.

Primary Levy

In addition to levying a primary property tax, Apache County levies secondary taxes for five special taxing districts plus secondary taxes for college tuition and post-secondary education.

In FY 2021, Apache County levied its constitutional maximum primary property tax rate of \$0.6310, which resulted in a 3.7% increase in the primary levy to approximately \$3M. This year's primary tax rate exceeded the County's TNT rate of \$0.6186.



Flood Control District (FCD)

The county adopted the TNT rate of \$0.0892 to support the FCD, which kept the levy flat at \$164k. The FY 2021 FCD budget increased 3.2% to \$150k.

Library District

Operations: The County adopted the TNT rate of \$0.3141 to support its library operations. The levy increased 1.7% to \$1.5M. The District's operating budget increased 2.5% to \$2.1M.

General Obligation (G.O.) Bonds: In November 2006, voters approved \$7.19M in G.O. bonds to construct new libraries. In FY 2021, the tax rate levied for bonds stayed the same at \$0.1113. As a result, the levy increased 1.5% to \$522k. The FY 2021 debt service payment for the bonds is budgeted at \$732k.

Jail District

The County continues to adopt the statutory maximum tax rate of \$0.2000 to support its Jail District. The FY 2021 levy increased 1.5% to \$937k. The County budgeted to receive \$500k in revenue from housing inmates this year.

In FY 2021, the Jail District budget increased 6.9% to \$2M. Total compensation for employees of the District increased 1.9% to \$2.1M. There are currently 37 budgeted FTEs (same as last year) included in the District's budget. The FY 2021 MOE payment is \$518k.

Juvenile Jail District

The County closed its juvenile detention center during FY 2015 and now sends its juveniles to Pinal County. Apache County converted its detention facility into a youth center called "The Loft Legacy." The County is constructing another youth center in Round Valley.

Although the juvenile facility has been converted to a youth center, the County continues to levy taxes under the juvenile jail taxing district at the \$0.1000 maximum tax rate. As a result, this year's levy increased 1.5% to \$469k. The District budget dropped 23% to \$1.1M and approximately \$90k is required to transport juveniles to the Pinal County detention facility. Pinal County currently charges Apache County \$175/day, which will increase to \$300/day in January, 2021. The juvenile jail district maintains 1.5 in FTEs, with personnel compensation totaling \$269k. The MOE payment in FY 2021 is \$363k.

Community College/Post Secondary Education

Junior College Tuition (JCT): There is no community college district in Apache County, and instead, the County levies a property tax to fund the tuition for residents that attend other colleges. The tax rate levied for JCT jumped \$0.1168 to \$0.4918, which resulted in a \$573k increase (33.1%) in the levy to \$2.3M. As in past years, the County plans to transfer \$350k from the JCT to the County GF utilizing the "flex" provision (See "Flex Transfers" discussion on next page). The County continues to receive \$699k from the state every year for rural county reimbursement for community college expenditures. The FY 2021 budget increased 18% to \$2.9M.

Post Secondary Education (PSE): The property tax rate levied for PSE funds a local branch of Northland Pioneer College. The FY 2021 tax rate increased from \$0.1400 to \$0.1500. As a result, the levy increased \$57k (8.8%) to \$703k. The County plans to also utilize the "flex" provision to transfer \$75k from the PSE to the County GF. The budget increased 25.3% to \$1.1M.

Public Health Services District (PHSD)

The PHSD was created by the Board of Supervisors in 2007. The County levies a secondary property tax to fund the District. In FY 2021, the County levied the statutory maximum tax rate of \$0.2500, which resulted in a 1.5% increase in the levy to \$1.2M. The FY 2021 MOE payment is \$106k.

Although the District was originally created to fund public health services, the County began funding its county-mandated AHCCCS payments from the District in FY 2018 without the legal authority to do so. In FY 2021, the PHSD budget increased slightly to \$3.4M.

Other Revenues

General Fund

- State shared VLT dropped 20% to \$607k.
- State shared sales tax revenues decreased 1.9% to \$5.1M (*DOR estimated at \$5.5M*).
- The budgeted half-cent sales tax decreased 7.3% to \$1.1M.
- In FY 2021, PILT revenues increased 3.5% to approximately \$2M.
- The FY 2021 state budget included additional appropriations to Apache County of \$550k in small county assistance and \$250k for partial EORP offset.

Special Revenues

- Forest fee revenues decreased 5.6% to \$571k.
- The County received \$7.1M in CARES Act funding.

Flex transfers: According to JLBC, the County utilized the flex provision in FY 2020 to transfer \$1.25M from the JCT, Library District, Flood District, and the PHSD to the GF and Jail District. The County had until October 1st this year to report any transfers for FY 2021 to JLBC. Additionally, the County began transferring funds levied for community college tuition to the county GF several years ago without any legal authority to do so. Although ATRA informed county management and the County Board of Supervisors they lacked the legal authority to use community college district funds for anything but tuition, the County has continued to make these annual transfers.

Highway User Revenue Fund

In FY 2021, HURF revenues decreased 10.5% to \$6.6M and VLT dropped 14.8% to \$2.3M. However, the County included \$1M in “miscellaneous revenues” in case HURF revenues end up higher than anticipated. The Roads budget decreased 7.1% to \$11.3M.

Employee compensation

The FY 2021 GF employee compensation increased 0.1% to \$12.2M. GF salaries/FTE reflect an increase of 24.5% to \$56,558. TF employee compensation decreased 2.3% to \$24.8M. TF salaries/FTE decreased 2.9% to \$39,985.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$7,495,269	\$7,516,578	0.3%
RETIREMENT	\$2,178,909	\$2,177,792	-0.1%
HEALTHCARE COSTS	\$1,822,766	\$1,794,856	-1.5%
OTHER BENEFITS	\$655,603	\$670,897	2.3%
TOTAL COMPENSATION	\$12,152,547	\$12,160,123	0.1%
FTE's	165	133	-19.5%
SALARIES/FTE	\$45,426	\$56,558	24.5%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2021	% CHG
SALARIES	\$16,259,333	\$16,034,007	-1.4%
RETIREMENT	\$3,401,729	\$3,374,281	-0.8%
HEALTHCARE COSTS	\$4,181,667	\$3,959,802	-5.3%
OTHER BENEFITS	\$1,524,284	\$1,412,079	-7.4%
TOTAL COMPENSATION	\$25,367,013	\$24,780,169	-2.3%
FTE's	395	401	1.5%
SALARIES/FTE	\$41,163	\$39,985	-2.9%

PSPRS & CORP UAAL

According to the PSPRS FY 2019 Consolidated Report, Apache County held \$11.8M in UAAL. The County's funded status was 30.8% and the employer contribution rate was 65.82%.

Under CORP, the county held \$1M in UAAL. The funded status under CORP was 62.9% and the employer contribution rate was 19.83%.

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG
ASSESSOR	\$752,616	\$714,985	-5.0%
ATTORNEY	\$1,764,045	\$1,715,200	-2.8%
CLERK OF THE COURT	\$821,520	\$815,049	-0.8%
DATA PROCESSING	\$1,928,517	\$1,902,399	-1.4%
GROUNDS & MAINTENANCE	\$948,070	\$895,504	-5.5%
JUSTICES OF THE PEACE	\$1,173,629	\$1,116,290	-4.9%
COMMUNITY DEVELOPMENT	\$617,863	\$594,457	-3.8%
RECORDER	\$623,400	\$594,230	-4.7%
SUPERIOR COURT	\$1,581,663	\$1,422,725	-10.0%
TREASURER	\$522,997	\$496,847	-5.0%
PROBATION*	\$1,899,502	\$1,900,169	0.0%
SHERIFF**	\$6,811,774	\$6,811,861	0.0%
SCHOOL SUPERINTENDENT	\$493,176	\$474,517	-3.8%
AHCCCS***	\$1,117,800	\$1,098,100	-1.8%

* Probation budget doesn't include the Juvenile Jail District budget.
**Sheriff's budget is exclusive of the Jail District budget.
***Source: JLBC FY 2021 Appropriations Report.

Capital Projects

The County did not budget for capital projects in FY 2021.

Debt

According to the FY 2019 Report of Outstanding Indebtedness, the County held \$1.4M in outstanding G.O. debt in the Library District, \$178k in third-party debt, and \$257k in Lease Purchase debt.

COCHISE COUNTY

Overview

Cochise County's FY 2021 GF budget decreased 0.5% to \$84.7M. The GF beginning fund balance of \$28.9M represents 34.1% of the GF budget. The total budget decreased 3.6% to \$187.8M and the \$75.8M beginning fund balance represents 40.3% of the TF budget.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$85,097,674	\$84,675,999	-0.5%
TOTAL FUNDS EXP.	\$194,785,677	\$187,842,969	-3.6%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$28,870,152	\$28,870,152	0.0%
OTHER REVENUES*	\$47,724,238	\$46,900,000	-1.7%
TOTAL FUNDS	\$76,594,390	\$75,770,152	-1.1%

*FY 2021 Other Revenues beginning fund balance restated according to information provided by the County Budget Manager.

Net Assessed Value (NAV)

The NAV in Cochise County increased 3.4% to \$973.1M. Current value of property that existed in the previous year increased 2.1%: centrally valued property (CVP) decreased 1.5%; locally assessed property (LAP) increased 2.5%; and personal property (PP) increased 7.7%. New construction NAV amounted to \$12.2M (1.3% of the total change in NAV): CVP, 18.7% (\$2.3M) and LAP, 81.3% (\$9.9M).

Property Tax Revenues

	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	2.6747	2.6747	0.0000	2.6206	\$25,181,917	\$26,027,090	\$845,173	3.4%
Flood Control	0.2597	0.2597	0.0000	0.2539	\$2,071,177	\$2,146,341	\$75,164	3.6%
Library	0.1451	0.1451	0.0000	0.1422	\$1,366,096	\$1,411,946	\$45,850	3.4%
TOTALS	3.0795	3.0795	0.0000		\$28,619,190	\$29,585,377	\$966,187	3.4%

Primary Levy

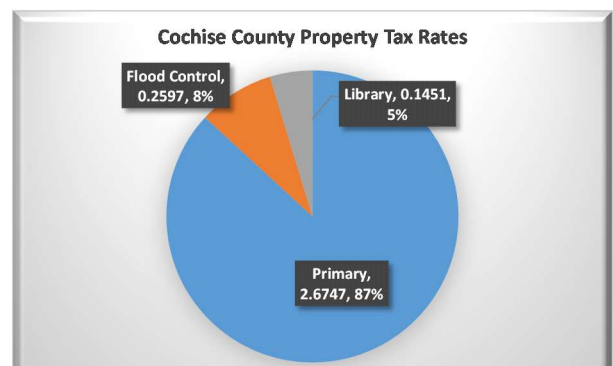
The primary tax rate remained the same at \$2.6747, which exceeded the Truth in Taxation (TNT) rate of \$2.6206. The primary property tax increased 3.4% to \$26M.

Flood Control District

The District's NAV increased 3.6% to \$826.5M. The secondary tax rate for the District remained the same at \$0.2597. This year's tax rate exceeded the TNT rate of \$0.2539. The levy increased 3.6% to \$2.1M. Budgeted expenditures for the District increased 18.5% to \$7.8M.

County Library

The County Library District levy increased 3.4% to \$1.4M. The County kept the tax rate the same this year at \$0.1451, which exceeded the TNT rate of \$0.1422. The District budget increased 8.9% to \$2.6M.



Other Revenues

General Fund

- Budgeted VLT decreased 7.7% to \$3.6M.
- State shared sales tax revenues increased 4.6% to \$13.8M (*DOR estimated at \$14M*).
- The County's half-cent sales tax decreased 7.3% to \$6.4M.
- The County budgeted to receive \$2.5M in PILT revenues, approximately the same as last year.
- The FY 2021 state budget included additional appropriations to Cochise County of \$550k in small county assistance and \$250k for partial EORP funding.

Special Revenues

- The County received \$5.7M in CARES Act funding although it was not included in the final adopted budget.

Enterprise Funds:

- The County budgeted to receive a 60% increase in its BDI Airport revenues.
- The budgeted revenues for landfill closure and development increased 32.5% to \$4.5M. Solid waste operations and tire revenues increased 13.2% to \$4.8M.

Highway User Revenue Fund

HURF and VLT revenues decreased 4.6% to \$9.2M and \$1.8M, respectively. The HURF budget decreased 2.8% to \$20.5M.

Jail Facilities

Adult & Juvenile facilities: The adult jail facility holds 302 beds. The County rents beds to the military, Customs, and federal prisoners. The County's juvenile facility has 20 detention cells; however, the County is closing its facility at the end of the year and is currently working with Santa Cruz County to send its juveniles there instead.

Employee compensation

GF budgeted employee compensation remained level at \$43.9M. GF salaries/FTE increased 0.7% to \$49,293. TF budgeted employee compensation decreased 1.4% to \$63M. TF salaries/FTE increased 1.4% to \$48,865.

PSPRS & CORP UAAL

According to the PSPRS FY 2019 Consolidated Report, Cochise County held \$35.4M in UAAL. The County's funded status was 35.9% and the employer contribution rate was 50.15%. The County also opted to increase its amortization period from 20 to 30 years.

Under CORP, the County held \$6.3M in UAAL. The funded status was 51.5% and the employer contribution rate was 31.37%.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$29,994,381	\$29,738,382	-0.9%
RETIREMENT	\$6,601,395	\$6,819,499	3.3%
HEALTHCARE COSTS	\$4,670,570	\$4,621,382	-1.1%
OTHER BENEFITS	\$2,605,439	\$2,674,133	-
TOTAL COMPENSATION	\$43,871,785	\$43,853,396	0.0%
FTE's	613	603	-1.6%
SALARIES/FTE	\$48,930	\$49,293	0.7%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2021	% CHG
SALARIES	\$44,351,848	\$43,406,641	-2.1%
RETIREMENT	\$8,737,568	\$8,984,529	2.8%
HEALTHCARE COSTS	\$6,821,155	\$6,579,145	-3.5%
OTHER BENEFITS	\$3,980,024	\$4,013,664	-
TOTAL COMPENSATION	\$63,890,595	\$62,983,979	-1.4%
FTE's	920	888	-3.4%
SALARIES/FTE	\$48,209	\$48,865	1.4%

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG
TREASURER	\$1,559,435	\$1,540,776	-1.2%
ASSESSOR	\$2,146,647	\$2,185,996	1.8%
RECORDER	\$748,626	\$1,058,091	41.3%
ATTORNEY	\$4,581,468	\$4,459,424	-2.7%
CLERK OF COURT	\$2,075,148	\$2,078,647	0.2%
COURT ADMINISTRATION	\$3,121,678	\$2,768,916	-11.3%
SUPERIOR COURT DIVISIONS	\$1,326,597	\$1,226,773	-7.5%
COURT SECURITY	\$982,559	\$1,042,177	6.1%
ADULT PROBATION	\$3,318,528	\$3,425,983	3.2%
JUSTICE COURTS	\$4,536,782	\$4,514,188	-0.5%
JUVENILE PROBATION	\$1,917,682	\$1,755,421	-8.5%
JUNVENILE DETENTION	\$1,735,925	\$1,228,769	-29.2%
PUBLIC DEFENDER	\$1,290,282	\$1,209,171	-6.3%
IT	\$3,703,260	\$3,871,641	4.5%
FACILITIES	\$5,417,291	\$5,123,017	-5.4%
SHERIFF	\$22,148,336	\$21,316,500	-3.8%
AHCCCS*	\$7,631,200	\$7,644,000	0.2%
LEGAL DEFENDER	\$644,483	\$738,390	14.6%
SOLID WASTE	\$7,655,316	\$9,317,130	21.7%
FLEET MANAGEMENT	\$8,952,182	\$7,612,718	-15.0%
HEALTH SVCS.	\$6,707,841	\$7,156,394	6.7%
SCHOOL SUPERINTENDENT	\$1,196,289	\$1,308,058	9.3%

*Source: JLBC FY 2021 Appropriations Report.

Capital Projects

In FY 2021, the Capital Projects budgeted \$16M in capital projects.

Debt

The County carries no debt according to the FY 2019 Report of Outstanding Indebtedness.

COCONINO COUNTY

Overview

Coconino County's FY 2021 GF budgeted expenditures decreased 15.9% to \$67.7M. The reduction is the result of the County utilizing its budgeted contingency and other budget reductions in anticipation of lower revenues as a result of COVID. The \$12.4M in the GF beginning fund balance represents 18.3% of the GF budgeted expenditures. TF budgeted expenditures decreased 13% to \$187.7M. The \$81.5M in the TF beginning fund balance represents 43.4% of the total budgeted expenditures.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$80,459,010	\$67,684,536	-15.9%
TOTAL FUNDS EXP.	\$215,747,149	\$187,713,991	-13.0%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$19,144,892	\$12,403,456	-35.2%
SPECIAL REVENUE	\$62,018,008	\$62,863,958	1.4%
DEBT SERVICE	\$79,672	\$102,013	28.0%
CAPITAL PROJECTS	\$5,844,988	\$6,177,016	5.7%
TOTAL FUNDS	\$87,087,560	\$81,546,443	-6.4%

*The FY 2020 Special Revenue beginning fund balance was restated based on information provided by the County Finance Director.

Net Assessed Value (NAV)

The NAV in Coconino County increased 5.4% to \$1.9B. Current value of property that existed in the previous year increased 4.3%: centrally valued property (CVP) decreased 4.1%; locally assessed property (LAP) increased 5.3%; and personal property (PP) increased 7%. New construction NAV amounted to \$19.5M (1.1% of the total change in NAV): CVP 35.9% (\$7M); LAP 79.2% (\$15.4M); and PP -15.1% (-\$2.9M).

Property Tax Revenues

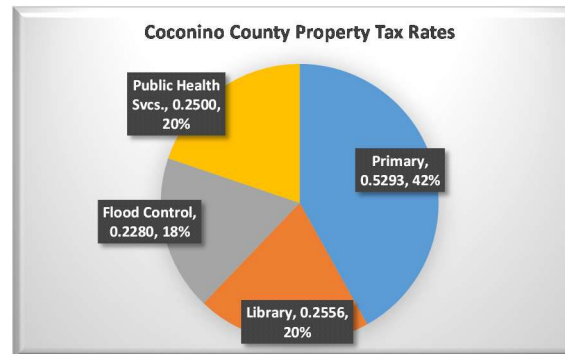
	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	0.5413	0.5293	-0.0120	0.5189	\$9,911,686	\$10,214,030	\$302,344	3.1%
Library	0.2556	0.2556	0.0000	0.2450	\$4,680,264	\$4,932,375	\$252,111	5.4%
Flood Control	0.2280	0.2280	0.0000	0.2168	\$3,633,990	\$3,856,879	\$222,889	6.1%
PHSD	0.2500	0.2500	0.0000	0.2396	\$4,577,723	\$4,824,310	\$246,587	5.4%
TOTALS	1.2749	1.2629	-0.0120		\$22,803,663	\$23,827,594	\$1,023,931	4.5%

Primary Levy

The County continues to levy to its constitutional levy limit. This year, the primary levy increased 3.1% to \$10.2M. The adopted tax rate of \$0.5293 exceeded the TNT rate of \$0.5189.

Library District

The County library district property tax rate remained the same at \$0.2556, which exceeded the TNT rate of \$0.2450.



As a result, the levy increased 5.4% to \$4.9M. The budget decreased 1.8% to \$4.8M.

Flood Control District

The District's NAV increased 6.2% to \$1.7B. The tax rate stayed the same at \$0.2280, which exceeded the TNT rate of \$0.2168. The levy increased 6.1% to \$3.9M. The District budget increased 41.9% to \$6.7M.

Public Health Services District (PHSD)

The District was created in 2009 by the BOS, which is funded with a property tax. The County levied the statutory maximum 25-cent tax rate, which exceeded the TNT rate of \$0.2396. Like Apache County, Coconino County funds its AHCCCS and ALTCS payments from PHSD revenues. County officials believe they have the authority to use District funds to pay for AHCCCS because state statute does not specifically prohibit it. In FY 2021, the levy increased 5.4% to \$4.8M and the MOE payment was \$4.9M. The FY 2021 PHSD budget remained level at \$11.6M. The total Human & Health Services budget, including grant funds, increased 1.7% to \$21.3M.

Other Revenues

General Fund

- VLT decreased 2.7% to \$4.3M.
- State shared sales tax decreased 18.5% to \$20.5M (*DOR estimated at \$22.4M*).
- The half-cent sales tax dropped 11.6% to \$14.6M.
- PILT revenue remained steady at \$2.1M.
- The FY 2021 state budget included additional appropriations to Coconino County of \$550k in small county assistance and \$250k for partial EORP funding.

Special Revenues

- The County received \$6.1M in CARES Act funding.

Flex Transfers

In FY 2020, the County utilized the state budget provision to transfer \$1.25M from the Jail District to the GF to reduce its PSPRS debt and for other expenses. The County had until October 1st this year to report any transfers for FY 2021 to JLBC.

Public Works/Highway User Revenue Fund

The FY 2021 budgeted revenues in the Public Works Fund totaled \$20.1M, which includes \$8.7M generated from the 3/10-cent sales tax to maintain county roads and \$11.5M from HURF. The budget decreased 0.5% to \$27.3M.

Jail District

The County Jail District was initially approved by voters in 1997. In September 2006, the voters approved the County's request to increase the jail sales tax rate from a $\frac{3}{10}$ -cent rate to a $\frac{1}{2}$ -cent, which went into effect on January 1, 2007. In addition, the Jail District sales tax was extended 15 years, which will now sunset in 2027. The County budgeted to receive \$15.4M from the sales tax in FY 2021, 14.3% less than last year. The FY 2021 total Jail District budget decreased 5% to \$25.1M. The budget includes the same number of FTEs as last year at 183 and total personnel compensation is budgeted at \$12.7M. The MOE payment in FY 2021 is \$2.9M.

Adult & Juvenile facilities: The Flagstaff adult detention facility holds 596 beds and the Page facility holds 48 beds. The County rents beds to the Bureau of Indian Affairs (BIA), the Federal Bureau of Prisons (BOP), and the Yavapai County Sheriff. The juvenile facility currently holds 24 beds. The County can potentially

rent beds to the Federal Marshals; however, no beds have been rented to the Federal government in several years.

Employee compensation

GF employee compensation decreased 2.3% to \$48.1M. GF salaries/FTE decreased 0.5% to \$59,705. TF compensation decreased 2.9% to \$88.2M. TF salaries/FTE decreased 0.6% to \$55,849.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$33,294,155	\$33,136,081	-0.5%
RETIREMENT	\$7,607,355	\$6,223,629	-18.2%
HEALTHCARE COSTS	\$5,459,562	\$5,768,439	5.7%
OTHER BENEFITS	\$2,826,613	\$2,948,220	4.3%
TOTAL COMPENSATION	\$49,187,685	\$48,076,369	-2.3%
FTE's	555	555	0.0%
SALARIES/FTE	\$59,989	\$59,705	-0.5%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2021	% CHG
SALARIES	\$61,769,054	\$61,021,346	-1.2%
RETIREMENT	\$12,699,157	\$10,076,421	-20.7%
HEALTHCARE COSTS	\$10,682,335	\$11,248,326	5.3%
OTHER BENEFITS	\$5,711,672	\$5,886,346	3.1%
TOTAL COMPENSATION	\$90,862,218	\$88,232,439	-2.9%
FTE's	1,099	1,093	-0.6%
SALARIES/FTE	\$56,205	\$55,849	-0.6%

PSPRS & CORP UAAL

According to the PSPRS FY 2019 Consolidated Report, Coconino County held \$15.3M in UAAL. The County's funded status was 70.4% and the employer contribution rate was 40.15%. The County's funded status is the highest of all the counties, which was due to lump sum payments the County made to the PSPRS in previous years (\$10M was transferred in FY 2016 from the Jail District to PSPRS in addition to the \$1.25M transfer noted above under "Flex Transfers").

Under CORP, the County held only \$263k in UAAL. The County was 98.4% funded and the contribution rate was 8.07%.

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG
ADULT PROBATION	\$5,645,714	\$5,616,662	-0.5%
ASSESSOR	\$2,375,632	\$2,317,229	-2.5%
AHCCCS*	\$3,142,000	\$3,078,100	-2.0%
CLERK OF SUP COURT	\$1,694,271	\$1,634,307	-3.5%
COMMUNITY DEVEL.	\$2,674,867	\$2,413,528	-9.8%
ATTORNEY	\$5,758,349	\$5,774,623	0.3%
FACILITIES MGNT**	\$29,222,020	\$5,881,836	-79.9%
IT	\$5,280,644	\$4,548,156	-13.9%
JUSTICE COURTS	\$3,301,471	\$3,274,012	-0.8%
JUVENILE COURT SVCS	\$6,621,463	\$6,470,002	-2.3%
LEGAL DEFENDER	\$1,320,792	\$1,387,177	5.0%
PARKS & REC	\$5,610,561	\$4,824,707	-14.0%
PUBLIC DEFENDER	\$2,789,365	\$3,056,938	9.6%
RECORDER	\$2,592,692	\$3,221,582	24.3%
SHERIFF	\$15,687,312	\$13,887,143	-11.5%
SCHOOL SUPERINTENDENT	\$1,352,157	\$1,379,246	2.0%
SUPERIOR COURT	\$5,211,851	\$5,512,085	5.8%
TREASURER	\$831,684	\$844,813	1.6%

*Source: JLBC FY 2021 Appropriations Report.

** FY 2020 Coconino County budget included \$23.5 million for the line item "Space Plan."

Capital Projects: The County budgeted \$4M in capital projects in FY 2021. The budget consists of \$1.4M in Facilities Management projects and \$2.6M in Parks and Recreation.

Debt: The County currently has no debt according to the FY 2019 Report of Outstanding Indebtedness.

GILA COUNTY

Overview

Gila County's GF budget for FY 2021 increased 1.5% to \$58M. The GF beginning fund balance of \$19.7M represents 34% of the GF budget. The TF budget decreased 0.4% to \$118.7M and the beginning fund balance increased 12.5% to \$47.8M, which represents 40.3% of the TF budget. The majority of the increase in the fund balance was driven by capacity built into the budget for potential issuance of pension obligation bonds (See discussion under "PSPRS Unfunded Liability.")

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$57,168,056	\$58,023,939	1.5%
TOTAL FUNDS EXP.	\$119,118,833	\$118,695,298	-0.4%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$22,501,689	\$19,721,297	-12.4%
SPECIAL REVENUE	\$13,413,192	\$13,411,156	0.0%
DEBT SERVICE	\$1,100,000	\$9,229,470	739.0%
ENTERPRISE FUNDS	\$5,511,310	\$5,464,731	-0.8%
TOTAL FUNDS	\$42,526,191	\$47,826,654	12.5%

Net Assessed Value (NAV)

The NAV in Gila County increased 5.7% to \$549.4M. Current value of property that existed in the previous year increased 1.9%: centrally valued property (CVP) decreased 4.5%; locally assessed property (LAP) increased 4%; and personal property (PP) decreased 12.9%. New construction NAV amounted to \$19.6M (3.8% of the total change in NAV): CVP 85.7% (\$16.8M) and LAP 14.3% (\$2.8M).

Property Tax Revenues

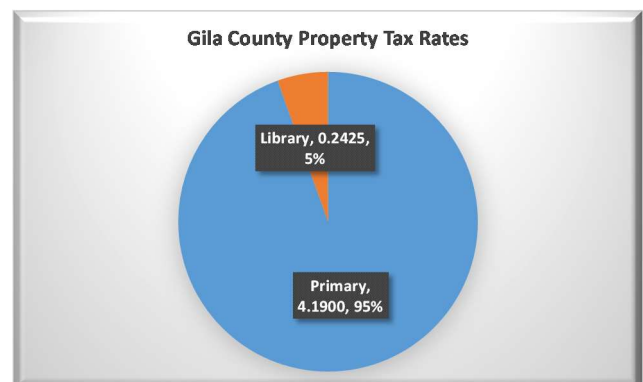
	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	4.1900	4.1900	0.0000	4.1120	\$21,784,037	\$23,019,123	\$1,235,086	5.7%
Library	0.2378	0.2425	0.0047	0.2334	\$1,236,335	\$1,332,635	\$96,300	7.8%
TOTALS	4.4278	4.4325	0.0047		\$23,020,372	\$24,351,758	\$1,331,386	5.8%

Primary Levy

Gila's primary property tax rate remained the same at \$4.1900, which exceeded the TNT rate of \$4.1120. This year's primary levy increased 5.7% to \$23M.

Library District

The County increased the secondary tax rate that funds the Library District slightly to \$0.2425, which exceeded the TNT rate of \$0.2334. As a result, the levy increased 7.8% to \$1.3M. The Library District budget remained the same at \$1.8M.



Other Revenues

General Fund

- VLT dropped 6.1% to \$1.9M.
- State shared sales tax dropped 16.1% to \$5.2M (*DOR estimated \$5.7M*).
- The County's half-cent sales tax revenue decreased 5.6% to \$3.1M.
- PILT revenue increased 5.7% to \$3.8M.
- The FY 2021 state budget included additional appropriations to Gila County of \$550k in small county assistance and \$250k for partial offset of EORP costs.

Special Revenues

- The County received \$3M in CARES Act funding.

Highway User Revenue Fund

HURF revenues dropped 8.2% to \$3.9M and VLT decreased 4.3% to \$1M. The county also levies a half-cent transportation sales tax, which was budgeted to drop 22.5% to \$1.2M. The total Public Works budget remained the same at \$9.4M.

Enterprise Funds

Budgeted revenues for the Recycling and Landfill Management Enterprise Fund increased 6.8% in FY 2021 to \$1.9M. The budgeted expenditures remained the same at \$7.4M.

Jail Facilities

Adult & Juvenile facilities: The adult facility holds 225 beds and the County currently rents beds to other entities. Revenues in FY 2021 were budgeted at \$120k. The county closed its juvenile facility and converted it to house the sheriff's office administration. Juveniles are now detained at the Pinal County Youth Center when needed.

Employee compensation

The FY 2021 GF employee compensation decreased 1.1% to \$27M. GF salaries/FTE increased 1.2% to \$50,443. TF employee compensation decreased 0.9% to \$41M. TF salaries/FTE increased 0.6% to \$48,211.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$18,597,752	\$18,613,500	0.1%
RETIREMENT	\$3,807,553	\$3,486,675	-8.4%
HEALTHCARE COSTS	\$3,190,530	\$3,184,893	-0.2%
OTHER BENEFITS	\$1,755,134	\$1,757,798	0.2%
TOTAL COMPENSATION	\$27,350,969	\$27,042,866	-1.1%
FTE's	373	369	-1.1%
SALARIES/FTE	\$49,860	\$50,443	1.2%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2021	% CHG
SALARIES	\$28,502,108	\$28,396,136	-0.4%
RETIREMENT	\$5,200,075	\$4,818,340	-7.3%
HEALTHCARE COSTS	\$5,036,916	\$5,108,859	1.4%
OTHER BENEFITS	\$2,691,438	\$2,722,064	1.1%
TOTAL COMPENSATION	\$41,430,537	\$41,045,399	-0.9%
FTE's	595	589	-1.0%
SALARIES/FTE	\$47,903	\$48,211	0.6%

PSPRS & CORP UAAL

According to the PSPRS FY 2019 Consolidated Report, Gila County held \$12.6M in UAAL. The County's funded status was 39.1% and the employer contribution rate was 46.21%. The County is planning to issue Pension Bonds to repay the unfunded liability at a lower interest rate.

Under CORP, the County held \$2.1M in UAAL. The funded status was 71.4% and the employer contribution rate was 14.61%.

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG
AHCCCS*	\$3,928,700	\$4,033,000	2.7%
RECORDER	\$1,304,659	\$1,304,659	0.0%
TREASURER	\$590,133	\$590,133	0.0%
INS. POOL (HR)	\$5,513,933	\$5,878,482	6.6%
COMPUTER SERVICES	\$1,097,319	\$1,097,319	0.0%
ASSESSOR	\$1,276,507	\$1,276,507	0.0%
SHERIFF	\$15,352,671	\$15,609,999	1.7%
ATTORNEY	\$3,855,296	\$3,855,296	0.0%
CLERK OF SUP. COURT	\$1,784,634	\$1,784,634	0.0%
JUSTICE COURTS	\$1,457,934	\$1,457,934	0.0%
INDIGENT DEFENSE	\$1,312,340	\$1,312,340	0.0%
SCHOOL SUPERINTENDENT	\$871,674	\$871,674	0.0%
SUPERIOR COURTS	\$2,017,342	\$2,017,342	0.0%
JUVENILE DETENTION	\$799,966	\$799,966	0.0%
PROBATION	\$3,104,197	\$3,104,197	0.0%
HEALTH	\$4,283,324	\$5,351,903	24.9%

*Source: JLBC FY 2021 Appropriations Report.

Capital Projects

In FY 2021, the capital projects budget was \$9.2M. Included in this year's budget is construction of a new animal care facility in Globe and a multi-purpose county building in Payson.

Debt

According to the FY 2019 Report of Outstanding Indebtedness, the County held \$6.1M revenue bonds. The budgeted debt service payment in FY 2021 is \$2.2M.

Notice of Pending Financial Statements

State law requires counties to file a copy of their financial statements with the Auditor General's Office within 9 months after the close of each fiscal year. If the financial statements are not completed on or before the adoption of the county budget, the county is required to publish notification to taxpayers in the budget that the required financial statements are pending. Gila County is currently behind on its FY 2019 financial audit, which is expected to be completed September, 2020.

GRAHAM COUNTY

Overview

Graham County's FY 2021 GF budget increased 19.9% to \$24.2M. This year's increase is mainly the result of the \$2.4M in CARES Act funds that allowed the County to increase the contingency budget. The County's GF beginning fund balance of \$5.6M represents 23.2% of the GF budget. The TF budget increased 24.5% to \$53.8M, mainly due to anticipated grant funds. The TF beginning fund balance of \$14.8M was 27.4% of the total budget.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$20,154,202	\$24,167,720	19.9%
TOTAL FUNDS EXP.	\$43,201,825	\$53,767,027	24.5%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$2,722,469	\$5,616,527	106.3%
SPECIAL REVENUE	\$7,596,005	\$9,113,694	20.0%
CAPITAL PROJECTS	\$0	\$24,515	-
TOTAL FUNDS	\$10,318,474	\$14,754,736	43.0%

Net Assessed Value (NAV)

The NAV in Graham County increased 15.5% to \$223.9M. Current value of property that existed in the previous year increased 13.6%: centrally valued property (CVP) increased 46.2%; locally assessed property (LAP) increased 3.1%; and personal property (PP) increased 13.8%. New construction NAV amounted to \$3.6M (1.9% of the total change in NAV): CVP 9.6% (\$349k) and LAP 90.4% (\$3.3M).

Property Tax Revenues

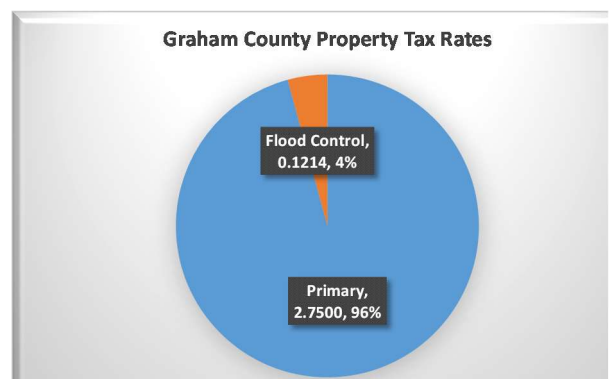
	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	2.9644	2.7500	-0.2144	2.6101	\$5,747,854	\$6,156,000	\$408,146	7.1%
Flood Control	0.1299	0.1214	-0.0085	0.1214	\$205,856	\$210,017	\$4,161	2.0%
TOTALS	3.0943	2.8714	-0.2229		\$5,953,710	\$6,366,017	\$412,307	6.9%

Primary Levy

The County reduced its primary tax rate 21 cents to \$2.7500, which still exceeded the TNT rate of \$2.6101. The FY 2021 primary levy grew 7.1% to \$6.2M.

Flood Control District (FCD)

The District's NAV increased 9.2% to \$173M. The County adopted the TNT rate of \$0.1214 for the FCD. As a result, the levy increased 2% to \$210k, strictly as a result of new construction. The budget increased 6.2% to \$466k.



Other Revenues

General Fund

- PILT remained flat at \$3M.
- State shared sales tax revenues decreased 10% to \$3.8M (*DOR estimated \$4M*).
- The half-cent sales tax revenues decreased 10% to \$1.9M.
- VLT dropped 20% to \$894k.

- The FY 2021 state budget included additional appropriations for Graham County of \$500k for maintenance of essential county services, \$550k for small county assistance, and \$250k to partially offset EORP costs.

Special Revenues

- The County received \$2.4M in CARES Act funding; however, a portion was spent during FY 2020.

Jail District

Voters approved the creation of a Jail District at the November 2014 ballot to levy a half-cent sales tax for the construction of a new adult facility. The sales tax is effective through 2040 and is used solely to pay the annual debt service. Construction of the new jail cost was approximately \$23M and opened at the end of 2017. The new facility holds 248 beds and has room for future expansion.

Adult facilities: The sales tax revenue in FY 2021 was budgeted at \$2.2M. The County also budgeted to receive \$1.2M to house Federal prisoners. The Jail District budget for FY 2021 increased 9.5% to \$4.6M. In FY 2021, the District included 55 FTEs with total compensation of \$3.3M. The MOE payment is \$3.1M.

Juvenile facilities: The County closed its juvenile facility at the end of FY 2019. The County transports its juveniles to Pinal County at a current cost of \$325 per day per juvenile, which is expected to almost double beginning 1/1/2021. The County is in the process of moving adult and juvenile probation into the old facility.

Highway User Revenue Fund

HURF revenue decreased 6.5% to \$3.2M. Revenues from forest fees dropped 15.7% to 423k. The Road Fund budget decreased 7.9% to \$8.8M.

Employee compensation

In FY 2021, GF employee compensation increased 7.3% to \$9.8M. GF salaries/FTE increased 3.7% to \$51,461. TF employee compensation grew 11.1% to 18.5M. TF salaries/FTE increased 3% to \$47,903.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$6,351,565	\$6,484,143	2.1%
RETIREMENT	\$1,378,678	\$1,486,548	7.8%
HEALTHCARE COSTS	\$1,418,155	\$1,237,617	-12.7%
OTHER BENEFITS	\$0	\$607,735	
TOTAL COMPENSATION	\$9,148,398	\$9,816,043	7.3%
FTE's	128	126	-1.6%
SALARIES/FTE	\$49,622	\$51,461	3.7%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2021	% CHG
BUDGETED SALARIES	\$11,901,868	\$12,445,228	4.6%
RETIREMENT	\$2,126,233	\$2,312,281	8.8%
HEALTHCARE COSTS	\$2,602,901	\$2,464,818	-5.3%
OTHER BENEFITS	\$0	\$1,256,695	
TOTAL COMPENSATION	\$16,631,002	\$18,479,022	11.1%
FTE's	256	260	1.5%
SALARIES/FTE	\$46,492	\$47,903	3.0%

PSPRS & CORP UAAL

According to the PSPRS FY 2019 Consolidated Report, Graham County held \$3.8M in UAAL. The County's funded status was 57.5% and the employer contribution rate was 35.52%. The county also opted to increase its amortization period from 20 to 30 years.

Under CORP, the County had \$647k in UAAL. The funded status was 78.3% and the employer contribution rate was 10.18%.

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG
AHCCCS*	\$2,289,800	\$2,352,800	2.8%
ASSESSOR	\$720,759	\$687,049	-4.7%
PARKS & RECREATION	\$476,884	\$443,412	-7.0%
SHERIFF	\$3,944,320	\$4,539,855	15.1%
SCHOOL SUPERINTENDENT	\$247,485	\$250,638	1.3%
ATTORNEY	\$1,591,528	\$1,864,000	17.1%
COURTS	\$2,804,805	\$2,875,933	2.5%
RECORDER (GF)	\$306,542	\$304,292	-0.7%
TREASURER (GF)	\$379,524	\$586,177	54.5%
PROBATION	\$2,340,069	\$2,575,953	10.1%
IT	\$1,611,680	\$1,581,693	-1.9%

*Source: JLBC FY 2021 Appropriations Report.

Capital Projects

The FY 2021 capital projects budget was \$2.6M and included the following: Safford Bryce rebuild, \$2M; Lebanon Reservoir access, \$26k; Eighth Ave. Airport Rd. intersection, \$100k; Ft. Thomas Crossing, \$328k; Stockton Dam, \$100k.

Debt

According to the FY 2019 Report of Outstanding Indebtedness, the County held \$25.9M in Revenue bonds in the Jail District. Additionally, the County held \$692k in third-party and lease-purchase debt. The FY 2021 debt service payment for the Jail District is \$2.2M.

GREENLEE COUNTY

Overview

Greenlee's FY 2021 GF budgeted expenditures decreased 1.2% to \$14.4M. The \$8.3M GF beginning fund balance represents 57.7% of the GF budget. TF budgeted expenditures decreased 2.2% to \$25.7M. The FY 2021 TF beginning fund balance of \$16.7M represents 64.9% of the TF budgeted expenditures.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$14,557,661	\$14,383,141	-1.2%
TOTAL FUNDS EXP.	\$26,307,510	\$25,727,357	-2.2%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$8,475,593	\$8,292,635	-2.2%
SPECIAL REVENUE	\$7,304,000	\$5,772,087	-21.0%
CAPITAL PROJECTS	\$2,100,000	\$2,644,136	-
TOTAL FUNDS	\$17,879,593	\$16,708,858	-6.5%

Net Assessed Value (NAV)

The NAV in Greenlee County increased 18.5% to \$515.9M. Current value of property that existed in the previous year increased 14.4%: centrally valued property (CVP) increased 15.5%; locally assessed property (LAP) dropped 1.7%; and personal property (PP) increased 3.1%. New construction NAV amounted to \$18.1M (4.2% of the total change in NAV): CVP 99% (\$17.9M) and LAP 1.1% (\$190k).

Property Tax Revenues

	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	0.7333	0.6410	-0.0923	0.6410	\$3,191,565	\$3,307,191	\$115,626	3.6%
PHSD	0.2500	0.2185	-0.0315	0.2185	\$1,088,083	\$1,127,334	\$39,251	3.6%
Flood Control	0.2500	0.2149	-0.0351	0.2149	\$113,655	\$114,139	\$484	0.4%
TOTALS	1.2333	1.0744	-0.1589		\$4,393,303	\$4,548,664	\$155,361	3.5%

Primary Levy

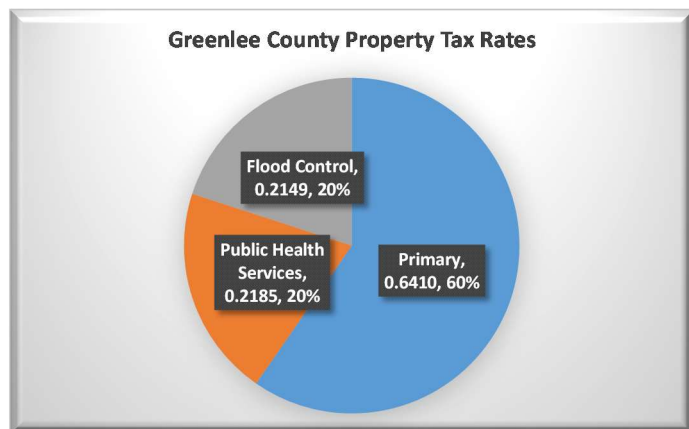
Greenlee County adopted its primary TNT rate of \$0.6410 in FY 2021. Strictly as the result of new construction, the primary levy increased 3.6% to \$3.3M.

Public Health Services District (PHSD)

The Greenlee County BOS created the PHSD in June 2006 that is supported by a secondary property tax. The County adopted the TNT rate of \$0.2185 in FY 2021. As a result, the levy increased to \$1.1M. The FY 2021 budget, including grant funds, increased 1.4% to \$2.7M. The MOE payment for the District is \$356k.

Flood Control District

The FCD NAV increased 16.8% to \$53.1M. The County adopted the TNT rate of \$0.2149. As a result, the levy increased slightly to \$114k. The FY 2021 District budget dropped in half to \$150k.



Other Revenues

General Fund

- VLT decreased 18.2% to \$361k.
- The half-cent sales tax revenue decreased 21.4% to \$1.1M.
- State shared sales tax revenue dropped 20% to \$4.5M (*DOR estimated \$4.9M*).
- PILT remained approximately the same at \$1M.
- The County continues to receive \$575k from the state for out-of-county tuition and \$550k in small county assistance. The FY 2021 state budget also included an appropriation of \$250k to partially offset EORP costs.

Special Revenues

- The County budgeted to receive \$1.8M in FMI donations.
- The County received \$574k in CARES Act funding.

Highway User Revenue Fund

Road Fund revenue decreased 16.5% to \$1.1M. National forest fee revenues dropped 12.1% to \$636k. The FY 2021 Road Fund budget decreased 2.7% to \$2.5M.

Jail facilities

Adult & Juvenile facilities: The adult facility can hold up to 55 beds with triple bunking. The County does not have a facility to hold its juvenile inmates.

Employee Compensation

In FY 2021, GF employee compensation decreased 4% to \$8.5M. GF salaries/FTE dropped 10% to \$47,255. TF employee compensation decreased 7.7% to \$12.4M. TF salaries/FTE dropped 10.7% to \$44,994.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$5,775,513	\$5,528,831	-4.3%
RETIREMENT	\$1,347,256	\$1,327,137	-1.5%
HEALTHCARE COSTS	\$1,182,771	\$1,132,063	-4.3%
OTHER BENEFITS	\$603,505	\$560,457	-7.1%
TOTAL COMPENSATION	\$8,909,045	\$8,548,488	-4.0%
FTE's	110	117	6.4%
SALARIES/FTE	\$52,505	\$47,255	-10.0%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2021	% CHG
SALARIES	\$8,770,705	\$8,098,998	-7.7%
RETIREMENT	\$1,730,153	\$1,657,203	-4.2%
HEALTHCARE COSTS	\$1,832,914	\$1,767,337	-3.6%
OTHER BENEFITS	\$904,832	\$843,426	-6.8%
TOTAL COMPENSATION	\$13,238,604	\$12,366,964	-6.6%
FTE's	174	180	3.4%
SALARIES/FTE	\$50,406	\$44,994	-10.7%

*FY 2021 GF salaries adjusted according to additional information provided by Greenlee County Administrator.

PSPRS UAAL

According to the PSPRS FY 2019 Consolidated Report, Greenlee County held \$2.5M in UAAL. The County's funded status was 65.4% and the employer contribution rate was 32.13%. The County does not participate in CORP.

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG
ASSESSOR	\$461,992	\$456,240	-1.2%
ATTORNEY	\$949,976	\$961,547	1.2%
GROUND & MAINTENANCE	\$599,241	\$572,716	-4.4%
JUSTICES OF THE PEACE	\$632,589	\$609,772	-3.6%
ADMINISTRATION	\$529,412	\$466,880	-11.8%
RECORDER/VOTER REG.	\$327,802	\$317,952	-3.0%
SUP. COURT JUDGE	\$719,924	\$721,209	0.2%
SUP. COURT CLERK	\$418,473	\$404,699	-3.3%
TREASURER	\$288,320	\$284,857	-1.2%
IT	\$999,829	\$1,165,644	16.6%
SHERIFF	\$4,952,670	\$5,016,066	1.3%
AHCCCS*	\$216,700	\$213,000	-1.7%
PARKS & REC	\$393,533	\$366,412	-6.9%
SCHOOL SUPERINTENDENT	\$696,602	\$632,159	-9.3%
LANDFILL	\$920,000	\$800,993	-12.9%
PROBATION	\$1,255,411	\$1,237,561	-1.4%

*Source: JLBC FY 2021 Appropriations Report.

Capital Projects

The FY 2021 capital projects budget decreased from \$1.5M to \$1M.

Debt

The FY 2019 Report of Outstanding Indebtedness showed the County held \$520k in lease-purchase debt. The budgeted debt service payment in FY 2021 is \$700k.

LA PAZ COUNTY

Overview

La Paz's GF budgeted expenditures increased 7.9% in FY 2021 to \$18.9M. The GF beginning fund balance of \$145k represents only 0.8% of the GF budgeted expenditures. TF budgeted expenditures increased 7% to \$38.3M and the beginning fund balance of \$8.1M represents 21.2% of the TF budgeted expenditures.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$17,532,842	\$18,916,003	7.9%
TOTAL FUNDS EXP.	\$35,825,893	\$38,334,831	7.0%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$267,459	\$144,827	-45.9%
SPECIAL REVENUE	\$4,685,453	\$6,814,420	45.4%
DEBT SERVICE	\$645,239	\$352,125	-45.4%
ENTERPRISE FUNDS	\$883,583	\$811,030	-8.2%
TOTAL FUNDS	\$6,481,734	\$8,122,402	25.3%

Net Assessed Value (NAV)

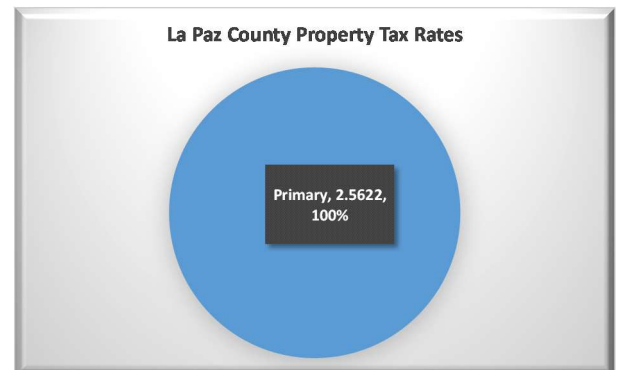
The NAV in La Paz County increased 2.6% to \$220M. Current value of property that existed in the previous year increased 1%: centrally valued property (CVP) decreased 1.8%; locally assessed property (LAP) increased 1.6%; and personal property (PP) increased 6%. New construction NAV amounted to \$3.4M (2.6% of the total change in NAV): CVP 67.6% (\$2.3M) and LAP 32.4% (\$1.1M).

Property Tax Revenues

	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	2.5890	2.5622	-0.0268	2.5623	\$5,550,187	\$5,636,971	\$86,784	1.6%

Primary Levy

La Paz County levies only a primary property tax. The adopted primary tax rate of \$2.5622 was just under the TNT rate of \$2.5623. The 1.6% increase in this year's levy to \$5.6M was strictly the result of new construction.



Other Revenues

General Fund

- Budgeted VLT decreased 10.4% to \$627k.
- State shared sales tax revenue decreased 22.6% to \$1.5M (*DOR estimated \$2.3M*).
- Half-cent sales tax revenues decreased 10.3% to \$1.3M.
- PILT increased 3% to \$2.2M.
- The FY 2021 state budget included additional appropriations to La Paz County of \$550k in small county assistance and \$250k to partially offset EORP costs.

Special Revenues

- The County received \$1.6M in CARES Act funding.

Flex transfers: According to JLBC, the County utilized the flex authority in FY 2020 to transfer \$1.25M from the VLT to the GF to pay down PSPRS debt and other general operating expenses. The County has until October 1st this year to report any transfers for FY 2021 to JLBC.

Highway User Revenue Fund

HURF revenue decreased 17.3% to \$4M and VLT decreased 12.3% to \$526k. The Public Works budget remained flat at \$5.3M.

Jail District

The County levies a half-cent sales tax to support its Jail District, which decreased 10.3% to \$1.3M in FY 2021. Budgeted contract revenues for housing inmates for other entities dropped 46.8% to \$1.2M. Total expenditures in the Jail District decreased 5.6% to \$3.5M. Included in total expenditures is a budgeted lease-purchase payment of \$247k. Budgeted FTEs in the District increased from 32 to 34. Total employee compensation decreased 1.4% to \$2.2M. The County's MOE payment in FY 2021 is \$720k, same as last year.

Adult & Juvenile facilities: The adult facility holds approximately 300 beds. The County rents beds to the US Marshals, ICE, Lake Havasu, Kingman, Mohave and Yuma Counties, the Colorado River Indian Tribes (CRIT), and private entities. The County does not have a juvenile facility, and instead, transfers its juveniles to Yuma County.

Enterprise Funds

County Golf Course: The revenues from the La Paz County Golf Course increased 5.9% to \$1.8M. The budget increased 2.2% to approximately \$1.7M.

La Paz Park: The budgeted park revenues increased 6.7% to \$1.1M in FY 2021. The budget increased 7.9% to \$1.1M.

Yakima Judgment/Bonds

With the passage of SB1178 in the 2011 legislative session, the County was authorized to issue TPT-funded bonds to pay a \$14M judgment in the *La Paz County v. Yakima* case. The amount budgeted, not to exceed \$19M, includes the judgment, underwriting fees, bond counsel fees, and charges for the bond issuance. The one-cent sales tax took effect on December 1, 2011 and is anticipated to be in effect for twenty years. The County does not disclose the sales tax revenues in its budget; however, the tax is estimated to generate approximately \$2.6M in FY 2021.

Employee compensation

GF employee compensation increased 1% to \$12M. GF salaries/FTE dropped 4% to \$51,400. TF employee compensation increased 2.9% to \$19.9M. TF salaries/FTE decreased 2.4% to \$49,134.

PSPRS & CORP UAAL

According to the PSPRS FY 2019 Consolidated Report, La Paz County held \$13.4M in unfunded liability. The County's funded status was 32.7% and the employer contribution rate was 75.12%.

Under CORP, the County had \$1.2M in UAAL. The funded status was 50.5% and the contribution rate was 16.74%.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$7,707,920	\$7,846,719	1.8%
RETIREMENT	\$2,676,330	\$2,713,543	1.4%
HEALTHCARE COSTS	\$1,285,071	\$1,237,574	-3.7%
OTHER BENEFITS	\$203,781	\$189,261	-7.1%
TOTAL COMPENSATION	\$11,873,102	\$11,987,097	1.0%
FTE's	144	153	6.0%
SALARIES/FTE	\$53,527	\$51,400	-4.0%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2021	% CHG
SALARIES	\$12,793,082	\$13,373,697	4.5%
RETIREMENT	\$3,958,352	\$3,986,516	0.7%
HEALTHCARE COSTS	\$2,161,389	\$2,101,783	-2.8%
OTHER BENEFITS	\$393,494	\$399,812	1.6%
TOTAL COMPENSATION	\$19,306,317	\$19,861,808	2.9%
FTE's	254	272	7.2%
SALARIES/FTE	\$50,366	\$49,134	-2.4%

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG
AHCCCS*	\$1,070,900	\$966,300	-9.8%
ASSESSOR	\$539,059	\$566,348	5.1%
ATTORNEY	\$1,684,302	\$1,687,424	0.2%
COMMUNITY DEVELOPMENT	\$716,620	\$742,451	3.6%
FACILITY MAINTENANCE	\$419,221	\$435,864	4.0%
IT	\$347,439	\$436,182	25.5%
JUSTICES OF THE PEACE	\$1,868,643	\$1,610,126	-13.8%
PROBATION	\$906,991	\$906,087	-0.1%
PUBLIC DEFENDER	\$675,677	\$738,682	9.3%
RECORDER	\$311,414	\$306,077	-1.7%
SCHOOL SUPERINTENDENT	\$262,185	\$261,793	-0.1%
SHERIFF**	\$6,591,529	\$6,912,697	4.9%
SUPERIOR COURT	\$1,893,104	\$2,008,777	6.1%
TREASURER	\$303,884	\$307,466	1.2%

*Source: JLBC FY 2021 Appropriations Report.

**Sheriff's budget is exclusive of the Jail District budget.

Capital Projects

The County did not budget for any capital projects in FY 2021.

Debt

According to the FY 2019 Report of Outstanding Indebtedness, the County held \$13.2M in Revenue bonds that were used to pay the Yakima judgement. The annual debt payment, which was not reported in the County budget, is approximately \$2.2M. The County also held \$79k in third-party debt.

MARICOPA COUNTY

Overview

Maricopa County's GF budget for FY 2021 increased 5.3% to approximately \$1.4B. The GF beginning fund balance of \$166.5M represents 12.3% of the GF budget. TF budgeted expenditures increased 18.8% to \$3.2B, which is mainly the result of the \$398M in CARES Act funding. The TF beginning fund balance of \$1.5B represents 45.1% of the TF budgeted expenditures.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$1,288,065,031	\$1,356,866,912	5.3%
TOTAL FUNDS EXP.	\$2,721,592,909	\$3,233,482,416	18.8%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$211,707,531	\$166,454,076	-21.4%
SPECIAL REVENUE	\$210,232,886	\$256,426,340	22.0%
DEBT SERVICE	\$4,982,229	\$4,973,913	-0.2%
CAPITAL PROJECTS	\$817,534,324	\$1,002,487,617	22.6%
INTERNAL SERVICE	\$26,815,430	\$28,688,428	7.0%
TOTAL FUNDS	\$1,271,272,400	\$1,459,030,374	14.8%

Net Assessed Value (NAV)

The NAV in Maricopa County increased 5.8% to \$45.7B. Current value of property that existed in the previous year increased 3.1%: centrally valued property (CVP) decreased 5.9%; locally assessed property (LAP) increased 4.6%; and personal property (PP) dropped 21.7%. New construction NAV amounted to \$1.2B in NAV (2.7% of the total change in NAV): CVP 14.6% (\$173M); LAP 60.9% (\$720.6M); and PP 24.5% (\$290.3M).

Property Tax Revenues

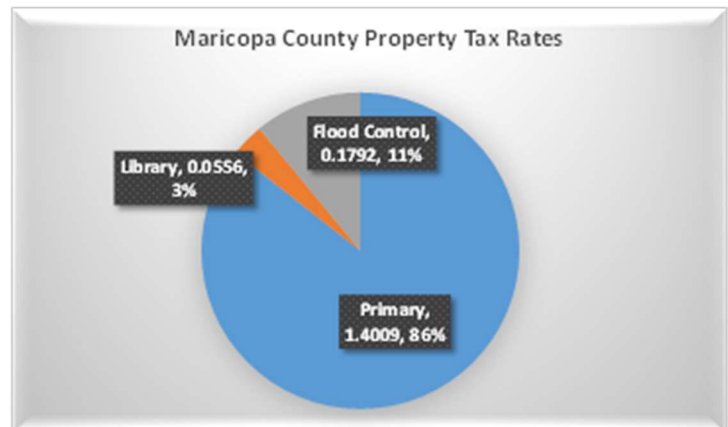
	FY 2020 RATE	FY 2021 RATE	\$ CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	\$ CHG	% CHG
Primary	1.4009	1.4009	0.0000	1.3592	\$605,109,318	\$640,280,922	\$35,171,604	5.8%
Library	0.0556	0.0556	0.0000	0.0539	\$24,016,045	\$25,411,963	\$1,395,918	5.8%
Flood Control	0.1792	0.1792	0.0000	0.1715	\$70,887,943	\$75,415,664	\$4,527,721	6.4%
TOTALS	1.6357	1.6357	0.0000		\$700,013,306	\$741,108,549	\$41,095,243	5.9%

Primary Levy

The County adopted the same primary tax rate of \$1.4009 as last year, which exceeded the TNT rate of \$1.3592. The primary levy increased 5.8% to \$640.3M.

Library District

The County kept the Library District tax rate the same at \$0.0556, which exceeded the TNT rate of \$0.0539. The FY 2021 levy increased 5.8% to \$25.4M. The Library District budget increased 7.7% to \$36.7M.



Flood Control District (FCD)

The FCD NAV increased 6.4% to \$42.1B. The county kept the FCD tax rate the same at \$0.1792, which exceeded the TNT rate of \$0.1715. As a result, the FY 2021 levy increased 6.4% to \$75.4M. The total FCD budget increased 3.2% to \$127.1M. This year's budget includes \$89.4M in capital projects.

Stadium District

The FY 2021 budget for the Stadium District is \$9.3M. Of the total, \$2.8M is allocated for Ballpark operations and \$6.5M for Cactus League operations.

Other Revenues

General Fund

- State shared sales taxes decreased 2.3% to \$597.3M (*DOR estimated \$566.5M*).
- State shared vehicle license tax decreased 3.3% to \$174.1M.
- PILT increased 2.2% to \$14.2M.

Special Revenues

- The County received \$398M in CARES Act funding and anticipated spending approximately \$20M during FY 2020.

Transportation/Highway User Revenue Fund

Revenue in the Road Fund in FY 2021 decreased 5.5% to \$132.3M. The Transportation budget dropped 7.6% this year to \$193.9M. This year's budget included \$90.1M in capital projects.

Jail Sales Tax/Facilities

The county levies a 1/5-cent sales tax rate to fund its jail operations. In FY 2021, budgeted sales taxes in the District decreased 2.3% to \$174.4M. The Detention Operations Fund budget is \$444.6M and the Sheriff's Office component is \$239.4M. The County's required Maintenance of Effort (MOE) payment is \$194.6M.

Adult & Juvenile facilities: The adult and juvenile facilities can hold up to 9,285 inmates. Maricopa County does not rent beds to other jurisdictions.

Employee compensation

GF employee compensation decreased 0.4% to \$656.6M. GF salaries/FTE dropped 3% to \$53,611. TF employee compensation increased 1.3% to nearly \$1.3B. TF salaries/FTE decreased 1.3% to \$56,304.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$443,625,374	\$434,666,503	-2.0%
RETIREMENT	\$99,393,525	\$99,836,441	0.4%
HEALTHCARE COSTS	\$77,184,451	\$84,286,496	9.2%
OTHER BENEFITS	\$38,992,322	\$37,822,683	-3.0%
TOTAL COMPENSATION	\$659,195,672	\$656,612,123	-0.4%
FTE's	8,025	8,108	1.0%
SALARIES/FTE	\$55,280	\$53,611	-3.0%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2020	% CHG
SALARIES	\$850,991,300	\$845,012,273	-0.7%
RETIREMENT	\$170,584,645	\$177,224,298	3.9%
HEALTHCARE COSTS	\$160,031,878	\$175,012,592	9.4%
OTHER BENEFITS	\$72,366,058	\$73,136,175	1.1%
TOTAL COMPENSATION	\$1,253,973,881	\$1,270,385,338	1.3%
FTE's	14,924	15,008	0.6%
SALARIES/FTE	\$57,022	\$56,304	-1.3%

PSPRS & CORP UAAL

According to the PSPRS FY 2019 Consolidated Report, Maricopa County held \$350M in UAAL. The County's funded status was 43.6% and the employer contribution rate was 65.03%.

Under CORP, the County had \$265.6M in UAAL. The funded status was 53.3% and the employer contribution rate was 29.46%.

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG
ADULT PROBATION	\$118,092,784	\$124,887,556	5.8%
AHCCCS*	\$203,922,700	\$214,680,200	5.3%
ASSESSOR	\$25,941,695	\$26,699,961	2.9%
CLERK OF SUP COURT	\$47,780,850	\$51,034,697	6.8%
CORRECTIONAL HEALTH	\$72,416,720	\$79,681,333	10.0%
ATTORNEY	\$110,864,118	\$112,965,937	1.9%
SCHOOL SUPERINTENDENT	\$21,160,589	\$23,632,385	11.7%
FACILITIES MANAGEMENT	\$77,486,603	\$76,459,499	-1.3%
JUSTICE COURTS	\$28,530,200	\$29,076,835	1.9%
JUVENILE PROBATION	\$66,819,170	\$67,756,106	1.4%
LEGAL ADVOCATE	\$14,406,759	\$14,870,028	3.2%
LEGAL DEFENDER	\$14,405,820	\$15,574,224	8.1%
PARKS & REC.	\$13,101,790	\$14,575,717	11.2%
PLANNING & DEVELOPMENT	\$13,562,359	\$14,758,288	8.8%
PUBLIC ADVOCATE	\$10,132,916	\$10,576,388	4.4%
PUBLIC DEFENDER	\$46,604,943	\$48,835,852	4.8%
PUBLIC DEFENSE SVCS	\$52,045,878	\$52,937,153	1.7%
PUBLIC HEALTH	\$60,506,002	\$72,054,753	19.1%
RECORDER	\$9,935,185	\$10,955,230	10.3%
SHERIFF**	\$183,105,608	\$194,568,646	6.3%
SUPERIOR COURT	\$119,800,602	\$118,855,091	-0.8%
TREASURER	\$7,053,779	\$7,421,068	5.2%

*Source: JLBC FY 2021 Appropriations Report.

**Sheriff's budget does not include Detention Operations.

Capital Projects

The FY 2021 capital projects budget included \$89.4M in flood control projects, \$90.1M in transportation projects, and \$216.9M in non-departmental.

Debt

According to the FY 2019 Report of Outstanding Indebtedness, the County held \$104.3M in outstanding debt, which included \$102.7M in COP debt and \$1.6M in Lease-purchase debt.

MOHAVE COUNTY

Overview

The Mohave County FY 2021 GF budgeted expenditures increased 6.6% to \$105.1M. The \$9.1M in CARES Act funding allowed the county to allocated \$2.5M for capital projects and increase its GF contingency by \$4.8M. The GF beginning fund balance of \$38.1M represents 36.3% of the GF budget. The TF budget increased 6.6% to \$339.5M. The TF beginning fund balance of \$137M represents 40.3% of TF budgeted expenditures.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$95,413,752	\$105,141,475	10.2%
TOTAL FUNDS EXP.	\$318,466,187	\$339,523,708	6.6%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$33,478,576	\$38,125,582	13.9%
SPECIAL REVENUE	\$48,717,144	\$48,321,760	-0.8%
DEBT SERVICE	\$37,899	\$0	-100.0%
CAPITAL PROJECTS	\$20,424,980	\$13,214,363	-35.3%
ENTERPRISE FUNDS	\$20,783,551	\$20,857,953	0.4%
INTERNAL SERVICE	\$14,426,873	\$16,475,823	14.2%
TOTAL FUNDS	\$137,869,023	\$136,995,481	-0.6%

Net Assessed Value (NAV)

The NAV in Mohave County increased 5.4% to \$2B. Current value of property that existed in the previous year increased 2.9%; centrally valued property (CVP) decreased 0.2%; locally assessed property (LAP) increased 3.6%; and personal property (PP) decreased 9.7%. New construction NAV amounted to \$47.4M (2.5% of the total change in NAV): CVP 19.5% (\$9.2M); LAP 71% (\$33.7M); and PP 9.5% (\$4.5M).

Property Tax Revenues

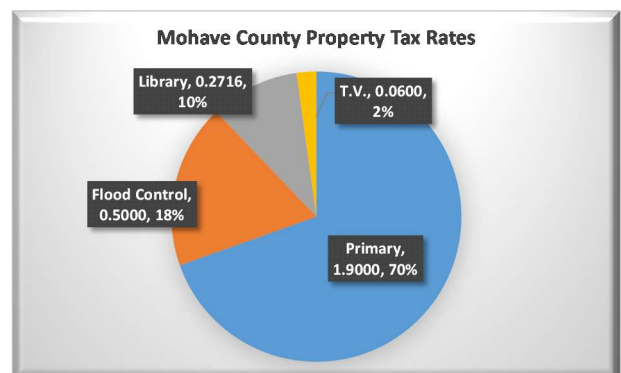
	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	1.9496	1.9000	-0.0496	1.8949	\$37,202,296	\$38,203,174	\$1,000,878	2.7%
Flood Control	0.5000	0.5000	0.0000	0.4834	\$8,476,893	\$8,939,551	\$462,658	5.5%
Library	0.2716	0.2716	0.0000	0.2640	\$5,182,675	\$5,461,043	\$278,368	5.4%
T.V.	0.0400	0.0600	0.0200	N/A	\$763,281	\$1,206,416	\$443,135	58.1%
TOTALS	2.7612	2.7316	-0.0296		\$51,625,145	\$53,810,184	\$2,185,039	4.2%

Primary Levy

Although the County FY 2021 tentative budget proposed to keep the primary tax rate the same at \$1.9496, the BOS reduced the rate nearly 5 cents to \$1.9000 in the final budget. The primary levy increased 2.7% to \$38.2M.

Flood Control District

The District's NAV increased 5.5% to \$1.8B. The County continues to levy to the statutory maximum tax rate of \$0.5000, which exceeded the TNT rate of \$0.4834. This year's levy to support the County FCD increased 5.5% to



\$8.9M. The FY 2020 FCD budget decreased 10% to \$17M.

Library District

The Library District tax rate stayed the same at \$0.2716, which exceeded the TNT rate of \$0.2640. As a result, the levy increased 5.4% to \$5.5M. The total library district budget, which includes donations and grants, decreased 0.2% to \$13.2M.

Television District

Mohave County's TV District was originally created to provide and maintain communication equipment resources for residents. Although the FY 2021 tentative budget showed the tax rate remaining the same at \$0.0400, the BOS increased the tax rate to \$0.0600 at final budget adoption since the county was on its last year of reserves. As a result, the levy increased 58.1% to \$1.2M. The FY 2021 budget dropped 10.8% to \$997k.

Other Revenues

General Fund

- State shared sales tax increased 1.2% to \$25.5M (*DOR estimated \$24M*).
- VLT increased 2.7% to \$9.2M.
- PILT increased 2% to \$3.9M.
- The FY 2021 state budget included additional appropriations to Mohave County of \$550k in small county assistance and \$250k to partially offset EORP costs.

Special Revenues

- The County received \$9.1M in CARES Act funding.

Highway User Revenue Fund

Revenues in the Road Fund increased 2.5% to \$19.4M. In FY 2021, the HURF budget decreased 0.5% to \$35.6M.

Jail facilities

Adult & Juvenile facilities: The jail facility holds 688 beds. The FY 2021 budget for jail operations decreased 0.3% to \$13.1M (Included in Sheriff's budget below). The juvenile detention budget increased 4% to \$1.5M.

Enterprise Funds

The FY 2021 budgeted revenue for parks decreased 12.8% to \$2.6M. The budget remained flat at \$4.3M. Landfill revenues increased 18.2% to \$2.9M and the budgeted expenditures decreased 4.7% to nearly \$18M.

Employee compensation

The GF employee compensation increased 7.3% to \$56.6M. GF salaries/FTE grew 4.6% to \$49,341. TF employee compensation grew 6.2% to \$94.2M. TF salaries/FTE grew 3.6% to \$47,692.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$35,274,670	\$37,795,367	7.1%
RETIREMENT	\$7,251,521	\$8,313,682	14.6%
HEALTHCARE COSTS	\$7,016,104	\$6,964,643	-0.7%
OTHER BENEFITS	\$3,165,181	\$3,494,373	10.4%
TOTAL COMPENSATION	\$52,707,476	\$56,568,065	7.3%
FTE'S	748	766	2.4%
SALARIES/FTE	\$47,159	\$49,341	4.6%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2021	% CHG
SALARIES	\$60,279,826	\$63,621,280	5.5%
RETIREMENT	\$10,608,594	\$12,278,954	15.7%
HEALTHCARE COSTS	\$12,405,235	\$12,356,746	-0.4%
OTHER BENEFITS	\$5,415,970	\$5,938,020	9.6%
TOTAL COMPENSATION	\$88,709,625	\$94,195,000	6.2%
FTE'S	1,310	1,334	1.8%
SALARIES/FTE	\$46,015	\$47,692	3.6%

This year's increases are the result of the County awarding a 2.5% compensation increase to employees, compression adjustments in Juvenile Detention, and reclassifications for a variety of employees. Additionally, new positions were added in the Sheriff's and County Attorney's Offices and the transfer of some positions from Special Revenue to the GF within the Clerk of the Court's budget. The budgeted retirement costs in FY 2020 were budgeted lower than expected for probation and juvenile detention officers and is more accurately estimated in the FY 2021 budget. The County also budgeted for an increase in workers compensation costs for public safety officers in FY 2021.

PSPRS & CORP UAAL

According to the PSPRS FY 2019 Consolidated Report, Mohave County held \$24.9M in UAAL. The County's funded status was 49.6% and the employer contribution rate was 54.57%.

Under CORP, the County had only \$54k in UAAL. The funded status was 99.4% and the contribution rate was 8.8%.

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG.
ASSESSOR	\$3,741,715	\$3,858,761	3.1%
RECORDER	\$2,689,454	\$2,777,721	3.3%
TREASURER	\$2,428,744	\$2,486,297	2.4%
AHCCCS*	\$10,746,900	\$11,286,700	5.0%
HEALTH	\$9,665,425	\$11,623,688	20.3%
HEALTH INS. RETENTION TR.	\$22,162,176	\$22,913,381	3.4%
SUPERIOR COURT	\$7,338,434	\$8,099,057	10.4%
CLERK OF SUP COURT	\$4,011,611	\$4,338,565	8.2%
PROBATION	\$9,426,814	\$10,121,003	7.4%
LIMITED COURTS	\$4,633,013	\$4,593,842	-0.8%
CRIMINAL JUSTICE SYSTEM	\$8,234,750	\$8,365,472	1.6%
SHERIFF	\$32,356,436	\$32,948,436	1.8%
ATTORNEY	\$13,666,276	\$20,153,107	47.5%
SCHOOL SUPERINTENDENT	\$454,564	\$459,598	1.1%
IT	\$5,114,936	\$6,076,279	18.8%

*Source: JLBC FY 2021 Appropriations Report.

The increase in the County Attorney's Office is the result of anticipated state anti-racketeering forfeiture funds. The increase in the IT budget is to fund a variety of costs associated with internet and server upgrades, and completion of the video management system replacement at the jail.

Capital Projects

The FY 2021 capital projects funds budget decreased 12.7% to \$26M.

Debt: According to the FY 2019 Report of Outstanding Indebtedness, the County held \$728k in lease-purchase debt.

NAVAJO COUNTY

Overview

Navajo County's GF budget in FY 2021 increased 11.3% to \$47.8M. The \$8.1M in CARES Act funding allowed the County to increase its contingency fund by \$6.4M to \$10.6M. The GF beginning fund balance of \$11.2M represents 23.5% of the GF budget. The TF budget increased 21.3% to \$147.2M, which is partly due to the new Jail District. The TF beginning fund balance of \$47.3M represents 32.1% of the TF budgeted expenditures.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$42,953,712	\$47,817,409	11.3%
TOTAL FUNDS EXP.	\$121,282,935	\$147,160,909	21.3%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$9,000,000	\$11,221,696	24.7%
SPECIAL REVENUE	\$27,516,544	\$35,863,745	30.3%
DEBT SERVICE	\$334,794	\$210,833	-37.0%
TOTAL FUNDS	\$36,851,338	\$47,296,274	28.3%

Net Assessed Value (NAV)

The NAV in Navajo County increased 3.5% to \$882.2M. Current value of property that existed in the previous year increased 3.5%: centrally valued property (CVP) decreased 2.6%; locally assessed property (LAP) increased 3.5%; and personal property (PP) decreased 3.9%. New construction NAV amounted to \$13.4M (1.6% of the total change in NAV): CVP 22.5% (\$3M) and LAP 77.5% (\$10.4M).

Property Tax Revenues

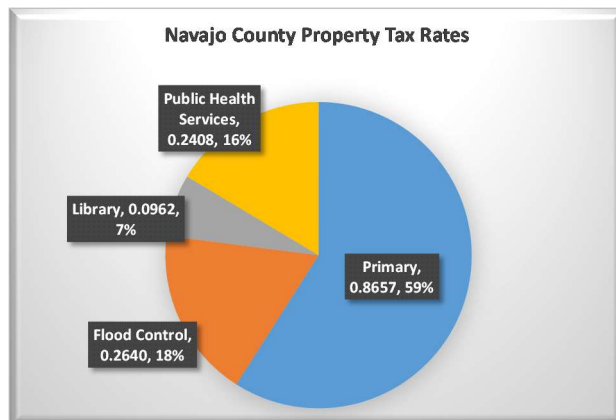
	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	0.8820	0.8657	-0.0163	0.8657	\$7,520,287	\$7,636,843	\$116,556	1.5%
Flood Control	0.2724	0.2640	-0.0084	0.2640	\$1,782,404	\$1,810,384	\$27,980	1.6%
Library	0.0980	0.0962	-0.0018	0.0962	\$835,587	\$848,636	\$13,049	1.6%
PHSD	0.2453	0.2408	-0.0045	0.2408	\$2,091,527	\$2,124,237	\$32,710	1.6%
TOTALS	1.4977	1.4667	-0.0310		\$12,229,805	\$12,420,100	\$190,295	1.6%

Primary Levy

The County adopted its TNT rate of \$0.8657; therefore, the 1.5% increase in the primary levy to \$7.6M was strictly the result of new construction.

Flood Control District

The District's NAV increased 4.8% to \$685.8M. The County adopted the TNT rate of \$0.2640. The levy increased 1.6% to \$1.8M. The FCD budget increased 32.2% to \$7.4M. The County also levies a \$0.2000 secondary property tax rate to fund the Little Colorado



River Flood Control Zone, which was budgeted to generate \$109k in FY 2021. The budget increased 9.7% to \$1.6M.

Library District

The County adopted the TNT rate of \$0.0962 to support the Library District. As a result, the levy increased 1.6% to \$849k. The Library District budget decreased 3% to \$551k.

Public Health Services District (PHSD)

The BOS established the District by unanimous vote of the Board in 2002. In FY 2021, the County adopted the District's TNT rate of \$0.2408. The FY 2021 levy increased 1.6% to \$2.1M and the MOE payment remained at \$211k. The PHSD budget increased 38.9% to \$3.2M. The total budget, including grant funds, increased 22.6% to \$7.9M.

Other Revenues

General Fund

- VLT decreased 6.9% to \$2.5M.
- State shared sales tax dropped 23% to \$9.9M (*DOR estimated \$12M*).
- The budgeted half-cent sales tax decreased 8.3% to \$5.4M.
- PILT remained the same at \$1.4M.
- The FY 2021 state budget included additional appropriations for Navajo County of \$550k in small county assistance and \$250k to partially offset EORP costs.

Special Revenues

The County received \$8.1M in CARES Act funding.

Flex Transfers: According to JLBC, the County utilized the flex authority in FY 2020 to transfer \$1M from the Flood Control District and Library District to the GF for general operating expenses. The County has until October 1st this year to report any transfers for FY 2021 to JLBC.

Highway User Revenue Fund

HURF revenue increased 2.4% to \$9.9M. VLT increased 4.1% to \$3.2M. The Public Works/HURF budget decreased 1% to \$22.1M.

Jail District

During the 2017 legislative session, ATRA worked with Navajo County officials to enact SB1316. The legislation authorized Navajo County to seek voter approval for a Jail District with a reduced maintenance of effort requirement that is only 25% (verses 100%) of the base expenditures for current jail operations. The purpose for the legislation was mainly to provide revenue relief for the County due to the closures of the NGS plant and the coal mine that supplied the plant. Voters passed Prop 421 at the August 2019 special election, and as a result, the County began levying a 0.33% sales tax rate effective January 2020. The sales tax was budgeted at \$3.6M for FY 2021. The FY 2021 jail operating budget increased 56.5% to \$9.6M.

Adult & Juvenile facilities: The County adult jail facilities hold approximately 460 beds between the Holbrook and Show Low complexes. The County has a contract with BIA to house up to 100 inmates. Budgeted revenue from the Federal inmates dropped 37.4% to \$1.5M in FY 2021.

The juvenile detention facility houses up to 40 beds. The County contracts with BIA for housing juvenile inmates. The juvenile detention fund budget increased 42% to \$897k.

Employee compensation

GF employee compensation decreased 4.5% to \$25.1M. GF salaries/FTE increased 13.5% to \$51,735. TF employee compensation dropped 7.4% to \$48.3M. TF salaries/FTE decreased 10.4% to \$48,564.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$16,087,129	\$15,502,415	-3.6%
RETIREMENT	\$3,953,838	\$4,137,250	4.6%
HEALTHCARE COSTS	\$4,815,469	\$4,026,763	-16.4%
OTHER BENEFITS	\$1,378,093	\$1,392,438	1.0%
TOTAL COMPENSATION	\$26,234,529	\$25,058,866	-4.5%
FTE's	353	300	-15.1%
SALARIES/FTE	\$45,573	\$51,735	13.5%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2021	% CHG
SALARIES	\$32,885,593	\$30,643,836	-6.8%
RETIREMENT	\$6,283,460	\$6,509,589	3.6%
HEALTHCARE COSTS	\$10,076,672	\$8,364,767	-17.0%
OTHER BENEFITS	\$2,970,847	\$2,827,389	-4.8%
TOTAL COMPENSATION	\$52,216,572	\$48,345,581	-7.4%
FTE's	607	631	4.0%
SALARIES/FTE	\$54,177	\$48,564	-10.4%

PSPRS & CORP UAAL

According to the PSPRS FY 2019 Consolidated Report, Navajo County held \$13.3M in UAAL. The County's funded status was 33% and the employer contribution rate was 53.27%.

Under CORP, the County had \$1.4M in UAAL. The funded status was 74.3% and the employer contribution rate was 16.63%.

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG
AHCCCS*	\$3,473,100	\$3,379,900	-2.7%
JUSTICE COURTS	\$2,629,422	\$2,745,820	4.4%
FACILITIES MGNT.	\$1,830,744	\$1,987,083	8.5%
RECORDER	\$697,585	\$823,951	18.1%
ASSESSOR	\$1,279,068	\$1,631,321	27.5%
TREASURER	\$748,785	\$801,504	7.0%
IT	\$987,055	\$999,831	1.3%
JUVENILE DETENTION	\$631,255	\$896,539	42.0%
ATTORNEY	\$6,109,182	\$6,812,124	11.5%
CLERK OF SUP. COURT	\$1,747,478	\$1,823,232	4.3%
HEALTH INS. TRUST	\$11,977,873	\$15,154,873	26.5%
SUPERIOR COURT	\$3,193,845	\$3,364,013	5.3%
PUBLIC DEFENDER	\$1,185,039	\$1,313,638	10.9%
SCHOOL SUPERINTENDENT	\$4,634,938	\$4,685,952	1.1%
PROBATION	\$4,074,820	\$4,261,839	4.6%
SHERIFF	\$8,449,928	\$9,489,606	12.3%

*Source: JLBC FY 2021 Appropriations Report.

Capital Projects

The County budgeted \$1M in capital projects for the Show Low health building in FY 2021.

Debt

According to the FY 2019 Report of Outstanding Indebtedness, the County held \$13.3M in third-party debt. The FY 2021 budgeted debt payment was \$1.6M.

PIMA COUNTY

Overview

Pima County's FY 2021 GF budgeted expenditures increased 0.2% to \$617.3M. The County's GF beginning fund balance of \$71.5M represents 11.6% of the GF budget. The TF budget increased 8.5% to \$1.4B. The TF beginning fund balance of \$379.4M represents 26.7% of the TF budget.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$616,076,355	\$617,270,947	0.2%
TOTAL FUNDS EXP.	\$1,310,817,540	\$1,422,509,302	8.5%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$73,208,533	\$71,493,914	-2.3%
SPECIAL REVENUE	\$62,851,229	\$86,504,562	37.6%
DEBT SERVICE	\$3,492,507	\$4,813,033	37.8%
CAPITAL PROJECTS	\$73,565,529	\$69,322,863	-5.8%
ENTERPRISE FUNDS	\$162,503,497	\$147,232,500	-9.4%
TOTAL FUNDS	\$375,621,295	\$379,366,872	1.0%

Net Assessed Value (NAV)

The NAV in Pima County increased 4.7% to \$9.1B. Current value of property that existed in the previous year increased 3%: centrally valued property (CVP) increased 0.8%; locally assessed property (LAP) increased 4.4%; and personal property (PP) dropped 33.6%. New construction NAV amounted to \$149.4M (1.7% of the total change in NAV): CVP 19.7% (\$29.4M); LAP 66.6% (\$99.4M); and PP 13.8% (\$20.6M).

Property Tax Revenues

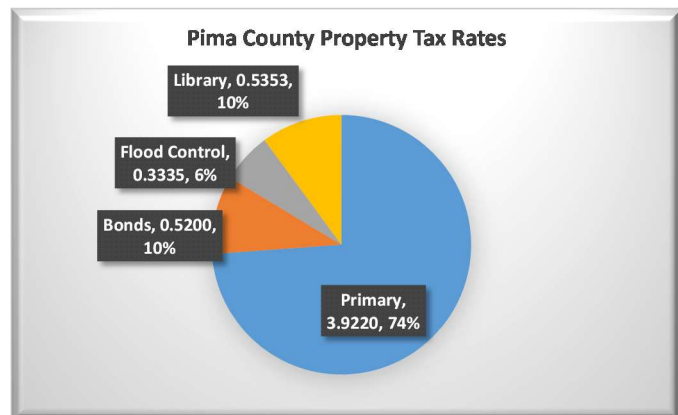
	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	3.9996	3.9220	-0.0776	3.8835	\$349,163,676	\$358,487,504	\$9,323,828	2.7%
Bonds	0.6900	0.5200	-0.1700	N/A	\$60,236,758	\$47,530,215	-\$12,706,543	-21.1%
Flood Control	0.3335	0.3335	0.0000	0.3198	\$26,495,639	\$27,976,190	\$1,480,551	5.6%
Library	0.5353	0.5353	0.0000	0.5198	\$46,731,502	\$48,928,700	\$2,197,198	4.7%
TOTALS	5.5584	5.3108	-0.2476		\$482,627,575	\$482,922,609	\$295,034	0.1%

Primary Levy

The County reduced its primary tax rate nearly 8 cents yet still exceeded the TNT rate of \$3.8835. This year's primary levy increased 2.7% to \$358.5M.

Debt Service

The County's debt service tax rate dropped 17 cents to \$0.5200 as the county continues to pay down its existing debt. The levy was reduced by 21.1% to \$47.5M. The FY 2021 total debt service payments were budgeted at \$118.5M.



Flood Control District

The District's NAV increased 5.6% to \$8.4B. The tax rate remained the same \$0.3335, which exceeded the TNT rate of \$0.3198. As a result, the levy grew 5.6% to nearly \$28M. The District's budget increased slightly to \$17.1M.

Library District

The Pima County Library District tax rate remained the same at \$0.5353, which exceeded the TNT rate of \$0.5198. The levy increased 4.7% to \$48.9M. The total Library District budget remained approximately the same at \$43M.

Stadium District

In FY 2021, total budgeted revenue in the Stadium District increased 11.3% to \$3.3M. The revenue in the Stadium District is generated from car and recreational vehicle space rental surcharges of \$1.2M and charges for services provided for special events of \$2.1M. An additional \$7M will be transferred during FY 2021 from the County GF to the District as follows: \$1.8M from the hotel/motel tax proceeds; \$1.5M for maintenance of baseball practice fields; \$2.9M for debt service; \$415k for Sam Lena & Willie Blake Parks; and \$400k for the Event Center. The Stadium District budget decreased over 7.8% to \$8.4M.

Other Revenues

General Fund

- State shared sales tax revenues decreased 11.3% to \$111.8M (*DOR estimated \$118.7M*).
- VLT decreased 8.7% to \$28.5M.
- Transient lodging tax dropped 22.3% to \$4.5M.
- PILT was budgeted at \$3.7M.

Special Revenues

- The County received \$87M in CARES Act funding, \$20M of which was spent during FY 2020.

Highway User Revenue Fund

Transportation

Intergovernmental revenue (HURF) decreased 7.6% to \$67M. The transportation budget increased 61.3% to \$94.7M.

Jail Facilities/Sheriff

Total revenue budgeted for correctional housing increased 2.6% to \$7.4M in FY 2021. Budgeted expenditures in the Sheriff's office (GF and special revenue funds) increased 1.8% to \$170.9M. The adult facility can hold up to 2,377 beds.

Employee compensation

GF employee compensation decreased 0.6% to \$358.9M. GF salaries/FTE increased 2.4% to \$53,136. TF employee compensation decreased 1.8% to \$516.5M. TF salaries/FTE increased 1.4% to \$52,068.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$245,979,288	\$241,697,704	-1.7%
RETIREMENT	\$56,238,415	\$58,515,063	4.0%
HEALTHCARE COSTS	\$34,676,391	\$35,556,654	2.5%
OTHER BENEFITS	\$19,798,584	\$23,119,268	16.8%
TOTAL COMPENSATION	\$356,692,678	\$358,888,689	0.6%
FTE's	4,738	4,549	-4.0%
SALARIES/FTE	\$51,916	\$53,136	2.4%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2021	% CHG
SALARIES	\$365,044,455	\$356,151,091	-2.4%
RETIREMENT	\$71,264,502	\$73,705,420	3.4%
HEALTHCARE COSTS	\$51,739,685	\$52,956,134	2.4%
OTHER BENEFITS	\$38,055,521	\$33,717,097	-11.4%
TOTAL COMPENSATION	\$526,104,163	\$516,529,742	-1.8%
FTE's	7,112	6,840	-3.8%
SALARIES/FTE	\$51,331	\$52,068	1.4%

PSPRS & CORP UAAL

According to the PSPRS FY 2019 Consolidated Report, Pima County held \$250.5M in UAAL. The County's funded status was 40.2% and the employer contribution rate was 76.04%.

Under CORP, the County held \$77.3M in UAAL. The funded status was 46.3% and the employer contribution rate was 35.20%.

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG.
AHCCCS*	\$61,756,400	\$64,070,100	3.7%
HEALTH SVCS	\$28,838,114	\$29,833,299	3.5%
MEDICAL EXAMINER	\$4,584,438	\$4,725,993	3.1%
ANIMAL CARE	\$12,633,726	\$12,018,383	-4.9%
CLERK OF SUP. COURT	\$12,249,756	\$11,903,159	-2.8%
ATTORNEY	\$40,373,541	\$37,095,455	-8.1%
PUBLIC DEFENSE	\$33,239,587	\$32,958,568	-0.8%
JUVENILE COURT CENTER	\$31,330,095	\$28,361,231	-9.5%
SHERIFF	\$167,785,455	\$170,850,293	1.8%
SUPERIOR COURT	\$54,590,896	\$52,344,371	-4.1%
FACILITIES MGNT.	\$33,730,517	\$34,597,202	2.6%
SCHOOL SUPERINTENDENT	\$5,682,583	\$5,052,975	-11.1%
BEHAVIORAL HEALTH	\$44,760,145	\$28,463,879	-36.4%
ASSESSOR	\$8,075,580	\$8,067,061	-0.1%
IT	\$14,640,641	\$16,402,755	12.0%
RECORDER	\$6,854,350	\$7,449,820	8.7%
TREASURER	\$2,970,019	\$2,875,560	-3.2%
JUSTICE COURTS	\$10,851,567	\$10,490,135	-3.3%
PARKS & REC	\$24,138,486	\$22,416,434	-7.1%

*Source: JLBC FY 2021 Appropriations Report.

Capital Projects

The total Capital Projects fund decreased 15% to \$111.4M in FY 2021.

Debt

According to the FY 2019 Report of Outstanding Indebtedness, Pima County held a total of \$915.6M in debt: \$570.2M in Revenue bonds; \$227.3M in G.O. bonds; \$117.3M in lease-purchase debt; and \$723k in third-party debt. The FY 2021 budgeted debt service payment was \$118.5M.

PINAL COUNTY

Overview

Pinal County's FY 2021 GF budget increased 1.4% to \$207M. The GF beginning fund balance of \$30.5M represents 14.8% of the GF budget. The TF budget increased 11.4% to \$570.4M. Much of the growth in this year's TF budget was due to future capital projects and potential grant capacity. The TF beginning fund balance of \$201.6M represented 35.3% of the TF budget.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$204,162,968	\$207,042,987	1.4%
TOTAL FUNDS EXP.	\$512,106,937	\$570,355,462	11.4%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$29,219,249	\$30,549,277	4.6%
SPECIAL REVENUE	\$92,015,417	\$105,756,124	14.9%
DEBT SERVICE	\$412,500	\$400,000	-3.0%
CAPITAL PROJECTS	\$4,068,216	\$63,658,868	1464.8%
ENTERPRISE FUNDS	\$1,769,863	\$1,251,577	-29.3%
TOTAL FUNDS	\$127,485,245	\$201,615,846	58.1%

Net Assessed Value (NAV)

The NAV in Pinal County increased 6.7% to \$2.7B. Current value of property that existed in the previous year increased 3.2%: centrally valued property (CVP) decreased 0.9%; locally assessed property (LAP) increased 4.3%; and personal property (PP) decreased 6.2%. New construction NAV amounted to \$88.3M (3.5% of the total change in NAV): CVP, 9.2% (\$8.1M) and LAP, 90.9% (\$80.2M).

Property Tax Revenues

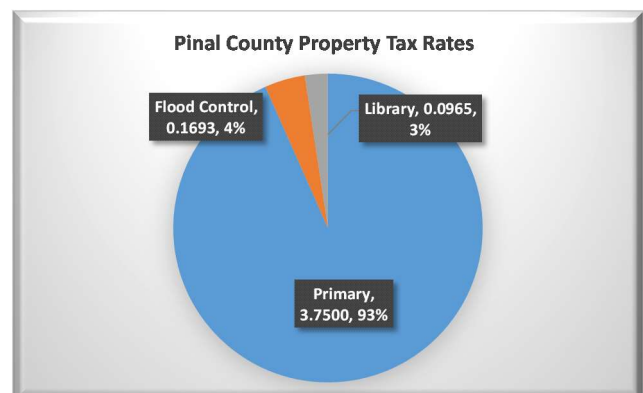
	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	3.7900	3.7500	-0.0400	3.6736	\$95,555,453	\$100,853,331	\$5,297,878	5.5%
Flood Control	0.1693	0.1693	0.0000	0.1627	\$3,671,776	\$3,959,010	\$287,234	7.8%
Library	0.0965	0.0965	0.0000	0.0935	\$2,433,008	\$2,595,292	\$162,284	6.7%
TOTALS	4.0558	4.0158	-0.0400		\$101,660,237	\$107,407,633	\$5,747,396	5.7%

Primary Levy

The County reduced its primary tax rate 4 cents this year to \$3.7500; however, the adopted rate was still above the County's TNT rate of \$3.6736. This year's primary levy increased 5.5% to \$100.9M.

Flood Control District (FCD)

The District's NAV increased 7.8% to \$2.3B. The County kept this year's FCD rate the same at \$0.1693, which exceeded the TNT rate of \$0.1627. As a result, the levy increased 7.8% to nearly \$4M. The budget increased 39% to \$12.1M.



Library District

The County left the \$0.0965 tax rate unchanged this year, which exceeded the TNT rate of \$0.0935. As a result, the levy increased 6.7% to \$2.6M. The FY 2021 Library District budget increased 3.8% to \$2.7M.

Public Health Services District

The County BOS created the District by unanimous vote of the Board, which became effective in October 2007 and is funded with a 0.10-cent sales tax rate. The sales tax revenue that supports the District budget decreased 9.1% to \$3.2M. The PHSD budget decreased 5.9% to \$8.2M. The total Public Health budget, including grants, decreased 2.2% to \$13.6M. The annual MOE payment is \$1.2M.

Other Revenues

General Fund

- The half-cent sales tax dropped 3.5% to \$18.2M.
- State shared sales tax decreased 1.9% to \$37.9M.
- VLT is down 1.5% to \$13.1M.
- PILT increased 6% to \$1.5M.
- Building permit revenues decreased 8.3% to \$3.6M.
- The FY 2021 state budget included an additional appropriation to Pinal County of \$550k in small county assistance.

Special Revenues

- The County received \$27.2M in CARES Act funding.

Highway User Revenue Fund

HURF revenue increased significantly, from \$32.2M to \$47.9M. Included in this year's revenues is an anticipated \$18M from a Federal BUILD grant. The HURF budget increased 36% to \$69.6M.

Jail Facilities

Adult & Juvenile facilities: The adult facility has a maximum of 1,503 beds. Revenues from renting beds was budgeted at \$1.8M in FY 2021. The juvenile facility holds 96 beds. Up to 22 beds are rented to the US Marshals.

Employee compensation

GF employee compensation increased 3.7% to \$123.8M. GF salaries/FTE increased 1.5% to \$58,020. TF employee compensation increased 3.1% to \$170.6M. TF salaries/FTE increased 0.3% to \$56,680.

The increase in employee compensation this year was due to a 2.5% wage increase (\$1.3M) and wage increases for sworn and detention step plans beginning in the 2nd quarter (\$800k). Additionally, medical insurance costs increased \$900k and Worker's Compensation increased \$350k.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$83,713,032	\$85,986,032	2.7%
RETIREMENT	\$16,930,008	\$17,725,949	4.7%
HEALTHCARE COSTS	\$11,100,000	\$12,400,000	11.7%
OTHER BENEFITS	\$7,632,030	\$7,670,534	0.5%
TOTAL COMPENSATION	\$119,375,070	\$123,782,515	3.7%
FTEs	1,464	1,482	1.2%
SALARIES/FTE	\$57,181	\$58,020	1.5%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2021	% CHG
SALARIES	\$115,883,646	\$118,403,921	2.2%
RETIREMENT	\$21,857,116	\$23,137,196	5.9%
HEALTHCARE COSTS	\$16,767,393	\$18,005,220	7.4%
OTHER BENEFITS	\$11,001,612	\$11,075,716	0.7%
TOTAL COMPENSATION	\$165,509,767	\$170,622,053	3.1%
FTEs	2,050	2,089	1.9%
SALARIES/FTE	\$56,529	\$56,680	0.3%

PSPRS & CORP UAAL

According to the PSPRS FY 2019 Consolidated Report, Pinal County held \$59.1M in UAAL. The County's funded status was 50.2% and the employer contribution rate was 46.86%.

Under CORP, the County had \$14.2M in UAAL. The funded status was 21.60% and the employer contribution rate was 21.60%.

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG
AHCCCS*	\$16,793,200	\$17,479,800	4.1%
COMMUNITY DEVELOPMENT	\$34,707,250	\$38,364,540	10.5%
FLEET SERVICES	\$4,875,119	\$4,592,459	-5.8%
IT	\$12,014,796	\$12,638,306	5.2%
CORRECTIONAL HEALTH SVCS	\$4,280,631	\$4,280,631	0.0%
ASSESSOR	\$3,663,327	\$3,661,863	0.0%
RECORDER	\$2,270,688	\$2,299,569	1.3%
SCHOOL SUPERINTENDENT	\$4,442,276	\$4,633,033	4.3%
TREASURER	\$1,723,217	\$1,846,185	7.1%
ATTORNEY	\$15,662,245	\$16,358,235	4.4%
CLERK OF COURT	\$7,768,224	\$7,107,742	-8.5%
SHERIFF	\$54,911,684	\$58,014,689	5.7%
SUPERIOR COURT	\$15,924,149	\$10,442,846	-34.4%
JUVENILE COURT SVCS.	\$9,812,826	\$9,774,347	-0.4%
ADULT PROBATION	\$8,788,728	\$8,983,753	2.2%
JUSTICES OF THE PEACE	\$5,708,905	\$6,305,752	10.5%
PUBLIC DEFENSE SVCS.**	\$3,885,407	\$9,961,648	156.4%

*Source: JLBC FY 2021 Appropriations Report.

**The County shifted \$6M from the Superior Court budget to the Public Defense Services budget in FY 2021.

Capital Projects:

In FY 2021, the County budgeted \$93.2M in capital projects, up from \$86M last year.

Debt

According to the FY 2019 Report of Outstanding Indebtedness, the County held \$174.7M in Revenue bonds and \$664k in lease-purchase debt. The FY 2021 debt service payment was budgeted at \$22.5M.

SANTA CRUZ COUNTY

Overview

Santa Cruz County's FY 2021 GF budget increased 0.1% to \$29M and the beginning fund balance of approximately \$7M represents 24% of the GF budget. The FY 2021 TF budget increased 8.7% to \$90.5M and the beginning fund balance of \$25.7M represents 28.4% of the total budget.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$29,000,056	\$29,040,598	0.1%
TOTAL FUNDS EXP.	\$83,250,414	\$90,503,445	8.7%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$8,980,269	\$6,978,493	-22.3%
SPECIAL REVENUE	\$11,654,095	\$12,674,498	8.8%
DEBT SERVICE	\$47,522	\$3,379	-92.9%
CAPITAL PROJECTS	\$337,371	\$352,126	4.4%
ENTERPRISE FUNDS	\$4,651,131	\$5,732,289	23.2%
TOTAL FUNDS	\$25,670,388	\$25,740,785	0.3%

Net Assessed Value (NAV)

The NAV in Santa Cruz County increased 5.2% to \$362.3M. Current value of property that existed in the previous year increased 3%: centrally valued property (CVP) decreased 0.5%; locally assessed property (LAP) increased 3.2%; and personal property (PP) increased 16.4%. New construction NAV amounted to \$7.5M (2.2% of the total change in NAV): CVP 2.4% (\$181k) and LAP 97.6% (\$7.4M).

Property Tax Revenues

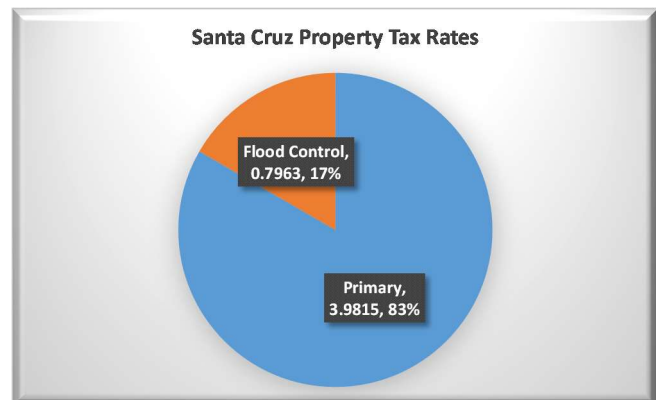
	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	3.9815	3.9815	0.0000	3.8643	\$13,707,528	\$14,423,657	\$716,129	5.2%
Flood Control	0.7963	0.7963	0.0000	0.7726	\$2,495,007	\$2,630,662	\$135,655	5.4%
TOTALS	4.7778	4.7778	0.0000		\$16,202,535	\$17,054,319	\$851,784	5.3%

Primary Levy

The primary property tax rate remained the same at \$3.9815, which exceeded the TNT rate of \$3.8643. This year's primary levy increased 5.2% to \$14.4M.

Flood Control District (FCD)

The District's NAV increased 5.4% to \$330.4M. The County's FCD tax rate stayed the same at \$0.7963, which exceeded the TNT rate of \$0.7726. The levy increased 5.4% to \$2.6M as a result. The FCD budget decreased 6.4% to approximately \$6M, which includes \$1.3M in reserves. Not present in this year's budget is \$684k from the CDBG regional account.



Other Revenues

General Fund

- VLT tax revenues decreased 6.3% to \$1.5M.
- The half-cent sales tax dropped 12.5% to \$2.1M.
- State shared sales tax dropped 13% to \$4M (*DOR estimated \$5M*).
- PILT increased 9.6% to \$1.2M.
- The FY 2021 state budget included additional appropriations to Santa Cruz County of \$550k in small county assistance and \$250k to partially offset EORP costs.

Special Revenues

- The County received \$2.9M in CARES Act funding.

Highway User Revenue Fund

Road fund revenue dropped 24.3% to \$4.2M. The Road Fund budget decreased 32.6% to \$6M.

Jail District

Voters approved the Jail District in November 2005 with the ability to levy a half-cent sales tax to fund the district. In FY 2021, total revenues in the Jail District budget were estimated at \$4.5M, \$2.1M of which will be generated from the half-cent sales tax. Other revenues in the District are generated from renting beds to other entities.

Adult & Juvenile facilities: The adult jail facility holds 377 beds. Like other Arizona counties, Santa Cruz County has experienced a dramatic decline in the housing federal inmates. The Jail District budget decreased 3.4% to \$8.3M. The MOE payment was budgeted at \$3.8M. The juvenile facility holds 32 beds. The County is currently working on an agreement with Cochise County to house their juveniles beginning next calendar year.

Employee compensation

GF employee compensation decreased 2.7% to \$14.9M. GF salaries/FTE increased 5.2% to \$48,021. TF employee compensation decreased 1.1% to \$27.1M. TF salaries/FTE increased 5.2% to \$45,205.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$9,811,644	\$9,652,319	-1.6%
RETIREMENT	\$2,371,227	\$2,324,373	-2.0%
HEALTHCARE COSTS	\$2,114,521	\$1,941,146	-8.2%
OTHER BENEFITS	\$1,047,691	\$1,014,097	-3.2%
TOTAL COMPENSATION	\$15,345,083	\$14,931,935	-2.7%
FTE's	215	201	-6.5%
SALARIES/FTE	\$45,636	\$48,021	5.2%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2021	% CHG
SALARIES	\$17,837,062	\$17,765,573	-0.4%
RETIREMENT	\$3,899,500	\$3,884,505	-0.4%
HEALTHCARE COSTS	\$3,924,334	\$3,728,250	-5.0%
OTHER BENEFITS	\$1,775,804	\$1,754,982	-1.2%
TOTAL COMPENSATION	\$27,436,700	\$27,133,310	-1.1%
FTE's	415	393	-5.3%
SALARIES/FTE	\$42,981	\$45,205	5.2%

PSPRS & CORP UAAL

According to the PSPRS FY 2019 Consolidated Report, Santa Cruz County held \$10.5M in UAAL. The County's funded status was 44.3% and the employer contribution rate was 51.92%.

Under CORP, the County had only \$158k in UAAL. The funded status was 94.6% and the employer contribution rate was 9.87%.

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG
AHCCCS*	\$2,825,800	\$2,963,500	4.9%
ASSESSOR	\$968,590	\$911,451	-5.9%
ATTORNEY	\$3,091,831	\$2,625,329	-15.1%
CLERK SUP. COURT	\$1,216,938	\$1,235,651	1.5%
GROUND & MAINTENANCE	\$2,063,324	\$2,641,709	28.0%
JUSTICE COURTS	\$1,214,907	\$1,292,771	6.4%
IT	\$1,414,713	\$1,310,230	-7.4%
RECORDER	\$644,116	\$560,690	-13.0%
SUPERIOR COURT	\$3,404,234	\$3,481,436	2.3%
TREASURER	\$694,435	\$672,549	-3.2%
JUV PROBATION	\$1,140,435	\$1,116,433	-2.1%
ADULT PROBATION	\$2,195,979	\$2,263,395	3.1%
JUVENILE DETENTION	\$2,340,106	\$2,148,834	-8.2%
SHERIFF**	\$6,513,301	\$10,135,148	55.6%
PUBLIC FIDUCIARY	\$3,441,747	\$3,526,383	2.5%
LANDFILL	\$6,758,835	\$7,872,577	16.5%
SCHOOL SUPERINTENDENT	\$2,962,992	\$2,866,389	-3.3%
ENVIRONMENTAL HEALTH***	\$1,012,622	\$6,644,555	556.2%

*Source: JLBC FY 2021 Appropriations Report.

**Sheriff's FY 2021 budget includes \$3.8M in CARES funding.

***Environ. Health excludes funds to Jail District and includes \$5M in COVID-19 funds in FY 2021.

Capital Projects

The FY 2021 capital projects budget is \$1.2M and contains the following: Airfield electrical upgrades (\$130,000); Environmental assessment, land (\$300k); CARES Act airport grant (\$25k); CDBG projects (\$358k); Courthouse construction (\$79k); and Jail District construction (\$273k).

Debt

According to the FY 2019 Report of Outstanding Indebtedness, Santa Cruz County held \$48.9M in total debt. Of the total, \$28.7M was in Revenue bonds, which was used to build the facilities for the Jail District. The County also held \$118M in Revenue bonds, \$6.5M in third-party debt, and \$1.9M in lease-purchase debt. The FY 2021 annual debt service payment was budgeted at \$897k.

YAVAPAI COUNTY

Overview

The FY 2021 County GF budget increased 2.8% to \$118.9M. The GF beginning fund balance of \$13.1M represents 11% of the GF budget. The TF budgeted expenditures increased 23.9% to \$298.9M, mainly as the result of the new construction of the criminal justice facility. The TF beginning fund balance of \$64.7M represents 21.6% of the TF budgeted expenditures.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$115,634,324	\$118,917,077	2.8%
TOTAL FUNDS EXP.	\$241,268,940	\$298,892,713	23.9%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$8,463,745	\$13,051,919	54.2%
SPECIAL REVENUE	\$41,834,172	\$50,644,654	21.1%
DEBT SERVICE	\$0	\$964,864	-
TOTAL FUNDS	\$50,297,917	\$64,661,437	28.6%

Net Assessed Value (NAV)

The NAV in Yavapai County increased 6.9% to \$2.96B. Current value of property that existed in the previous year increased 4.7%: centrally valued property (CVP) increased 8.6%; locally assessed property (LAP) increased 4.8%; and personal property (PP) decreased 8.9%. New construction NAV amounted to \$63.1M (2.3% of the total change in NAV): CVP 21.4% (\$13.5M) and LAP 78.6% (\$49.6M).

Property Tax Revenues

	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	2.0152	1.9255	-0.0897	1.9255	\$55,734,999	\$56,950,989	\$1,215,990	2.2%
Flood Control	0.2103	0.2006	-0.0097	0.2006	\$5,169,207	\$5,268,847	\$99,640	1.9%
Library	0.1651	0.1577	-0.0074	0.1577	\$4,566,133	\$4,664,332	\$98,199	2.2%
TOTALS	2.3906	2.2838	-0.1068		\$65,470,339	\$66,884,168	\$1,413,829	2.2%

Primary Levy

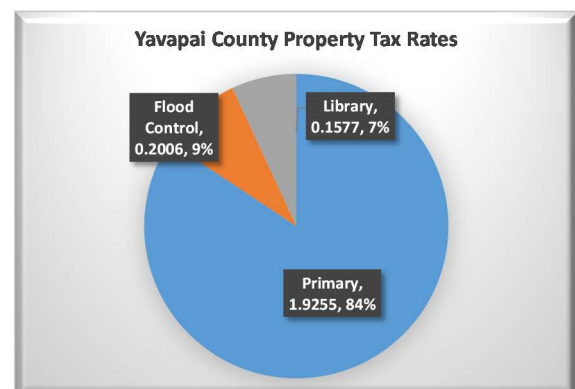
The county decreased its primary tax rate to the TNT rate of \$1.9255. Strictly as a result of new construction in the county, the primary levy increased 2.2% to nearly \$57M.

Flood Control District

The District's NAV increased 6.9% to \$2.6B. The County adopted the TNT rate of \$0.2006. As a result, the levy grew 1.9% to \$5.3M. The FY 2021 budget dropped 36.5% to \$5.7M.

Library District

The County adopted the TNT rate of \$0.1577 to fund the Library District. The levy increased 2.2% to \$4.7M. The total Library District budget decreased 9.7% to \$5.6M.



Other Revenues

General Fund

- The County apportions its GF half-cent sales tax as follows: 45% to the GF, 40% to regional roads, and 15% for capital improvements. The total budgeted half-cent sales tax for FY 2021 decreased 3.3% to 19.2M.
- VLT decreased 15.4% to \$8.4M.
- State shared sales tax dropped 8.9% to \$30M (*DOR estimated \$30.8M*).
- The county budget did not include PILT revenues; however, the County continues to receive approximately \$3.6M each year.
- The FY 2021 state budget included additional appropriations to Yavapai County of \$550k in small county assistance and \$250k to partially offset EORP costs.

Special Revenues

- The County received \$10.5M in CARES Act funding.

Highway User Revenue Fund

In FY 2021, HURF revenues decreased 19.6% to \$11.2M and VLT decreased 15.8% to \$3.2M. The 40% allocation of the half-cent sales tax was budgeted to generate \$7.7M and the County also budgeted to receive \$800k in impact fees for regional roads. The total Public Works budget increased 1.9% to \$41.3M.

Jail District

The Yavapai Jail District was originally approved in 1999 and voters renewed a 20-year extension to the quarter-cent sales tax in May 2018 to support the District through June 2040. In FY 2021, sales tax revenues decreased 2.9% to \$9.6M. In FY 2021, the District budget increased from \$20M to \$65.8M, which is mainly driven by the \$46.2M in construction costs for the new criminal justice center. The District's MOE payment in FY 2021 is \$7.4M.

Adult & Juvenile facilities: The Camp Verde jail holds 640 beds. The Prescott jail on Gurley Street is used strictly for booking, court holding and transfers to and from the Prescott Courthouse. The County rents some beds to the Arizona Department of Corrections and the Bureau of Indian Affairs. The juvenile jail facility was built during FY 2013 and the facility holds 80 beds. Budgeted FTEs in FY 2021 increased from 201 to 205 and total employee compensation increased 2.5% to \$13.8M.

Employee compensation:

GF employee compensation grew 1.5% to \$78.1M. GF salaries/FTE grew 0.9% to \$53,243. TF employee compensation increased 1.5% to \$129.8M. TF salaries/FTE increased 0.5% to \$51,383.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2020	% CHG
SALARIES	\$51,788,996	\$52,337,779	1.1%
RETIREMENT	\$11,144,995	\$11,445,930	2.7%
HEALTHCARE COSTS	\$9,222,735	\$9,414,475	2.1%
OTHER BENEFITS	\$4,773,033	\$4,879,137	2.2%
TOTAL COMPENSATION	\$76,929,759	\$78,077,321	1.5%
FTE's	981	983	0.2%
SALARIES/FTE	\$52,792	\$53,243	0.9%

	FY 2020	FY 2021	% CHG
SALARIES	\$86,844,827	\$87,762,966	1.1%
RETIREMENT	\$16,713,688	\$17,389,731	4.0%
HEALTHCARE COSTS	\$16,020,648	\$16,235,595	1.3%
OTHER BENEFITS	\$8,263,067	\$8,421,207	1.9%
TOTAL COMPENSATION	\$127,842,230	\$129,809,499	1.5%
FTE's	1,698	1,708	0.6%
SALARIES/FTE	\$51,145	\$51,383	0.5%

PSPRS & CORP UAAL

According to the PSPRS FY 2019 Consolidated Report, Yavapai County held \$39.3M in UAAL. The County's funded status was 46.3% and the employer contribution rate was 55.53%.

Under CORP, the County had \$13.1M in UAAL. The funded status was 56.8% and the employer contribution rate was 21.60%.

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG
AHCCCS*	\$10,267,100	\$10,816,800	5.4%
ADULT PROBATION	\$9,420,816	\$9,598,717	1.9%
ASSESSOR	\$4,336,225	\$4,248,623	-2.0%
ATTORNEY	\$9,543,028	\$10,250,872	7.4%
CLERK SUP. COURT	\$3,454,533	\$3,481,632	0.8%
COMMUNITY HEALTH SVCS	\$6,064,670	\$6,959,983	14.8%
DEVELOPMENT SVCS	\$4,901,480	\$4,896,173	-0.1%
FACILITIES	\$8,464,183	\$8,010,655	-5.4%
FLEET MGNT	\$5,573,927	\$2,566,118	-54.0%
IT	\$6,894,425	\$6,759,961	-2.0%
JUSTICES OF THE PEACE	\$2,941,369	\$2,923,810	-0.6%
JUV PROBATION	\$7,354,027	\$7,542,564	2.6%
PUBLIC DEFENDER	\$6,385,549	\$6,327,428	-0.9%
RECORDER/VOTER REG.	\$1,919,081	\$1,856,565	-3.3%
SCHOOL SUPERINTENDENT	\$2,958,558	\$3,103,728	4.9%
SHERIFF**	\$32,387,132	\$30,960,074	-4.4%
SUPERIOR COURT	\$7,821,068	\$7,474,205	-4.4%
TREASURER	\$1,228,339	\$1,284,421	4.6%

*Source: JLBC FY 2021 Appropriations Report.
**Sheriff's budget does not include Jail District expenditures.

Capital (Improvement) Projects

The County's capital improvements budget increased from \$3.4M to \$6.6M in FY 2021.

Debt: According to the FY 2019 Report of Outstanding Indebtedness, the County held \$15.6M in Revenue bonds and \$45k in third-party debt. The FY 2021 debt service payment increased from \$2.2M to \$6.5M, mainly as the result of the \$4.3M new debt payment in the Jail District.

YUMA COUNTY

Overview

Yuma County's FY 2021 GF budget increased 3.8% to \$104M. The FY 2021 GF beginning fund balance of \$25.2M represents 24.2% of the GF budget. The FY 2021 TF budget increased 3% to \$289.2M. The TF beginning fund balance of \$89.3M represents 30.9% of the TF budget.

BUDGET	FY 2020	FY 2021	% CHG
GENERAL FUND EXP.	\$100,171,692	\$103,968,357	3.8%
TOTAL FUNDS EXP.	\$280,746,877	\$289,195,339	3.0%

BEGINNING FUND BALANCES	FY 2020	FY 2021	% CHG
GENERAL FUND	\$22,879,227	\$25,178,576	10.0%
SPECIAL REVENUE	\$54,507,082	\$52,225,777	-4.2%
DEBT SERVICE	\$1,254,278	\$1,352,134	7.8%
CAPITAL PROJECTS	\$4,717,334	\$3,423,392	-27.4%
ENTERPRISE FUNDS	\$7,480,565	\$7,167,133	-4.2%
TOTAL FUNDS	\$90,838,486	\$89,347,012	-1.6%

Net Assessed Value (NAV)

The NAV in Yuma County increased 3.5% to \$1.29B. Current value of property that existed in the previous year increased 1.8%: centrally valued property (CVP) decreased 1.6%; locally assessed property (LAP) increased 3.9%; and personal property (PP) dropped 22%. New construction NAV amounted to \$20.9M (1.7% of the total change in NAV): CVP 22.6% (\$4.7M); LAP 75.5% (\$15.8M); and PP 1.9% (\$389k).

Property Tax Revenues

	FY 2020 RATE	FY 2021 RATE	CHG	TNT	FY 2020 LEVY	FY 2021 LEVY	CHG	% CHG
Primary	2.5288	2.5082	-0.0206	2.4842	\$31,440,775	\$32,269,307	\$828,532	2.6%
Flood Control	0.2419	0.2419	0.0000	0.2331	\$2,469,104	\$2,603,869	\$134,765	5.5%
Library (Ops)	0.6708	0.6745	0.0037	0.6590	\$8,340,111	\$8,677,883	\$337,772	4.0%
Library (Bonds)	0.2429	0.2392	-0.0037	N/A	\$3,020,006	\$3,017,006	-\$3,000	-0.1%
TOTALS	3.6844	3.6638	-0.0169		\$45,269,996	\$46,568,065	\$1,298,069	2.9%

Primary Levy

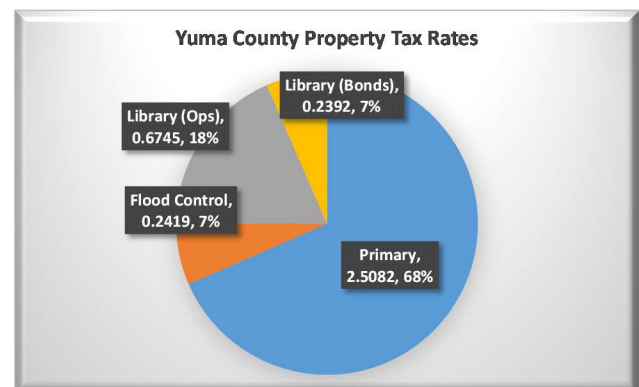
The County adopted the primary rate of \$2.5082, which exceeded the TNT rate of \$2.4842. This year's primary levy increased 2.6% to \$32.3M.

Flood Control District

In FY 2021, NAV in the District increased 5.5% to \$1.1B. The County adopted the same tax rate as last year of \$0.2419, which exceeded the TNT rate of \$0.2331. This year's levy increased 5.5% to \$2.6M. The FY 2021 budget increased 7.6% to \$21.8M.

Library District

In FY 2021, the County increased the tax rate to fund its library operations by the same amount it reduced the tax rate to fund the annual debt service on the District's G.O. bonds. The tax rate to fund District



operations increased to \$0.6745, which exceeded the TNT rate of \$0.6590. As a result, the levy increased 4% to \$8.7M. The tax rate levied to pay the annual debt service decreased to \$0.2392, which reduced the levy 0.1% to \$3M. The total library district budget to fund library district operations and debt service increased 3.4% to \$16.8M (includes grants).

Other Revenue

General Fund

- VLT tax revenues increased 0.7% to \$6.4M.
- The budgeted half-cent County sales tax decreased 0.9% to \$13.3M.
- State shared sales tax decreased 3.1% to \$23M.
- PILT increased 5.6% to \$3.9M.
- The FY 2021 state budget included additional appropriations for Yuma County of \$550k in small county assistance and \$250k to partially offset EORP costs.

Special Revenues

- The County received \$7M in CARES Act funding, in which \$2.5M was spent during FY 2020.

Highway User Revenue Fund/VLT

The County's HURF and VLT revenues decreased 9.7% to \$14M. The HURF budget dropped 21.4% to \$25.9M.

Jail District

The half-cent sales tax that supports the Jail District was renewed by voters in May 2011 and is scheduled to expire in 2035. In FY 2021, the budgeted sales tax decreased 0.9% to \$13.3M. The budget increased 3.5% to \$26.2M. The FY 2021 MOE payment is \$7.6M.

Adult & Juvenile facilities: The adult facility holds 757 beds and the juvenile facility holds 68 beds. The County rents beds to La Paz County and the Cocopah Tribe.

Public Health Services District (PHSD)

The County BOS created the District in April 2005, which is funded with a sales tax rate of 0.112%. The sales tax decreased 0.9% to \$3M in FY 2021. The MOE payment for the District remained at \$787k. The PHSD budget increased 5.7% to \$8.8M. The total Public Health budget, including grants, increased 34.5% to \$13.8M.

Employee compensation

GF employee compensation increased 2.8% to \$53.6M. GF salaries/FTE increased 1.8% to \$54,736. TF employee compensation increased 1.6% to \$105.3M. TF salaries/FTE increased 0.8% to \$50,556.

EMPLOYEE COMPENSATION-GF	FY 2020	FY 2021	% CHG
SALARIES	\$36,252,180	\$37,275,309	2.8%
RETIREMENT	\$9,224,899	\$9,811,203	6.4%
HEALTHCARE COSTS	\$6,288,294	\$6,217,871	-1.1%
OTHER BENEFITS	\$331,295	\$276,042	-16.7%
TOTAL COMPENSATION	\$52,096,668	\$53,580,425	2.8%
FTE's	674	681	1.0%
SALARIES/FTE	\$53,787	\$54,736	1.8%
EMPLOYEE COMPENSATION-TF	FY 2020	FY 2021	% CHG
SALARIES	\$72,398,636	\$73,306,909	1.3%
RETIREMENT	\$17,352,418	\$18,334,467	5.7%
HEALTHCARE COSTS	\$12,977,527	\$12,699,088	-2.1%
OTHER BENEFITS	\$891,927	\$982,843	10.2%
TOTAL COMPENSATION	\$103,620,508	\$105,323,307	1.6%
FTE's	1,443	1,450	0.5%
SALARIES/FTE	\$50,172	\$50,556	0.8%

PSPRS & CORP UAAL

According to the PSPRS FY 2019

Consolidated Report, Yuma County held \$20.9M in UAAL. The County's funded status was 51.6% and the employer contribution rate was 42.98%.

Under CORP, the County had \$8.6M in UAAL. The funded status was 64.2% and the employer contribution rate was 19.12%.

Other Expenditures

DEPARTMENT/FUND	FY 2020	FY 2021	% CHG
ADULT PROBATION	\$7,070,839	\$7,163,687	1.3%
AHCCCS*	\$11,152,900	\$11,666,200	4.6%
ASSESSOR	\$2,298,644	\$2,289,491	-0.4%
ATTORNEY	\$7,682,228	\$8,413,698	9.5%
CLERK OF SUP. COURT	\$2,238,105	\$2,240,895	0.1%
FACILITIES MGNT	\$2,506,939	\$2,628,196	4.8%
HEALTH SELF INSURANCE	\$22,445,777	\$23,296,252	3.8%
IT SVCS	\$3,949,561	\$3,723,879	-5.7%
JUSTICE COURTS	\$3,248,663	\$3,353,705	3.2%
JUVENILE COURT	\$11,149,836	\$11,423,001	2.4%
LEGAL & PUBLIC DEFENDER	\$3,890,376	\$3,871,027	-0.5%
RECORDER	\$1,138,908	\$1,159,154	1.8%
SCHOOL SUPERINTENDENT	\$1,013,045	\$833,235	-17.7%
SHERIFF (ADMIN. ONLY)	\$14,650,708	\$14,697,646	0.3%
SUPERIOR COURT	\$7,256,467	\$7,439,183	2.5%
TREASURER	\$1,038,297	\$999,351	-3.8%

*Source: JLBC FY 2021 Appropriations Report.

Capital Projects

The Capital Projects budget in FY 2021 amounted to \$5.5M and included the following: Jail district, \$1.4M; Administration Annex, \$1.6M; Administration Misc., \$2.3M; El Prado ID, \$194K.

Debt

According to the FY 2019 Report of Outstanding Indebtedness, the County held \$33.6M in G.O. debt in its Library District, \$3.8M in Revenue bonds in the Jail District, and an additional \$13.8M in Revenue and lease-purchase debt. The total debt service payments in FY 2021 amounted to \$7M.