



MEMORANDUM

Date: June 8, 2015

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

From: C.H. Huckelberry
County Administrator 

Re: **State Cost Shifts Have a Disproportionate Impact on Pima County Taxpayers**

One of the primary reasons I recommended the County file litigation over the State Budget approved by the Governor and State Legislature is the disproportionate impact on Pima County taxpayers. The table below illustrates this disproportionate impact when compared to Maricopa County taxpayers.

Comparison of Disproportionate Impact of State Cost Shifts.

State Cost Shift Description	Pima County	Maricopa County
Additional State Aid Shift*	\$17,363,520	----
State Juvenile Detention Shift	1,840,289	\$7,166,033
Restoration of ALTCS Dental	141,000	
Arizona Department of Revenue Operating Cost Shift	1,039,000	4,030,498
2016 Presidential Preference Election	1,100,000	1,912,221
Total	\$21,483,809	\$13,108,752
Population as of July 1, 2014**	1,007,162	4,008,651
Per Capita Cost	\$21.33	\$3.27
Ratio of Maricopa Per Capita Cost to Pima Per Capita Cost		6.52

*Additional State Aid shift is based on Joint Legislative Budget Committee analysis for 2014.

**Source of population estimates: Office of Employment and Population Statistics, Arizona Department of Administration

This impact is nearly seven times more harmful to Pima County taxpayers than those in Maricopa County. This inequity demonstrates the justification for petitioning the judicial branch of government for relief.

CHH/mjk

c: Tom Burke, Deputy County Administrator for Administration
Keith Dommer, Director, Finance and Risk Management
Robert Johnson, Budget Manager, Finance and Risk Management