

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

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2011	ACTUAL EXPENDITURES/EXPENSES** 2011	FUND BALANCE/NET ASSETS*** July 1,2011**	PROPERTY TAX REVENUES 2012	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2012	OTHER FINANCING 2012		INTERFUND TRANSFERS 2012		TOTAL FINANCIAL RESOURCES AVAILABLE 2012	BUDGETED EXPENDITURES/EXPENSES 2012
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 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

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	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	88,966,267
5. Amount subject to the expenditure limitation	\$ 45,607,634	\$ 56,097,080
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

	2011	2012
1. Maximum allowable primary property tax levy. 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 current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <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) Current 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) Current 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

SOURCES OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
GENERAL FUND			
Taxes			
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
Licenses and Permits			
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
Intergovernmental			
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

SOURCES OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
GENERAL FUND			
Charges for Services			
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
Fines and Forfeits			
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
Investments			
Interest and Investment Income	451,099	414,595	472,642
Contributions			
Voluntary Contributions	125,000	137,087	140,636
Miscellaneous			
Other	94,290	283,358	100,800
Total General Fund	\$ 41,663,809	\$ 41,490,737	\$ 41,216,280

SCHEDULE C

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

SOURCES OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
SPECIAL REVENUE FUNDS			
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
Total Special Revenue Funds	\$ 67,366,076	\$ 65,956,973	\$ 80,195,480

SCHEDULE C

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

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

*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 2012		INTERFUND TRANSFERS 2012	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
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 2012		INTERFUND TRANSFERS 2012	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
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	-
Total General Fund	\$ -	\$ -	\$ 2,744,603	\$ 9,433,051

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 2012		INTERFUND TRANSFERS 2012	
	SOURCES	<USES>	IN	<OUT>
SPECIAL REVENUE FUNDS				
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	-
Total Special Revenue Funds	\$ 2,240,000	\$ -	\$ 17,809,937	\$ 11,573,809
DEBT SERVICE FUNDS				
1001 General Fund	\$ -	\$ -	\$ -	\$ 13,330
1050 National Forest Fees	-	-	-	29,721
1739 Parks Capital Projects	-	-	-	-
Total Debt Service Funds	\$ -	\$ -	\$ -	\$ 43,051
CAPITAL PROJECTS FUNDS				
1001 General Fund	\$ -	\$ -	\$ -	\$ 5,301
1050 National Forest Fees	-	-	-	38,335
1640 Huffer Lane Escrow Account	-	-	539,007	-
Total Capital Projects Funds	\$ -	\$ -	\$ 539,007	\$ 43,636
TOTAL ALL FUNDS	\$ 2,240,000	\$ -	\$ 21,093,547	\$ 21,093,547

SCHEDULE D

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
GENERAL FUND				
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
Total General Fund	\$ 63,533,617	\$ (5,052,913)	\$ 41,402,048	\$ 67,955,736

SCHEDULE E

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
SPECIAL REVENUE FUNDS				
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
Total Special Revenue Funds	\$ 108,260,360	\$ 3,904,235	\$ 85,758,607	\$ 111,177,307

SCHEDULE E

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
DEBT SERVICE FUNDS				
County Improvement Districts	\$ 551,177	\$ -	\$ 553,007	\$ 548,436
Total Debt Service Funds	\$ 551,177	\$ -	\$ 553,007	\$ 548,436
CAPITAL PROJECTS FUNDS				
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	-
Total Capital Projects Funds	\$ 1,132,109	\$ 304,411	\$ 1,347,041	\$ 770,375
TOTAL ALL FUNDS	\$ 173,477,263	\$ (844,267)	\$ 129,060,703	\$ 180,451,854

*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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
<u>Adult Probation</u>				
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
Total Adult Probation	\$ 4,456,798	\$ 26,910	\$ 3,696,476	\$ 4,399,374
<u>Assessor</u>				
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
Total Assessor	\$ 1,736,479	\$ (13,120)	\$ 1,544,746	\$ 1,625,876
<u>Board of Supervisors</u>				
1001 General Fund	\$ 1,025,871	\$ -	\$ 986,394	\$ 1,079,228
Total Board of Supervisors	\$ 1,025,871	\$ -	\$ 986,394	\$ 1,079,228
<u>Career Center</u>				
1877 Youth Build	\$ 41,773	\$ -	\$ 19,277	\$ -
1879 Workforce In Action	1,078,620	-	1,271,194	998,324
Total Career Center	\$ 1,120,393	\$ -	\$ 1,290,471	\$ 998,324
<u>Clerk of the Superior Court</u>				
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
Total Clerk of the Superior Court	\$ 1,292,983	\$ -	\$ 1,208,164	\$ 1,274,581
<u>Community Development</u>				
1001 General Fund	\$ 1,474,290	\$ (41,440)	\$ 1,422,616	\$ 1,494,522
Total Community Development	\$ 1,474,290	\$ (41,440)	\$ 1,422,616	\$ 1,494,522

SCHEDULE F

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
<u>Community Initiatives</u>				
1001 General Fund	\$ 277,631	\$ 30,626	\$ 228,963	\$ 292,000
Total Community Initiatives	\$ 277,631	\$ 30,626	\$ 228,963	\$ 292,000
<u>Community Services</u>				
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
Total Community Services	\$ 6,850,278	\$ 1,337,292	\$ 7,353,789	\$ 7,673,488
<u>Constable</u>				
1001 General Fund	\$ 89,191	\$ -	\$ 82,964	\$ 83,734
Total Constable	\$ 89,191	\$ -	\$ 82,964	\$ 83,734
<u>County Attorney</u>				
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
Total County Attorney	\$ 4,329,451	\$ 74,106	\$ 4,050,180	\$ 4,670,646

SCHEDULE F

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
<u>County Improvement Districts</u>				
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
Total County Improvement Districts	\$ 610,173	\$ -	\$ 567,357	\$ 627,958
<u>County Jail District</u>				
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
Total County Jail District	\$ 15,680,826	\$ 127,886	\$ 15,040,705	\$ 16,821,785
<u>County Library District</u>				
4002 County Library District	\$ 5,291,629	\$ (785,747)	\$ 4,505,882	\$ 4,218,752
Total County Library	\$ 5,291,629	\$ (785,747)	\$ 4,505,882	\$ 4,218,752
<u>County Manager</u>				
1001 General Fund	\$ 1,474,718	\$ (18,522)	\$ 1,192,918	\$ 1,196,693
1150 Special Districts Billing	89,097	-	96,088	92,532
Total County Manager	\$ 1,563,815	\$ (18,522)	\$ 1,289,006	\$ 1,289,225
<u>Facilities Management</u>				
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
Total Facilities Management	\$ 3,339,419	\$ 32,724	\$ 2,740,291	\$ 4,141,361

SCHEDULE F

COCONINO COUNTY
Summary by Department of Expenditures/Expenses
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FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
<u>Finance</u>				
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
Total Finance	\$ 1,501,143	\$ -	\$ 1,444,176	\$ 1,624,562
<u>Flood Control District</u>				
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
Total Flood Control District	\$ 815,927	\$ 5,016,644	\$ 5,695,433	\$ 3,285,841
<u>Human Resources</u>				
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
Total Human Resources	\$ 1,305,110	\$ 2,666	\$ 1,244,608	\$ 1,427,337
<u>Information Technologies</u>				
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
Total Information Technologies	\$ 3,038,724	\$ -	\$ 2,742,141	\$ 3,241,910
<u>Justice Court - Flagstaff</u>				
1001 General Fund	\$ 1,217,243	\$ -	\$ 1,072,691	\$ 1,246,613
1625 Flagstaff Justice Court Enhancement	244,197	-	91,788	246,768
Total Justice Court - Flagstaff	\$ 1,461,440	\$ -	\$ 1,164,479	\$ 1,493,381
<u>Justice Court - Fredonia</u>				
1001 General Fund	\$ 151,044	\$ -	\$ 148,536	\$ 152,591
1626 Fredonia Justice Court Enhancement	35,943	(1,440)	8,724	30,508
Total Justice Court - Fredonia	\$ 186,987	\$ (1,440)	\$ 157,260	\$ 183,099

SCHEDULE F

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
<u>Justice Court - Page</u>				
1001 General Fund	\$ 330,573	\$ -	\$ 305,994	\$ 326,517
1627 Page Justice Court Enhancement	27,281	(2,912)	11,194	27,845
Total Justice Court - Page	\$ 357,854	\$ (2,912)	\$ 317,188	\$ 354,362
<u>Justice Court - Williams</u>				
1001 General Fund	\$ 336,510	\$ -	\$ 305,228	\$ 323,113
1628 Williams Justice Court Enhancement	56,467	-	17,617	56,701
Total Justice Court - Williams	\$ 392,977	\$ -	\$ 322,845	\$ 379,814
<u>Juvenile Court Services</u>				
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
Total Juvenile Court Services	\$ 5,141,963	\$ 263,513	\$ 4,275,152	\$ 5,576,043
<u>Kachina Village Improvement District</u>				
4019 Kachina Village Improvement	\$ 1,330,069	\$ -	\$ 1,267,724	\$ 1,420,145
Total Kachina Village Improvement District	\$ 1,330,069	\$ -	\$ 1,267,724	\$ 1,420,145

SCHEDULE F

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
<u>Legal Defender</u>				
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
Total Legal Defender	\$ 787,705	\$ -	\$ 790,010	\$ 796,651
<u>Non-Departmental</u>				
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
Total Non-Departmental	\$ 28,029,394	\$ (13,016,889)	\$ 1,341,638	\$ 45,401,193
<u>Parks and Recreation</u>				
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
Total Parks and Recreation	\$ 16,804,331	\$ 5,278,922	\$ 16,038,284	\$ 9,359,554
<u>Public Defender</u>				
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
Total Public Defender	\$ 2,235,436	\$ (13,353)	\$ 2,154,571	\$ 2,239,580
<u>Public Health Services District</u>				
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
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<u>Public Health Services District</u>				
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
Total Public Health Services District	\$ 14,840,047	\$ (803,951)	\$ 13,172,365	\$ 14,212,194
<u>Public Works</u>				
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
Total Public Works	\$ 27,465,344	\$ 111,232	\$ 13,755,487	\$ 21,015,087

SCHEDULE F

COCONINO COUNTY
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<u>Recorder</u>				
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
Total Recorder	\$ 2,173,626	\$ (46,970)	\$ 1,876,646	\$ 1,800,415
<u>Sheriff</u>				
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
Total Sheriff	\$ 9,350,809	\$ 1,160,506	\$ 8,529,731	\$ 9,636,136
<u>Superintendent of Schools</u>				
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
Total Superintendent of Schools	\$ 2,547,186	\$ 372,867	\$ 2,828,920	\$ 2,145,036
<u>Superior Court</u>				
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
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FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011	ACTUAL EXPENDITURES/ EXPENSES* 2011	BUDGETED EXPENDITURES/ EXPENSES 2012
<u>Superior Court</u>				
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
Total Superior Court	\$ 3,947,825	\$ 64,183	\$ 3,347,915	\$ 3,537,438
<u>Treasurer</u>				
1001 General Fund	\$ 604,139	\$ -	\$ 566,099	\$ 602,222
1955 Taxpayer Information	20,000	-	20,027	29,000
Total Treasurer	\$ 624,139	\$ -	\$ 586,126	\$ 631,222
TOTAL ALL DEPARTMENTS	\$ 173,477,263	\$ (844,267)	\$ 129,060,703	\$ 180,451,854

* 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 charges 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 teacher 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 budgeted 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.