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# MEMORANDUM

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Date: December 11, 2018

To: The Honorable Chairman and Members  
Pima County Board of Supervisors

From: C.H. Huckelberry  
County Administrator 

Re: **General Fund Vehicle License Tax**

The Vehicle License Tax (VLT) surcharge has recently been a subject of interest. As you may recall, during the last Legislative Session and numerous previous Sessions, there has been significant interest in having the State fund the Department of Public Safety from the State's General Fund, the same way counties, cities and towns fund their police agencies. In our case, the Sheriff receives \$154 million in funding from the Board of Supervisors through the County's General Fund and is the largest General Fund Department in the County. Hence, any fluctuation in General Fund revenues and/or distribution has budgetary implications for the Sheriff's Department.

The primary purpose of last year's legislation enacting a VLT surcharge was to fund the Department of Public Safety from the State General Fund allocation of VLT, the same way we fund our Sheriff's Department through the General Fund, of which a component is the General Fund VLT, approximately \$29 million.

For your information, I have attached a table that demonstrates the VLT General Fund distribution for each county in Arizona by rank, dollars received, growth since 2010 and the VLT distribution on a per capita basis.

Clearly, the largest benefactor of the General Fund VLT is Maricopa County who receives nearly six times more VLT than Pima County.

CHH/anc

Attachment

c: Carmine DeBonis, Jr., Deputy County Administrator for Public Works  
Tom Burke, Deputy County Administration for Administration  
Michelle Campagne, Director, Finance and Risk Management  
Robert Johnson, Deputy Director, Finance and Risk Management  
Patrick McGee, Budget Manager, Finance and Risk Management

### VLT General Fund Distribution by County

<u>Name</u>	<u>2018 Population</u>	<u>Growth Since 2010</u>	<u>GF VLT</u>	<u>GF VLT/Per.</u>	<u>Rank</u>
Maricopa County	4,307,033.00	12.6%	\$ 162,125,632	\$ 37.64	5
Pima County	1,022,769.00	4.2%	\$ 28,882,602	\$ 28.24	11
Pinal County	430,237.00	13.3%	\$ 11,823,897	\$ 27.48	12
Yavapai County	228,168.00	8.2%	\$ 9,268,299	\$ 40.62	2
Yuma County	207,534.00	5.3%	\$ 6,011,816	\$ 28.97	9
Mohave County	207,200.00	3.4%	\$ 7,983,793	\$ 38.53	3
Coconino County	140,776.00	4.6%	\$ 3,992,928	\$ 28.36	10
Cochise County	124,756.00	-5.3%	\$ 3,936,427	\$ 31.55	8
Navajo County	108,956.00	1.2%	\$ 2,547,080	\$ 23.38	14
Apache County	71,606.00	-0.3%	\$ 674,938	\$ 9.43	15
Gila County	53,501.00	-0.1%	\$ 1,874,064	\$ 35.03	6
Santa Cruz County	46,212.00	-2.6%	\$ 1,778,828	\$ 38.49	4
Graham County	37,466.00	0.8%	\$ 994,773	\$ 26.55	13
La Paz County	20,601.00	0.5%	\$ 693,689	\$ 33.67	7
Greenlee County	9,455.00	13.5%	\$ 392,700	\$ 41.53	1