

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

| FUND   | ADOPTED<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES*<br>2011 | ACTUAL<br>EXPENDITURES/<br>EXPENSES**<br>2011 | FUND BALANCE/<br>NET ASSETS***<br>July 1,2011** | PROPERTY TAX<br>REVENUES<br>2012 | ESTIMATED<br>REVENUES<br>OTHER THAN<br>PROPERTY<br>TAXES<br>2012 | OTHER FINANCING<br>2012 |        | INTERFUND TRANSFERS<br>2012 |               | TOTAL<br>FINANCIAL<br>RESOURCES<br>AVAILABLE<br>2012 | BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2012 |
|--|---|---|---|----------------------------------|--|-------------------------|--------|-----------------------------|---------------|--|---|
|  |   |   |   |                                  |  | SOURCES                 | <USES> | IN                          | <OUT>         |  |   |
| 1. General Fund                              | \$ 58,480,704   | \$ 41,402,048                                 | \$ 25,644,420                                   | \$ 7,783,484                     | \$ 41,216,280  | \$                      | \$     | \$ 2,744,603                | \$ 9,433,051  | \$ 67,955,736  | \$ 67,955,736                                 |
| 2. General Fund - Override Election          |   |   |   |                                  |  |                         |        |                             |               |  |   |
| 3. Total General Fund                        | 58,480,704  | 41,402,048                                    | 25,644,420                                      | 7,783,484                        | 41,216,280   |                         |        | 2,744,603                   | 9,433,051     | 67,955,736   | 67,955,736                                    |
| 4. Special Revenue Funds                     | 112,164,595   | 85,758,607                                    | 46,047,755                                      | 12,131,193                       | 80,195,480   | 2,240,000               |        | 17,809,937                  | 11,573,809    | 146,850,556  | 111,177,307                                   |
| 5. Debt Service Funds Available              | 551,177   | 553,007                                       | 508,003   |                                  | 565,606  |                         |        |                             | 43,051        | 1,030,558  | 548,436                                       |
| 6. Less: Amounts for Future Debt Retirement  |   |   |   |                                  |  |                         |        |                             |               |  |   |
| 7. Total Debt Service Funds                  | 551,177   | 553,007                                       | 508,003   |                                  | 565,606  |                         |        |                             | 43,051        | 1,030,558  | 548,436                                       |
| 8. Capital Projects Funds                    | 1,436,520   | 1,347,041                                     | 8,555,298                                       |                                  | 19,985   |                         |        | 539,007                     | 43,636        | 9,070,654  | 770,375                                       |
| 9. Permanent Funds                           |   |   |   |                                  |  |                         |        |                             |               |  |   |
| 10. Enterprise Funds Available               |   |   |   |                                  |  |                         |        |                             |               |  |   |
| 11. Less: Amounts for Future Debt Retirement |   |   |   |                                  |  |                         |        |                             |               |  |   |
| 12. Total Enterprise Funds                   |   |   |   |                                  |  |                         |        |                             |               |  |   |
| 13. TOTAL ALL FUNDS                          | \$ 172,632,996  | \$ 129,060,703                                | \$ 80,755,476                                   | \$ 19,914,677                    | \$ 121,997,351   | \$ 2,240,000            | \$     | \$ 21,093,547               | \$ 21,093,547 | \$ 224,907,504                                       | \$ 180,451,854                                |

**EXPENDITURE LIMITATION COMPARISON**

|  | 2011           | 2012           |
|--|----------------|----------------|
| 1. Budgeted expenditures/expenses                                | \$ 172,632,996 | \$ 180,451,854 |
| 2. Add/subtract: estimated net reconciling items                 | (33,018,569)   | (35,388,507)   |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 139,614,427    | 145,063,347    |
| 4. Less: estimated exclusions                                    | 94,006,793     | 87,763,031     |
| 5. Amount subject to the expenditure limitation                  | \$ 45,607,634  | \$ 57,300,316  |
| 6. EEC expenditure limitation                                    | \$ 54,492,857  | \$ 62,768,726  |

\* 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).

**COCONINO COUNTY**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2012**

|  | <u>2011</u>          | <u>2012</u>          |
|--|----------------------|----------------------|
| 1. Maximum allowable primary property tax levy.<br>A.R.S. §42-17051(A)   | \$ <u>7,589,961</u>  | \$ <u>7,783,484</u>  |
| 2. Amount received from primary property taxation in the <b>current</b> year in excess of the sum of that year's maximum allowable primary property tax levy.<br>A.R.S. §42-17102(A)(18) | \$ _____             |                      |
| 3. Property tax levy amounts   |                      |                      |
| A. Primary property taxes  | \$ <u>7,589,961</u>  | \$ <u>7,783,484</u>  |
| B. Secondary property taxes  |                      |                      |
| Library District   | \$ <u>4,932,629</u>  | \$ <u>4,355,618</u>  |
| Flood Control District   | <u>1,858,550</u>     | <u>3,175,218</u>     |
| Public Health Service District   | <u>5,209,790</u>     | <u>4,600,357</u>     |
| Anasazi Trail CID  | <u>14,596</u>        |                      |
| Total secondary property taxes   | \$ <u>12,015,565</u> | \$ <u>12,131,193</u> |
| C. Total property tax levy amounts   | \$ <u>19,605,526</u> | \$ <u>19,914,677</u> |
| 4. Property taxes collected*   |                      |                      |
| A. Primary property taxes  |                      |                      |
| (1) <b>Current</b> year's levy   | \$ <u>7,589,961</u>  |                      |
| (2) Prior years' levies  |                      |                      |
| (3) Total primary property taxes   | \$ <u>7,589,961</u>  |                      |
| B. Secondary property taxes  |                      |                      |
| (1) <b>Current</b> year's levy   | \$ <u>11,728,870</u> |                      |
| (2) Prior years' levies  |                      |                      |
| (3) Total secondary property taxes   | \$ <u>11,728,870</u> |                      |
| C. Total property taxes collected  | \$ <u>19,318,831</u> |                      |
| 5. Property tax rates  |                      |                      |
| A. County tax rate   |                      |                      |
| (1) Primary property tax rate  | <u>0.3953</u>        | <u>0.4303</u>        |
| (2) Secondary property tax rate  |                      |                      |
| Library District   | <u>0.2367</u>        | <u>0.2367</u>        |
| Public Health Service District   | <u>0.2500</u>        | <u>0.2500</u>        |
| _____  | _____                | _____                |
| _____  | _____                | _____                |
| (3) Total county tax rate  | <u>0.8820</u>        | <u>0.9170</u>        |
| B. Special assessment district tax rates   |                      |                      |
| Secondary property tax rates   |                      |                      |
| Flood Control District   | <u>0.2000</u>        | <u>0.4000</u>        |
| Anasazi Trail CID  | <u>2.6679</u>        |                      |
| _____  | _____                | _____                |
| _____  | _____                | _____                |

\* 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.

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

| <b>SOURCES OF REVENUES</b>                 | <b>ESTIMATED<br/>REVENUES<br/>2011</b> | <b>ACTUAL<br/>REVENUES*<br/>2011</b> | <b>ESTIMATED<br/>REVENUES<br/>2012</b> |
|--|--|--------------------------------------|--|
| <b>GENERAL FUND</b>                        |  |                                      |  |
| <b>Taxes</b>                               |  |                                      |  |
| Auto in Lieu                               | \$ 3,202,500                           | \$ 3,100,000                         | \$ 3,162,000                           |
| County Sales Tax                           | 11,287,500                             | 11,175,000                           | 11,398,500                             |
| Excise Tax                                 | 100,000                                | 119,213                              | 100,000                                |
| Interest and Penalties on Delinquent Taxes | 600,000                                | 700,000                              | 600,000                                |
| Utilities                                  | -                                      | 36,969                               | 55,000                                 |
| <b>Licenses and Permits</b>                |  |                                      |  |
| Building Permits                           | 500,000                                | 380,000                              | 500,000                                |
| Liquor Licenses                            | 35,000                                 | 25,220                               | 28,000                                 |
| Marriage Licenses                          | 15,000                                 | 39,000                               | 25,000                                 |
| Peddler's Licenses                         | 2,500                                  | 2,500                                | 2,500                                  |
| Plan Check Fees                            | 250,000                                | 200,000                              | 250,000                                |
| Zoning and Use Permits                     | 86,800                                 | 55,000                               | 86,800                                 |
| <b>Intergovernmental</b>                   |  |                                      |  |
| Federal Government                         |  |                                      |  |
| Federal Grant Revenue                      | 135,085                                | 32,808                               | -                                      |
| Forest Service Co-op                       | 56,000                                 | 52,170                               | 56,000                                 |
| Indirect Costs                             | 556,036                                | 526,893                              | 509,486                                |
| National Forest Fee Revenue                | 475,488                                | 473,277                              | 512,499                                |
| Payment in Lieu of Taxes                   | 1,514,240                              | 1,514,240                            | 1,514,240                              |
| State Government                           |  |                                      |  |
| State Grant Revenue                        | 37,600                                 | 79,030                               | -                                      |
| Indirect Costs                             | 161,831                                | 137,121                              | 139,277                                |
| Justice of the Peace Reimbursements        | 56,853                                 | 62,097                               | 63,160                                 |
| State Compensation Fund Reimbursement      | -                                      | 25,302                               | -                                      |
| State Shared Sales Tax                     | 15,225,000                             | 15,175,000                           | 15,326,750                             |
| Other Governments                          |  |                                      |  |
| Constable Fees                             | -                                      | 456                                  | -                                      |
| Election Revenue                           | 109,500                                | 152,902                              | 120,000                                |
| Intergovernmental Agreements               | 20,000                                 | 40,000                               | -                                      |

**SCHEDULE C**

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

| <b>SOURCES OF REVENUES</b>       | <b>ESTIMATED<br/>REVENUES<br/>2011</b> | <b>ACTUAL<br/>REVENUES*<br/>2011</b> | <b>ESTIMATED<br/>REVENUES<br/>2012</b> |
|----------------------------------|--|--------------------------------------|--|
| <b>GENERAL FUND</b>              |  |                                      |  |
| <b>Charges for Services</b>      |  |                                      |  |
| Assessor                         | \$ 7,000                               | \$ 4,500                             | \$ 4,000                               |
| Clerk of the Superior Court      | 140,000                                | 135,000                              | 120,000                                |
| Community Development            | 1,200                                  | 717                                  | 1,200                                  |
| Community Services               | 46,580                                 | 50,282                               | 46,580                                 |
| County Attorney                  | 25,000                                 | 9,500                                | 25,000                                 |
| Constable                        | 40,000                                 | 24,000                               | 26,000                                 |
| Information Technologies         | 6,000                                  | 2,500                                | 6,000                                  |
| Justice Court - Flagstaff        | 160,000                                | 206,000                              | 210,000                                |
| Justice Court - Fredonia         | 21,000                                 | 18,728                               | 20,000                                 |
| Justice Court - Page             | 29,000                                 | 40,822                               | 34,500                                 |
| Justice Court - Williams         | 50,000                                 | 49,450                               | 50,112                                 |
| Juvenile Court Services          | 6,500                                  | 18,706                               | 6,500                                  |
| Legal Defender                   | 11,000                                 | 7,248                                | 11,000                                 |
| Non-Departmental: Indirect Costs | 3,816,912                              | 3,849,411                            | 3,458,538                              |
| Parks and Recreation             | 298,137                                | 299,240                              | 485,710                                |
| Public Defender                  | 112,400                                | 72,000                               | 80,000                                 |
| Recorder                         | 335,000                                | 307,000                              | 298,000                                |
| Sheriff                          | 288,358                                | 381,028                              | 25,450                                 |
| Superior Court                   | 8,000                                  | 9,500                                | 9,000                                  |
| Treasurer                        | 10,000                                 | -                                    | 10,000                                 |
| <b>Fines and Forfeits</b>        |  |                                      |  |
| Justice of the Peace Fines       | 1,081,400                              | 1,018,820                            | 1,067,400                              |
| Sheriff Fines                    | 3,000                                  | 2,047                                | 3,000                                  |
| Superior Court Fines             | 70,000                                 | 45,000                               | 55,000                                 |
| <b>Investments</b>               |  |                                      |  |
| Interest and Investment Income   | 451,099                                | 414,595                              | 472,642                                |
| <b>Contributions</b>             |  |                                      |  |
| Voluntary Contributions          | 125,000                                | 137,087                              | 140,636                                |
| <b>Miscellaneous</b>             |  |                                      |  |
| Other                            | 94,290                                 | 283,358                              | 100,800                                |
| <b>Total General Fund</b>        | <b>\$ 41,663,809</b>                   | <b>\$ 41,490,737</b>                 | <b>\$ 41,216,280</b>                   |

**SCHEDULE C**

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

| <b>SOURCES OF REVENUES</b>         | <b>ESTIMATED<br/>REVENUES<br/>2011</b> | <b>ACTUAL<br/>REVENUES*<br/>2011</b> | <b>ESTIMATED<br/>REVENUES<br/>2012</b> |
|------------------------------------|--|--------------------------------------|--|
| <b>SPECIAL REVENUE FUNDS</b>       |  |                                      |  |
| Adult Probation                    | \$ 2,407,044                           | \$ 2,395,770                         | \$ 2,487,786                           |
| Assessor                           | 130,000                                | 107,000                              | 60,000                                 |
| Capital Parks and Open Space       | 3,011,875                              | 2,903,750                            | 2,914,301                              |
| Career Center                      | 1,149,082                              | 1,319,820                            | 998,080                                |
| Clerk of the Superior Court        | 203,300                                | 156,090                              | 143,850                                |
| Community Services                 | 6,722,083                              | 6,022,543                            | 5,896,712                              |
| County Attorney                    | 1,430,729                              | 1,325,704                            | 1,383,062                              |
| County Improvement Districts       | 16,000                                 | 70,790                               | 67,789                                 |
| County Jail District               | 13,826,817                             | 13,743,705                           | 13,907,817                             |
| County Library District            | 89,150                                 | 90,733                               | 82,361                                 |
| Facilities Management              | 109,793                                | 48,216                               | 61,577                                 |
| Finance                            | 26,680                                 | 16,319                               | 19,200                                 |
| Flood Control District             | 49,236                                 | 299,676                              | 2,178,538                              |
| Justice Court - Flagstaff          | 215,000                                | 211,790                              | 220,000                                |
| Justice Court - Fredonia           | 26,000                                 | 28,500                               | 26,000                                 |
| Justice Court - Page               | 28,200                                 | 29,760                               | 28,200                                 |
| Justice Court - Williams           | 63,000                                 | 62,330                               | 63,000                                 |
| Juvenile Court Service             | 2,283,725                              | 2,223,368                            | 2,216,811                              |
| Kachina Village Improvement        | 1,216,000                              | 1,272,150                            | 1,203,000                              |
| Legal Defender                     | 2,230                                  | 3,883                                | 2,230                                  |
| Non-Departmental                   | 313,970                                | 315,344                              | 288,930                                |
| Parks and Recreation               | 6,874,919                              | 7,034,141                            | 695,301                                |
| Public Defender                    | 39,600                                 | 28,771                               | 21,700                                 |
| Public Health Services District    | 6,037,211                              | 5,949,529                            | 5,786,698                              |
| Public Works                       | 15,351,460                             | 15,880,957                           | 14,669,430                             |
| Recorder                           | 169,000                                | 150,400                              | 156,000                                |
| Superintendent of Schools          | 2,599,673                              | 2,306,926                            | 1,497,797                              |
| Sheriff                            | 2,174,924                              | 1,412,616                            | 1,274,690                              |
| Superior Court                     | 775,875                                | 525,252                              | 430,422                                |
| Treasurer                          | 23,500                                 | 21,140                               | 23,500                                 |
| Unawarded Grants                   | -                                      | -                                    | 21,390,698                             |
| <b>Total Special Revenue Funds</b> | <b>\$ 67,366,076</b>                   | <b>\$ 65,956,973</b>                 | <b>\$ 80,195,480</b>                   |

**SCHEDULE C**

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

| <b>SOURCES OF REVENUES</b>           | <b>ESTIMATED<br/>REVENUES<br/>2011</b> | <b>ACTUAL<br/>REVENUES*<br/>2011</b> | <b>ESTIMATED<br/>REVENUES<br/>2012</b> |
|--------------------------------------|--|--------------------------------------|--|
| <b>DEBT SERVICE FUNDS</b>            |  |                                      |  |
| County Improvement Districts         | \$ 568,622                             | \$ 572,974                           | \$ 565,606                             |
| <b>Total Debt Service Funds</b>      | <b>\$ 568,622</b>                      | <b>\$ 572,974</b>                    | <b>\$ 565,606</b>                      |
| <b>CAPITAL PROJECTS FUNDS</b>        |  |                                      |  |
| Facilities Management                | \$ -                                   | \$ 26                                | \$ -                                   |
| County Improvement Districts         | 22,620                                 | 20,481                               | 19,545                                 |
| Kachina Village Improvement District | 1,550                                  | 448                                  | 440                                    |
| Parks and Recreation                 | -                                      | 631                                  | -                                      |
| <b>Total Capital Projects Funds</b>  | <b>\$ 24,170</b>                       | <b>\$ 21,586</b>                     | <b>\$ 19,985</b>                       |
| <b>TOTAL ALL FUNDS</b>               | <b>\$ 109,622,677</b>                  | <b>\$ 108,042,270</b>                | <b>\$ 121,997,351</b>                  |

\*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.

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

| FUND   | OTHER FINANCING<br>2012 |        | INTERFUND TRANSFERS<br>2012 |           |
|--|-------------------------|--------|-----------------------------|-----------|
|  | SOURCES                 | <USES> | IN                          | <OUT>     |
| <b>GENERAL FUND</b>                            |                         |        |                             |           |
| 1001 General Fund                              | \$ -                    | \$ -   | \$ 1,072,645                | \$ -      |
| 1006 General Fund: Emergency Reserve           | -                       | -      | -                           | 60,945    |
| 1007 General Fund: Financial Management System | -                       | -      | -                           | 290,000   |
| 1016 General Fund: Computer Lease/Buy Project  | -                       | -      | -                           | 620,000   |
| 1052 Title III Forest Fees                     | -                       | -      | 226,054                     | -         |
| 1102 State and Local Assistance                | -                       | -      | -                           | 64,862    |
| 1150 Special Districts Billing                 | -                       | -      | -                           | 22,489    |
| 1255 Boat Patrol                               | -                       | -      | -                           | 10,450    |
| 1283 Statewide Gang Task Force                 | -                       | -      | -                           | 46,457    |
| 1331 Public Health Services District           | -                       | -      | 14,818                      | 3,739,233 |
| 1421 Case Management                           | -                       | -      | -                           | 67,919    |
| 1422 Congregate Meals                          | -                       | -      | -                           | 259,352   |
| 1424 Emergency Services                        | -                       | -      | -                           | 239,178   |
| 1452 Family Counseling                         | -                       | -      | -                           | 4,041     |
| 1455 CASA Special Advocate                     | -                       | -      | -                           | 6,923     |
| 1459 Juvenile Treatment Services               | -                       | -      | -                           | 70,425    |
| 1462 Diversion-Consequences                    | -                       | -      | -                           | 2,324     |
| 1463 Juvenile Probation State Aid              | -                       | -      | -                           | 2,215     |
| 1474 Juvenile Victim's Rights                  | -                       | -      | -                           | 2,418     |
| 1496 Juvenile Intensive Probation              | -                       | -      | -                           | 19,970    |
| 1521 Adult Probation State Enhancement         | -                       | -      | -                           | 58,732    |
| 1524 Adult Intensive Probation                 | -                       | -      | -                           | 84,161    |
| 1531 Drug Treatment and Education              | -                       | -      | -                           | 53,140    |
| 1557 Model Court                               | -                       | -      | -                           | 2,170     |
| 1578 ADR Grant                                 | -                       | -      | -                           | 28,548    |
| 1589 Law Library                               | -                       | -      | -                           | 8,801     |
| 1626 Fredonia Justice Court Enhancement        | -                       | -      | 1,512                       | -         |
| 1628 Williams Justice Court Enhancement        | -                       | -      | 5,561                       | -         |
| 1634 Space Plan                                | -                       | -      | -                           | 539,007   |
| 1691 Legal Defender State Fill the Gap         | -                       | -      | 5,105                       | -         |
| 1728 Fair                                      | -                       | -      | 106,150                     | -         |
| 1729 Racing                                    | -                       | -      | -                           | 55,000    |
| 1740 Parks and Open Space Sales Tax            | -                       | -      | 560,832                     | -         |
| 1753 Attorney Victim Rights                    | -                       | -      | -                           | 850       |
| 1819 Voter Tabulation System                   | -                       | -      | -                           | 101,700   |
| 1841 Public Works                              | -                       | -      | 275,708                     | 25,000    |
| 1849 Solid Waste                               | -                       | -      | -                           | 526,741   |
| 1950 Assessor Storage and Retrieval            | -                       | -      | 109,114                     | -         |
| 1955 Taxpayer Information                      | -                       | -      | 50,000                      | -         |

**SCHEDULE D**

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

| FUND                            | OTHER FINANCING<br>2012 |             | INTERFUND TRANSFERS<br>2012 |                     |
|---------------------------------|-------------------------|-------------|-----------------------------|---------------------|
|                                 | SOURCES                 | <USES>      | IN                          | <OUT>               |
| <b>GENERAL FUND</b>             |                         |             |                             |                     |
| 4002 County Library District    | \$ -                    | \$ -        | \$ 298,103                  | \$ -                |
| 4021 Rudd Tank Road Reserve     | -                       | -           | 5,278                       | -                   |
| 4025 Rudd Tank Road Prepayments | -                       | -           | 4,206                       | -                   |
| 4027 County Jail District       | -                       | -           | -                           | 2,420,000           |
| 4041 Rodeo Drive Construction   | -                       | -           | 6                           | -                   |
| 4042 Rodeo Drive Debt Service   | -                       | -           | 2,688                       | -                   |
| 4045 Rodeo Drive Operations     | -                       | -           | 370                         | -                   |
| 4047 Linda Lane Construction    | -                       | -           | 17                          | -                   |
| 4048 Linda Lane Debt Service    | -                       | -           | 6,436                       | -                   |
| <b>Total General Fund</b>       | <b>\$ -</b>             | <b>\$ -</b> | <b>\$ 2,744,603</b>         | <b>\$ 9,433,051</b> |

**SPECIAL REVENUE FUNDS**

|   |      |      |              |              |
|---|------|------|--------------|--------------|
| 1001 General Fund                       | \$ - | \$ - | \$ 7,821,399 | \$ 1,653,327 |
| 1050 National Forest Fees               | -    | -    | 1,600,000    | -            |
| 1052 Title III Forest Fees              | -    | -    | 149,985      | -            |
| 1102 State and Local Assistance         | -    | -    | -            | 62,485       |
| 1150 Special Districts Billing          | -    | -    | -            | 103,777      |
| 1254 Metro Unit                         | -    | -    | -            | 49,069       |
| 1283 Statewide Gang Task Force          | -    | -    | -            | 10,863       |
| 1293 Cold Case Grant                    | -    | -    | -            | 36,071       |
| 1302 Home Care                          | -    | -    | -            | 168,467      |
| 1331 Public Health Services District    | -    | -    | 190,046      | -            |
| 1368 Forensic Science Grant             | -    | -    | -            | 32           |
| 1391 Immunization Program               | -    | -    | -            | 21,547       |
| 1522 Adult Probation Fees               | -    | -    | 1,275        | -            |
| 1548 Adult Probation Services           | -    | -    | -            | 1,275        |
| 1556 Superior Court State Fill the Gap  | -    | -    | -            | 174,893      |
| 1562 Probate Enhancement Fees           | -    | -    | -            | 10,000       |
| 1579 Court Enhancement                  | -    | -    | 10,000       | -            |
| 1589 Law Library                        | -    | -    | -            | 89,153       |
| 1610 5% Local Fill The Gap              | -    | -    | 229,893      | -            |
| 1682 Public Defender State Fill the Gap | -    | -    | 34,000       | 34,000       |
| 1691 Legal Defender State Fill the Gap  | -    | -    | -            | 5,000        |
| 1739 Parks Capital Projects             | -    | -    | -            | 6,711,123    |
| 1740 Parks and Open Space Sales Tax     | -    | -    | 6,711,123    | -            |
| 1752 Attorney Enhancement               | -    | -    | 58,000       | -            |
| 1755 Anti-Racketeering                  | -    | -    | 209,205      | -            |
| 1757 Drug Prosecution                   | -    | -    | -            | 160,136      |
| 1781 State Aid                          | -    | -    | -            | 108,000      |

**SCHEDULE D**



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

| FUND                                | OTHER FINANCING<br>2012 |             | INTERFUND TRANSFERS<br>2012 |                      |
|-------------------------------------|-------------------------|-------------|-----------------------------|----------------------|
|                                     | SOURCES                 | <USES>      | IN                          | <OUT>                |
| <b>SPECIAL REVENUE FUNDS</b>        |                         |             |                             |                      |
| 1841 Public Works                   | \$ 40,000               | \$ -        | \$ 103,777                  | \$ 2,025,000         |
| 1849 Solid Waste                    | -                       | -           | -                           | 87,500               |
| 4001 Flood Control District         | -                       | -           | 425,000                     | 62,091               |
| 4002 County Library District        | -                       | -           | 89,153                      | -                    |
| 4027 County Jail District           | 2,200,000               | -           | 46,934                      | -                    |
| 4095 Anasazi Trails Construction    | -                       | -           | 38,335                      | -                    |
| 4097 Anasazi Trails Debt Service    | -                       | -           | 29,721                      | -                    |
| 6006 Sedona Flood Control           | -                       | -           | 62,091                      | -                    |
| <b>Total Special Revenue Funds</b>  | <b>\$ 2,240,000</b>     | <b>\$ -</b> | <b>\$ 17,809,937</b>        | <b>\$ 11,573,809</b> |
| <b>DEBT SERVICE FUNDS</b>           |                         |             |                             |                      |
| 1001 General Fund                   | \$ -                    | \$ -        | \$ -                        | \$ 13,330            |
| 1050 National Forest Fees           | -                       | -           | -                           | 29,721               |
| 1739 Parks Capital Projects         | -                       | -           | -                           | -                    |
| <b>Total Debt Service Funds</b>     | <b>\$ -</b>             | <b>\$ -</b> | <b>\$ -</b>                 | <b>\$ 43,051</b>     |
| <b>CAPITAL PROJECTS FUNDS</b>       |                         |             |                             |                      |
| 1001 General Fund                   | \$ -                    | \$ -        | \$ -                        | \$ 5,301             |
| 1050 National Forest Fees           | -                       | -           | -                           | 38,335               |
| 1640 Huffer Lane Escrow Account     | -                       | -           | 539,007                     | -                    |
| <b>Total Capital Projects Funds</b> | <b>\$ -</b>             | <b>\$ -</b> | <b>\$ 539,007</b>           | <b>\$ 43,636</b>     |
| <b>TOTAL ALL FUNDS</b>              | <b>\$ 2,240,000</b>     | <b>\$ -</b> | <b>\$ 21,093,547</b>        | <b>\$ 21,093,547</b> |

**SCHEDULE D**

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

| FUND/DEPARTMENT             | ADOPTED<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2011 | EXPENDITURE/<br>EXPENSE<br>ADJUSTMENTS<br>APPROVED<br>2011 | ACTUAL<br>EXPENDITURES/<br>EXPENSES*<br>2011 | BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2012 |
|-----------------------------|--|--|--|---|
| <b>GENERAL FUND</b>         |  |  |  |   |
| Adult Probation             | \$ 1,435,251   | \$ 7,510   | \$ 1,329,147                                 | \$ 1,396,568                                  |
| Assessor                    | 1,649,479  | (13,120)   | 1,493,506                                    | 1,577,176                                     |
| Board of Supervisors        | 1,025,871  | -  | 986,394                                      | 1,079,228                                     |
| Clerk of the Superior Court | 1,089,835  | -  | 1,053,780                                    | 1,103,040                                     |
| Community Development       | 1,474,290  | (41,440)   | 1,422,616                                    | 1,494,522                                     |
| Community Initiatives       | 277,631  | 30,626   | 228,963                                      | 292,000                                       |
| Community Services          | 923,962  | -  | 897,030                                      | 979,270                                       |
| Constable                   | 89,191   | -  | 82,964                                       | 83,734  |
| County Attorney             | 2,774,622  | 6,261  | 2,663,264                                    | 2,785,998                                     |
| County Manager              | 1,474,718  | (18,522)   | 1,192,918                                    | 1,196,693                                     |
| Facilities Management       | 3,229,626  | 32,724   | 2,692,075                                    | 3,540,777                                     |
| Finance                     | 1,449,199  | -  | 1,391,969                                    | 1,571,628                                     |
| Human Resources             | 1,305,110  | 2,666  | 1,244,608                                    | 1,427,337                                     |
| Information Technologies    | 3,038,724  | -  | 2,742,141                                    | 3,241,910                                     |
| Justice Court - Flagstaff   | 1,217,243  | -  | 1,072,691                                    | 1,246,613                                     |
| Justice Court - Fredonia    | 151,044  | -  | 148,536                                      | 152,591                                       |
| Justice Court - Page        | 330,573  | -  | 305,994                                      | 326,517                                       |
| Justice Court - Williams    | 336,510  | -  | 305,228                                      | 323,113                                       |
| Juvenile Court Services     | 2,549,384  | -  | 2,180,950                                    | 2,586,226                                     |
| Legal Defender              | 785,250  | -  | 787,970                                      | 794,196                                       |
| Non-Departmental            | 20,103,154   | (5,090,649)  | 1,341,638                                    | 24,010,495                                    |
| Parks and Recreation        | 1,401,416  | (78,639)   | 1,338,036                                    | 1,365,119                                     |
| Public Defender             | 2,205,436  | (13,353)   | 2,134,981                                    | 2,209,580                                     |
| Public Works                | -  | -  | 35,340                                       | 17,830  |
| Recorder                    | 1,811,500  | (48,579)   | 1,656,489                                    | 1,457,699                                     |
| Sheriff                     | 7,706,768  | 165,602  | 7,231,903                                    | 7,968,581                                     |
| Superintendent of Schools   | 475,488  | -  | 476,503                                      | 513,163                                       |
| Superior Court              | 2,618,203  | 6,000  | 2,398,315                                    | 2,611,910                                     |
| Treasurer                   | 604,139  | -  | 566,099                                      | 602,222                                       |
| <b>Total General Fund</b>   | <b>\$ 63,533,617</b>                                     | <b>\$ (5,052,913)</b>                                      | <b>\$ 41,402,048</b>                         | <b>\$ 67,955,736</b>                          |

**SCHEDULE E**

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

| FUND/DEPARTMENT                      | ADOPTED<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2011 | EXPENDITURE/<br>EXPENSE<br>ADJUSTMENTS<br>APPROVED<br>2011 | ACTUAL<br>EXPENDITURES/<br>EXPENSES*<br>2011 | BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2012 |
|--------------------------------------|--|--|--|---|
| <b>SPECIAL REVENUE FUNDS</b>         |  |  |  |   |
| Adult Probation                      | \$ 3,021,547   | \$ 19,400  | \$ 2,367,329                                 | \$ 3,002,806                                  |
| Assessor                             | 87,000   | -  | 51,240                                       | 48,700  |
| Career Center                        | 1,120,393  | -  | 1,290,471                                    | 998,324                                       |
| Clerk of the Superior Court          | 203,148  | -  | 154,384                                      | 171,541                                       |
| Community Services                   | 5,926,316  | 1,337,292  | 6,456,759                                    | 6,694,218                                     |
| County Attorney                      | 1,554,829  | 67,845   | 1,386,916                                    | 1,884,648                                     |
| County Improvement Districts         | 58,996   | -  | 14,350                                       | 79,522  |
| County Jail District                 | 15,430,826   | 9,633  | 14,761,931                                   | 16,590,417                                    |
| County Library District              | 5,291,629  | (785,747)  | 4,505,882                                    | 4,218,752                                     |
| County Manager                       | 89,097   | -  | 96,088                                       | 92,532  |
| Facilities Management                | 109,793  | -  | 48,216                                       | 61,577  |
| Finance                              | 51,944   | -  | 52,207                                       | 52,934  |
| Flood Control District               | 815,927  | 5,016,644  | 5,695,433                                    | 3,285,841                                     |
| Justice Court - Flagstaff            | 244,197  | -  | 91,788                                       | 246,768                                       |
| Justice Court - Fredonia             | 35,943   | (1,440)  | 8,724  | 30,508  |
| Justice Court - Page                 | 27,281   | (2,912)  | 11,194                                       | 27,845  |
| Justice Court - Williams             | 56,467   | -  | 17,617                                       | 56,701  |
| Juvenile Court Services              | 2,592,579  | 263,513  | 2,094,202                                    | 2,989,817                                     |
| Kachina Village Improvement District | 1,330,069  | -  | 1,267,724                                    | 1,420,145                                     |
| Legal Defender                       | 2,455  | -  | 2,040  | 2,455   |
| Non-Departmental                     | -  | -  | -  | -   |
| Parks and Recreation                 | 14,520,806   | 5,171,403  | 13,631,981                                   | 7,994,435                                     |
| Public Defender                      | 30,000   | -  | 19,590                                       | 30,000  |
| Public Health Services District      | 14,840,047   | (803,951)  | 13,172,365                                   | 14,212,194                                    |
| Public Works                         | 27,465,344   | 111,232  | 13,720,147                                   | 20,997,257                                    |
| Recorder                             | 362,126  | 1,609  | 220,157                                      | 342,716                                       |
| Superintendent of Schools            | 2,071,698  | 372,867  | 2,352,417                                    | 1,631,873                                     |
| Sheriff                              | 1,644,041  | 994,904  | 1,297,828                                    | 1,667,555                                     |
| Superior Court                       | 1,329,622  | 58,183   | 949,600                                      | 925,528                                       |
| Treasurer                            | 20,000   | -  | 20,027                                       | 29,000  |
| Unawarded Grants                     | 7,926,240  | (7,926,240)  | -  | 21,390,698                                    |
| <b>Total Special Revenue Funds</b>   | <b>\$ 108,260,360</b>                                    | <b>\$ 3,904,235</b>  | <b>\$ 85,758,607</b>                         | <b>\$ 111,177,307</b>                         |

**SCHEDULE E**

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

| FUND/DEPARTMENT                     | ADOPTED<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2011 | EXPENDITURE/<br>EXPENSE<br>ADJUSTMENTS<br>APPROVED<br>2011 | ACTUAL<br>EXPENDITURES/<br>EXPENSES*<br>2011 | BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2012 |
|-------------------------------------|--|--|--|---|
| <b>DEBT SERVICE FUNDS</b>           |  |  |  |   |
| County Improvement Districts        | \$ 551,177   | \$ -   | \$ 553,007                                   | \$ 548,436                                    |
| <b>Total Debt Service Funds</b>     | <b>\$ 551,177</b>  | <b>\$ -</b>  | <b>\$ 553,007</b>                            | <b>\$ 548,436</b>                             |
| <b>CAPITAL PROJECTS FUNDS</b>       |  |  |  |   |
| Facilities Management               | \$ -   | \$ -   | \$ -   | \$ 539,007                                    |
| County Jail District                | 250,000  | 118,253  | 278,774                                      | 231,368                                       |
| Parks and Recreation                | 882,109  | 186,158  | 1,068,267                                    | -   |
| <b>Total Capital Projects Funds</b> | <b>\$ 1,132,109</b>                                      | <b>\$ 304,411</b>  | <b>\$ 1,347,041</b>                          | <b>\$ 770,375</b>                             |
| <b>TOTAL ALL FUNDS</b>              | <b>\$ 173,477,263</b>                                    | <b>\$ (844,267)</b>  | <b>\$ 129,060,703</b>                        | <b>\$ 180,451,854</b>                         |

\*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.

**COCONINO COUNTY**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2012**

| <b>FUND/DEPARTMENT</b>                    | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2011</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2011</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2011</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2012</b> |
|---|---|---|--|---|
| <b><u>Adult Probation</u></b>             |   |   |  |   |
| 1001 General Fund                         | \$ 1,435,251  | \$ 7,510  | \$ 1,329,147   | \$ 1,396,568  |
| 1521 Adult Probation State Enhancement    | 773,494   | -   | 752,874  | 828,319   |
| 1524 Adult Intensive Probation            | 962,285   | -   | 854,361  | 1,007,319   |
| 1525 Work Furlough Program                | 122,625   | -   | 86,211   | 96,457  |
| 1530 Interstate Compact Program           | 22,800  | -   | 7,000  | 27,000  |
| 1531 Drug Treatment and Education         | 135,948   | -   | 60,014   | 122,466   |
| 1545 Deferred Prosecution                 | 194,721   | -   | 36,037   | 172,275   |
| 1547 Community Punishment Program         | 99,131  | 19,400  | 106,931  | 126,477   |
| 1548 Adult Probation Services             | 710,543   | -   | 463,901  | 622,493   |
| <b>Total Adult Probation</b>              | <b>\$ 4,456,798</b>   | <b>\$ 26,910</b>  | <b>\$ 3,696,476</b>                                    | <b>\$ 4,399,374</b>                                     |
| <b><u>Assessor</u></b>                    |   |   |  |   |
| 1001 General Fund                         | \$ 1,649,479  | \$ (13,120)   | \$ 1,493,506   | \$ 1,577,176  |
| 1950 Assessor Storage and Retrieval       | 87,000  | -   | 51,240   | 48,700  |
| <b>Total Assessor</b>                     | <b>\$ 1,736,479</b>   | <b>\$ (13,120)</b>  | <b>\$ 1,544,746</b>                                    | <b>\$ 1,625,876</b>                                     |
| <b><u>Board of Supervisors</u></b>        |   |   |  |   |
| 1001 General Fund                         | \$ 1,025,871  | \$ -  | \$ 986,394   | \$ 1,079,228  |
| <b>Total Board of Supervisors</b>         | <b>\$ 1,025,871</b>   | <b>\$ -</b>   | <b>\$ 986,394</b>                                      | <b>\$ 1,079,228</b>                                     |
| <b><u>Career Center</u></b>               |   |   |  |   |
| 1877 Youth Build                          | \$ 41,773   | \$ -  | \$ 19,277  | \$ -  |
| 1879 Workforce In Action                  | 1,078,620   | -   | 1,271,194  | 998,324   |
| <b>Total Career Center</b>                | <b>\$ 1,120,393</b>   | <b>\$ -</b>   | <b>\$ 1,290,471</b>                                    | <b>\$ 998,324</b>                                       |
| <b><u>Clerk of the Superior Court</u></b> |   |   |  |   |
| 1001 General Fund                         | \$ 1,089,835  | \$ -  | \$ 1,053,780   | \$ 1,103,040  |
| 1562 Probate Enhancement Fees             | 30,715  | -   | 28,493   | 31,141  |
| 1722 Clerk's Forfeiture                   | 84,096  | -   | 63,630   | 85,471  |
| 1723 Clerk's Storage and Retrieval        | 88,337  | -   | 62,261   | 54,929  |
| <b>Total Clerk of the Superior Court</b>  | <b>\$ 1,292,983</b>   | <b>\$ -</b>   | <b>\$ 1,208,164</b>                                    | <b>\$ 1,274,581</b>                                     |
| <b><u>Community Development</u></b>       |   |   |  |   |
| 1001 General Fund                         | \$ 1,474,290  | \$ (41,440)   | \$ 1,422,616   | \$ 1,494,522  |
| <b>Total Community Development</b>        | <b>\$ 1,474,290</b>   | <b>\$ (41,440)</b>  | <b>\$ 1,422,616</b>                                    | <b>\$ 1,494,522</b>                                     |

**SCHEDULE F**

**COCONINO COUNTY**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2012**

| <b>FUND/DEPARTMENT</b>                    | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2011</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2011</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2011</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2012</b> |
|---|---|---|--|---|
| <b><u>Community Initiatives</u></b>       |   |   |  |   |
| 1001 General Fund                         | \$ 277,631  | \$ 30,626   | \$ 228,963   | \$ 292,000  |
| <b>Total Community Initiatives</b>        | <b>\$ 277,631</b>   | <b>\$ 30,626</b>  | <b>\$ 228,963</b>                                      | <b>\$ 292,000</b>                                       |
| <b><u>Community Services</u></b>          |   |   |  |   |
| 1001 General Fund                         | \$ 923,962  | \$ -  | \$ 897,030   | \$ 979,270  |
| 1031 CDBG Reinvestments                   | 34,035  | -   | 14,029   | 33,955  |
| 1036 CDBG Housing Services                | 460,616   | (66,144)  | 126,977  | -   |
| 1401 Community Services                   | 3,188   | 2,796   | 4,084  | 2,000   |
| 1402 Community Services Donations         | 20,000  | 8,000   | 21,352   | 20,000  |
| 1414 Arizona State Land Grants            | 752,931   | 106,500   | 859,431  | 1,144,458   |
| 1415 CREC Fee for Services                | 2,502,431   | 498,824   | 2,781,473  | 3,289,210   |
| 1421 Case Management                      | 123,768   | -   | 119,993  | 126,110   |
| 1422 Congregate Meals                     | 500,808   | -   | 452,088  | 499,917   |
| 1424 Emergency Services                   | 1,107,019   | 545,919   | 1,488,686  | 1,370,055   |
| 1427 Home Program                         | 159,565   | 12,750  | 162,369  | -   |
| 1428 Community Service Board              | 55,636  | 148,376   | 171,100  | 142,399   |
| 1430 FEMA                                 | 17,941  | (4,441)   | 12,930   | -   |
| 1431 APS Energy Assistance                | 44,345  | 25,374  | 66,258   | 3,417   |
| 1432 EECBG Formula Grant                  | 144,033   | 59,338  | 175,989  | 62,697  |
| <b>Total Community Services</b>           | <b>\$ 6,850,278</b>   | <b>\$ 1,337,292</b>   | <b>\$ 7,353,789</b>                                    | <b>\$ 7,673,488</b>                                     |
| <b><u>Constable</u></b>                   |   |   |  |   |
| 1001 General Fund                         | \$ 89,191   | \$ -  | \$ 82,964  | \$ 83,734   |
| <b>Total Constable</b>                    | <b>\$ 89,191</b>  | <b>\$ -</b>   | <b>\$ 82,964</b>                                       | <b>\$ 83,734</b>  |
| <b><u>County Attorney</u></b>             |   |   |  |   |
| 1001 General Fund                         | \$ 2,774,622  | \$ 6,261  | \$ 2,663,264   | \$ 2,785,998  |
| 1752 Attorney Enhancement                 | 176,000   | -   | 150,462  | 154,880   |
| 1753 Attorney Victim Rights               | 49,000  | -   | 44,763   | 50,433  |
| 1755 Anti-Racketeering                    | 614,347   | -   | 556,115  | 1,077,697   |
| 1757 Drug Prosecution                     | 300,364   | -   | 290,325  | 306,816   |
| 1760 Victim Restitution                   | 20,000  | -   | 17,000   | 21,500  |
| 1780 Criminal Justice Records Improvement | 31,342  | 46,879  | 78,221   | -   |
| 1781 State Aid                            | 102,912   | -   | 102,771  | 116,153   |
| 1782 Federal Anti-Racketeering            | 150,000   | -   | -  | 50,000  |
| 1793 Victims of Crimes Act                | 32,578  | -   | 50,174   | 30,000  |
| 1794 Victim Compensation                  | 65,370  | 20,966  | 86,336   | 65,000  |
| 1799 Bad Check Prosecution                | 12,916  | -   | 10,749   | 12,169  |
| <b>Total County Attorney</b>              | <b>\$ 4,329,451</b>   | <b>\$ 74,106</b>  | <b>\$ 4,050,180</b>                                    | <b>\$ 4,670,646</b>                                     |

**SCHEDULE F**

**COCONINO COUNTY**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2012**

| <b>FUND/DEPARTMENT</b>                      | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2011</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2011</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2011</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2012</b> |
|---|---|---|--|---|
| <b><u>County Improvement Districts</u></b>  |   |   |  |   |
| 4014 Tusayan Special District               | \$ 58,996   | \$ -  | \$ 14,350  | \$ 79,522   |
| 4035 Rio Arroyo Debt Service                | 29,966  | -   | 35,684   | 28,605  |
| 4038 Kiowa Comanche Debt Services           | 15,955  | -   | 15,955   | 16,032  |
| 4054 Pinon County Debt Service              | 10,915  | -   | 8,965  | 9,012   |
| 4055 Tonowanda Debt Service                 | 5,387   | -   | 5,387  | 5,596   |
| 4064 Buckboard Trail Debt Service           | 13,943  | -   | 11,632   | 11,579  |
| 4067 Hashknife Debt Service                 | 47,589  | -   | 47,589   | 47,950  |
| 4070 Lupine Debt Service                    | 16,185  | -   | 16,185   | 16,236  |
| 4074 Oakwood Pines Debt Service             | 9,792   | -   | 9,792  | 9,759   |
| 4078 North Stardust & Antelope Debt Service | 53,767  | -   | 53,708   | 54,052  |
| 4084 Toho-Tolani Debt Service               | 331,050   | -   | 331,482  | 332,988   |
| 4087 Pawnee County Debt Service             | 12,807  | -   | 12,807   | 12,804  |
| 4092 Shoshone Debt Service                  | 3,821   | -   | 3,821  | 3,823   |
| <b>Total County Improvement Districts</b>   | <b>\$ 610,173</b>   | <b>\$ -</b>   | <b>\$ 567,357</b>                                      | <b>\$ 627,958</b>                                       |
| <b><u>County Jail District</u></b>          |   |   |  |   |
| 4027 County Jail District                   | \$ 15,430,826   | \$ 9,633  | \$ 14,761,931  | \$ 16,590,417   |
| 4032 Jail District Repair and Replacement   | 250,000   | 118,253   | 278,774  | 231,368   |
| <b>Total County Jail District</b>           | <b>\$ 15,680,826</b>  | <b>\$ 127,886</b>   | <b>\$ 15,040,705</b>                                   | <b>\$ 16,821,785</b>                                    |
| <b><u>County Library District</u></b>       |   |   |  |   |
| 4002 County Library District                | \$ 5,291,629  | \$ (785,747)  | \$ 4,505,882   | \$ 4,218,752  |
| <b>Total County Library</b>                 | <b>\$ 5,291,629</b>   | <b>\$ (785,747)</b>   | <b>\$ 4,505,882</b>                                    | <b>\$ 4,218,752</b>                                     |
| <b><u>County Manager</u></b>                |   |   |  |   |
| 1001 General Fund                           | \$ 1,474,718  | \$ (18,522)   | \$ 1,192,918   | \$ 1,196,693  |
| 1150 Special Districts Billing              | 89,097  | -   | 96,088   | 92,532  |
| <b>Total County Manager</b>                 | <b>\$ 1,563,815</b>   | <b>\$ (18,522)</b>  | <b>\$ 1,289,006</b>                                    | <b>\$ 1,289,225</b>                                     |
| <b><u>Facilities Management</u></b>         |   |   |  |   |
| 1001 General Fund                           | \$ 2,546,919  | \$ (4,559)  | \$ 2,297,302   | \$ 2,593,019  |
| 1004 General Fund: Self Insurance Trust     | -   | -   | 64,828   | -   |
| 1432 EECBG Formula Grant                    | 109,793   | -   | 48,216   | 61,577  |
| 1634 Space Plan                             | -   | -   | -  | 539,007   |
| General Fund: Asset Repair and              |   |   |  |   |
| 1637 Replacement Reserve                    | 682,707   | 37,283  | 329,945  | 947,758   |
| <b>Total Facilities Management</b>          | <b>\$ 3,339,419</b>   | <b>\$ 32,724</b>  | <b>\$ 2,740,291</b>                                    | <b>\$ 4,141,361</b>                                     |

**SCHEDULE F**

**COCONINO COUNTY**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2012**

| <b>FUND/DEPARTMENT</b>                   | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2011</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2011</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2011</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2012</b> |
|--|---|---|--|---|
| <b><u>Finance</u></b>                    |   |   |  |   |
| 1001 General Fund                        | \$ 1,325,157  | \$ -  | \$ 1,267,927   | \$ 1,389,504  |
| General Fund: Financial Management       |   |   |  |   |
| 1007 System                              | 124,042   | -   | 124,042  | 182,124   |
| 1150 Special Districts Billing           | 51,944  | -   | 52,207   | 52,934  |
| <b>Total Finance</b>                     | <b>\$ 1,501,143</b>   | <b>\$ -</b>   | <b>\$ 1,444,176</b>                                    | <b>\$ 1,624,562</b>                                     |
| <b><u>Flood Control District</u></b>     |   |   |  |   |
| 4001 Flood Control District              | \$ 444,324  | \$ 5,022,183  | \$ 5,329,369   | \$ 2,635,672  |
| 6003 Williams Flood Control              | 105,611   | 27,704  | 133,315  | 176,716   |
| 6006 Sedona Flood Control                | 265,992   | (33,243)  | 232,749  | 473,453   |
| <b>Total Flood Control District</b>      | <b>\$ 815,927</b>   | <b>\$ 5,016,644</b>   | <b>\$ 5,695,433</b>                                    | <b>\$ 3,285,841</b>                                     |
| <b><u>Human Resources</u></b>            |   |   |  |   |
| 1001 General Fund                        | \$ 1,209,185  | \$ 2,666  | \$ 1,119,620   | \$ 1,220,029  |
| 1004 General Fund: Self Insurance Trust  | 95,925  | -   | 124,988  | 207,308   |
| <b>Total Human Resources</b>             | <b>\$ 1,305,110</b>   | <b>\$ 2,666</b>   | <b>\$ 1,244,608</b>                                    | <b>\$ 1,427,337</b>                                     |
| <b><u>Information Technologies</u></b>   |   |   |  |   |
| 1001 General Fund                        | \$ 2,799,074  | \$ -  | \$ 2,532,476   | \$ 2,739,873  |
| General Fund: Computer Lease/Buy         |   |   |  |   |
| 1016 Project                             | 239,650   | -   | 209,665  | 502,037   |
| <b>Total Information Technologies</b>    | <b>\$ 3,038,724</b>   | <b>\$ -</b>   | <b>\$ 2,742,141</b>                                    | <b>\$ 3,241,910</b>                                     |
| <b><u>Justice Court - Flagstaff</u></b>  |   |   |  |   |
| 1001 General Fund                        | \$ 1,217,243  | \$ -  | \$ 1,072,691   | \$ 1,246,613  |
| 1625 Flagstaff Justice Court Enhancement | 244,197   | -   | 91,788   | 246,768   |
| <b>Total Justice Court - Flagstaff</b>   | <b>\$ 1,461,440</b>   | <b>\$ -</b>   | <b>\$ 1,164,479</b>                                    | <b>\$ 1,493,381</b>                                     |
| <b><u>Justice Court - Fredonia</u></b>   |   |   |  |   |
| 1001 General Fund                        | \$ 151,044  | \$ -  | \$ 148,536   | \$ 152,591  |
| 1626 Fredonia Justice Court Enhancement  | 35,943  | (1,440)   | 8,724  | 30,508  |
| <b>Total Justice Court - Fredonia</b>    | <b>\$ 186,987</b>   | <b>\$ (1,440)</b>   | <b>\$ 157,260</b>                                      | <b>\$ 183,099</b>                                       |

**SCHEDULE F**



**COCONINO COUNTY**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2012**

| <b>FUND/DEPARTMENT</b>                             | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2011</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2011</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2011</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2012</b> |
|--|---|---|--|---|
| <b><u>Justice Court - Page</u></b>                 |   |   |  |   |
| 1001 General Fund                                  | \$ 330,573  | \$ -  | \$ 305,994   | \$ 326,517  |
| 1627 Page Justice Court Enhancement                | 27,281  | (2,912)   | 11,194   | 27,845  |
| <b>Total Justice Court - Page</b>                  | <b>\$ 357,854</b>   | <b>\$ (2,912)</b>   | <b>\$ 317,188</b>                                      | <b>\$ 354,362</b>                                       |
| <b><u>Justice Court - Williams</u></b>             |   |   |  |   |
| 1001 General Fund                                  | \$ 336,510  | \$ -  | \$ 305,228   | \$ 323,113  |
| 1628 Williams Justice Court Enhancement            | 56,467  | -   | 17,617   | 56,701  |
| <b>Total Justice Court - Williams</b>              | <b>\$ 392,977</b>   | <b>\$ -</b>   | <b>\$ 322,845</b>                                      | <b>\$ 379,814</b>                                       |
| <b><u>Juvenile Court Services</u></b>              |   |   |  |   |
| 1001 General Fund                                  | \$ 2,549,384  | \$ -  | \$ 2,180,950   | \$ 2,586,226  |
| 1452 Family Counseling                             | 20,501  | (149)   | 20,320   | 20,352  |
| 1453 Juvenile Probation Service                    | 183,632   | -   | 36,990   | 224,430   |
| 1455 CASA Special Advocate                         | 72,786  | 2,222   | 75,032   | 82,894  |
| 1459 Juvenile Treatment Services                   | 391,586   | -   | 271,827  | 431,514   |
| 1462 Diversion-Consequences                        | 100,621   | (9,531)   | 66,398   | 93,438  |
| 1463 Juvenile Probation State Aid                  | 273,803   | -   | 221,636  | 191,758   |
| 1464 USDA Food Grant                               | 41,974  | -   | 24,093   | 42,011  |
| 1468 Diversion-Intake                              | 663,222   | 135   | 556,767  | 616,930   |
| 1474 Juvenile Victim's Rights Implementation       | 23,898  | -   | 24,226   | 27,385  |
| 1475 Juvenile Diversion Fees                       | 195,305   | -   | 63,940   | 229,449   |
| 1477 Juvenile Account Incentive Block Grant        | 30,710  | 54,542  | 52,253   | 83,820  |
| 1485 Probation Fees Over \$40                      | -   | -   | -  | 77,928  |
| 1486 Diversion Fees Over \$40                      | -   | -   | -  | 44,586  |
| 1488 Step Up Mentoring Program                     | 43,000  | (13,000)  | 30,000   | 30,000  |
| 1489 Parenting Grant                               | -   | 150,940   | 150,940  | 150,942   |
| 1492 PIC Act                                       | 74,869  | -   | 5,520  | 71,718  |
| 1493 Community Asset Building Initiative           | -   | 80,000  | 40,000   | 80,065  |
| 1496 Juvenile Intensive Probation                  | 454,073   | (1,277)   | 431,959  | 468,063   |
| 1557 Model Court                                   | 22,599  | (369)   | 22,301   | 22,534  |
| <b>Total Juvenile Court Services</b>               | <b>\$ 5,141,963</b>   | <b>\$ 263,513</b>   | <b>\$ 4,275,152</b>                                    | <b>\$ 5,576,043</b>                                     |
| <b><u>Kachina Village Improvement District</u></b> |   |   |  |   |
| 4019 Kachina Village Improvement                   | \$ 1,330,069  | \$ -  | \$ 1,267,724   | \$ 1,420,145  |
| <b>Total Kachina Village Improvement District</b>  | <b>\$ 1,330,069</b>   | <b>\$ -</b>   | <b>\$ 1,267,724</b>                                    | <b>\$ 1,420,145</b>                                     |

**SCHEDULE F**

**COCONINO COUNTY**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2012**

| <b>FUND/DEPARTMENT</b>                        | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2011</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2011</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2011</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2012</b> |
|---|---|---|--|---|
| <b><u>Legal Defender</u></b>                  |   |   |  |   |
| 1001 General Fund                             | \$ 760,903  | \$ -  | \$ 779,341   | \$ 768,632  |
| General Fund: Legal Defender Fees for         |   |   |  |   |
| 1692 Services                                 | 24,347  | -   | 8,629  | 25,564  |
| 1693 Legal Defender Training                  | 2,455   | -   | 2,040  | 2,455   |
| <b>Total Legal Defender</b>                   | <b>\$ 787,705</b>   | <b>\$ -</b>   | <b>\$ 790,010</b>                                      | <b>\$ 796,651</b>                                       |
| <b><u>Non-Departmental</u></b>                |   |   |  |   |
| 1001 General Fund                             | \$ 20,103,154   | \$ (5,090,649)  | \$ 1,341,638   | \$ 24,010,495   |
| 1006 General Fund: Emergency Reserve          | -   | -   | -  | -   |
| 1053 Title II Forest Fees                     | -   | -   | -  | -   |
| 3999 Unawarded Grants                         | 7,926,240   | (7,926,240)   | -  | 21,390,698  |
| <b>Total Non-Departmental</b>                 | <b>\$ 28,029,394</b>  | <b>\$ (13,016,889)</b>  | <b>\$ 1,341,638</b>                                    | <b>\$ 45,401,193</b>                                    |
| <b><u>Parks and Recreation</u></b>            |   |   |  |   |
| 1001 General Fund                             | \$ 1,401,416  | \$ (78,639)   | \$ 1,338,036   | \$ 1,365,119  |
| 1727 Raymond Park                             | 882,109   | 186,158   | 1,068,267  | -   |
| 1728 Fair                                     | 331,799   | (1,168)   | 317,002  | 303,998   |
| 1729 Racing                                   | 281,874   | (584)   | 277,332  | 249,462   |
| 1730 Peaks View Park                          | 27,530  | -   | 27,530   | 21,964  |
| 1739 Parks Capital Projects                   | 13,879,603  | 5,173,155   | 13,010,117   | 7,419,011   |
| <b>Total Parks and Recreation</b>             | <b>\$ 16,804,331</b>  | <b>\$ 5,278,922</b>   | <b>\$ 16,038,284</b>                                   | <b>\$ 9,359,554</b>                                     |
| <b><u>Public Defender</u></b>                 |   |   |  |   |
| 1001 General Fund                             | \$ 2,042,380  | \$ (13,353)   | \$ 1,998,890   | \$ 2,045,604  |
| 1681 Public Defender Training                 | 30,000  | -   | 19,590   | 30,000  |
| General Fund: Public Defender Fees            |   |   |  |   |
| 1683 for Services                             | 163,056   | -   | 136,091  | 163,976   |
| <b>Total Public Defender</b>                  | <b>\$ 2,235,436</b>   | <b>\$ (13,353)</b>  | <b>\$ 2,154,571</b>                                    | <b>\$ 2,239,580</b>                                     |
| <b><u>Public Health Services District</u></b> |   |   |  |   |
| 1301 WIC Grant                                | \$ 634,577  | \$ 11,292   | \$ 623,690   | \$ 636,767  |
| 1302 Home Care                                | 178,893   | -   | 147,541  | 168,467   |
| 1303 Dental Education                         | 13,889  | -   | 13,440   | 13,835  |
| 1304 CVD Heartbeat                            | 85,739  | -   | 84,911   | 85,738  |
| 1305 Family Planning                          | 112,594   | -   | 112,575  | 112,625   |
| 1306 Child Health                             | 39,301  | -   | 38,734   | 39,848  |
| 1307 TB Control                               | 15,128  | -   | 11,121   | 8,492   |
| 1309 HIV Education                            | 18,199  | -   | 18,103   | 15,194  |

**SCHEDULE F**

**COCONINO COUNTY**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2012**

| <b>FUND/DEPARTMENT</b>                        | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2011</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2011</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2011</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2012</b> |
|---|---|---|--|---|
| <b><u>Public Health Services District</u></b> |   |   |  |   |
| 1315 State STD                                | \$ -  | \$ -  | \$ 7,795   | \$ -  |
| 1317 Supplemental Food Program                | 10,448  | -   | 10,448   | 9,245   |
| 1318 State MCH Block Grant                    | 8,665   | -   | 8,595  | 5,511   |
| 1320 Teen Wellness Clinic                     | 18,637  | -   | 17,817   | 24,310  |
| 1327 Family Planning Title X                  | 218,449   | -   | 159,153  | 249,743   |
| 1330 Nutrition Grant                          | -   | -   | 103  | 8,000   |
| 1331 Health Services                          | 10,215,973  | (1,151,602)   | 8,653,202  | 9,430,542   |
| 1334 Bio-Terrorism Grant                      | 383,818   | 70,582  | 297,008  | 405,611   |
| 1335 Child Health Grant                       | 150,528   | 4,036   | 146,668  | 152,750   |
| 1336 Healthy Coconino                         | 11,150  | -   | 11,150   | 11,150  |
| 1337 WIC Breastfeeding Grant                  | 115,240   | 24,056  | 138,992  | 137,101   |
| 1338 Vital Records                            | 91,564  | -   | 91,544   | 122,392   |
| 1342 Arizona Nutrition Network                | 540,752   | -   | 531,852  | 547,690   |
| 1343 Smoke Free Arizona                       | 98,378  | (9,881)   | 88,454   | 88,551  |
| 1344 Safe Routes to Schools                   | 54,473  | -   | 53,656   | 39,742  |
| 1347 Coconino First Things First Home Visit   | 279,771   | -   | 239,265  | 252,976   |
| 1348 Teen Pregnancy Prevention                | 105,464   | -   | 105,442  | 97,030  |
| 1350 Healthy Families                         | 589,200   | -   | 523,585  | 498,723   |
| 1354 Health Start                             | 82,217  | -   | 66,090   | 65,694  |
| 1361 GOHS Lifesavers Conference               | 7,000   | 4,191   | 8,200  | 13,257  |
| 1362 First Things First Quality First         | 79,944  | -   | 73,809   | 79,478  |
| 1363 First Things First Oral Health Grant     | 124,905   | 23,439  | 148,344  | 148,989   |
| 1367 Public Health Emergency                  | 52,199  | 218,606   | 267,806  | 249,850   |
| 1381 Tobacco Program                          | 351,347   | 1,330   | 337,330  | 342,072   |
| 1384 HIV Outpatient and Support               | 55,444  | -   | 39,934   | 53,103  |
| 1391 Immunization Program                     | 92,530  | -   | 92,502   | 94,085  |
| 1392 Westside Food Bank                       | 3,631   | -   | 3,506  | 3,633   |
| <b>Total Public Health Services District</b>  | <b>\$ 14,840,047</b>  | <b>\$ (803,951)</b>   | <b>\$ 13,172,365</b>                                   | <b>\$ 14,212,194</b>                                    |
| <b><u>Public Works</u></b>                    |   |   |  |   |
| 1001 General Fund                             | \$ -  | \$ -  | \$ -   | \$ 17,830   |
| 1006 General Fund: Emergency Reserve          | -   | -   | 35,340   | -   |
| 1100 Emergency Services                       | 25,165  | 15,234  | 4,014  | 34,665  |
| 1101 Emergency Services - Supplies            | 3,700   | -   | -  | 5,100   |
| 1102 State and Local Assistance               | 190,249   | (10)  | 185,387  | 192,210   |
| 1841 Public Works                             | 25,268,005  | 76,851  | 11,426,004   | 18,948,367  |
| 1849 Solid Waste                              | 1,818,809   | -   | 1,996,268  | 1,809,915   |
| 1851 Community Emergency Response Team        | 2,228   | 6,157   | 3,775  | 2,000   |
| 1852 Homeland Security Grant                  | 157,188   | 13,000  | 104,699  | 5,000   |
| <b>Total Public Works</b>                     | <b>\$ 27,465,344</b>  | <b>\$ 111,232</b>   | <b>\$ 13,755,487</b>                                   | <b>\$ 21,015,087</b>                                    |

**SCHEDULE F**

**COCONINO COUNTY**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2012**

| <b>FUND/DEPARTMENT</b>                  | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2011</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2011</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2011</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2012</b> |
|---|---|---|--|---|
| <b><u>Recorder</u></b>                  |   |   |  |   |
| 1001 General Fund                       | \$ 1,709,800  | \$ (48,579)   | \$ 1,557,029   | \$ 1,355,999  |
| 1818 Recorder's Storage and Retrieval   | 224,404   | -   | 220,157  | 201,385   |
| 1819 Voter Tabulation System            | 101,700   | -   | 99,460   | 101,700   |
| 1820 HAVA Block Grant                   | 137,722   | 1,609   | -  | 141,331   |
| <b>Total Recorder</b>                   | <b>\$ 2,173,626</b>   | <b>\$ (46,970)</b>  | <b>\$ 1,876,646</b>                                    | <b>\$ 1,800,415</b>                                     |
| <b><u>Sheriff</u></b>                   |   |   |  |   |
| 1001 General Fund                       | \$ 7,706,768  | \$ 165,602  | \$ 7,229,292   | \$ 7,968,581  |
| 1004 General Fund: Self Insurance Trust | -   | -   | 2,611  | -   |
| 1251 Outside Pay                        | 9,431   | -   | 11,430   | 9,524   |
| 1252 Cannabis Eradication               | 9,234   | (4,122)   | 2,492  | 8,255   |
| 1254 Metro Unit                         | 133,949   | 113,548   | 207,885  | 192,735   |
| 1255 Boat Patrol                        | 246,688   | 50,456  | 75,776   | 193,812   |
| 1263 Sheriff Donations                  | 22,000  | -   | 8,586  | 22,000  |
| 1272 Jail Enhancement                   | 363,900   | -   | 144,591  | 363,900   |
| 1274 Inmate Welfare                     | 279,837   | -   | 218,349  | 283,166   |
| 1275 Local Law Enforcement Block Grant  | 75,000  | -   | 26,076   | 20,000  |
| 1283 Statewide Gang Task Force          | 204,847   | -   | 62,783   | 188,927   |
| 1284 Protective Vest                    | 1,000   | -   | 1,000  | 1,000   |
| 1287 State Homeland Security Grant      | 61,500  | 297,462   | 285,344  | 52,028  |
| 1291 Cold Case Grant                    | 117,191   | -   | 34,473   | 78,127  |
| 1292 Homeland Security Grant            | 27,285  | -   | -  | -   |
| 1293 COPS Methamphetamine               | 62,024  | 193,087   | 76,569   | 181,926   |
| 1294 DUI Impound Fees                   | 30,155  | -   | 23,544   | 30,155  |
| 1295 OPPIS Project                      | -   | -   | 3,817  | -   |
| 1296 Stabilization Fund                 | -   | 344,473   | 115,113  | 42,000  |
| <b>Total Sheriff</b>                    | <b>\$ 9,350,809</b>   | <b>\$ 1,160,506</b>   | <b>\$ 8,529,731</b>                                    | <b>\$ 9,636,136</b>                                     |
| <b><u>Superintendent of Schools</u></b> |   |   |  |   |
| 1001 General Fund                       | \$ 475,488  | \$ -  | \$ 476,503   | \$ 513,163  |
| 1050 National Forest Fees               | 1,457,117   | -   | 1,529,157  | 1,290,255   |
| 1074 County School                      | 614,581   | 372,867   | 823,260  | 341,618   |
| <b>Total Superintendent of Schools</b>  | <b>\$ 2,547,186</b>   | <b>\$ 372,867</b>   | <b>\$ 2,828,920</b>                                    | <b>\$ 2,145,036</b>                                     |
| <b><u>Superior Court</u></b>            |   |   |  |   |
| 1001 General Fund                       | \$ 2,618,203  | \$ 6,000  | \$ 2,398,315   | \$ 2,611,910  |
| 1556 Superior Court State Fill the Gap  | 464,483   | -   | 304,722  | 397,032   |
| 1558 IV-D Case Process Enhancement      | 12,190  | 13,503  | 25,693   | 27,022  |
| 1565 Adult Drug Court Grant             | 53,000  | -   | 60,000   | 60,000  |

**SCHEDULE F**

**COCONINO COUNTY**  
**Summary by Department of Expenditures/Expenses**  
**Fiscal Year 2012**

| <b>FUND/DEPARTMENT</b>                     | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2011</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2011</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2011</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2012</b> |
|--|---|---|--|---|
| <b><u>Superior Court</u></b>               |   |   |  |   |
| 1566 Access to Recovery                    | \$ 234,327  | \$ -  | \$ 65,501  | \$ -  |
| 1567 Arizona License Plate                 | 17,000  | (9,969)   | 7,131  | -   |
| 1568 Coconino County Courts Justice 2030   | 30,000  | (4,575)   | 25,426   | -   |
| 1569 Forest Highlands Foundation           | 5,500   | 500   | 5,851  | 6,000   |
| 1577 ACJC Indigent Defense Grant           | 12,435  | -   | -  | -   |
| 1578 ADR Grant                             | 61,917  | -   | 46,283   | 40,548  |
| 1579 Court Enhancement                     | 184,700   | -   | 72,908   | 103,800   |
| 1584 NARBHA Community Reinvestment Program | -   | 12,484  | 12,484   | -   |
| 1585 Conciliation Court                    | 62,028  | -   | 82,398   | 82,148  |
| 1586 Drug Enforcement Administration       | 24,954  | 46,240  | 79,741   | 46,484  |
| 1589 Law Library                           | 163,588   | -   | 161,212  | 158,994   |
| 1710 Spousal Maintenance                   | 3,500   | -   | 250  | 3,500   |
| <b>Total Superior Court</b>                | <b>\$ 3,947,825</b>   | <b>\$ 64,183</b>  | <b>\$ 3,347,915</b>                                    | <b>\$ 3,537,438</b>                                     |
| <b><u>Treasurer</u></b>                    |   |   |  |   |
| 1001 General Fund                          | \$ 604,139  | \$ -  | \$ 566,099   | \$ 602,222  |
| 1955 Taxpayer Information                  | 20,000  | -   | 20,027   | 29,000  |
| <b>Total Treasurer</b>                     | <b>\$ 624,139</b>   | <b>\$ -</b>   | <b>\$ 586,126</b>                                      | <b>\$ 631,222</b>                                       |
| <b>TOTAL ALL DEPARTMENTS</b>               | <b>\$ 173,477,263</b>   | <b>\$ (844,267)</b>   | <b>\$ 129,060,703</b>                                  | <b>\$ 180,451,854</b>                                   |

\* 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.

## **FY12 Coconino County Budget: Explanation of Material Variances and Changes in Excess of 10%**

### **Schedule A: Summary Schedule of Estimated Revenues and Expenditures/Expenses**

The information presented on Schedule A is summary information from Schedules B – F. Any large variances are addressed in those sections below.

### **Revenue Variances**

#### **Schedule B: Summary of Tax Levy and Tax Rate Information**

- **Library District:** 12% levy decline due to a drop in secondary assessed values.
- **Flood Control District:** 71% levy increase due to a tentative increase in the Flood Control District Tax Rate. Final tax rate adoption will be held on August 9, 2011.
- **Public Health Services District:** 12% levy decline due to a drop in secondary assessed values.
- **Anasazi Trail CID:** FY11 was the second year of a 2-year special assessment district.

#### **Schedule C: Summary by Fund Type of Revenues Other Than Property Taxes**

##### **General Fund**

- **Licenses & Permits:** In total, Licenses & Permits in the General Fund will be 21% under budget in FY11. This is due to Building Permit, Plan Check Fees, and Zoning and Use Permit revenues still being impacted due to the recession.
- **Intergovernmental Revenue from Other Governments:** We will be 49% over budget in FY11 for Election Revenue, which represent fees conducted from other government entities for holding elections. This is based on number of elections, type of elections (in person or mail in) and number of registered voters. Intergovernmental agreements represent funds the County is collecting on behalf of the CPWAC organization in order to carry out the functions of that partnership.
- **Voluntary Contributions:** This revenue is in lieu of property tax revenue collected for centrally valued properties (CVP). It is based on the value of the property and the tax rate. While the budget for FY12 is increased by 13% over the FY11 budget, it is increasing by less than 3% over our FY11 estimate due to a slight increase in the tax rate. The budget for FY11 was based on historical data, as CVP values were not available when the budget was established.
- **Miscellaneous:** Revenue for FY11 will exceed the budget figure due to insurance reimbursements for claims that were processed during FY11. We had an unusually high number of loss claims this year.

## **Schedule C: Summary by Fund Type of Revenues Other Than Property Taxes**

### **Special Revenue Funds**

- **Assessor** revenues into the Storage and Retrieval fund are under budget due to a decline in document recording. This revenue will expire in FY12, represented by a decline in FY12 budgeted revenues.
- **Career Center** revenues are difficult to estimate due to a fiscal year timing difference with the Federal Government. This department was the recipient of stimulus (ARRA) funding in FY11 that is not anticipated to continue into FY12.
- **Clerk of the Superior Court** revenues are primarily charts for services and fines, fees, and forfeitures. Forfeitures are down, resulting in a budget variance for FY11 that is projected to continue in FY12.
- **Community Services** receives Federal grant revenue that has been reduced in recent years and the funding level is uncertain for FY12, but anticipated to be less than budgeted for FY11.
- **County Improvement District** revenue into special revenue funds is for interest on any fund balance. Several districts did not have budgeted interest revenue in FY11 but are earning interest that is budgeted for FY12.
- **Facilities Management** was awarded one-time ARRA funding in FY11. These funds were not fully spent in FY11 and the funding will stretch over FY11 and FY12.
- **Finance** receives charges for services revenue on Special District payments. Districts are being paid off at a faster rate than they are being formed, resulting in a drop in this revenue.
- The **Flood Control District** is anticipating Federal and State payments for projects due to the emergency flooding in the Schultz fire area.
- **Parks and Recreation** received one-time grant revenue in FY11 for the Rogers Lake acquisition.
- **Public Defender** receives State grant revenue that has been impacted by State budget reductions.
- The **Recorder's Office** receives revenue on document recordings, including property sales, which have been impacted by the recession.
- The **Superintendent of Schools Office** receives Federal Forest Fee revenue that has an allocation reduction of 10% anticipated for FY12. In addition, they receive Federal grants for teach training that have been continuously reduced over the past several fiscal years.
- The **Sheriff's Office** budgeted for some one-time Federal grants that were not fully expended in FY11. Many of these grants will carry over into FY12 and those that were expended in FY11 were not budgeted for FY12.
- **Unawarded Grants** are items that are anticipated or applied for during the development of the FY12 budget but have not been awarded and appropriated in a specific fund. The largest of these are related to potential Flood Control District capital mitigation funding. There are also reserves for potential Federal funding allocations for Community Services, the Career Center, and Public Works.

## Expenditure Variances

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

#### General Fund

- **Community Initiatives** funding is an allocation of \$40,000 per district. Any unspent balance is carried over into the next fiscal year.
- The **County Manager's** budget included the County operating contingency in FY11, which is frequently under spent. This appropriation was moved to non-departmental for FY12.
- The **Facilities Management** budget includes Repair and Replacement funding for projects that were not fully completed in FY11 and will carryover into the FY12 budget.
- The **Flagstaff Justice Court and Juvenile Court Services** had high turnover rates in FY11, resulting in salary and benefit budget savings.
- The **Non-Departmental** budget includes the County Emergency Contingency. This budget is based on the (accrual basis) fund balance available for the year.
- **Parks and Recreation** will be 1% over budget due to an increase in utility costs for FY11.
- **Public Works** expended emergency contingency funds that were budgeted in Non-Department for tornado response. While there is a budget overage shown for the department, it was an approved use of Emergency Contingency funds.
- The **Recorder's** budget decrease in FY12 due to the cyclical nature of elections and reduced elections funding in FY12. Funds were reserved in Non-Department for the possibility that Arizona will hold an early Presidential Preference Election that would fall in FY12.

#### Special Revenue Funds

- **Adult Probation, Career Center, Clerk of the Superior Court, Community Services, County Attorney, Justice Courts, Juvenile Court Services, Legal Defender, Public Defender, Recorder, Superintendent of Schools, Sheriff, Superior Court, and the Treasurer** all receive Federal and State revenues that fluctuate every year. Many of these have been reduced as a result of State and Federal budget impacts. They also have special revenue fund balances that are often appropriated for emergency use in order to save the General Fund money in the event of an unusual expenditure need.
- The **Assessor** Storage and Retrieval revenue will expire during FY12, causing a drop in fund expenditures.
- The **County Improvement District** variance is related to capital in the Tusayan Special Lighting District. These projects are anticipated in FY12.
- **Facilities Management** expenditures were for an ARRA grant that was awarded in FY11 that was not fully expended and the appropriation will continue into FY12.
- The **Flood Control District** expenditures were abnormally high in FY11 due to emergency response in the Schultz fire area. FY12 expenditures will depend on project needs and the availability of matching revenues.



**Schedule E: Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Special Revenue Funds**

- **Parks and Recreation** budgeted for County Parks and Open Space capital projects in FY11, but not all capital projects were completed and some appropriations will continue into FY12. The Rogers Lake acquisition resulted in a one-time budget increase for this department.
- **Public Works** budgeted for capital projects and capital replacement in FY11. Due to their response efforts to the Schultz fire flooding, they did not complete all of their capital projects. They realize they will be heavily involved in response for FY12 and have revised their estimated capital activity to what they believe to be a manageable level of projects.
- **Unawarded Grants** are appropriated for items that are anticipated in FY12 budget but that have not yet been awarded. We have reserved capacity for Federal, State, and other funding related to capital flood mitigation projects that are still uncertain at this time. We also have potential federal funding that could be awarded for Community Services, Career Center, and Public Works related programs.

**Capital Projects Funds**

- The **County Jail District** will be under budget in repair and replacement projects. The budget for these projects depends on capital needs, and these unspent appropriations will carry over into FY12.
- **Parks and Recreation** completed the Raymond County Park renovation in FY11. This capital project fund was not budgeted in FY12.

**Schedule F: Summary by Department of Expenditures/Expenses Within Each Fund Type**

The information in schedule F is presented at the fund level. Fund budgets increase and decrease due to the timing and terms of grant agreements, so variances at the fund level are typical. Larger expenditure variances are explained at the department and fund type level under the explanations on Schedule E.

For more information on changes to the Coconino County budget, please contact Siri Mullaney at 679-7182.