

INSTRUCTIONS

BEFORE USING THE ENCLOSED SCHEDULES, PLEASE COMPLETE THE FOLLOWING:

Select the County Name: **GRAHAM COUNTY**

The steps below will help populate the attached schedules with the appropriate dates. The "current year" is the fiscal year in which the county is operating, and the "budget year" is the fiscal year for which the county is budgeting and that immediately follows the current year.

1. Select the Current Year **2012**
2. Select the Budget Year **2013**

OFFICIAL COUNTY BUDGET FORMS

GRAHAM COUNTY

Fiscal Year 2013

GRAHAM COUNTY
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GRAHAM COUNTY

Resolution for the Adoption of the Budget

Fiscal Year 2013

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Board of Supervisors did, on _____, _____, 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 _____ County, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Board met on _____, _____, 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 _____, _____, 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/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of _____ County for the fiscal year _____.

Passed by the Board of Supervisors of _____ County, this _____ day of _____.

APPROVED:

Chairman of the Board of Supervisors

ATTEST:

Clerk of the Board of Supervisors

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	\$ 17,150,615	\$ 1,486,623	\$ 4,361,232	\$ 14,468,642	\$	\$	\$	\$	\$ 20,316,497	\$ 20,316,497
2. General Fund - Override Election											
3. Total General Fund	19,220,684	17,150,615	1,486,623	4,361,232	14,468,642					20,316,497	20,316,497
4. Special Revenue Funds	11,287,612	7,091,228	3,673,410	201,454	7,786,377					11,661,241	11,661,241
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	\$ 24,383,152	\$ 4,973,784	\$ 4,562,686	\$ 22,441,268	\$	\$	\$	\$	\$ 31,977,738	\$ 31,977,738

EXPENDITURE LIMITATION COMPARISON

	2012	2013
1. Budgeted expenditures/expenses	\$ 30,578,533	\$ 31,977,738
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	30,578,533	31,977,738
4. Less: estimated exclusions	16,228,819	17,047,814
5. Amount subject to the expenditure limitation	\$ 14,349,714	\$ 14,929,924
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	\$ 4,361,232
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	117,745
Total secondary property taxes	\$ 334,295	\$ 319,199
C. Total property tax levy amounts	\$ 4,384,499	\$ 4,680,431
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	0.0557
(3) Total county tax rate	2.0021	2.2384
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	\$ 141
Court Funds	327,780	278,515	232,308
Document & Storage Funds	35,500	34,987	30,650
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	655,148
Attorney Funds	175,007	240,794	260,651
Waste Tire Facility	47,000	51,003	48,000
Flood Control District	1,000	830	1,000
Probation Funds	1,471,348	1,606,474	1,530,294
Total	\$ 2,693,991	\$ 2,642,782	\$ 2,771,692
Total Special Revenue Funds	\$ 7,617,754	\$ 7,308,916	\$ 7,786,377
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		991,472	1,290,149
Board of Supervisors	2,368,552		1,969,341	2,569,934
Clerk of the Superior Court	479,740		474,918	488,830
Courts	1,224,239		1,579,824	1,684,805
Health Administration & Other	2,355,745		2,312,040	2,371,653
Indigent Attorney	434,000		426,500	419,000
Miscellaneous	478,244		445,854	528,330
Park & Recreation	369,970		349,482	349,347
Planning & Zoning	246,485		244,532	257,847
Probation	182,708		136,982	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	5,808,329
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	\$	\$ 17,150,615	\$ 20,316,497
SPECIAL REVENUE FUNDS				
Road Funds	\$ 5,525,260	\$	\$ 3,327,191	\$ 5,835,433
Health Service Funds	1,162,407		1,053,830	1,217,858
LEPC Grants	29,326		4,430	22,983
Court Funds	598,590	3,044	367,732	412,903
Document Storage Funds	111,687		21,053	120,771
Assessor & Treasurer Funds	82,461		7,175	103,870
Graham Co. Ed. Consortium	93,972		16,808	79,764
Sheriff's Funds	765,569		430,550	764,085
Attorney Funds	405,466		234,082	499,855
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	1,474,529	2,195,486
Total Special Revenue Funds	\$ 11,139,455	\$ 148,157	\$ 7,091,228	\$ 11,661,241
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	 \$ 24,383,152	 \$ 31,977,738

* 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.