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ARIZONA TAX RESEARCH ASSOCIATION

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Counties Increase Property Taxes Despite Half Billion in CARES Funding

County budgets got a major assist this year when they received a half billion in coronavirus relief funds. Those additional dollars were distributed to Arizona counties with broad flexibility to use any way they deem appropriate. Despite this massive influx in federal assistance, eleven of Arizona's 15 counties still chose to increase property taxes this year.

County FY 2021 Budgets

Primary property taxes, state-shared revenues and local sales taxes are the main revenue sources used to provide a variety of county general government services. In FY 2021, counties increased their General Fund (GF) budgets 3.1% to nearly \$2.9 billion. Eleven counties increased their GF budgets this year, with the largest increases occurring in Graham (19.9%), Navajo (11.3%), and Mohave (10.2%). Counties that experienced a decline in their GF budgets included Coconino (-15.9%), Greenlee (-1.2%), Apache (-0.9%), and Cochise (-0.5%).

The counties reportedly carried over \$440 million in fund balances to begin the 2021 fiscal year, representing 15.4% of GF budgets. On a percentage basis, Greenlee

See COUNTY BUDGETS, Page 5

Teachers Union Tax Increase on Ballot

Following a lower court ruling kicking Prop 208 off the ballot, the Arizona Supreme Court reversed the ruling in August, finding the initiative's "100-word description did not create a significant danger of confusion or unfairness." ATRA filed an amicus brief with the Supreme Court in conjunction with the Goldwater Institute, arguing that the key flaw to the 100-word description was that signatories were not told that going forward, the State Legislature would be unable to reduce nearly any of the buckets of funding for K-12 education given the initiative's broad supplanting clause. This type of ballot box budgeting could cripple the state budget during a recession and is information that signatories should have known. It's one thing to increase taxes for K-12 schools; it's quite another to forever handcuff state officials.

Prop 208 raises the top marginal income tax rate 77.8%, from a rate of 4.5% to 8% on earnings over \$250,000 and \$500,000 for married filing joint. JLBC estimates it may raise \$702 million for K-12 if there are no dynamic economic losses. Of

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Inside:

- **Maricopa Unified Sends \$2 Million Bill to State**

Mark Your Calendars!

ATRA Outlook TeleConference:
Nov 19 @ 8:30

Maricopa Unified Sends \$2 million Bill to State

Due to a 40 year-old wrinkle in state law, taxpayers around Arizona subsidize high tax rates in places like Maricopa, the bedroom community on the west side of Pinal County. This year, the governing board of Maricopa Unified added a tax levy of \$3.64 million for Adjacent Ways, which will help build a new high school. Their homeowners won't pay a dime of it.

Homeowners in Maricopa Unified do not pay primary school tax rates; a curious phenomenon caused by a clause in the State Constitution which limits homeowners to paying \$10 per hundred dollars of assessed value, known as the 1% cap. Because primary tax rates are so high in the area, the entire \$10 rate is occupied by a combination of Pinal County with a rate of \$3.75, the Town of Maricopa at \$4.63, the community college at \$2.02, and the state equalization rate of \$0.44, which total up to \$10.84. The Maricopa Unified rate jumped 24% this year with the Adjacent Ways levy to \$5.26 per hundred, tallying the combined primary rate at more than \$6 above the constitutional limit.

When voters approved the 1% cap in 1980, they did not create a mechanism to solve it. When jurisdictions combine to go above the Cap, homeowners simply stop paying. The Legislature created a mechanism to fill the void by simply giving the school district in the area more K-12 equalization aid, paid from the state general fund, and called it "additional state aid." Anytime local jurisdictions exceed the 1% Cap, it becomes a statewide burden. State law doesn't imagine the scenario where the combination of primary rates *still remain* above \$10 per hundred even after the state "buys" the entire K-12 rate down by paying for the school primary levy for homeowners. The result is the Pinal County treasurer simply shorts the other jurisdictions by a proportional amount, which is basically the only option absent further guidance in law.

Of the new \$3.64 million levy this year for Adjacent Ways, the state will pay roughly 54% of the amount or \$2 million, which is the relative percentage of homeowner value in their district. While ranchers, renters, and business owners pay the full amount, homeowners in Maricopa Unified are immune to changes in primary property tax rates. They do pay the full amount of secondary taxes for voter approved activity.

Maricopa Unified's primary tax rate isn't normally above average. The Pinal County and Town of Maricopa's primary rates are the real culprit. At \$3.75 and \$4.63 respectively, these two jurisdictions are among the highest in the state for their type. Each year they receive less tax levy than they are owed because of the 1% cap. Pinal Community College is a relatively innocent bystander with an average tax rate of \$2.02; yet they receive a levy haircut all the same.

The 1% Cap has been associated with Tucson Unified for decades, with its high primary property taxes resulting from high county taxes and their desegregation tax. However, the combined rates have slowly declined enough that Tucson Unified is no longer at the 1% Cap for the last two years. Maricopa Unified is now the largest

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offender by far, costing the state roughly \$5.1 million last year. Several other Pinal County school districts are at the 1% Cap due mostly to high city and county taxes, to include JO Combs, Coolidge, Superior, Mammoth San-Manuel, and Florence Unified. The remainder of 1% cap districts are mostly in Cochise County, which suffers from many small school districts with high “small school adjustment” tax rates (see chart).

Arguably the worst 1% Cap area in the state is in Superior Unified, where the city has a rate of \$6.31 per hundred. The combination of primary rates means the city, county, and community college will have to deal with a combined rate cut of \$2.08 for their homeowners. The school district isn't the challenge; they have a very average rate of \$4.13. The 1% Cap problem in Pinal and Gila County, outside of their high county rates, is dramatically high city property tax rates in Maricopa, Superior, Miami, Hayden, and Winkelman. The state subsidizes each of

these areas with additional state aid through the school district.

State policymakers should consider how to manage the 1% Cap problem going forward. Laundering money through the K-12 equalization formula is not transparent and is decidedly unfair to taxpayers around the state. It's particularly offensive to non-homeowner taxpayers in those jurisdictions who are subject to the full amount of taxes while their neighbors are held harmless. The 2018 effort to move K-12 Desegregation/OCR taxes to the secondary tax is still being litigated after the State lost in Superior Court (covered in the *ATRA June 2018 newsletter*). Policymakers should recall the Constitution only says homeowners stop paying at 1%; it does not mandate how the Legislature should ameliorate that conflict. Absent reform, jurisdictions will continue to feel emboldened to set high rates and send the bill to the Legislature for their inoculated homeowners.

- Sean McCarthy

JLBC Staff
5/12/2020

Estimated FY 2020 1% Cap Cost by District

A	B	C	D	E
			FY 2020 Tax Net of	
District	TY 2019 Class 3 NAV	FY 2020 Total Tax	Homeowner's Rebate	Estimated 1% Cap Cost
Maricopa Unified School District	160,564,532	14.9494	13.1605	5,074,677
J O Combs Unified School District	132,216,450	12.4527	10.6638	877,681
Coolidge Unified District	20,146,569	13.8209	12.0320	409,383
Douglas Unified District	26,530,862	12.8855	11.0966	290,943
Miami Unified District	8,970,559	14.3398	12.5509	228,832
Superior Unified School District	3,941,078	17.3748	15.5859	220,146
Bisbee Unified District	17,051,889	12.7578	10.9689	165,219
Mammoth-San Manuel Unified District	4,996,019	14.6083	12.8194	140,859
Hayden-Winkelman Unified District	967,024	25.9919	24.2030	137,347
Florence Unified School District	221,822,332	11.8332	10.0443	98,315
Sonoita Elementary District	16,568,005	12.2449	10.4560	75,554
Pearce Elementary District	6,501,487	12.9420	11.1531	74,970
San Simon Unified District	2,112,803	14.5222	12.7333	57,750
Ray Unified District	3,990,723	12.9587	11.1698	46,684
Ash Creek Elementary District	1,655,333	13.9062	12.1173	35,049
Tonto Basin Elementary District	5,453,975	12.4280	10.6391	34,858
Naco Elementary District	2,007,922	13.4622	11.6733	33,599
Bowie Unified District	638,560	16.3852	14.5963	29,350
Elfrida Elementary District	1,819,905	13.3613	11.5724	28,617
Santa Cruz Elementary District	4,901,340	12.3603	10.5714	28,007
Double Adobe Elementary District	893,928	14.1612	12.3723	21,207
McNeal Elementary District	847,294	13.6459	11.8570	15,734
Ash Fork Joint Unified District	1,988,814	12.5481	10.7592	15,100
Young Elementary District	4,078,189	12.1260	10.3371	13,748
Bonita Elementary District	689,496	13.2071	11.4182	9,779
Pomerene Elementary District	2,706,103	12.0917	10.3028	8,195
Patagonia Elementary District	6,841,193	11.8541	10.0652	4,462
Grand Canyon Unified District	215,079	13.5561	11.7672	3,801
Pima Unified District	9,734,489	11.8206	10.0317	3,088
Redington Elementary District	180,077	13.2062	11.4173	2,552
Seligman Unified District	2,620,096	11.8838	10.0949	2,487
Wenden Elementary District	463,006	11.9412	10.1523	705
Mobile Elementary District	137,251	11.9635	10.1746	240
				8,188,935

1. Tax rates shown in column D reflect what class 3 property tax rates would be before application of 1% cap funding, but after application of the Homeowner's Rebate. With 1% cap spending, actual effective class 3 rates would be \$10.00 per \$100 of Net Assessed Value.

PROP 208 ON BALLOT, *Continued from Page 1*

that, roughly \$413 million is earmarked for hiring new teachers and pay raises. For reference, the 20% teacher pay hike in 20x2020 alone costs more than \$650 million per year. In short, Prop 208 may fund an estimated 10% bonus for all K-12 staff, an amount that will fluctuate sharply with the performance of the economy.

ATRA filed an opposition argument for the Voter Informational Pamphlet and is working with the opposition campaign to defeat Prop 208. The arguments against Prop 208 are simple: it does incredible damage to an effective tax, small business owners, and job creators in Arizona. It targets a minority of taxpayers for what is an obligation of all citizens: funding K-12 education. Moreover, because the tax targets such a small subset, it provides none of the requests K-12 advocates have sought. It is not substantial new revenue, meaning, if successful, taxpayers can expect more initiatives to increase taxes. It is not dedicated funding, meaning the new revenue will not go into the K-12 formula and therefore will likely not be included in base pay. And it is not stable: income tax revenues from these brackets are the most volatile of all major tax revenues, depending on business profits and capital gains. Arizona is a state built on choice; residents choose to be here. An unhealthy business climate means job creators can and will choose other states.

The following is ATRA's argument in the Voter Informational Pamphlet.

This Increase Damages an Effective Tax

Arizona's low individual income tax rates have served Arizona well. Our rates are low enough to be both regionally and nationally competitive, encouraging economic growth in Arizona as well as attracting new residents and businesses. Correspondingly, Arizona's income tax produces a massive sum of tax revenue, roughly \$5 billion per year, which fund necessary government services. It provides 1/3 of state general fund revenues alone! Upturning this effective system with an 80% increase to the top marginal rate permanently changes Arizona's framework from "low cost, high growth" to "high tax, steer clear." In one shot, it crushes Arizona's reputation as friendly to small business. It signals to businesses everywhere that Arizona has an unreliable tax climate and is not suitable for investment.

Rolling Arizona Back to a High Tax State Will Reverse Economic Progress

Arizona's income tax produced 185% more revenue in 2019 than it did in 1991, adjusted for inflation, roughly double Arizona's population growth. This occurred despite lowering rates 35% since that time.

This is NOT How You Fund Schools

If the policy goal is to increase money for K-12, this is not a prudent path. Strong economic growth has produced the revenue to fund the 20% teacher pay increase (\$600M+ alone) and other K-12 increases. Damaging Arizona's economy will not help K-12 in the long run. Moreover, the top tax bracket is the most volatile, as it depends on business profits and capital gains. During recessions, this fund will plummet, shorting teachers and creating pressure for tax increases elsewhere.

Funding public schools is a mandatory requirement of the State and the financial burden should be an obligation of all Arizonans. Isolating K-12 pay increases on less than 2% of filers is awful public policy and should be rejected.

COUNTY BUDGETS, *Continued from Page 1*

County carries the largest fund balance at nearly 58% of its GF budgeted expenditures. Other counties with substantial fund balances include Mohave (36.3%), Cochise (34.1%), and Gila (34%). La Paz County carries the smallest fund balance of only 0.8% of its budgeted expenditures.

Comparing budgeted to audited fund balances based on the most recent financial audits shows that the counties are underreporting their beginning GF balances by over \$70 million, or 13%. In fact, nine of the 15 counties underestimated their fund balances. The largest counties of Maricopa and Pima have the biggest variances at \$36 million and \$23 million, respectively.

County Total Fund (TF) budgets increased 12.5% this year to over \$7 billion. The half billion in anticipated spending in CARES dollars accounts for nearly two-thirds of this year's growth in county budgets. The counties began FY 2021 with approximately \$2.7 billion in fund balances, representing 37.6% of TF budgets.

County	CARES \$
Apache	\$7,055,552
Cochise	\$5,741,132
Coconino	\$6,082,222
Gila	\$2,960,977
Graham	\$2,421,960
Greenlee	\$574,263
La Paz	\$1,623,136
Maricopa	\$398,000,000
Mohave	\$9,136,651
Navajo	\$8,068,031
Pima	\$65,000,000
Pinal	\$27,170,006
Santa Cruz	\$2,929,978
Yavapai	\$10,455,089
Yuma	\$7,017,666
TOTAL	\$554,236,663

County GF & TF Budgets

County	General Fund (GF)					Total Funds (TF)				
	FY 2020	FY 2021	% Chg.	Fund Balance	% of Budget	FY 2020	FY 2021	% Chg.	Fund Balance	% of Budget
Apache	\$21,955,962	\$21,767,837	-0.9%	\$5,000,000	23.0%	\$60,516,607	\$66,685,143	10.2%	\$7,598,747	11.4%
Cochise	\$85,097,674	\$84,675,999	-0.5%	\$28,870,152	34.1%	\$194,785,677	\$187,842,969	-3.6%	\$75,800,000	40.4%
Coconino	\$80,459,010	\$67,684,536	-15.9%	\$12,403,456	18.3%	\$215,747,149	\$187,713,991	-13.0%	\$81,546,443	43.4%
Gila	\$57,168,056	\$58,023,939	1.5%	\$19,721,297	34.0%	\$119,118,833	\$118,695,298	-0.4%	\$47,826,654	40.3%
Graham	\$20,154,202	\$24,167,720	19.9%	\$5,616,527	23.2%	\$43,201,825	\$53,767,027	24.5%	\$14,754,736	27.4%
Greenlee	\$14,557,661	\$14,383,141	-1.2%	\$8,292,635	57.7%	\$26,307,510	\$25,727,357	-2.2%	\$16,708,858	64.9%
La Paz	\$17,532,842	\$18,916,003	7.9%	\$144,827	0.8%	\$35,825,893	\$38,334,832	7.0%	\$8,122,402	21.2%
Maricopa	\$1,288,065,031	\$1,356,866,912	5.3%	\$166,454,076	12.3%	\$2,721,592,909	\$3,233,482,416	18.8%	\$1,459,030,374	45.1%
Mohave	\$95,413,752	\$105,141,475	10.2%	\$38,125,582	36.3%	\$318,466,187	\$339,523,708	6.6%	\$136,995,481	40.3%
Navajo	\$42,953,712	\$47,817,409	11.3%	\$11,221,696	23.5%	\$121,282,935	\$147,160,909	21.3%	\$47,296,274	32.1%
Pima	\$616,076,355	\$617,270,947	0.2%	\$71,493,914	11.6%	\$1,310,817,540	\$1,422,509,302	8.5%	\$379,366,872	26.7%
Pinal	\$204,162,968	\$207,042,987	1.4%	\$30,549,277	14.8%	\$512,106,937	\$570,355,462	11.4%	\$201,615,846	35.3%
Santa Cruz	\$29,000,056	\$29,040,598	0.1%	\$6,978,493	24.0%	\$83,250,414	\$90,503,445	8.7%	\$25,740,785	28.4%
Yavapai	\$115,634,324	\$118,917,077	2.8%	\$13,051,919	11.0%	\$241,268,940	\$298,892,713	23.9%	\$64,661,438	21.6%
Yuma	\$100,171,692	\$103,968,357	3.8%	\$25,178,576	24.2%	\$280,746,877	\$289,195,339	3.0%	\$89,347,012	30.9%
TOTALS	\$2,788,403,297	\$2,875,684,937	3.1%	\$443,102,427	15.4%	\$6,285,036,233	\$7,070,389,911	12.5%	\$2,656,411,922	37.6%

Primary Property taxes

Primary property taxes fund the maintenance and operations of county government and account for the majority of property taxes levied by counties. In FY 2021, county primary property taxes increased 4.5% to over \$1.3 billion.

Primary property taxes are subject to constitutional levy limits and truth in taxation (TNT). The constitutional levy limits provide counties 2% growth over the previous year's levy, plus new construction. In contrast, the TNT law only allows for growth resulting from new construction. If counties intend to increase taxes on property that existed on the tax rolls in the previous year, they are required to publish notice and hold a public hearing to notify taxpayers of the tax increase.

In FY 2021, eleven counties exceeded TNT, and two counties, Apache & Coconino, levied to their constitutional

limit. ATRA previously reported in its July 2020 newsletter the proposed primary tax rates for all 15 counties. Although Mohave County adopted the primary tax rate of \$1.9496 at its tentative budget adoption, the board reduced the rate to \$1.9000 at final budget adoption.

In addition to primary property taxes, counties also levy secondary property taxes and sales taxes to fund countywide special taxing districts for flood, libraries, jails, and public health services (PHSD). Like primary property taxes, the secondary property taxes levied to fund the countywide special taxing districts are subject to TNT. Nine counties exceeded the TNT limits to fund their special taxing districts. *See ATRA's July 2020 newsletter.*

In FY 2021, the property and sales taxes levied by counties to fund special taxing districts amounted to \$535 million, the majority of which was derived from secondary property taxes.

In total, the property taxes and sales taxes levied to fund county government increased 3% in FY 2021 to nearly \$1.9 billion.

Revenues other than Property Taxes

Budgeted revenues other than property taxes that fund county budgets were estimated at approximately \$1.7 billion in FY 2021. Nearly 95% of these other revenues included state-shared revenues of approximately \$1.6 billion. The largest portion of state-shared revenues includes nearly \$900 million in sales taxes and approximately \$600 million in highway user revenues (HURF) and vehicle license taxes (VLT). The half-cent sales tax that

Primary Property Taxes

County	FY 2020	FY 2021	% Chg.
Apache	\$2,850,765	\$2,956,574	3.7%
Cochise	\$24,751,917	\$26,027,090	5.2%
Coconino	\$9,911,686	\$10,214,030	3.1%
Gila	\$21,784,037	\$23,019,123	5.7%
Graham	\$5,747,854	\$6,156,000	7.1%
Greenlee	\$3,191,565	\$3,307,191	3.6%
La Paz	\$5,550,187	\$5,636,971	1.6%
Maricopa	\$605,109,318	\$640,280,922	5.8%
Mohave	\$37,202,296	\$38,203,174	2.7%
Navajo	\$7,520,287	\$7,636,843	1.5%
Pima	\$349,163,676	\$358,487,504	2.7%
Pinal	\$95,555,453	\$100,853,331	5.5%
Santa Cruz	\$13,707,528	\$14,423,657	5.2%
Yavapai	\$55,734,999	\$56,950,989	2.2%
Yuma	\$31,440,775	\$32,269,307	2.6%
TOTALS	\$1,269,222,343	\$1,326,422,706	4.5%

Primary Tax Rates vs. TNT

County	FY 2020	FY 2021	\$ Chg.	% Chg.	TNT	% >/< TNT	Exceeds TNT	Max Tax Rate
Apache	0.6176	0.6310	0.0134	2.2%	0.6186	2.0%	YES	0.6310
Cochise	2.6747	2.6747	0.0000	0.0%	2.6206	2.1%	YES	4.0276
Coconino	0.5413	0.5293	-0.0120	-2.2%	0.5189	2.0%	YES	0.5293
Gila	4.1900	4.1900	0.0000	0.0%	4.1120	1.9%	YES	6.7231
Graham	2.9644	2.7500	-0.2144	-7.2%	2.6101	5.4%	YES	2.7727
Greenlee	0.7333	0.6410	-0.0923	-12.6%	0.6410	0.0%	NO	1.0202
La Paz	2.5890	2.5622	-0.0268	-1.0%	2.5623	0.0%	NO	2.6135
Maricopa	1.4009	1.4009	0.0000	0.0%	1.3592	3.1%	YES	1.7083
Mohave	1.9496	1.9000	-0.0496	-2.5%	1.8949	0.3%	YES	2.4453
Navajo	0.8820	0.8657	-0.0163	-1.8%	0.8657	0.0%	NO	0.9187
Pima	3.9996	3.9220	-0.0776	-1.9%	3.8835	1.0%	YES	5.0770
Pinal	3.7900	3.7500	-0.0400	-1.1%	3.6736	2.1%	YES	5.8874
Santa Cruz	3.9815	3.9815	0.0000	0.0%	3.8643	3.0%	YES	4.9493
Yavapai	2.0152	1.9255	-0.0897	-4.5%	1.9255	0.0%	NO	2.1212
Yuma	2.5288	2.5082	-0.0206	-0.8%	2.4842	1.0%	YES	2.6984
Average	2.3239	2.2821	-0.0417	-1.8%				2.9415

County	Property Taxes			Special District Sales Taxes		Total
	Primary	Secondary	Subtotal	Jail	PHSD	
Apache	\$2,956,574	\$7,741,338	\$10,697,912			\$10,697,912
Cochise	\$26,027,090	\$3,558,287	\$29,585,377			\$29,585,377
Coconino	\$10,214,030	\$13,613,564	\$23,827,594	\$15,396,813		\$39,224,407
Gila	\$23,019,123	\$1,332,635	\$24,351,758			\$24,351,758
Graham	\$6,156,000	\$210,017	\$6,366,017	\$2,200,000		\$8,566,017
Greenlee	\$3,307,191	\$1,241,473	\$4,548,664			\$4,548,664
La Paz	\$5,636,971	\$0	\$5,636,971	\$1,300,000		\$6,936,971
Maricopa	\$640,280,922	\$100,827,627	\$741,108,549	\$174,361,993		\$915,470,542
Mohave	\$38,203,174	\$15,607,010	\$53,810,184			\$53,810,184
Navajo	\$7,636,843	\$4,783,257	\$12,420,100	\$3,577,420		\$15,997,520
Pima	\$358,487,504	\$124,435,105	\$482,922,609			\$482,922,609
Pinal	\$100,853,331	\$6,554,302	\$107,407,633		\$3,220,985	\$110,628,618
Santa Cruz	\$14,423,657	\$2,630,662	\$17,054,319	\$2,100,000		\$19,154,319
Yavapai	\$56,950,989	\$9,933,179	\$66,884,168	\$9,625,004		\$76,509,172
Yuma	\$32,269,307	\$14,298,758	\$46,568,065	\$13,294,619	\$2,967,773	\$62,830,457
TOTALS	\$1,326,422,706	\$306,767,214	\$1,633,189,920	\$221,855,849	\$6,188,758	\$1,861,234,527
FY 2020 TOTALS	\$1,269,222,343	\$305,545,093	\$1,574,767,436	\$229,237,382	\$6,536,958	\$1,807,041,776
% Chg.	4.5%	0.4%	3.7%	-3.2%	-5.3%	3.0%

supports the county general funds of twelve counties (all counties except Maricopa, Pima, and now Mohave) totaled \$88 million in FY 2021.

Employee Compensation

Employee compensation, which includes salaries and employee-related expenses for retirement and healthcare, consumes a major portion of county budgets. Salaries account for nearly 70% of total budgeted compensation. In FY 2021, total employee compensation in the GF amounted to \$1.5 billion and \$2.6 billion in TF budgets.

The average salary per FTE for all the counties is approximately \$50k. Pinal County ranks the highest at \$56,680, followed by Greenlee at \$56,515, and Maricopa at \$56,304. Apache, Santa Cruz, and Mohave salaries per FTE are the lowest of all 15 counties.

An ATRA report with more detail on the FY 2021 county budgets will be published at the end of this month.

Employee Compensation

	TF Salaries/FTE	Rank
Apache	\$40,592	15
Cochise	\$48,865	9
Coconino	\$55,849	4
Gila	\$48,211	11
Graham	\$47,903	12
Greenlee	\$56,515	2
La Paz	\$49,134	8
Maricopa	\$56,304	3
Mohave	\$47,692	13
Navajo	\$48,564	10
Pima	\$50,077	7
Pinal	\$56,680	1
Santa Cruz	\$45,205	14
Yavapai	\$51,383	5
Yuma	\$50,556	6