SANTA CRUZ COUNTY

PUBLIC HEARING

TRUTH IN TAXATION

JULY 28, 2020

Truth in Taxation

In Compliance with ARS § 42-17107

PRIMARY TAX

No Increase in Tax Rate

Tax Rate Unchanged

Overall Assessed Values Increased

PRIMARY TAX

Truth in Taxation Analysis

Assesed Values Increase

Actual current primary property tax levy:	$	13,707,528
Net assessed valuation:	$	362,266,916
Value of new construction:	$	7,545,329
Net assessed value minus new construction:	$	354,721,587
MAXIMUM TAX RATE THAT CAN BE IMPOSED WITHOUT A TRUTH IN TAXATION HEARING:	$	3.8643
Growth in property tax levy capacity associated with new construction:	$	291,574
MAXIMUM PRIMARY PROPERTY TAX LEVY WITHOUT A TRUTH IN TAXATION HEARING:	$	13,999,080
Proposed primary property tax levy:	$	14,423,657
Proposed increase in primary property tax levy, exclusive of new construction	$	415,734
Proposed percentage increase in primary property tax levy:		3.03%
Proposed primary property tax rate:	$	3.9815
Proposed increase in primary property tax rate:	$	0.1172
Proposed primary property tax levy on a home valued at $100,000	$	398.15
Primary property tax levy on a home valued at $100,000 if the tax rate was not raised:	$	386.43
Proposed primary property tax levy increase on a home valued at $100,000:	$	11.72

Primary Property Tax Levy $14,423,657

Primary Property Tax Rate $3.9815 Same as FY 19-20

$11.72 Annual Increase on a Home Valued at $100,000

FY 2020/2021 STATE MANDATED INCREASES

- Voter Approved Proposition 206 – Increased Minimum Wage ↑ $440,000
- Arizona Long Term Care System (ALTCS) – Increase of ↑ $135,200
- Arizona Retirement Plans – Increase of ↑ $15,000
- Liability Insurance – Increase of ↑ $22,000
- Covid-19 Related Expenses ↑ Unknown

Total State Mandated Increases for FY 2020-2021

$612,200

Assessed Value Increase
Levy Amount

$415,734

DEFICIT -$196,466

SECONDARY TAX

No Increase in Tax Rate

Tax Rate Unchanged

Overall Assessed Values Increased

SECONDARY TAX

Truth in Taxation Analysis

Assesed Values Increase

Actual current secondary property tax levy:	$	2,495,007
Net assessed valuation:	$	330,360,727
Value of new construction:	$	7,424,968
Net assessed value minus new construction:	$	322,935,759
MAXIMUM TAX RATE THAT CAN BE IMPOSED WITHOUT A TRUTH IN TAXATION HEARING:	$	0.7726
Growth in property tax levy capacity associated with new construction:	$	57,365
MAXIMUM SECONDARY PROPERTY TAX LEVY WITHOUT A TRUTH IN TAXATION HEARING:	$	2,552,367
Proposed secondary property tax levy:	$	2,630,662
Proposed increase in secondary property tax levy, exclusive of new construction	$	76,535
Proposed percentage increase in secondary property tax levy:		3.07%
Proposed secondary property tax rate:	$	0.7963
Proposed increase in secondary property tax rate:	$	0.0237
Proposed secondary property tax levy on a home valued at $100,000	$	79.63
Secondary property tax levy on a home valued at $100,000 if the tax rate was not raised:	$	77.26
Proposed secondary property tax levy increase on a home valued at $100,000:	$	2.37

Truth in Taxation

In Compliance with ARS § 48-254

Secondary Property Tax Levy $2,630,662

Secondary Property Tax Rate 0.7963¢ Same as FY 19-20

$2.37 Annual Increase on a Home Valued at $100,000

Annual Effect on Primary & Secondary Tax

Overall Assessed Values Increase

- Primary Tax Rate remains the same as FY19/20 at $3.9815
- Primary Tax Levy Increase On a Home Valued at $100,000 is $11.72

- Secondary Tax Rate remains the same as FY19/20 at 0.7963¢
- Secondary Tax Levy Increase On a Home Valued at $100,000 is $2.37

- Primary & Secondary Tax Increase is $14.09 or about $1.17 per month
  As a result of Overall Assessed Values Increase

SANTA CRUZ COUNTY

FINAL BUDGET

FISCAL YEAR 2020-2021

Schedule A

Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020-2021

7/28/2020

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019-20	ACTUAL EXPENDITURES/ EXPENSES 2019-20	FUND BALANCE/ NET ASSETS 7/1/2020	DIRECT PROPERTY TAX REVENUES 2020-21 PRIMARY	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2020-21	INTERFUND TRANSFERS 2020-21 IN	INTERFUND TRANSFERS 2020-21 OUT	TOTAL FINANCIAL RESOURCES AVAILABLE 2020-21	BUDGETED EXPENDITURES/ EXPENSES 2020-21
GENERAL FUND	$ 29,000,056	$ 22,117,476	$ 6,978,493	$ 14,423,657	$ 13,112,801	$ -	$ 5,474,353	$ 29,040,598	$ 29,040,598
GENERAL FUND				SECONDARY					
OVERRIDE-ELECTION									
TOTAL GENERAL FUND	$ 29,000,056	$ 22,117,476	$ 6,978,493	$ 14,423,657	$ 13,112,801	$ -	$ 5,474,353	$ 29,040,598	$ 29,040,598
SPECIAL REV. FUNDS	$ 44,453,378	$ 26,526,289	$ 12,674,498	$ 2,992,929	$ 31,546,773	$ 4,844,279	$ 290,514	$ 51,767,965	$ 51,767,965
DEBT SERVICE FUNDS									
AVAILABLE	$ 946,882	$ 896,692	$ 3,379	$ -	$ -	$ 894,088	$ -	$ 897,467	$ 897,467
LESS: DESIGNATION									
FOR FUTURE YEARS									
TOTAL DEBT SERVICE	$ 946,882	$ 896,692	$ 3,379	$ -	$ -	$ 894,088	$ -	$ 897,467	$ 897,467
CAPITAL PROJECTS	$ 2,298,967	$ 1,665,876	$ 352,126	$ -	$ 786,500	$ 26,500	$ -	$ 1,165,126	$ 1,165,126
PERMANENT FUNDS									
ENTERPRISE FUNDS									
AVAILABLE	$ 6,551,131	$ 1,509,889	$ 5,732,289	$ -	$ 1,900,000	$ -	$ -	$ 7,632,289	$ 7,632,289
LESS: DESIGNATION									
FOR FUTURE YEARS									
TOTAL ENTERPRISE FUNDS	$ 6,551,131	$ 1,509,889	$ 5,732,289	$ -	$ 1,900,000	$ -	$ -	$ 7,632,289	$ 7,632,289
TOTAL ALL FUNDS	$ 83,250,414	$ 52,716,222	$ 25,740,785	$ 17,416,586	$ 47,346,074	$ 5,764,867	$ 5,764,867	$ 90,503,445	$ 90,503,445

EXPENDITURE LIMITATION COMPARISON	2019-20	2020-21
BUDGETED EXPENDITURES/EXPENSES	83,250,414	90,503,445
LESS: ESTIMATED EXCLUSIONS	58,591,800	65,300,209
AMOUNT SUBJECT TO THE EXPENDITURE LIMITATION	24,658,614	25,203,236
EEC EXPENDITURE LIMITATION	24,658,615	25,203,237

FY 19/20

General Fund $29,000,056

Special Revenue Funds $44,453,378

Debt Service Funds $946,882

Capital Projects Funds $2,298,967

Enterprise Funds $6,551,131

Total All Funds $83,250,414

FY 20/21

General Fund $29,040,598

Special Revenue Funds $51,767,965

Debt Service Funds $897,467

Capital Projects Funds $1,165,126

Enterprise Funds $7,632,289

Total All Funds $90,503,445

Schedule B

SANTA CRUZ COUNTY
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2020-2021

	2019-2020 FISCAL YEAR	2020-2021 FISCAL YEAR
1. Maximum allowable primary property tax levy calculated in accordance with A.R.S. §42-17051(A).	$ 17,211,959	$ 17,929,676
2. Amount received from primary property taxation in the 2018-19 fiscal year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18).		
3. Property tax levy amount		
A. Primary property taxes	$ 13,707,528	$ 14,423,657
B. Secondary property taxes		
General Fund-Override Election		
Flood Control	$ 2,495,007	$ 2,630,662
Fire District	344,280	362,267
Debt Service Fund	-	-
Total secondary property taxes	$ 2,839,287	$ 2,992,929
C. Total property tax levy amounts	$ 16,546,815	$ 17,416,586
4. Property taxes collected		
A. Primary property taxes		
(1) 2019-20 year's levy	$ 12,947,046	
(2) Prior years' levies	520,435	
(3) Total primary property taxes	$ 13,467,481	
B. Secondary property taxes		
(1) 2018-19 year's levy	$ 2,806,906	
(2) Prior years' levies	13,688	
(3) Total secondary property taxes	$ 2,820,594	
C. Total Property Taxes Collected	$ 16,288,076	

$17,929,676
Maximum Allowable

Proposed $14,423,657
Primary Property Tax Levy

Schedule B

SANTA CRUZ COUNTY
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2020-2021

	2019-20 FISCAL YEAR	2020-21 FISCAL YEAR
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	3.9815	3.9815
(2) Secondary property tax rates		
General Fund - Override Election		
Flood Control	0.7963	0.7963
Fire District	0.1000	0.1000
Debt Service	0.0000	0.0000
Total secondary tax rates	0.8963	0.8963
(3) Total county tax rate	4.8778	4.8778
B. Special assessment district tax rates	0.0000	0.0000
Secondary property tax rates		

Primary Tax Rate $3.9815
No Tax Rate Increase
Same as FY 19/20

Secondary Tax Rate 0.7963¢
No Tax Rate Increase
Same as FY 19/20

Schedule C

SANTA CRUZ COUNTY
Summary of Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2020-2021

	SOURCE OF REVENUES	ESTIMATED REVENUES 2019-20	ACTUAL REVENUES 2019-20	ESTIMATED REVENUES 2020-21
GENERAL FUND:				
	TAXES:			
4141/4142	DELINQUENT TAX INTEREST	$ -	$ 453,286	$ -
	LICENSE AND PERMITS:			
X100-63-4500	BUILDING PERMITS	$ 350,000	$ 485,963	$ 300,000
	INTERGOVERNMENTAL:			
X100-04-4130	AUTO LIEU TAX	$ 1,600,000	$ 1,794,548	$ 1,500,000
X100-04-4430	FEDERAL PAYMENT LIEU TAXES	1,100,000	1,220,891	1,205,800
X100-04-4551	LOTTERY FUNDS	550,050	550,050	550,050
X100-04-4460	COUNTY 1/2 CENT TAX	2,400,000	2,391,443	2,100,000
X100-04-4461	SHARED REVENUE SALES TAX	4,600,000	4,489,698	4,000,000
	CITY/STATE/FEDERAL REIMBURSEMENT	300,134	520,251	2,208,451
	CHARGES FOR SERVICES:	$ 602,500	$ 761,289	$ 666,000
4600-4619	FINES AND FORFEITURES:	$ 587,500	$ 560,413	$ 512,500
X100-04-4910	INTEREST ON INVESTMENTS:	$ 100,000	$ 60,570	$ 70,000
4980/4985/4990	MISCELLANEOUS:	$ -	$ 69,882	$ -
	TOTAL GENERAL FUND	$ 12,190,184	$ 13,358,283	$ 13,112,801
SPECIAL REVENUE FUNDS:				
105	ROAD FUND	$ 5,550,000	$ 5,421,449	$ 4,200,000
	TOTAL ROAD FUND	$ 5,550,000	$ 5,421,449	$ 4,200,000
370	HEALTH SERVICE FUND	$ 140,000	$ 153,277	$ 340,000
373	SMOKE FREE ARIZONA	38,950	18,936	37,000
374	ELC COVID-19	-	-	5,000,000
375	PHEP COVID-19	-	319,266	173,092
376	ZIKA ELC	-	-	-
377	BIO TERRORISM GRANT	197,490	185,231	201,438
379	T.B.	12,000	10,550	12,000
383	IMMUNIZATION PROGRAM	240,000	238,612	240,000
386	MEDICAL RESERVE CORP	-	-	-
600	ANIMAL CONTROL	341,645	345,352	345,076
601	STERILIZATION ENFORCEMENT	19,000	18,424	19,000
602	OFFICER SAFETY EQUIPMENT - AC	200	145	200
	TOTAL HEALTH SERVICES	$ 989,285	$ 1,289,793	$ 6,367,806

General Fund FY 19/20 Estimated Revenues $12,190,184

General Fund FY 20/21 Estimated Revenues $13,112,801

Schedule C

SANTA CRUZ COUNTY
Summary of Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2020-2021

	SOURCE OF REVENUES	ESTIMATED REVENUES 2019-20	ACTUAL REVENUES 2019-20	ESTIMATED REVENUES 2020-21
SPECIAL REVENUE FUNDS:				
717	ADOLESCENT WELLNESS NETWORK	$ 5,000	$ 5,036	$ 5,000
718	DISTRICT #99 - INSURANCE FUND	-	68	-
719	YOUTH CAREER CONNECT GRANT	-	-	-
720	HEALTHY STUDENTS	-	-	-
725	PROFESSIONAL DEVELOPMENT	22,590	15,868	25,000
727	WIOA YOUTH IN SCHOOL	156,547	125,612	219,745
728	WIOA YOUTH OUT OF SCHOOL	514,298	79,627	676,743
729	WIOA GENERAL	10,000	100	10,000
736	ADULT EDUCATION WIOA-S	6,777	4,456	7,500
739	WIOA ADULT	570,811	139,218	789,273
740	WIOA DISLOCATED WORKER	586,218	126,956	678,662
741	WIOA ADMINISTRATION	211,243	49,394	259,304
744	ADULT EDUCATION WIOA-S	-	4,098	-
746	WIOA RAPID RESPONSE	73,582	-	76,890
747	ADULT EDUCATION	76,891	74,917	57,800
750	ADULT EDUCATION - ELAA STATE	40,351	40,351	43,500
751	ADULT EDUCATION - ELAA FEDERAL	20,000	19,829	20,000
753	ADULT EDUCATION - ABE/ASE STATE	35,836	35,836	38,500
757	ADULT EDUCATION - IEL/CE TRAINING	30,232	40,875	65,200
951	INDIRECT COSTS	50,000	48,176	55,000
955	FUTURE GRANTS	5,000,000	-	5,000,000
	TOTAL SPECIAL REVENUE FUNDS	**$ 25,032,232**	**$ 18,990,004**	**$ 31,546,773**
DEBT SERVICE FUND:				
121	BOND INTEREST REDEMPTION	$ -	$ 25,100	$ -
	TOTAL DEBT SERVICE FUND	**$ -**	**$ 25,100**	**$ -**
CAPITAL PROJECT FUNDS:				
402	RUNWAY AND TAXI CONNECTOR REHAB	$ 843,530	$ 1,129,789	$ -
404	TAXIWAY CONNECTOR DESIGN	-	-	-
405	AIRFIELD ELECTRICAL UPGRADE DESI	-	55,477	117,000
406	CDBG REGIONAL ACCOUNT	683,633	296,618	-
409	TAXIWAY CONNECTOR CONSTRUCTION	-	-	-
412	ENVIRONMENTAL ASSESSMENT LAND	-	-	286,500
413	CARES ACT AIRPORT GRANT	-	-	25,000
436	CDBG #127-20 COURTHOUSE PLANNING	-	7,000	93,000
438	CDBG #122-20 COMMERCIAL KITCHEN	-	5,500	103,000
440	CDBG #121-20 BOYS & GIRLS CLUB	383,633	8,000	162,000
441	COURTHOUSE CONSTRUCTION	-	1,212	-
442	JAIL DISTRICT CONSTRUCTION	-	2,165	-
	TOTAL CAPITAL PROJECTS	**$ 1,910,796**	**$ 1,505,761**	**$ 786,500**
ENTERPRISE FUND:				
500	LANDFILL	$ 1,300,000	$ 1,718,784	$ 1,300,000
501	LANDFILL RESERVE	600,000	763,350	600,000
	TOTAL ENTERPRISE FUND	**$ 1,900,000**	**$ 2,482,134**	**$ 1,900,000**
	TOTAL ALL FUNDS	**$ 41,033,212**	**$ 36,361,282**	**$ 47,346,074**

Special Funds
FY 20/21 Estimated
Revenues $31,546,773

Total All Funds
FY 20/21 Estimated
Revenues $47,346,074

Schedule D

SANTA CRUZ COUNTY
Summary by Fund Type of Other Financing Sources and Interfund Transfers
Fiscal Year 2020-2021

FUND		INTERFUND TRANSFERS 2020-2021 IN	OUT
GENERAL FUND:		$ -	$ 5,474,353
SPECIAL REVENUE FUNDS:			
105	ROAD FUND	$ 7,500	$ -
117	SANTA CRUZ FAIR ASSOCIATION	25,000	-
120	OLD COURTHOUSE	35,900	-
125	PROSECUTION HIDTA	51,900	-
133	5% FILL THE GAP FEES CTY ATTY	20,697	-
134	ANTI-RACKETEERING	-	58,014
139	ATTORNEY'S ENHANCEMENT	6,114	-
225	TIME PAYMENT FEES - JP #1	-	15,000
227	CIRCLES OF PEACE	15,000	-
257	LAW LIBRARY	4,000	-
259	FILL THE GAP (5%)	-	90,000
260	SUPERIOR COURT FILL THE GAP	50,826	-
261	5% FILL THE GAP INDIGENT DEF.	18,477	-
280	FAMILY COUNSELING	2,099	-
325	JAIL DISTRICT	3,757,581	-
370	ENVIRONMENTAL HEALTH	308,673	-
379	T.B. FUND	50,260	-
600	ANIMAL CONTROL	275,076	-
615	CASE MANAGEMENT	20,176	-
650	FLOOD CONTROL	-	120,000
651	FLOOD CONTROL RESERVE	120,000	-
676	SCHOOL FOREST FEES	-	7,500
698	SCHOOL SUPPORT	75,000	-
	TOTAL SPECIAL REVENUE FUNDS	$ 4,844,279	$ 290,514
DEBT SERVICE FUNDS:			
121	DEBT SERVICE	$ 894,088	$ -
	TOTAL DEBT SERVICE FUNDS	$ 894,088	$ -
CAPITAL PROJECTS FUNDS:			
402	RUNWAY & TAXI CONNECTOR REHAB	$ -	$ -
405	AIRFIELD ELECTRICAL UPGRADE DESIGN	13,000	-
412	ENVIRONMENTAL ASSESSMENT, LAND	13,500	-
	TOTAL CAPITAL PROJECTS FUNDS	$ 26,500	$ -
ENTERPRISE FUND:			
500	LANDFILL	$ -	$ -
501	LANDFILL RESERVE	-	-
	TOTAL ENTERPRISE FUND	$ -	$ -
EXPENDABLE TRUST FUND:		$ -	$ -
	TOTAL ALL FUNDS	$ 5,764,867	$ 5,764,867

Summary of Interfund Transfers In and Out

- **Mandated Funding:**
  - **Jail District**
  - **Environmental Health**
  - **Animal Control**
- **Cash Matches:**
  - **Federal/State Grants**

Schedule E

General Fund
FY 19/20 Estimated
Expenditures $29,000,056

General Fund
FY 20/21 Estimated
Expenditures $29,040,598

SANTA CRUZ COUNTY
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2020-2021

FUND	DEPARTMENT	BUDGETED EXPENDITURES/ EXPENSES 2019-20	ACTUAL EXPENDITURES/ EXPENSES 2019-20	BUDGETED EXPENDITURES/ EXPENSES 2020-21
100	GENERAL FUND:			
100-01	ASSESSOR	$ 929,452	$ 830,653	$ 881,584
100-02	ATTORNEY	1,551,520	1,452,605	1,489,560
100-04	BOARD OF SUPERVISORS	5,324,977	3,054,320	5,375,057
100-05	AIRPORT	59,420	84,210	56,920
100-07	CLERK SUPERIOR COURT	949,249	811,401	947,373
100-12	ELECTIONS	506,032	253,583	440,226
100-13	EMERGENCY SERVICES	353,130	271,738	309,764
100-14	FINANCE	1,187,947	459,111	1,517,086
100-15	GROUNDS & MAINTENANCE	2,063,324	1,652,572	2,641,709
100-17	JUSTICE COURT #1	845,657	799,615	865,342
100-18	JUSTICE COURT #2	2,200	-	-
100-19	INFORMATION TECHNOLOGY	1,414,713	1,278,245	1,310,230
100-20	G.I.S.	51,750	7,493	49,000
100-23	BUILDING CODES	205,211	206,604	219,519
100-24	PLANNING & ZONING	302,903	281,991	383,800
100-27	RECORDER - ELECTION	221,292	236,958	211,066
100-28	RECORDER	314,363	337,527	325,466
100-29	SUPERIOR COURT	1,881,184	1,680,142	1,935,874
100-31	TREASURER	581,063	550,195	541,820
100-32	JUVENILE PROBATION	55,533	51,000	-
100-35	ADULT PROBATION	605,662	392,234	638,867
100-38	CONSTABLE #1	108,600	101,772	107,950
100-39	SHERIFF	4,794,550	3,260,739	4,519,130
100-44	CONSTABLE #2	-	-	-
100-61	PUBLIC FIDUCIARY	3,366,147	3,170,744	3,448,201
100-63	CENTRAL PERMITS	60,247	46,954	59,762
100-83	RECREATION	783,337	422,905	309,182
100-91	SCHOOL SUPERINTENDENT	480,593	422,165	456,110
	TOTAL GENERAL FUND	$ 29,000,056	$ 22,117,476	$ 29,040,598

Schedule G

General Fund
FTE 201

General Fund
$14,931,935

SANTA CRUZ COUNTY
Full-Time Employees and Personnel Compensation
Fiscal Year 2020-2021

	FUND	FULL-TIME EQUIVALENT	EMPLOYEE SALARIES AND HOURLY COSTS	RETIREMENT COSTS	HEALTHCARE COSTS	OTHER BENEFIT COSTS	TOTAL ESTIMATED PERSONNEL COMPENSATION
100	**GENERAL FUND:**	**201**	**$ 9,652,319**	**$ 2,324,373**	**$ 1,941,146**	**$ 1,014,097**	**$ 14,931,935**
	SPECIAL REVENUE FUNDS:						
105	ROAD FUND	19.00	$ 861,346	$ 101,335	$ 217,374	$ 95,858	$ 1,275,913
125	PROSECUTION HIDTA (PIMA)	3.50	212,684	25,757	38,996	16,566	294,003
127	VICTIM RIGHTS NOTIFICATION	0.50	15,512	1,879	3,497	1,210	22,098
132	FILL THE GAP AID TO COUNTY ATTORNEY	0.10	4,609	558	983	360	6,510
133	5% FTG ALLOCATION - CA 21.61%	0.75	16,578	2,007	7,072	1,293	26,950
134	ANTI-RACKETEERING	3.15	132,199	16,008	32,018	10,301	190,526
137	VICTIMS COMPENSATION VOCA	0.50	13,524	1,638	5,080	1,055	21,297
138	VICTIMS COMPENSATION ACJC	0.50	13,455	1,634	6,152	1,053	22,334
139	ATTORNEY'S ENHANCEMENT	1.50	77,104	9,337	22,217	7,456	116,114
142	AUTO THEFT AUTHORITY	1.00	56,831	6,883	12,651	4,428	80,793
152	VICTIMS OF CRIME STRIVE	0.00	2,842	344	705	222	4,113
187	DES IV-D CLERK GRANT	1.00	18,481	1,327	6,838	1,444	28,090
231	COURT ENHANCEMENT FEE - JP #1	1.00	27,071	3,278	6,900	2,112	39,361
250	CASA PROGRAM	1.00	25,979	5,681	6,838	2,030	40,528
251	MODEL COURT	0.25	9,916	2,095	-	775	12,786
252	D.E.S. IV-D	1.00	47,666	3,476	6,838	3,722	61,702
255	TRAFFIC CASE PROCESSING	0.25	19,999	3,438	-	1,562	24,999
260	SUPERIOR COURT FILL THE GAP	1.00	29,999	5,297	6,838	2,865	44,999
262	J.C.E.F. COURT FEES	0.50	14,999	976	-	24	15,999
264	STATE-FILL THE GAP (FTG)	0.50	10,499	612	-	17	11,128
273	JUVENILE INTENSIVE PROBATION	2.00	106,093	37,991	14,197	8,286	166,567
275	PIC ACT	5.00	163,280	68,427	6,945	11,166	249,818
276	STANDARD PROBATION	1.00	47,453	15,787	14,199	3,706	81,145
279	JUVENILE PROBATION FUND TREATMENT	2.00	120,055	42,788	14,178	11,465	188,486
281	JUVENILE DIVERSION SERVICE FEES	1.00	29,999	6,988	147	2,865	39,999
282	JUVENILE PROBATION FEES	1.00	53,997	10,732	111	5,157	69,997
301	STATE AID ENHANCEMENT	4.00	232,261	67,164	20,956	22,181	342,562
308	ADULT PROBATION FEES	2.00	96,999	38,065	14,176	9,263	158,503
310	ADULT INTENSIVE PROBATION	7.00	194,415	77,583	14,021	11,667	297,686
325	JAIL DISTRICT	71.25	2,685,538	515,875	737,847	263,213	4,202,473
327	ACJC PROSECUTION (CA)	0.00	39,478	20,509	-	4,035	64,022
331	GOHS DUI GRANT	0.00	14,086	7,405	-	1,439	22,930

Schedule G

Total All Funds
FTE 393

Total All Funds
$27,133,310

SANTA CRUZ COUNTY
Full-Time Employees and Personnel Compensation
Fiscal Year 2020-2021

	FUND	FULL-TIME EQUIVALENT	EMPLOYEE SALARIES AND HOURLY COSTS	RETIREMENT COSTS	HEALTHCARE COSTS	OTHER BENEFIT COSTS	TOTAL ESTIMATED PERSONNEL COMPENSATION
	SPECIAL REVENUE FUNDS:						
377	BIO TERRORISM GRANT	1.75	104,602	12,666	14,324	8,881	140,473
600	ANIMAL CONTROL	8.00	314,372	37,580	91,554	27,996	471,502
615	CASE MANAGEMENT	0.50	31,803	3,851	6,940	2,481	45,075
650	FLOOD CONTROL DISTRICT	8.50	376,134	45,666	113,934	38,279	574,013
678	FIRST THINGS FIRST HOME VISIT	2.00	63,952	7,745	7,049	4,988	83,734
683	JUVENILE EDUCATION	1.00	57,850	7,005	14,172	4,513	83,540
684	GEAR-UP	7.00	298,591	35,319	63,238	23,293	420,441
727	WIOA YOUTH IN SCHOOL	0.50	18,507	2,241	4,193	1,441	26,382
728	WIOA YOUTH OUT OF SCHOOL	3.00	87,039	10,574	27,265	6,854	131,732
736	ADULT EDUCATION WIOA-S	0.00	2,729	331	693	213	3,966
739	WIOA ADULT	2.50	82,482	9,998	20,227	6,728	119,435
740	WIOA DISLOCATED WORKER	3.50	99,748	12,099	27,258	8,073	147,178
741	WIOA ADMINISTRATION	0.75	19,156	2,321	4,227	1,494	27,198
747	ADULT EDUCATION - ABE/ASE FEDERAL	1.00	36,852	4,463	6,953	2,874	51,142
750	ADULT EDUCATION - ELAA STATE	1.00	27,379	-	-	2,135	29,514
751	ADULT EDUCATION - ELAA FEDERAL	0.50	14,743	-	-	1,150	15,893
753	ADULT EDUCATION - ABE/ASE STATE	0.50	34,250	-	-	2,671	36,921
757	ADULT EDUCATION - IEL/CE TRAINING	1.50	55,311	-	-	4,313	59,624
	TOTAL SPECIAL REVENUE FUNDS	**186.00**	**$ 7,892,091**	**$ 1,535,598**	**$ 1,720,184**	**$ 716,645**	**$ 11,864,518**
	DEBT SERVICE FUNDS:	0.00	$ -	$ -	$ -	$ -	$ -
	CAPITAL PROJECTS FUNDS:	0.00	$ -	$ -	$ -	$ -	$ -
	PERMANENT FUNDS:	0.00	$ -	$ -	$ -	$ -	$ -
500	**ENTERPRISE FUNDS:**	**6**	**$ 221,163**	**$ 24,534**	**$ 66,920**	**$ 24,240**	**$ 336,857**
	TOTAL ALL FUNDS	**393**	**$ 17,765,573**	**$ 3,884,505**	**$ 3,728,250**	**$ 1,754,982**	**$ 27,133,310**

Levy Limit Worksheet Information Provided by the Arizona Department of Revenue

2020 LEVY LIMIT WORKSHEET

	Date:	*3/30/2020*
SANTA CRUZ COUNTY		
2020 New Construction =	*$*	*7,545,329*
MAXIMUM LEVY		**2019**
A.1. Maximum Allowable Primary Tax Levy	$	17,211,959
A.2. A.1 multiplied by 1.02	$	17,556,198
CURRENT YEAR NET ASSESSED VALUE SUBJECT TO TAXATION IN PRIOR YEAR		**2020**
B.1. Centrally Assessed	$	29,534,324
B.2. Locally Assessed Real Property	$	319,596,703
B.3. Locally Assessed Personal Property	$	5,590,560
B.4. Total Assessed Value (B.1 through B.3)	$	354,721,587
B.5. B.4. divided by 100	$	3,547,216
CURRENT YEAR NET ASSESSED VALUES		**2020**
C.1. Centrally Assessed	$	29,715,338
C.2. Locally Assessed Real Property	$	326,961,018
C.3. Locally Assessed Personal Property	$	5,590,560
C.4. Total Assessed Value (C.1 through C.3)	**$**	**362,266,916**
C.5. C.4. divided by 100		$3,622,669
LEVY LIMIT CALCULATION		**2020**
D.1. LINE A.2	$	17,556,198
D.2. LINE B.5	$	3,547,216
D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE)		**4.9493**
D.4. LINE C.5	$	3,622,669
D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIMIT	**$**	**17,929,676**
D.6. Excess Collections/Excess Levy		
D.7. Amount in Excess of Expenditure Limit		
D.8. ALLOWABLE LEVY LIMIT (D.5 - D.6 - D.7)	**$**	**17,929,676**

$17,929,676
Maximum Allowable

QUESTIONS?

Santa Cruz County
Final Budget
FY 2020-2021

July 28, 2020