

Graham County Officials

Board of Supervisors:

District #1
District #2
District #3

Drew John, Member
James Palmer, Vice Chairman
Mark Herrington, Chairman

Elected Officials:

Assessor
Attorney
Clerk of Superior Court
Judge of Superior Court
Justice of the Peace #1
Justice of the Peace #2
Recorder
School Superintendent
Sheriff
Treasurer

Darlene Alder
Kenneth Angle
Darlee Maylen
Douglas R. Holt
Gary W. Griffith
Wyatt Palmer
Wendy John
Donna M. McGaughey
Preston "PJ" Allred
Jean Reynolds

Department Heads:

Manager/Board Clerk
Court Administrator
Chief Probation Officer
Engineer
Health & Human Services/WIA
Highway
Information Technology
Parks & Recreation
Planning and Zoning
Public Fiduciary
Animal Shelter
Elections
Juvenile Detention Center
Chief Financial Officer

Terry Cooper
Josh Halverson
Rene Baca
Michael Bryce, P.E.
Neil Karnes
Steve Puzas
John Lucas
Casey Faunce
Will Wright
Sherrie Lines
Charles Payne
Judy Dickerson
Charles J Gatwood
Ciel L Flake

GRAHAM COUNTY BOARD OF SUPERVISORS
921 Thatcher Blvd, Safford, Az 85546
Phone: (928) 428-3250 Fax: (928) 428-5951

SUPERVISORS: Mark C. Herrington, Chairman
Drew John, Member
Jim Palmer, Member
Terry Cooper, County Manager / Clerk

To: The Board of Supervisors, Elected Officials and the Citizens of Graham County,

Once again this year, demand far outweighs the financial resources to meet those demands. The State economy, although showing improvement, is still sluggish thus in an attempt to balance the State Budget, there were again major cost shifts to counties. Graham County's portion of the shifts, including loss of revenue was again over \$1 million. We have no way of making up that shortfall locally so again, through careful management and the cooperation of our Elected Officials, Directors and Department Heads we have crafted a budget that will provide the needed services that the citizens of Graham County deserve.

We continue to do more with less. As noted last year, the demands for County services increase during difficult economic times. This is especially true in the justice, law enforcement and indigent health arenas. Although some tough decisions had to be made, this budget reflects the ability to meet those demands. An even larger part of our success is a reflection on the Graham County workforce. They serve our citizens with expertise and a smile. I can honestly say that our customer service is matched by no other county in Arizona. I am extremely grateful to have the opportunity to work with the "Graham County Team".

While it is easy to become negative when facing the many challenges of today, I believe we have a reason to be optimistic about our future. Our local economy is improving. There has been a modest increase in both commercial and residential construction. Employment opportunities are expanding. Yes, we have a very bright future both in the short and long term.

We thank the citizens of Graham County for the opportunity to serve them and look forward to celebrating the State of Arizona Centennial together in 2012.

Respectfully submitted,



Terry Cooper
Graham County Manager/Clerk

GRAHAM COUNTY

**RESOLUTION FOR THE ADOPTION OF THE BUDGET
#2011-19**

FISCAL YEAR 2011-2012

WHEREAS, in accordance with the provisions of Title 42 Chapter 17, Articles 1-5, Arizona Revised Statutes, the Board of Supervisors did, on July 5, 2011, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of Graham County, and

WHEREAS, in accordance with said sections of said title, and following due public notice, the Board met on August 1, 2011, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Board would meet on August 15, 2011 at the office of the Board for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051 (A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures shown on the accompanying schedules as now increased, reduced or changed, are hereby adopted as the budget of Graham County for the fiscal year 2011/2012.

Passed by the Board of Supervisors of Graham County, this 1st day of August, 2011

APPROVED: GRAHAM COUNTY BOARD OF SUPERVISORS


Mark C. Herrington, Chairman

ATTEST:


Terry Cooper, Board Clerk

GRAHAM COUNTY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2012

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2011	ACTUAL EXPENDITURES/ EXPENSES** 2011	FUND BALANCE/ NET ASSETS*** July 1,2011**	PROPERTY TAX REVENUES 2012	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2012	OTHER FINANCING 2012		INTERFUND TRANSFERS 2012		TOTAL FINANCIAL RESOURCES AVAILABLE 2012	BUDGETED EXPENDITURES/ EXPENSES 2012
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 19,344,609	\$ 16,519,351	\$ 1,359,422	Primary: \$ 4,050,204	\$ 13,811,058	\$	\$	\$	\$	\$ 19,220,684	\$ 19,220,684
2. General Fund - Override Election				Secondary:							
3. Total General Fund	19,344,609	16,519,351	1,359,422	4,050,204	13,811,058					19,220,684	19,220,684
4. Special Revenue Funds	11,183,984	7,508,225	3,304,238	217,463	7,617,754					11,139,455	11,139,455
5. Debt Service Funds Available											
6. Less: Amounts for Future Debt Retirement											
7. Total Debt Service Funds											
8. Capital Projects Funds	63,113	107,710	(44,763)		115,000					70,237	70,237
9. Permanent Funds											
10. Enterprise Funds Available											
11. Less: Amounts for Future Debt Retirement											
12. Total Enterprise Funds											
13. TOTAL ALL FUNDS	\$ 30,591,706	\$ 24,135,286	\$ 4,618,897	\$ 4,267,667	\$ 21,543,812	\$	\$	\$	\$	\$ 30,430,376	\$ 30,430,376

EXPENDITURE LIMITATION COMPARISON

	2011	2012
1. Budgeted expenditures/expenses	<u>\$ 30,591,706</u>	<u>\$ 30,430,376</u>
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	30,591,706	30,430,376
4. Less: estimated exclusions	15,673,021	16,080,662
5. Amount subject to the expenditure limitation	<u>\$ 14,918,685</u>	<u>\$ 14,349,714</u>
6. EEC expenditure limitation	<u>\$ 15,301,858</u>	<u>\$ 14,460,924</u>

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts in this column represent Fund Balance/Net Asset amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

GRAHAM COUNTY
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2012

	2011	2012
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 4,021,616	\$ 4,050,204
2. Amount received from primary property taxation in the current 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 amounts		
A. Primary property taxes	\$ 3,942,898	\$ 4,050,204
B. Secondary property taxes		
General Fund - Override election	\$	\$
County Flood Control District	231,484	217,463
County Fire District Assistance	111,649	116,832
Total secondary property taxes	\$ 343,133	\$ 334,295
C. Total property tax levy amounts	\$ 4,286,031	\$ 4,384,499
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 3,227,971	
(2) Prior years' levies	149,871	
(3) Total primary property taxes	\$ 3,377,842	
B. Secondary property taxes		
(1) Current year's levy	\$ 140,422	
(2) Prior years' levies	8,382	
(3) Total secondary property taxes	\$ 148,804	
C. Total property taxes collected	\$ 3,526,646	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	1.8132	1.8556
(2) Secondary property tax rate		
General Fund - Override election		
County Flood Control District	0.0953	0.0953
County Fire District Assistance	0.0460	0.0512
(3) Total county tax rate	1.9545	2.0021
B. Special assessment district tax rates		
Secondary property tax rates		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

GRAHAM COUNTY
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2012

SOURCE OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
GENERAL FUND			
Taxes			
Sales Tax Revenue Sharing	\$ 3,446,780	\$ 3,202,278	\$ 3,325,000
County Sales Tax	1,620,000	1,665,682	1,700,000
Auto Lieu Tax	840,000	775,150	750,000
County Excise Tax	2,000	936	2,000
Interest on Delinquent Taxes	350,000	150,808	300,000
Licenses and permits			
Planing & Zoning Permits	75,000	55,415	75,000
Floodplain Permits	1,000	1,400	2,000
Intergovernmental			
Federal in Lieu - PILT	2,564,987	2,644,642	2,672,505
Forest Service	5,000	12,500	6,000
Federal Juvenile Detention	503,700	520,331	600,000
Federal Adult Prisoner Detention	750,000	644,529	750,000
Federal ARRA Funding		689,523	23,000
Juvenile School Lunch & Education	148,000	142,667	142,000
Criminal Justice Enhancement	120,000	115,481	120,000
State Prisoner Prosecution	10,000		10,000
DOC Bonita Deputy	23,000	24,917	23,000
University of Arizona Field Deputy	26,000	43,092	26,000
State Prisoner Detention	15,000	4,510	15,000
Justice of the Peace Salary Reimbursement	30,994	23,959	33,000
Emergency Services	110,000	118,259	115,000
Search & Rescue	2,000		2,000
Liquor Licenses	5,000	3,578	5,000
Public Defender Reimbursement	20,000	18,368	20,000
Charges for services			
General Government	308,000	262,396	300,000
Administrative Cost Allocation	470,000	469,514	480,000
City & Town Animal Shelter & Control Services	111,500	101,287	124,760
City & Town Wide Area Network Services	38,000	46,816	46,360
City & Town Dispatching Services	518,000	525,520	544,299
City and Town Jail Housing	12,000	9,245	12,000
Greenlee County Communications Services	29,382	29,432	29,382
Greenlee County Juvenile Detention Services	250,000	250,000	250,000
Food Safety & Wastewater Inspection Fees	60,000	55,550	60,000
Fines and forfeits			
Fines & Forfeits	260,000	228,199	240,000
Investments			
Interest on Investments	20,000	5,473	15,000
Rents, royalties, and commissions			
WIC Bldg, Senior Center & Cell Towers	50,000	28,690	50,000
Contributions			
Voluntary contributions		900	
Miscellaneous			
Miscellaneous Revenues	1,149,707	239,542	592,752
Refunds & Reimbursements	119,500	45,701	350,000
Total General Fund	\$ 14,064,550	\$ 13,156,290	\$ 13,811,058

GRAHAM COUNTY
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2012

SOURCE OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
SPECIAL REVENUE FUNDS			
Road Fund:			
Highway Users Revenue Funds (HURF)	\$ 3,190,000	\$ 2,929,347	\$ 2,960,000
Forest Fees & Other Federal Revenue	728,130	632,331	640,739
State Grants & Misc State Revenue			
Transfer Site & Other Co. reimbursements	140,000	188,953	155,500
Miscellaneous & Auction Revenue	40,832	27,139	46,500
City & Town IGA Work	11,000		2,500
Interest	20,000	16,414	20,000
Total	\$ 4,129,962	\$ 3,794,184	\$ 3,825,239
Health Services Funds:			
Bio Terrorism Grant	\$ 265,241	\$ 212,236	\$ 256,409
WIC Program	284,702	276,501	227,819
Various Grants & Services	624,130	657,039	614,296
Total	\$ 1,174,073	\$ 1,145,776	\$ 1,098,524
Various Funds:			
LEPC Grants	\$ 10,940	\$ 7,121	\$ 6,976
Court Funds	309,006	314,074	328,780
Document & Storage Funds	28,000	38,080	35,500
Assessor & Treasurer Information Funds	22,450	30,085	1,550
Graham County Education Consortium	25,000	19,800	25,000
Sheriiff's Funds	560,464	469,399	602,830
Attorney Funds	194,415	200,484	175,007
Waste Tire Facility	45,000	48,187	47,000
Flood Control District	1,000	1,159	1,000
Probation Funds	1,492,128	1,655,115	1,470,348
Total	\$ 2,688,403	\$ 2,783,504	\$ 2,693,991
Total Special Revenue Funds	\$ 7,992,438	\$ 7,723,464	\$ 7,617,754
DEBT SERVICE FUNDS			
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$
CAPITAL PROJECTS FUNDS			
Capital Facilities	\$ 1,000	\$ 834	\$ 115,000
Total Capital Projects Funds	\$ 1,000	\$ 834	\$ 115,000
PERMANENT FUNDS			
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
	\$	\$	\$
Total Enterprise Funds	\$	\$	\$
TOTAL ALL FUNDS	\$ 22,057,988	\$ 20,880,588	\$ 21,543,812

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

GRAHAM COUNTY
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2012

FUND	OTHER FINANCING 2012		INTERFUND TRANSFERS 2012	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total General Fund	\$ _____	\$ _____	\$ _____	\$ _____
SPECIAL REVENUE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Special Revenue Funds	\$ _____	\$ _____	\$ _____	\$ _____
DEBT SERVICE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Capital Projects Funds	\$ _____	\$ _____	\$ _____	\$ _____
PERMANENT FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS	\$ _____	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ _____	\$ _____

GRAHAM COUNTY
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2012

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
GENERAL FUND				
Assessor	\$ 434,265	\$	\$ 428,722	\$ 473,806
Attorney	1,188,645		927,716	1,132,769
Board of Supervisors	2,450,347	15,000	2,189,128	2,368,552
Clerk of the Superior Court	478,766		472,984	479,740
Courts	1,216,204		1,237,441	1,224,239
Health Administration & Other	2,203,276		1,980,349	2,355,745
Indigent Attorney	434,000		413,630	434,000
Miscellaneous	478,365		361,624	478,244
Park & Recreation	311,891		313,093	369,970
Planning & Zoning	250,768		237,769	246,485
Probation	166,256		173,390	182,708
Public Fiduciary	87,442		87,850	89,008
Recorder	245,729		227,470	254,766
Regional Juvenile Detention Ctr	1,148,351		1,169,050	1,349,502
School Superintendent	214,991		213,171	215,504
Sheriff	5,756,884		5,693,678	5,652,123
Solid Waste Management	91,500		90,286	70,000
Treasurer	276,929		271,078	273,523
Capital Outlay	710,000		25,218	700,000
Contingency	1,200,000	(15,000)	5,704	870,000
Total General Fund	\$ 19,344,609	\$	\$ 16,519,351	\$ 19,220,684
SPECIAL REVENUE FUNDS				
Road Funds	\$ 5,501,692	\$	\$ 3,465,894	\$ 5,525,260
Health Service Funds	1,284,462		1,192,281	1,162,407
LEPC Grants	32,608		6,440	29,326
Court Funds	671,053	410	406,309	598,590
Document Storage Funds	101,518		35,409	111,687
Assessor & Treasurer Funds	90,297		17,022	82,461
Graham Co. Ed. Consortium	93,672		19,500	93,972
Sheriff's Funds	672,109		418,326	765,569
Attorney Funds	410,842		186,457	405,466
Waste Tire Facility	45,000		48,173	47,013
Flood Control District	322,386		144,660	314,111
Probation Funds	1,938,010	19,925	1,567,754	2,003,593
Total Special Revenue Funds	\$ 11,163,649	\$ 20,335	\$ 7,508,225	\$ 11,139,455
DEBT SERVICE FUNDS				
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Total Capital Projects Funds	\$ 63,113	\$	\$ 107,710	\$ 70,237
Total Capital Projects Funds	\$ 63,113	\$	\$ 107,710	\$ 70,237
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Total Enterprise Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 30,571,371	\$ 20,335	\$ 24,135,286	\$ 30,430,376

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

GRAHAM COUNTY
Summary by Department of Expenditures/Expenses
Fiscal Year 2012

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES * 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
Sheriff:				
General Fund	\$ 5,756,884	\$	\$ 5,693,678	\$ 5,652,123
Jail District Fund				
Ft Thomas Resource Officer	67,778		67,559	70,705
Jail Revenue Fund	139,664		51,491	251,434
Health Service Fee	5,547			5,608
Jail Enhancement	328,569		250,648	309,342
ACJC Drug Grant ARRA	41,415		41,287	41,747
Interest Fund	1,206		2,990	3,154
Forest Road Patrol	56,043			56,043
BLM Patrol Grant	31,887		4,351	27,536
Department Total	\$ 6,428,993	\$	\$ 6,112,004	\$ 6,417,692
Attorney				
General Fund	\$ 1,188,645	\$	\$ 927,716	\$ 1,132,769
Bad Check Fees	5,450			4,295
Fill the Gap	14,521		6,874	18,547
Victim Restitution	47,064			51,424
Anti-gang Enforcement	80			81
Victim Witness Program	14,186		14,185	14,172
Victim Compensation	28,000		23,046	30,529
Victims Compensation /VOCA	12,867		1,340	11,627
Juvenile Victim Advocate	28,503		28,503	28,964
Anti-racketeering - RICO	26,455		3,559	26,829
Prosecution Fees	144,690		42,509	110,999
Diversion Fund	75,073		66,441	88,294
Fair & Legal Employment Act	13,953			19,705
Department Total	\$ 1,599,487	\$	\$ 1,114,173	\$ 1,538,235

Health Administration & Other				
General Fund	\$ 2,203,276	\$	\$ 1,980,349	\$ 2,355,745
Health Education/Facility Imp	105,000		102,555	100,207
Teen Pregnancy Prevention	70,019		113,215	99,506
Public Health Emergency	68,913		64,291	
Well Woman Health Check	124,173		85,624	81,265
Bio Terrorism Grant	261,151		211,712	252,843
Family Planning	53,708		56,063	53,724
Prenatal Block Grant	32		32	
WIC	251,934		245,865	225,688
HIV Prevention	9,558		5,963	9,842
TB Control	14,212		14,469	12,969
Nutrition				
Immunization Action Plan	59,644		58,314	59,340
Tobacco Education	120,766		140,854	119,565
Proposition 201	63,467		62,859	65,982
Vital Records	81,885		30,468	81,476
Department Total	\$ 3,487,738	\$	\$ 3,172,633	\$ 3,518,152

Courts				
General Fund	\$ 1,216,204	\$	\$ 1,237,441	\$ 1,224,239
Law Library	28,806		24,473	24,470
Child Support/Visitation	14,210		2,960	19,636
Domestic Relations Education	13,518		7,200	11,133
Conciliation Court	35,857		28,483	22,128
Court Improvement Project	18,523		18,523	16,228
Fill the Gap	4,250		7,006	14,050
Access & Visitation	3,504			5,400
DEA	25,000	410	30,354	19,969
JCEF Fill the Gap			6	17,000
JCEF Jp #2	6,428		3,750	1,875
Spousal Maint. Enforcement	9,706			11,430
JCEF - JP #1	62,184		10,733	61,676
Prosecution Fees	34,301		23,465	29,540
JCEF Clerk of the Court	26,822		20,250	16,915
Justice Court Recovery Fees	162,988		117,916	108,817
FTG - Superior Court	66,225		33,496	53,034
FTG JP #1	75,916		33,496	60,797
FTG JP #2	8,806		6,501	10,480
Superior Court Enhancement	41,277		8,366	61,294
CASA	29,459		29,331	29,459
Juvenile Emergency	3,273			3,259
Department Total	\$ 1,887,257	\$ 410	\$ 1,643,750	\$ 1,822,829

Probation				
General Fund	\$ 166,256	\$	\$ 173,390	\$ 182,708
Juvenile Diversion Fees	68,244		392	73,238
Juvenile Probation Fees	77,851		20,298	69,619
Juvenile Diversion Intake	70,687	3,774	74,952	75,806
Juvenile Diversion Consequence	23,671	2,025	25,708	25,650
Juvenile Safe Schools			455	586
Juvenile Family Counseling		7,825	9,787	7,822
Juvenile Standard	233,937	24,600	258,537	237,940
Juvenile Intensive Supervision	74,022	850	74,877	74,979
Juvenile Service Treatment	48,903		50,439	53,931
Juvenile ADJC	27		42	
Juvenile Drug Court	10,010	(2,000)	8,036	10,010
Extra Juvenile Probation	1,078		2,814	5,012
JCEF Juvenile Standard	7		8	
UA Testing Reimbursement	86,085		573	120,848
Juvenile UA Testing				2,520
Adult Probation Fees	319,725		157,836	462,345
Adult Intensive Service	225,363	(4,000)	221,403	179,126
Adult community Punishment	25,151		25,210	25,151
Adult State Aid Enhancement	355,981		462,713	338,037
Drug Treatment Education	26,297	(13,149)	13,211	26,297
Domestic Violence	20,988		4,233	12,806
Sex Offender Treatment	19,995		18,984	13,910
CJEF Substance Abuse	12,704		12,717	12,704
CJEF Sex Offender	17,092		17,092	17,092
Extra Adult Probation	95,306			51,402
Interstate Compact 30%	10,074			5,959
JCEF - Probation	31,195	(15,597)	15,726	20,421
SAE Assist	82,597	15,597	90,686	79,362
Adult GPS	1,020		1,025	1,020
Department Total	\$ 2,104,266	\$ 19,925	\$ 1,741,144	\$ 2,186,301

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

GRAHAM COUNTY*Fiscal Year 2011/2012*

Preliminary With no Change in Tax Rates

	Safford Rural	Pima Rural	Ft. Thomas Rural	Central/ Jackson Rural
Section 1: FDAT Computation				
A. Fire District Property Tax Levy for 11/12	384,293	67,002	22,542	110,165
B. Net Assessed value within Fire District in 1991	10,572,609	3,124,549	1,389,613	3,316,285
C. Estimate of NAV within the fire district for current year 11/12	37,865,101	7,204,564	2,978,557	13,666,440
D. Divided NAV (line C) by 100	378,651	72,046	29,786	136,664
E. Actual FDAT Tax Levy Rate Generated by Fire District Budget (maximum is \$3.00)	1.0149	0.9300	0.7568	0.8061
F. Property Tax Levy (line C multiplied by line E)	384,292.91	67,002.45	22,541.72	110,165.17
Section 2: Standard Calculation for FDAT Base Reduction for County Tax Rate over 0.1000				
G. FDAT 20% (multiply line F by 20%)	76,858.58	13,400.49	4,508.34	22,033.03
H. FDAT District Limit (Smaller of line G or \$300,000) If line H is greater than \$300,000 enter \$300,000. For merged districts over \$300,000 use the fixed amount	76,858.58	13,400.49	4,508.34	22,033.03
I. County Wide Net Assessed Secondary Valuation:	228,188,148	228,188,148	228,188,148	228,188,148
J. Maximum FDAT Proceeds - County Limit (line I x .10 divided by 100)	228,188	228,188	228,188	228,188
K. Sum of all the FDAT from line G	116,800.44	116,800.44	116,800.44	116,800.44
L. Sum of all FDAT from line H.	116,800.44	116,800.44	116,800.44	116,800.44
M. The ratio between line G and line K (line G divided by line K)	65.8%	11.5%	3.9%	18.9%
N. Maximum Allowable District FDAT for 2011/2012 (line J x line M)	150,147.70	26,241.62	8,899.33	43,127.53
O. FDAT 20% (line H)	76,858.58	13,400.49	4,508.34	22,033.03
P. District FDAT for 11/12 (lessor between line N and line O)	76,858.58	13,400.49	4,508.34	22,033.03

GRAHAM COUNTY*Fiscal Year 2011/2012*

Preliminary With no Change in Tax Rates

	Safford Rural	Pima Rural	Ft. Thomas Rural	Central/ Jackson Rural
Section 3: Limitation Fiscal Year 11/12				
Q. FDAT for the district for FY 91/92	9,078	1,484	1,801	434
R. Total FDAT for FY 11/12(line P)	76,858.58	13,400.49	4,508.34	22,033.03
S. If FDAT for 11/12 is less than FDAT for FY 91/92 (line Q minus line R)	0	0	0	0

Fire District Assistance Tax Summary Fiscal Year 2011/2012

Safford Rural Fire District No. 1	76,858.58
Pima Rural Fire District No. 2	13,400.49
Fort Thomas Rural Fire District No. 3	4,508.34
Central/Jackson Height Rural Fire District No. 4	22,033.03
Total FDAT Contributions	116,800.44
County Secondary Valuation	228,188,148
County FDAT Rate Per \$100	0.0512

Graham County 2011 Tax Rates
Per One Hundred Dollars Valuation

<i>Taxing Authority</i>	<i>Primary Rate</i>	<i>Secondary Rate</i>
State of Arizona	0.0000	0.0000
County of Graham	1.8556	0.0000
Rural Fire District Assistance	0.0000	0.0512
County Education Equalization	0.4259	0.0000
County Flood Control District	0.0000	0.0953
Eastern Arizona College	2.1445	0.0000
City of Safford	0.3744	0.0000
Town of Thatcher	0.0000	0.0000
Town of Pima	0.1335	0.0000
Safford Rural Fire District	0.0000	1.0149
Pima Rural Fire District	0.0000	0.9300
Fort Thomas Rural Fire District	0.0000	0.7568
Central/Jackson Heights Rural Fire District	0.0000	0.8061
Safford Unified School District	0.8132	0.8193
Thatcher Unified School District	0.8369	0.9891
Solomon School District	3.7915	0.0000
Pima Unified School District	3.6122	0.8832
Fort Thomas Unified School District	0.0000	0.0000
Klondyke School District	2.2684	0.0000
Bonita School District	3.2661	0.0000
Gila Institute for Technology	0.0000	0.0500

TAX CODE - AUTHORITIES		Primary	Secondary
0100	Safford School	5.2392	1.0158
0150	Safford School/City of Safford	5.6136	1.0158
0170	Safford School/Safford Rural Fire District	5.2392	2.0307
0400	Thatcher School	5.2629	1.1856
0430	Thatcher School/Town of Thatcher	5.2629	1.1856
0440	Thatcher School/Central-Jackson Heights Rural Fire District	5.2629	1.9917
0450	Thatcher School/Safford City	5.6373	1.1856
0470	Thatcher School/Safford Rural Fire District	5.2629	2.2005
0480	Thatcher School/Pima Rural Fire District	5.2629	2.1156
0500	Solomon School	8.2175	0.1965
0550	Solomon School/City of Safford	8.5919	0.1965
0570	Solomon School/Safford Rural Fire District	8.2175	1.2114
0600	Pima School	8.0382	1.0797
0630	Pima School/Town of Pima	8.1717	1.0797
0640	Pima School/Central-Jackson Heights Rural Fire District	8.0382	1.8858
0660	Pima School/Fort Thomas Rural Fire District	8.0382	1.8365
0680	Pima School/Pima Rural Fire District	8.0382	2.0097
0700	Fort Thomas School	4.4260	0.1965
0760	Fort Thomas School/Fort Thomas Rural Fire District	4.4260	0.9533
0780	Fort Thomas School/Pima Rural Fire District	4.4260	1.1265
0900	Klondyke School	6.6944	0.1465
1600	Bonita School	7.6921	0.1465
15000	Graham County Flood Control District	0.0000	0.0953
02001	County Education Equalization	0.4259	0.0000
11900	Fire District Assistance	0.0000	0.0512
16001	Gila Valley Irrigation District	Per Acre	13.8000
30000	Gila Institute for Technology	0.0000	0.0500

Tax Rates and Valuations

Fiscal Year 2011/12

	<u>Assessed Valuation</u>		<u>Tax Levy</u>	<u>Tax Rate</u>
Graham County	Primary	218,269,239	4,050,204	1.8556
County Equalization Assistance for Education	Primary	218,269,239	929,609	0.4259
County Fire District Assistance	Secondary	228,188,148	116,800	0.0512
County Flood Control Distirct	Secondary	228,188,148	217,463	0.0953
<u>Tax Rates for Graham County</u>				
	Total Primary		4,979,813	2.2815
	Total Secondary		334,263	0.1465
	<u>Total County Tax Rate</u>		<u>5,314,076</u>	<u>2.4280</u>
<u>State of Arizona</u>	<u>Primary</u>	<u>218,269,239</u>	<u>0</u>	<u>0.0000</u>
Eastern Arizona Community College	Primary	218,269,239	4,680,784	2.1445
	Secondary	228,188,148	0	0.0000
	<u>Total EAC Tax Rate</u>		<u>4,680,784</u>	<u>2.1445</u>
<u>Mount Graham Hospital District</u>	<u>Secondary</u>	<u>241,858,817</u>	<u>0</u>	<u>0.0000</u>
Gila Valley Irrigation District	Acreage	28,721	344,652	12.0000 a/c
A.R.S. 48-3114	Acreage	28,721	51,698	1.8000 a/c
	<u>Total Irrigation District Tax</u>		<u>396,350</u>	<u>13.8000 a/c</u>
City of Safford	Primary	54,165,364	202,795	0.3744
	Secondary	57,606,526	0	0.0000
	<u>Total City of Safford Tax Rate</u>		<u>202,795</u>	<u>0.3744</u>

Tax Rates and Valuations

Fiscal Year 2011/12

		<u>Assessed Valuation</u>	<u>Tax Levy</u>	<u>Tax Rate</u>
Town of Thatcher	Primary	26,940,609	0	0.0000
	Secondary	28,316,694	0	0.0000
	<u>Total Town of Thatcher Tax Rate</u>		<u>0</u>	<u>0.0000</u>
Town of Pima	Primary	9,276,747	12,384	0.1335
	Secondary	9,942,373	0	0.0000
	<u>Total Town of Pima</u>		<u>12,384</u>	<u>0.1335</u>
<u>Safford Rural Fire District No. 1</u>	Secondary	<u>37,865,101</u>	<u>384,293</u>	<u>1.0149</u>
<u>Pima Rural Fire District No. 2</u>	Secondary	<u>7,204,564</u>	<u>67,002</u>	<u>0.9300</u>
<u>Fort Thomas Fire District No. 3</u>	Secondary	<u>2,978,557</u>	<u>22,542</u>	<u>0.7568</u>
<u>Central/Jackson Rural Fire Dist. No. 4</u>	Secondary	<u>13,666,440</u>	<u>110,165</u>	<u>0.8061</u>

Graham County School Districts, Fiscal Year 2011/12
Valuations and Tax Rates

<u>District</u>		<u>Assessed Valuation</u>	<u>Tax Levy</u>	<u>Tax Rate</u>	<u>Breakdown of Secondary Tax Rate</u>
Safford Unified School District No. 1	Primary	110,093,682	895,281.82	0.8132	
	Secondary	115,085,450	942,895.09	0.8193	
	M&O Override				0.7664
	Bond - Class A				0.0529
		<u>Total Safford Unified School</u>	<u>1,838,176.91</u>	<u>1.6325</u>	
Thatcher Unified School District No. 4	Primary	40,269,110	337,012.18	0.8369	
	Secondary	43,094,436	426,247.07	0.9891	
	Bond - Class B				0.9891
		<u>Total Thatcher Unified School</u>	<u>763,259.25</u>	<u>1.8260</u>	
Solomonville School District No. 5	Primary	16,056,603	608,786.10	3.7915	
	Secondary	16,682,295	0.00	0.0000	
		<u>Total Solomonville School</u>	<u>608,786.10</u>	<u>3.7915</u>	
Pima Unified School District No. 6	Primary	16,218,953	585,861.02	3.6122	
	Secondary	17,230,938	152,183.64	0.8832	
	Bond - Class B				0.8832
		<u>Total Pima Unified School</u>	<u>738,044.66</u>	<u>4.4954</u>	
Fort Thomas Unified School District No. 8	Primary	4,082,476	0.00	0.0000	
	Secondary	4,339,881	0.00	0.0000	
		<u>Total Fort Thomas Unified School</u>	<u>0.00</u>	<u>0.0000</u>	
Klondyke School District No. 9	Primary	829,671	18,820.26	2.2684	
	Secondary	922,150	0.00	0.0000	
		<u>Total Klondyke School</u>	<u>18,820.26</u>	<u>2.2684</u>	
Bonita School District No.16	Primary	30,718,744	1,003,304.90	3.2661	
	Secondary	30,832,328	0.00	0.0000	
		<u>Total Bonita School</u>	<u>1,003,304.90</u>	<u>3.2661</u>	
Gila Institute for Technology	Primary	-	0.00	0.0000	
	Secondary	196,433,670	98,216.84	0.0500	
		<u>Total Technology School</u>	<u>98,216.84</u>	<u>0.0500</u>	

2011 Levy Limit Worksheet

Tax Authority: **Graham County**

		2011 New Construction =	7,410,898
<u>Section A.</u>	<u>2010 Maximum Levy Limit</u>		
A.1	2010 Maximum allowable primary Tax Levy Limit (amount on line D5 from 2010 worksheet)		4,021,616
A.2	Line A.1 Multiplied by 1.02 equals		4,102,048
<u>Section B.</u>	<u>2011 Net Assessed Value of all Property Subject to Taxation in 2010</u>		
B.1	Centrally Assessed	44,934,827	
B.2	Locally Assessed Real	163,531,458	
B.3	Locally Assessed Personal Property	12,596,921	
B.4	Total of B.1 through B.3 equals		221,063,206
B.5	B.4 Divided by 100 equals		2,210,632
<u>Section C.</u>	<u>2011 Net Assessed Values</u>		
C.1	Centrally Assessed	47,988,757	
C.2	Locally Assessed Real	157,683,561	
C.3	Locally Assessed Personal Property	12,596,921	
C.4	Total of C.1 through C.3 equals		218,269,239
C.5	C.4 Divided by 100 equals		2,182,692
<u>Section D.</u>	<u>2011 Levy Limit Calculation</u>		
D.1	Enter line A.2	4,102,048	
D.2	Enter line B.5	2,210,632	
D.3	Divide D.1 by D.2 and enter result		1.8556
D.4	Enter line C.5		2,182,692
D.5	Multiply D.4 by D.3 and enter result		4,050,203
	<u>Line D.5 equals 2010 Maximum Allowable Levy Limit</u>		
D.6	Enter excess Property Taxes Collectible Pursuant to ARS 42-17051 Section B		0
D.7	Enter amount in excess of expenditure limitation Pursuant to ARS 42-17051 Section C		0
D.8	Line D.5 minus line D.6 and D.7 equals		
	<u>2011 Allowable Levy</u>		<u>4,050,203</u>