



To: County Officials
From: CSA Staff
Date: May 5, 2016
Subject: County Revenue & Expenditure Projections for FY2016-2017

Provided below are projections of major federal and state revenue streams, as well as mandated payments required of counties through the state budget process for FY 2016-2017.

Federal Revenues

- **Payment In Lieu of Taxes (PILT)**

Full funding of PILT was included through the federal fiscal year 2016 (FFY 2016) appropriations process. Final payment amounts for counties are scheduled to be released in June 2016 and will reflect a slight elevation in funding from FY 2015 levels. The National Association of Counties (NACo) is actively formulating a strategy to address the PILT funding issue moving forward. In the past, the PILT discussion has focused around short, one-year extensions of the program, and has often taken place well into the new fiscal year. NACo and other stakeholders are continuing to advocate for a long-term solution this year; however, it has yet to be seen if this is politically palatable. The inclusion of PILT in the FFY 2016 appropriations process marks the second year in a row in which PILT was funded as a discretionary program instead of funding through an extension of the program's mandatory status (exempt from the appropriations process). Without the mandatory classification, PILT will remain as a discretionary program and is subject to the appropriations process. While an extension of the mandatory authorization is still an option, we are likely to see another push to include the PILT funding in the FFY 2017 appropriations process. In past years when PILT was a discretionary program (1994-2007), funding was usually provided at 66 percent of the formula. Because of the uncertainty surrounding the path forward for the PILT program, CSA has provided a preliminary full funding projection and an alternative 66 percent funding level projection.

- **Secure Rural Schools (SRS)**

Funding reauthorization for FFY 2014 and FFY 2015 SRS payments was included in H.R. 2, the Medicare Access and CHIP Reauthorization Act of 2015, which was signed into law on April 16, 2015. The measure included several provisions designed to expedite the back-payment of FFY 2014 funds, including using the FFY 2013 county elections for funds for FFY 2014, requiring the disbursement of funds 45 days after enactment, and for the deduction of any 25 percent forest fee revenue already received by the county. However, no measure or proposal has been put forward to reauthorize the SRS payments for FFY 2016 or 2017. Because of this, CSA has not included any projections for SRS payments. If this changes during the year, we will pass along any information.

State Revenues

- **Highway User Revenue Fund (HURF)¹**

In FY 2016, the legislature diverted \$96.4 million in HURF monies to the Department of Public Safety (DPS). The FY 2017 budget continues this diversion, but includes an outside the formula distribution provision for the \$30 million restoration that bypasses the State Highway Fund (SHF). This \$30 million distribution is in addition to a \$30 million distribution previously programmed for FY 2017, bringing the total local government restoration to \$60 million for FY 2017. After accounting for the DPS diversion and the modified distribution mechanism for the \$60 million restoration, CSA estimates counties will receive \$257,521,600 in FY 2017.

- **Vehicle License Tax (VLT)²**

Counties receive two different payments from VLT, 5.83 percent of total VLT revenue to be used for transportation purposes, and 24.59 percent of total VLT revenue to be deposited into the general fund of each county. Based on ADOT forecasts, CSA estimates counties will receive \$53,400,000 in transportation dollars (5.83 percent) and \$225,200,000 in general fund dollars (24.59 percent) in FY 2017.

- **State Shared Sales Tax (TPT)³**

State shared sales tax, or Transaction Privilege Tax (TPT), is distributed based upon population, secondary net assessed value, and point-of-sale factors. The population figures reflect the 2010 census and the estimates are CSA adjusted figures provided by the Arizona Department of Revenue (ADOR). Using ADOR base estimates, CSA projects that the total county share of TPT to be \$799,348,145.

Expenditures

- **Mandated Healthcare-related Payments**

The counties are required to assist in the funding of the AHCCCS system, through direct payments to the state as created by statute or the state budget process. Most counties make the following four payments to the state:

- Budget Neutrality Compensation Fund (BNCF) payment is designed to provide administrative funding for costs associated with Prop. 204 implementation. Total payment is set by statute and adjusted for inflation. Total FY 2017 county payments to the BNCF are \$3,456,300.
- Acute Care (Acute) payment was originally designed to share the burden of state matching requirements for federal funds. Acute payments have been the same for most counties since FY 1996. The FY 2017 Acute payments totals \$47,041,500.
- Disproportionate Uncompensated Care (DUC) pool, originally established as part of Prop. 204, monies are now used to offset state general fund expenditures for AHCCCS. FY 2017 DUC pool payments remain unchanged from FY 2016 at \$2,646,200.
- Arizona Long Term Care System (ALTCS) payments are transfers made by counties and, when combined with state dollars, are used as the state match to pull down federal Medicaid funds. Growth in the program is split 50/50 between the counties and the state. Allocation among the counties is based on previous utilization. Total FY 2017 ALTCS contributions are \$249,980,000, reflecting an increase from the JLBC Baseline due to the restoration of Adult Dental for the ALTCS population.

¹ A portion of the HURF distribution formula is based on unincorporated populations, currently reflecting the 2010 census.

² The general portion of VLT is distributed based on a "county of origin" factor. CSA used actual FY 2015 numbers to estimate FY 2017 distributions. The transportation portion uses 2010 census unincorporated population.

³ Based on ADOR preliminary estimates provided to CSA. ADOR will release official estimates in June.

- **Arizona Department of Juvenile Corrections (ADJC) Cost Shift**

A new provision that was put in place last year requires the director of the ADJC to assess a “committed youth confinement cost sharing fee” to each county based on their share of total county population. The provision exempts the fee from the county expenditure limitation and includes flexibility language to allow a county to use any source of county revenue to meet the fiscal obligation. The FY 2017 budget sets the amount to be collected from the counties at \$11,260,000. Using one-time monies the FY 2017 budget also includes an \$8 million appropriation designed to reduce this amount. After the \$8 million is applied, the total impact to counties in FY 2017 from the ADJC cost shift will be \$3,260,000.

- **Arizona Department of Revenue (ADOR) Cost Shift**

A new provision that was put in place in last year’s budget requires ADOR to charge every city, town, county, the Maricopa Association of Governments (MAG) and the Pima Association of Governments (PAG) a service fee for the revenue that is collected on behalf of the jurisdiction. The provision exempts this fee from the county expenditure limitation and includes flexibility language to allow a county to use any source of county revenue for the fiscal obligations. The FY 2017 budget sets the amount to be raised from the fee at \$20.8 million (unchanged from last year) and lays out a framework for calculating each jurisdiction’s share. The aggregate county share of the fee is determined through the following procedure:

- (1) Calculate the aggregate amount distributed to counties from:
 - (a) A.R.S. § 42-5029 (TPT distribution base)
 - (b) A.R.S. § 42-6103 (county general fund excise tax)
 - (c) A.R.S. § 42-6107 (county transportation excise tax for roads)
 - (d) A.R.S. § 42-6108 & 42-6108.01 (tax on hotels – Pima only)
 - (e) A.R.S. § 42-6109 & 42-6109.01 (jail facility excise tax – Maricopa only)
 - (f) A.R.S. § 42-6110 (use tax on electricity)
 - (g) A.R.S. § 42-6111 (county capital projects)
 - (h) A.R.S. § 42-6112 (county excise tax for county judgment bonds – La Paz only)
- (2) Calculate the aggregate amount distributed to counties, cities and towns, MAG, and PAG from:
 - (i) All taxes listed under step one
 - (j) A.R.S. § 42-6001 (city excise taxes)
 - (k) A.R.S. § 43-206 (urban revenue sharing)
 - (l) A.R.S. § 42-6105 (MAG transportation tax)
 - (m) A.R.S. § 42-6106 (PAG transportation tax)
- (3) Calculate what percentage the aggregate amount calculated under step one is of the aggregate amount calculated under step two and apply this percentage to the \$20.8 million

$$\left(\frac{\text{sum}(a, b, c, d, e, f, g, h)}{\text{sum}(a, b, c, d, e, f, g, h, i, j, k, l, m)} \right) \times 20,755,835 = 6,749,337$$

The aggregate county amount calculated through the above procedure is then proportionally billed to each county based on population. CSA estimates that the county aggregate share will be approximately \$6.7 million in FY 2017.

- **Sexually Violent Persons (SVP)**

Carried forward to FY 2017 as session law, the reimbursement percentage for counties is set at 31 percent (unchanged from last year) for the commitment of an individual who has been determined to be a sexually violent person and confined in the Arizona Community Protection and Treatment Center (ACPTC). The provision exempts the payments from the county expenditure limitation and includes flexibility language to allow a county to use any source of county revenue for the fiscal obligations.

- **Restoration To Competency (RTC)**

Carried forward to FY 2017 as session law, counties are required to reimburse the Department of Health Services 100 percent of the cost incurred by the state for the inpatient competency restoration treatment of a defendant at the Arizona State Hospital (ASH). The provision exempts the payments from the county expenditure limitation and includes flexibility language to allow a county to use any source of county revenue for the fiscal obligations.

Additional information on these items appears in the following attachments.

Estimated FY 2017 County Revenue and Expenditures

	Federal Revenue	State Revenue				Health Care Expenditures /6				Additional Mandated Expenditures	
	PILT Payments /1	HURF /2	VLT (Transportation) /3	VLT (General Fund) /4	State Shared Sales Tax /5	ALTCS	ACUTE Care	DUC Pool	BNCF	25 Percent of ADJC /7	ADOR Cost Shift /8
Apache	\$ 1,804,079	\$ 7,052,329	\$ 2,389,116	\$ 632,248	\$ 5,267,051	\$ 625,200	\$ 268,800	\$ 87,300	\$ 117,400	\$ 36,484	\$ 75,516
Cochise	\$ 2,178,041	\$ 8,334,420	\$ 2,041,482	\$ 3,886,652	\$ 12,892,098	\$ 4,995,000	\$ 2,214,800	\$ 162,700	\$ 219,100	\$ 66,975	\$ 138,688
Coconino	\$ 1,754,235	\$ 10,096,075	\$ 2,091,678	\$ 3,679,432	\$ 21,481,498	\$ 1,877,300	\$ 742,900	\$ 160,500	\$ 216,100	\$ 68,492	\$ 141,935
Gila	\$ 3,484,080	\$ 3,844,871	\$ 999,648	\$ 1,779,300	\$ 5,511,830	\$ 2,112,600	\$ 1,413,200	\$ 65,900	\$ 88,800	\$ 27,315	\$ 56,593
Graham	\$ 2,831,520	\$ 2,498,119	\$ 796,728	\$ 991,188	\$ 3,832,276	\$ 1,303,500	\$ 536,200	\$ 46,800	\$ 63,100	\$ 18,966	\$ 39,301
Greenlee	\$ 864,334	\$ 943,491	\$ 174,084	\$ 398,390	\$ 5,350,836	\$ 33,500	\$ 190,700	\$ 12,000	\$ 16,200	\$ 4,362	\$ 8,909
La Paz	\$ 1,960,722	\$ 4,107,175	\$ 536,136	\$ 614,049	\$ 2,266,015	\$ 595,600	\$ 212,100	\$ 24,900	\$ 33,600	\$ 10,393	\$ 21,634
Maricopa	\$ 3,069,333	\$ 107,801,559	\$ 11,042,586	\$ 150,353,350	\$ 512,663,215	\$ 155,173,500	\$ 19,011,200	\$ -	\$ -	\$ 1,946,828	\$ 4,030,498
Mohave	\$ 3,528,198	\$ 12,749,581	\$ 2,937,534	\$ 7,043,054	\$ 21,477,958	\$ 7,948,800	\$ 1,237,700	\$ 187,400	\$ 252,300	\$ 102,142	\$ 211,377
Navajo	\$ 1,544,838	\$ 8,487,360	\$ 2,658,786	\$ 2,301,689	\$ 11,362,427	\$ 2,588,200	\$ 310,800	\$ 122,800	\$ 165,300	\$ 54,779	\$ 113,456
Pima	\$ 3,319,008	\$ 44,985,849	\$ 13,793,754	\$ 27,772,844	\$ 111,472,937	\$ 39,243,800	\$ 14,951,800	\$ 1,115,900	\$ 1,502,600	\$ 499,904	\$ 1,035,061
Pinal	\$ 1,249,986	\$ 20,188,383	\$ 7,322,208	\$ 10,439,514	\$ 32,530,711	\$ 14,899,800	\$ 2,715,600	\$ 218,300	\$ 294,000	\$ 191,646	\$ 396,776
Santa Cruz	\$ 1,040,066	\$ 3,558,286	\$ 1,002,318	\$ 1,689,794	\$ 4,845,973	\$ 1,930,900	\$ 482,800	\$ 51,600	\$ 69,500	\$ 24,234	\$ 50,071
Yavapai	\$ 3,232,275	\$ 12,055,708	\$ 3,270,750	\$ 8,188,016	\$ 27,622,987	\$ 8,391,300	\$ 1,427,800	\$ 206,200	\$ 277,700	\$ 107,650	\$ 222,830
Yuma	\$ 3,534,073	\$ 10,818,394	\$ 2,343,192	\$ 5,430,482	\$ 20,770,334	\$ 8,261,000	\$ 1,325,100	\$ 183,900	\$ 247,600	\$ 99,830	\$ 206,694
Total	\$ 35,394,787	\$ 257,521,600	\$ 53,400,000	\$ 225,200,000	\$ 799,348,145	\$ 249,980,000	\$ 47,041,500	\$ 2,646,200	\$ 3,563,300	\$ 3,260,000	\$ 6,749,337

/1 Payments are estimated by using FY 2015 actual payments adjusted up to account for the increased funding level

/2 CSA calculations based upon estimates provided by the Arizona Department of Transportation, after accounting for FY 2017 sweeps and the \$60 million local government restoration

/3 CSA calculation based upon estimates provided by the Arizona Department of Transportation and using unincorporated population as the distribution factor

/4 CSA calculation based upon estimates provided by the Arizona Department of Transportation and using actual FY 2015 county of origin as the distribution factor

/5 CSA estimates based on Arizona Department of Revenue preliminary projections adjusted to reflect a more conservative growth rate

/6 Figures are from the FY 2017 state budget and reflect a change from the FY 2017 JLBC Baseline due to the restoration of ALTCS Adult Dental

/7 The FY 2017 budget requires ADJC to collect \$11.26 million from the counties based on population. The budget also include a one-time \$8 million offset, reducing the total cost to counties to \$3.26 million. CSA estimates use the 2010 census population numbers

/8 The FY 2017 budget requires ADOR to collect \$21 million from counties, cities, the Maricopa Association of Governments (MAG) and the Pima Association of Governments (PAG) based on certain taxes collected on their behalf. CSA estimates the aggregate county share to be \$6,749,337, and distributes this using 2010 census population data

PILT Payments to Arizona Counties

	FY 2016 Estimated PILT Funding /1	FY 2017 Projected PILT Funding /2	FY 2017 Projected PILT, 66% Funding /3
Apache	\$ 1,804,079	\$ 1,915,935	\$ 1,264,517
Cochise	\$ 2,178,041	\$ 2,313,083	\$ 1,526,635
Coconino	\$ 1,754,235	\$ 1,863,001	\$ 1,229,581
Gila	\$ 3,484,080	\$ 3,700,099	\$ 2,442,065
Graham	\$ 2,831,520	\$ 3,007,079	\$ 1,984,672
Greenlee	\$ 864,334	\$ 917,924	\$ 605,830
La Paz	\$ 1,960,722	\$ 2,082,290	\$ 1,374,312
Maricopa	\$ 3,069,333	\$ 3,259,637	\$ 2,151,360
Mohave	\$ 3,528,198	\$ 3,746,953	\$ 2,472,989
Navajo	\$ 1,544,838	\$ 1,640,621	\$ 1,082,810
Pima	\$ 3,319,008	\$ 3,524,792	\$ 2,326,363
Pinal	\$ 1,249,986	\$ 1,327,487	\$ 876,142
Santa Cruz	\$ 1,040,066	\$ 1,104,552	\$ 729,004
Yavapai	\$ 3,232,275	\$ 3,432,682	\$ 2,265,570
Yuma	\$ 3,534,073	\$ 3,753,192	\$ 2,477,107
Total	\$ 35,394,787	\$ 37,589,327	\$ 24,808,956

/1 Payments are estimated by distributing the authorized FY 2016 PILT amount using the actual county proportion for the FY 2015 payments. This approach assumes there has not been any large land acquisitions or sales.

/2 Projected payments assume the Congress adopts the President's budget recommendation of a \$480 million PILT funding level for FY 2017 and distributes these payments based on actual FY 2015 proportions

/3 Projected payments at the 66% funded level assumes that Congress appropriates monies at 66% of the mandatory PILT level. Prior to FY 2008 it was common practice for PILT payments to be underfunded and the historical average was at 66%

Note: All numbers assume that your level of retained funds for future years does not significantly change from FY 2015

HURF Revenue Estimates for FY 2017

Counties 19% Forecast HURF Distribution - \$ 257,521,600 /1

DISTRIBUTION FACTORS

	Fuel Factor (72%) /2	Uninc. Pop.	HURF Estimate /4
	1-year	Factor (28%) /3	1-year
Apache	0.02064	0.04474	\$ 7,052,329
Cochise	0.03008	0.03823	\$ 8,334,420
Coconino	0.03922	0.03917	\$ 10,096,075
Gila	0.01346	0.01872	\$ 3,844,871
Graham	0.00767	0.01492	\$ 2,498,119
Greenlee	0.00382	0.00326	\$ 943,491
La Paz	0.01825	0.01004	\$ 4,107,175
Maricopa	0.50099	0.20679	\$ 107,801,559
Mohave	0.04737	0.05501	\$ 12,749,581
Navajo	0.02641	0.04979	\$ 8,487,360
Pima	0.14217	0.25831	\$ 44,985,849
Pinal	0.05556	0.13712	\$ 20,188,383
Santa Cruz	0.01189	0.01877	\$ 3,558,286
Yavapai	0.04120	0.06125	\$ 12,055,708
Yuma	0.04128	0.04388	\$ 10,818,394
Total	1.0000	1.0000	\$ 257,521,600

/1 Based on ADOT September 2015 Official Forecast for FY 2017. "Off the top" HURF distributions based on FY 2017 budgeted levels which include \$96.4 million to DPS, \$0.62 million to MVD for the registration compliance program, and \$1.0 million to the Economic Strength Project Fund per statute. Includes the effects of the ongoing \$30 million local government HURF restoration and an additional \$30 million one-time HURF restoration.

/2 One year average fuel factor for FEB 15 - JAN 16

/3 Unincorporated population factors based on Census 2010 figures dated April 1, 2010

/4 HURF distribution to counties is based on 72% on the fuel factor and 28% on the unincorporated population factor

Note from ADOT: Individual estimates to counties could materially change due to changes in the distribution of gasoline by county.

FY 2016 County Vehicle License Tax (VLT) Estimated Distributions

Counties VLT 24.59% (General Fund) Forecast Distribution - \$ 225,200,000 /1

Counties 5.83% (Transportation) Forecast VLT Distribution - \$ 53,400,000 /1

	FY 2015 County of Origin Factor /2	FY 2017 Estimated General Fund VLT /3	Uninc. Pop Factor /4	FY 2017 Estimated Transportation VLT /5
Apache	0.00281	\$ 632,248	0.04474	\$ 2,389,116
Cochise	0.01726	\$ 3,886,652	0.03823	\$ 2,041,482
Coconino	0.01634	\$ 3,679,432	0.03917	\$ 2,091,678
Gila	0.00790	\$ 1,779,300	0.01872	\$ 999,648
Graham	0.00440	\$ 991,188	0.01492	\$ 796,728
Greenlee	0.00177	\$ 398,390	0.00326	\$ 174,084
La Paz	0.00273	\$ 614,049	0.01004	\$ 536,136
Maricopa	0.66764	\$ 150,353,350	0.20679	\$ 11,042,586
Mohave	0.03127	\$ 7,043,054	0.05501	\$ 2,937,534
Navajo	0.01022	\$ 2,301,689	0.04979	\$ 2,658,786
Pima	0.12333	\$ 27,772,844	0.25831	\$ 13,793,754
Pinal	0.04636	\$ 10,439,514	0.13712	\$ 7,322,208
Santa Cruz	0.00750	\$ 1,689,794	0.01877	\$ 1,002,318
Yavapai	0.03636	\$ 8,188,016	0.06125	\$ 3,270,750
Yuma	0.02411	\$ 5,430,482	0.04388	\$ 2,343,192
Total	1.00000	\$ 225,200,000	1.0000	\$ 53,400,000

/1 Based on ADOT September 2015 Official Forecast for FY 2017

/2 County of Origin for FY 2014. Represents in which county the vehicles were registered

/3 CSA estimates based on FY 2015 actual "County of Origin Factors" reported by ADOT

/4 Unincorporated population factors based on Census 2010 figures dated April 1, 2010

/5 CSA estimates based on unincorporated population factor as reported by ADOT

FY 2017 Estimated State Shared Sales Tax Revenue to Counties

	FY2017 Estimated State Shared Sales Tax /1
Apache	\$ 5,267,051
Cochise	\$ 12,892,098
Coconino	\$ 21,481,498
Gila	\$ 5,511,830
Graham	\$ 3,832,276
Greenlee	\$ 5,350,836
La Paz	\$ 2,266,015
Maricopa	\$ 512,663,215
Mohave	\$ 21,477,958
Navajo	\$ 11,362,427
Pima	\$ 111,472,937
Pinal	\$ 32,530,711
Santa Cruz	\$ 4,845,973
Yavapai	\$ 27,622,987
Yuma	\$ 20,770,334
Total	\$ 799,348,145

/1 Based on CSA preliminary county estimate of \$799 million using current year trend and Finance Advisory Committee (FAC) growth projections. CSA estimate uses PNAV as reported on the 2015 Abstract of the Assessment Roll for July-September distributions and PNAV as reported on the 2016 Levy Limit Worksheet for October-June distributions, 2010 Census population, and point of sale factors from the past 12 months.

FY 2017 County Contributions to State AHCCCS System

Expenditures /1					
	ALTCS	ACUTE Care	DUC Pool	BNCF	Total
Apache	\$ 625,200	\$ 268,800	\$ 87,300	\$ 117,400	\$ 1,098,700
Cochise	\$ 4,995,000	\$ 2,214,800	\$ 162,700	\$ 219,100	\$ 7,591,600
Coconino	\$ 1,877,300	\$ 742,900	\$ 160,500	\$ 216,100	\$ 2,996,800
Gila	\$ 2,112,600	\$ 1,413,200	\$ 65,900	\$ 88,800	\$ 3,680,500
Graham	\$ 1,303,500	\$ 536,200	\$ 46,800	\$ 63,100	\$ 1,949,600
Greenlee	\$ 33,500	\$ 190,700	\$ 12,000	\$ 16,200	\$ 252,400
La Paz	\$ 595,600	\$ 212,100	\$ 24,900	\$ 33,600	\$ 866,200
Maricopa /2	\$ 155,173,500	\$ 19,011,200		\$ -	\$ 174,184,700
Mohave	\$ 7,948,800	\$ 1,237,700	\$ 187,400	\$ 252,300	\$ 9,626,200
Navajo	\$ 2,588,200	\$ 310,800	\$ 122,800	\$ 165,300	\$ 3,187,100
Pima	\$ 39,243,800	\$ 14,951,800	\$ 1,115,900	\$ 1,502,600	\$ 56,814,100
Pinal	\$ 14,899,800	\$ 2,715,600	\$ 218,300	\$ 294,000	\$ 18,127,700
Santa Cruz	\$ 1,930,900	\$ 482,800	\$ 51,600	\$ 69,500	\$ 2,534,800
Yavapai	\$ 8,391,300	\$ 1,427,800	\$ 206,200	\$ 277,700	\$ 10,303,000
Yuma	\$ 8,261,000	\$ 1,325,100	\$ 183,900	\$ 247,600	\$ 10,017,600
Total	\$ 249,980,000	\$ 47,041,500	\$ 2,646,200	\$ 3,563,300	\$ 303,231,000

/1 Figures are from the FY 2017 state budget and reflects a change from the FY 2017 JLBC Baseline due to the restoration of Adult Dental for ALTCS,

/2 Laws 2005 Chapter 328 (SB 1515) eliminated Maricopa County's DUC and BNCF payments, and annually decreases their Acute Care payments in exchange for the county taking over Adult Probation operations as part of budget agreements.

**FY 2017 County Payments for the Arizona Department of Juvenile
Corrections (ADJC)**

	FY 2017 ADJC Cost Shift/1	FY 2017 ADJC One-time Reduction/2	Total FY 2017 ADJC Cost Shift Impact
Apache	\$ 125,984	\$ 89,500	\$ 36,484
Cochise	\$ 231,375	\$ 164,400	\$ 66,975
Coconino	\$ 236,792	\$ 168,300	\$ 68,492
Gila	\$ 94,415	\$ 67,100	\$ 27,315
Graham	\$ 65,566	\$ 46,600	\$ 18,966
Greenlee	\$ 14,862	\$ 10,500	\$ 4,362
La Paz	\$ 36,093	\$ 25,700	\$ 10,393
Maricopa	\$ 6,724,128	\$ 4,777,300	\$ 1,946,828
Mohave	\$ 352,642	\$ 250,500	\$ 102,142
Navajo	\$ 189,279	\$ 134,500	\$ 54,779
Pima	\$ 1,726,804	\$ 1,226,900	\$ 499,904
Pinal	\$ 661,946	\$ 470,300	\$ 191,646
Santa Cruz	\$ 83,534	\$ 59,300	\$ 24,234
Yavapai	\$ 371,750	\$ 264,100	\$ 107,650
Yuma	\$ 344,830	\$ 245,000	\$ 99,830
Total	\$ 11,260,000	\$ 8,000,000	\$ 3,260,000

/1 The FY 2017 budget requires ADJC to collect \$11.3 million from the counties based on population. CSA estimates distribute the \$12 million using 2010 census population numbers

/2 The FY 2017 budget includes a one-time distribution of funds to offset the cost of ADJC to counties. This appropriation is for \$8 million and is distributed as detailed in the budget

FY 2017 County Payments for the Arizona Department of Revenue (ADOR) Cost Shift

	FY 2017 ADOR Cost Shift/1
Apache	\$ 75,516
Cochise	\$ 138,688
Coconino	\$ 141,935
Gila	\$ 56,593
Graham	\$ 39,301
Greenlee	\$ 8,909
La Paz	\$ 21,634
Maricopa	\$ 4,030,498
Mohave	\$ 211,377
Navajo	\$ 113,456
Pima	\$ 1,035,061
Pinal	\$ 396,776
Santa Cruz	\$ 50,071
Yavapai	\$ 222,830
Yuma	\$ 206,694
Total	\$ 6,749,337

/1 The FY 2017 budget requires ADOR to collect \$21 million from counties, cities, the Maricopa Association of Governments (MAG) and the Pima Association of Governments (PAG) based on certain taxes collected on their behalf. CSA estimates the aggregate county share to be \$6,749,337, and distributes this using 2010 census population data