

OFFICAL COUNTY BUDGET FORMS

GRAHAM COUNTY

Fiscal Year 2013

GRAHAM COUNTY
TABLE OF CONTENTS
Fiscal Year 2013

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Summary of Tax Levy and Tax Rate Information

Schedule C—Summary by Fund Type of Revenues Other Than Property Taxes

Schedule D—Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Summary by Department of Expenditures/Expenses Within Each Fund Type

Schedule F—Summary by Department of Expenditures/Expenses

GRAHAM COUNTY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2013

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2012	ACTUAL EXPENDITURES/ EXPENSES** 2012	FUND BALANCE/ NET ASSETS*** July 1,2012**	PROPERTY TAX REVENUES 2013	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2013	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013		TOTAL FINANCIAL RESOURCES AVAILABLE 2013	BUDGETED EXPENDITURES/ EXPENSES 2013
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 19,220,684	\$ 17,157,454	\$ 1,479,784	\$ 4,361,232	\$ 14,468,642	\$	\$	\$	\$	\$ 20,309,658	\$ 20,309,658
2. General Fund - Override Election											
3. Total General Fund	19,220,684	17,157,454	1,479,784	4,361,232	14,468,642					20,309,658	20,309,658
4. Special Revenue Funds	11,287,612	7,249,650	3,564,550	201,454	7,815,097					11,581,101	11,581,101
5. Debt Service Funds Available											
6. Less: Amounts for Future Debt Retirement											
7. Total Debt Service Funds											
8. Capital Projects Funds	70,237	141,309	(186,249)		186,249						
9. Permanent Funds											
10. Enterprise Funds Available											
11. Less: Amounts for Future Debt Retirement											
12. Total Enterprise Funds											
13. TOTAL ALL FUNDS	\$ 30,578,533	\$ 24,548,413	\$ 4,858,085	\$ 4,562,686	\$ 22,469,988	\$	\$	\$	\$	\$ 31,890,759	\$ 31,890,759

EXPENDITURE LIMITATION COMPARISON

	2012	2013
1. Budgeted expenditures/expenses	\$ 30,578,533	\$ 31,890,759
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	30,578,533	31,890,759
4. Less: estimated exclusions	16,228,819	17,047,814
5. Amount subject to the expenditure limitation	\$ 14,349,714	\$ 14,842,945
6. EEC expenditure limitation	\$ 14,460,924	\$ 14,973,014

* 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 2013

	2012	2013
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 4,050,204	\$ 4,448,356
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	\$ 4,050,204	\$ 4,361,232
B. Secondary property taxes		
General Fund - Override election	\$	\$
County Flood Control District	217,463	201,454
County Fire District Assistance	116,832	113,976
Total secondary property taxes	\$ 334,295	\$ 315,430
C. Total property tax levy amounts	\$ 4,384,499	\$ 4,676,662
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 3,508,155	
(2) Prior years' levies	222,781	
(3) Total primary property taxes	\$ 3,730,936	
B. Secondary property taxes		
(1) Current year's levy	\$ 150,361	
(2) Prior years' levies	13,773	
(3) Total secondary property taxes	\$ 164,134	
C. Total property taxes collected	\$ 3,895,070	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	1.8556	2.0874
(2) Secondary property tax rate		
General Fund - Override election		
County Flood control District	0.0953	0.0953
County Fire District Assistance	0.0512	0.0539
(3) Total county tax rate	2.0021	2.2366
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 2013

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
GENERAL FUND	2012	2012	2013
Taxes			
Sales Tax Revenue Sharing	\$ 3,325,000	\$ 3,609,603	\$ 4,000,000
County Sales Tax	1,700,000	1,797,334	1,950,000
Auto Lieu Tax	750,000	799,126	825,000
County Excise Tax	2,000		2,000
Interest on Delinquent Taxes	300,000	303,703	635,000
Licenses and permits			
Planing & Zoning Permits	75,000	42,591	50,000
Floodplain Permits	2,000	1,000	2,000
Intergovernmental			
Federal in Lieu - PILT	2,672,505	2,700,447	2,700,000
Forest Service	6,000	5,167	6,000
Federal Juvenile Detention	600,000	699,730	800,000
Federal Adult Prisoner Detention	750,000	350,547	
Federal ARRA Funding	23,000	90,910	
Juvenile School Lunch & Education	142,000	165,951	148,000
Criminal Justice Enhancement	120,000	113,469	120,000
State Prisoner Prosecution	10,000		10,000
DOC Bonita Deputy	23,000	23,000	25,000
University of Arizona Field Deputy	26,000	28,728	26,000
State Prisoner Detention	15,000	4,992	15,000
Justice of the Peace Salary Reimbursement	33,000	33,175	33,000
Emergency Services	115,000	110,729	115,000
Search & Rescue	2,000	4,450	
Liquor Licenses	5,000	4,725	5,000
Public Defender Reimbursement	20,000	12,278	20,000
Charges for services			
General Government	300,000	383,778	519,000
Administrative Cost Allocation	480,000	483,059	482,650
City & Town Animal Shelter & Control Services	124,760	113,752	129,227
City & Town Wide Area Network Services	46,360	46,361	44,938
City & Town Dispatching Services	544,299	551,796	540,830
City and Town Jail Housing	12,000	9,490	12,000
Greenlee County Communications Services	29,382	27,243	23,997

GRAHAM COUNTY
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
SOURCE OF REVENUES	2012	2012	2013
<u>Greenlee County Juvenile Detention Services</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
<u>Food Safety & Wastewater Inspection Fees</u>	<u>60,000</u>	<u>62,256</u>	<u>65,000</u>
Fines and forfeits			
<u>Fines & Forfeits</u>	<u>240,000</u>	<u>229,150</u>	<u>240,000</u>
Investments			
<u>Interest on Investments</u>	<u>15,000</u>	<u>3,626</u>	<u>15,000</u>
Rents, royalties, and commissions			
<u>WIC Bldg, Senior Center & Cell Towers</u>	<u>50,000</u>	<u>42,265</u>	<u>35,000</u>
Contributions			
<u>Voluntary contributions</u>		<u>75</u>	
Miscellaneous			
<u>Miscellaneous Revenues</u>	<u>592,752</u>	<u>148,131</u>	<u>524,000</u>
<u>Refunds & Reimbursements</u>	<u>350,000</u>	<u>31,254</u>	<u>100,000</u>
Total General Fund	\$ <u>13,811,058</u>	\$ <u>13,283,891</u>	\$ <u>14,468,642</u>

* 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 Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2012	2012	2013
SPECIAL REVENUE FUNDS			
Road Fund:			
Highway Users Revenue Funds (HURF)	\$ 2,960,000	\$ 2,778,853	\$ 3,000,000
Forest Fees & Other Federal Revenue	640,739	633,536	551,176
State Grants & Misc State Revenue		3,823	100,000
Transfer Site & Other Co. reimbursements	155,500	91,174	140,000
Miscellaneous & Auction Revenue	46,500	38,052	51,500
City & Town IGA Work	2,500	25,525	25,000
Interest	20,000	14,377	20,000
Total	\$ 3,825,239	\$ 3,585,340	\$ 3,887,676
Health Services Funds:			
Bio Terrorism Grant	\$ 256,409	\$ 224,365	\$ 194,393
WIC Program	227,819	216,947	230,305
Various Grants & Services	614,296	639,482	702,311
Total	\$ 1,098,524	\$ 1,080,794	\$ 1,127,009
List Fund:			
LEPC Grants	\$ 6,976	\$ 4,924	\$ 5,141
Court Funds	327,780	289,098	273,756
Document & Storage Funds	35,500	34,987	31,650
Assessor & Treasurer Information Funds	1,550	28,635	1,500
Graham County Education Consortium	25,000	15,600	12,000
Sheriiff's Funds	602,830	381,020	609,809
Attorney Funds	175,007	240,794	272,340
Waste Tire Facility	47,000	51,003	48,000
Flood Control District	1,000	830	1,000
Probation Funds	1,471,348	1,645,457	1,545,216
Total	\$ 2,693,991	\$ 2,692,348	\$ 2,800,412
Total Special Revenue Funds	\$ 7,617,754	\$ 7,358,482	\$ 7,815,097
DEBT SERVICE FUNDS			
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$
CAPITAL PROJECTS FUNDS			

GRAHAM COUNTY
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2013

FUND	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013	
	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 2013

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES* 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
GENERAL FUND				
Assessor	\$ 473,806	\$	\$ 473,962	\$ 510,211
Attorney	1,132,769		963,568	1,239,630
Board of Supervisors	2,368,552		1,969,341	2,570,610
Clerk of the Superior Court	479,740		474,918	488,830
Courts	1,224,239		1,612,387	1,687,183
Health Administration & Other	2,355,745		2,312,040	2,370,848
Indigent Attorney	434,000		426,500	419,000
Miscellaneous	478,244		445,859	581,960
Park & Recreation	369,970		351,875	338,149
Planning & Zoning	246,485		244,532	257,847
Probation	182,708		136,764	90,127
Public Fiduciary	89,008		91,755	96,599
Recorder	254,766		229,129	246,456
Regional Juvenile Detention Ctr	1,349,502		1,319,903	1,455,748
School Superintendent	215,504		214,751	218,389
Sheriff	5,652,123		5,484,922	5,807,328
Solid Waste Management	70,000		70,224	76,000
Treasurer	273,523		273,329	284,743
Capital Outlay	700,000		9,752	700,000
Contingency	870,000		51,943	870,000
Total General Fund	\$ 19,220,684	\$	\$ 17,157,454	\$ 20,309,658
SPECIAL REVENUE FUNDS				
Road Funds	\$ 5,525,260	\$	\$ 3,327,191	\$ 5,835,434
Health Service Funds	1,162,407		1,053,830	1,217,858
LEPC Grants	29,326		4,430	27,983
Court Funds	598,590	3,044	373,913	458,752
Document Storage Funds	111,687		21,053	121,771
Assessor & Treasurer Funds	82,461		7,175	103,870
Graham Co. Ed. Consortium	93,972		16,808	79,764
Sheriff's Funds	765,569		430,650	718,644
Attorney Funds	405,466		261,986	483,640
Waste Tire Facility	47,013		51,008	48,008
Flood Control District	314,111		102,840	360,225

Probation Funds	2,003,593	145,113	1,598,766	2,125,152
Total Special Revenue Funds	\$ 11,139,455	\$ 148,157	\$ 7,249,650	\$ 11,581,101
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Capital Facilities	70,237		141,309	
Total Capital Projects Funds	\$ 70,237	\$	\$ 141,309	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
 TOTAL ALL FUNDS	 \$ 30,430,376	 \$ 148,157	 \$ 24,548,413	 \$ 31,890,759

* 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 2013

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES * 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
Sheriff:				
General Fund	\$ 5,652,123	\$	\$ 5,484,922	\$ 5,808,329
Jail District Fund				
Ft Thomas Resourse Officer	70,705		70,150	70,705
Jail Revenue Fund	251,434		70,230	243,032
JAG Grant #2			2,365	8,768
Health Service Fee	5,608			5,671
Jail Enhancement	309,342		247,560	281,076
ACJC Drug Grant ARRA	41,747		22,096	41,747
Interest Fund	3,154		7,769	4,039
Forest Road Patrol	56,043		5,848	56,043
BLM Patrol Grant	27,536		4,532	53,004
Department Total	\$ 6,417,692	\$	\$ 5,915,472	\$ 6,572,414
Attorney				
General Fund	\$ 1,132,769	\$	\$ 991,472	\$ 1,290,149
Enhanced Collection				33,031
Victim Witness Other			260	2,281
Bad Check Fees	4,295		4,000	1,117
Fill the Gap	18,547		7,212	21,359
Victim Restitution	51,424		482	60,244
Anti-Gang Enforcement	81			82
Victim Witness Program	14,172		15,169	13,204
Victim Compensation	30,529		42,503	14,336
Victim Compensation/VOCA	11,627		3,127	8,500
Juvenile Victim Advocate	28,964		9	58,128
Anti-Racketeering - RICO	26,829		12,712	26,231
Prosecution Fees	110,999		19,638	98,119
Diversion Fund	88,294		74,686	84,650
Fair & Legal Employment Act	19,705			23,573
Drug, Gang & Violent Crime			54,284	55,000
Department Total	\$ 1,538,235	\$	\$ 1,225,554	\$ 1,790,004

GRAHAM COUNTY
Summary by Department of Expenditures/Expenses
Fiscal Year 2013

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES * 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
Health Administration & Other				
General Fund	\$ 2,355,745	\$	\$ 2,312,040	\$ 2,371,653
Health Education/Facility Imp	100,207		72,217	152,147
Teen Pregnancy Prevention	99,506		142,826	132,425
Pubic Health Emergency			4,100	11
Well Woman Health Check	81,265		73,263	86,756
Bio-Terrorism Grant	252,843		205,855	209,337
Family Planning	53,724		61,100	53,728
WIC	225,688		232,421	212,700
HIV Prevention	9,842		5,991	10,313
TB Control	12,969		13,765	12,980
Immunization Action Plan	59,340		53,338	55,000
Tobacco Education	119,565		102,671	120,765
Proposition 201	65,982		56,642	65,982
Vital Records	81,476		29,641	105,714
Department Total	\$ 3,518,152	\$	\$ 3,365,870	\$ 3,589,511
Courts				
General Fund	\$ 1,224,239	\$	\$ 1,579,824	\$ 1,684,805
Law Library	24,470		23,328	18,787
Child Support/Visitation	19,636		2,547	24,409
Domestic Relations Education	11,133		9,300	5,725
Conciliation Court	22,128		14,675	23,766
Court Improvement Project	16,228		14,470	17,992
Fill the Gap	14,050		1,467	17,392
Access & Visitation	5,400			4,043
DEA	19,969	3,044	30,866	21,451
JCEF Fill the Gap	17,000			16,543
JCEF JP #2	1,875		3,813	6,762
Spousal Maint. Enforcement	11,430			12,139
JCEF JP #1	61,676		22,345	30,390

GRAHAM COUNTY
Summary by Department of Expenditures/Expenses
Fiscal Year 2013

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES * 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
Prosecution Fees	29,540		19,165	10,757
JCEF Clerk of the Court	16,915		9,750	15,691
Justice Court Recovery Fees	108,817		77,549	36,164
FTG - Superior Court	53,034		41,938	31,151
FTG JP #1	60,797		38,826	24,557
FTG JP #2	10,480		8,495	9,275
Superior Court Enhancement	61,294		21,701	53,858
CASA	29,459		27,497	28,764
Juvenile Emergency	3,259			3,287
Department Total	\$ 1,822,829	\$ 3,044	\$ 1,947,556	\$ 2,097,708
Probation				
General Fund	\$ 182,708	\$	\$ 136,982	\$ 90,127
Juvenile Diversion Fees	73,238		1,725	75,630
Juvenile Probation Fees	69,619		5,331	78,312
Juvenile Diversion Intake	75,806	1,969	77,745	81,379
Juvenile Diversion Consequence	25,650	976	26,417	26,295
Juvenile Safe Schools	586		62	399
Juvenile Family Counseling	7,822		9,778	7,820
Juvenile Standard	237,940	2,000	237,227	258,786
Juvenile Intensive Supervision	74,979	56,483	129,912	133,991
Juvenile Service Treatment	53,931		51,342	57,705
Juvenile ADJC				4
Juvenile Drug Court	10,010	(2,500)	7,291	10,249
Extra Juvenile Probation	5,012		1,775	4,666
UA Testing Reimbursement	120,848		11,841	108,282
Juvenile UA Testing Reimb.	2,520		86	161
Adult Probation Fees	462,345		151,301	494,442
Adult Intensive Service	179,126	11,080	227,954	210,896
Adult Community Punishment	25,151	(5,100)	15,433	24,738
Adult State Aid Enhancement	338,037	86,505	381,669	345,475
Drug Treatment Education	26,297	(6,300)	4,971	41,400

GRAHAM COUNTY
Summary by Department of Expenditures/Expenses
Fiscal Year 2013

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES * 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
Domestic Violence	12,806		1,464	15,263
Sex Offender Treatment	13,910		20,723	
CJEF Substance Abuse	12,704		11,745	13,675
CJEF Sex Offender	17,092		17,092	17,082
Extra Adult Probation	51,402		500	57,979
Interstate Compact 30%	5,959		188	6,798
JCEF - Probation	20,421			40,951
SAE Assist	79,362		80,051	81,973
Adult GPS	1,020		906	1,135
Department Total	\$ 2,186,301	\$ 145,113	\$ 1,611,511	\$ 2,285,613