

Coconino County
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023

Fiscal year	S c h e	L i n e	Funds							
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise funds	Total all funds	
2022		E 1	95,612,025	172,032,363	1,018,352	1,996,435	0	0	270,659,175	
2022		E 2	63,193,159	98,839,218	1,018,352	226,535	0	0	163,277,264	
2023		3	51,479,606	123,813,548	0	4,456,122	0	0	179,749,276	
2023		B 4	10,589,976	0	0	0			10,589,976	
2023		B 5	0	20,121,968	0	0			20,121,968	
2023		C 6	71,239,307	163,209,416	0	100,954	0	0	234,549,677	
2023		D 7	56,000,000	0	0	0	0	0	56,000,000	
2023		D 8	0	0	0	0	0	0	0	
2023		D 9	9,463,659	17,849,153	861,475	1,557,173	0	0	29,731,460	
2023		D 10	22,685,809	5,965,487	0	1,080,164	0	0	29,731,460	
2023			Line 11: Reduction for fund balance reserved for future budget year expenditures							
			Maintained for future debt retirement	0	0	0	0	0	0	
		11	Maintained for future capital projects	0	0	0	0	0	0	
			Maintained for future financial stability	0	0	0	0	0	0	
				0	0	0	0	0	0	
				0	0	0	0	0	0	
2023		12	Total financial resources available	176,086,739	319,028,598	861,475	5,034,085	0	0	501,010,897
2023		E 13	Budgeted expenditures/expenses	176,086,739	230,632,337	861,475	1,308,198	0	0	408,888,749

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

	2022	2023
1	\$ 270,659,175	\$ 408,888,749
2	(63,574,968)	(169,141,419)
3	207,084,207	239,747,330
4	139,418,287	183,130,606
5	\$ 67,665,920	\$ 56,616,724
6	\$ 67,665,920	\$ 71,583,640

* 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 on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

Coconino County
Tax levy and tax rate information
Fiscal year 2023

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>10,274,633</u>	\$ <u>10,589,976</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>10,274,633</u>	\$ <u>10,589,976</u>
B. Secondary property taxes		
Coconino County Library District	<u>5,069,877</u>	<u>5,521,589</u>
Coconino County Flood Control District	<u>4,703,677</u>	<u>9,403,100</u>
Public Health Services District	<u>4,958,800</u>	<u>5,197,279</u>
Total secondary property taxes	\$ <u>14,732,354</u>	\$ <u>20,121,968</u>
C. Total property tax levy amounts	\$ <u>25,006,987</u>	\$ <u>30,711,944</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>10,144,633</u>	
(2) Prior years' levies	<u>130,000</u>	
(3) Total primary property taxes	\$ <u>10,274,633</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>14,732,354</u>	
(2) Prior years' levies	<u>299,930</u>	
(3) Total secondary property taxes	\$ <u>15,032,284</u>	
C. Total property taxes collected	\$ <u>25,306,917</u>	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	<u>0.5180</u>	<u>0.5094</u>
(2) Secondary property tax rate		
Coconino County Library District	<u>0.2556</u>	<u>0.2656</u>
Coconino County Flood Control District	<u>0.2620</u>	<u>0.5000</u>
Public Health Services District	<u>0.2500</u>	<u>0.2500</u>
(3) Total county tax rate	<u>1.2856</u>	<u>1.5250</u>
B. Special assessment district tax rates		
Secondary property tax rates	_____	_____
	_____	_____
	_____	_____

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

Coconino County
Revenues other than property taxes
Fiscal year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Taxes			
County Sales Tax	\$ 18,952,000	\$ 21,500,000	\$ 20,210,000
Interest and Penalties on Delinquent Taxes	738,000	1,240,500	748,000
Other Taxes	110,000	102,240	104,300
Licenses and permits			
Board of Supervisors	50,000	50,000	50,000
Clerk of Superior Court	40,000	40,000	40,000
Community Development	1,648,500	2,123,500	2,129,000
Intergovernmental			
State Shared Sales Tax	28,560,000	33,000,000	30,360,000
State Shared Vehicle License Tax	4,605,800	4,857,050	4,615,000
Federal Grants and Aid	3,196,000	3,210,000	3,286,000
State Grants and Aid	885,462	887,462	884,462
Other Intergovernmental	200,000	365,000	565,000
Charges for services			
Assessor	150	150	150
Clerk of Superior Court	110,000	115,000	120,000
Community Development	100	100	100
Constables	25,000	9,000	28,000
County Attorney	5,000	5,000	5,000
Information Technology	2,000	2,000	2,000
Justice Courts	660,000	470,000	553,000
Juvenile Court Services	10,000	10,000	10,000
Legal Defender	6,500	6,500	6,500
Non-Departmental: Indirect Costs	4,570,800	4,280,800	4,400,000
Parks and Recreation	194,050	271,750	238,050
Public Defender	65,000	61,000	60,000
Public Fiduciary	100,000	140,000	150,000
Recorder	745,000	817,000	760,000
Sheriff	450,000	520,000	523,000
Superior Court	9,250	9,250	9,250
Fines and forfeits			
Clerk of Superior Court	32,000	25,000	35,000
Justice Courts	1,220,350	643,400	823,900
Other Fines & Forfeits	20,000	2,000	20,000
Investments			
Interest and Investment Income	83,270	240,106	163,270
Contributions			
Voluntary contributions	6,000	18,592	15,000
Miscellaneous			
Other	203,782	475,782	325,325
Total General Fund	\$ 67,504,014	\$ 75,498,182	\$ 71,239,307

* 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
Revenues other than property taxes
Fiscal year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
Adult Probation	\$ 3,670,377	\$ 3,282,777	\$ 3,252,816
Board of Supervisors	14,051,000	27,880,377	13,984,266
Clerk of Superior Court	146,382	133,674	135,882
Community Development	751,000	250,000	501,000
County Administration	1,931,336	605,624	627,420
County Attorney	1,075,699	793,203	1,049,654
County Improvement Districts	11,400	11,400	11,400
County Jail District	20,068,216	22,132,408	20,868,700
Emergency Management	1,041,323	724,978	605,906
Flood Control District	4,191,319	1,978,119	6,000
Health and Human Services	2,857,991	2,748,591	1,974,597
Justice Courts - Flagstaff	322,560	312,272	271,400
Justice Courts - Fredonia	48,083	43,236	46,505
Justice Courts - Page	133,070	136,548	82,950
Justice Courts - Williams	98,915	71,665	98,915
Juvenile Court Services	3,042,677	2,955,479	2,742,968
Legal Defender	28,350	67,260	67,260
Non-Departmental	397,082	318,384	212,930
Parks and Recreation	855,144	1,321,124	912,431
Public Defender	100,400	100,420	100,400
Public Health Services District	17,770,186	12,332,373	14,147,104
Public Works	26,784,573	28,981,843	27,454,208
Recorder	304,871	278,296	134,000
Sheriff	1,405,750	893,895	1,305,325
Superintendent of Schools	5,197,716	4,809,337	4,612,584
Superior Court	702,955	633,440	649,812
Treasurer	17,750	17,750	17,750
Unawarded Grants	1,346,549	0	67,335,233
Total special revenue funds	\$ 108,352,674	\$ 113,814,472	\$ 163,209,416
Debt service funds			
County Improvement Districts	\$ 0	\$ 177	\$ 0
Total debt service funds	\$ 0	\$ 177	\$ 0
Capital projects funds			
County Improvement Districts	\$ 0	\$ 182	\$ 0
Facilities Management	38,014	38,014	38,014
Parks and Recreation	940	418,749	940
Superintendent of Schools	62,000	62,000	62,000
Total capital projects funds	\$ 100,954	\$ 518,945	\$ 100,954
Total all funds	\$ 175,957,642	\$ 189,831,776	\$ 234,549,677

* 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
Other financing sources/(uses) and interfund transfers
Fiscal year 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$ 56,000,000	\$	\$ 7,865,027	\$
GF: Employee Benefit Trust				275,000
GF: Computer Lease/Buy Project				293,327
GF: Asset Repair & Repl Reserve				6,895,000
GF: Elections Warehouse				101,700
GF: Law Enforcement Retention Prog.				300,000
American Rescue Plan				1,000,000
Assessor Storage/Retrieval				35,000
Adult Probation St Enhancement				289,182
Adult Intensive Probation				239,081
County Jail District			1,250,000	2,805,253
Public Works			91,207	
Solid Waste				209,132
Superior Crt State Fill the Gap				130,000
ADR Grant - Court Admin				48,925
Family Counseling				3,198
Juvenile Probation State Aid				10,063
Diversion - Intake				93,261
Juvenile Victim's Rights Impl				16,301
Juvenile Intensive Probation				90,029
Model Court-State Funds				11,978
Atty VRIA:Victm Rights 1761/179				45,460
Fair			46,150	
Legal Def State Fill the Gap			7,020	
Health District				5,346,526
Senior Services				738,194
Home Care				202,197
Social Services				645,512
Career Center				10,000
County COVID-19 Response				70,864
State & Local Assistance				361,978
Title III National Forest Fees			204,255	
PSPRS Contingency Debt Service				861,475
Coconino County-Space Plan				1,450,000
Coconino County-Space Plan				107,173
Total General Fund	\$ 56,000,000	\$ 0	\$ 9,463,659	\$ 22,685,809
Special revenue funds				
General Fund	\$	\$	\$ 12,402,134	\$ 1,598,632
Special Districts Billing				3,750
Statewide Gang Task Force				15,356
County Jail District			15,356	
Road Maintenance Sales Tax			3,284,919	
Public Works			3,750	3,663,142
Superior Crt State Fill the Ga				240,879
Court Enhancement Fund			18,420	
Law Library				145,220

Coconino County
Other financing sources/(uses) and interfund transfers
Fiscal year 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
Probate Enhancement Fees				18,420
Attorney Enhancement			43,049	
Anti-Racketeering			104,023	
Drug Prosecution 16.579				104,023
Victim Restitution			1,000	1,000
CJ Records Impv 16.579				27,652
State Aid SB1013 SB11-539				70,016
VOCA-Victims of Crimes				15,397
Public Def State Fill the Gap			55,000	55,000
Legal Def State Fill the Gap				7,000
5% Local Fill The Gap			317,895	
County Library Fund			145,220	
Title I National Forest Fees			378,223	
Parks Capital Projects			1,080,164	
Total special revenue funds	\$ 0	\$ 0	\$ 17,849,153	\$ 5,965,487
Debt service funds				
General Fund	\$	\$	\$ 861,475	\$
Total debt service funds	\$ 0	\$ 0	\$ 861,475	\$ 0
Capital projects funds				
General Fund	\$	\$	\$ 1,450,000	\$
GF: Huffer Lane Escrow Account			107,173	
LWCF Grant-Bike Park & Restrm				1,080,164
Total capital projects funds	\$ 0	\$ 0	\$ 1,557,173	\$ 1,080,164
Total all Funds	\$ 56,000,000	\$ 0	\$ 29,731,460	\$ 29,731,460

Coconino County
Expenditures/expenses by fund
Fiscal year 2023

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
Adult Probation	\$ 2,047,904	\$ 27,504	\$ 2,087,087	\$ 2,202,073
Assessor	2,267,829	23,549	1,811,472	2,397,033
Board of Supervisors	1,625,612	125,858	1,515,547	1,720,456
Clerk of Superior Court	1,599,321	38,494	1,492,359	1,786,889
Community Development	2,463,685	73,617	2,462,388	3,101,623
Community Initiatives	264,298	38,028	120,727	428,410
Constables	142,627	1,700	147,047	152,456
County Administration	3,280,752	464,575	2,516,494	5,462,228
County Attorney	4,484,688	249,196	4,547,614	5,195,188
Emergency Management	4,500	0	0	4,730
Facilities Management	4,098,266	319,405	3,833,998	9,584,107
Finance	2,321,685	16,008	1,620,401	2,740,356
Health and Human Services	2,188,032	(553,900)	1,600,340	1,808,299
Human Resources	2,512,482	17,583	2,303,426	2,611,343
Information Technology	4,494,371	2,878,852	5,134,005	7,170,376
Justice Courts - Flagstaff	1,481,385	22,535	1,414,416	1,704,321
Justice Courts - Fredonia	223,824	15,139	222,091	235,173
Justice Courts - Page	514,059	76,252	486,192	580,861
Justice Courts - Williams	513,888	32,461	458,471	602,534
Juvenile Court Services	3,555,994	45,590	3,319,888	3,870,878
Legal Defender	1,428,283	103,550	1,425,560	1,647,288
Non-Departmental	35,589,165	(11,727,976)	110,213	92,352,896
Parks and Recreation	1,725,250	158,663	1,617,177	2,022,816
Public Defender	3,022,585	92,968	2,795,540	3,345,570
Public Fiduciary	833,072	73,815	832,889	1,101,706
Recorder	2,055,747	162,605	2,148,377	2,015,632
Sheriff	10,232,686	1,411,705	10,324,004	12,838,555
Superintendent of Schools	540,424	5,023	555,782	645,683
Superior Court	4,030,923	960,744	5,379,617	5,735,547
Treasurer	831,226	83,919	910,037	1,021,712
Total General Fund	\$ 100,374,563	\$ (4,762,538)	\$ 63,193,159	\$ 176,086,739
Special revenue funds				
Adult Probation	\$ 3,884,304	\$ 1,683,970	\$ 3,617,798	\$ 4,691,717
Assessor	25,000	0	12,029	64,065
Board of Supervisors	28,000,000	(13,415,342)	0	25,000,000
Clerk of Superior Court	105,061	837,247	201,446	82,782
Community Development	0	751,000	250,000	501,000
County Administration	1,766,817	216,519	590,095	898,586
County Attorney	1,362,350	378,904	1,148,187	1,418,277
County Improvement Districts	11,400	0	11,400	11,400
County Jail District	23,208,703	3,702,775	19,672,254	26,032,383
County Library District	5,098,324	0	5,098,324	5,501,369
Emergency Management	471,795	1,244,721	955,434	963,233
Facilities Management	11,000	156,286	151,000	26,626
Finance	101,016	477,734	118,600	23,750
Flood Control District	4,858,405	8,743,744	5,590,310	9,981,515
Health and Human Services	3,711,771	678,821	3,932,360	3,677,882
Human Resources	0	278,310	29,564	1,100
Justice Courts - Flagstaff	298,302	372,509	288,014	320,301
Justice Courts - Fredonia	43,421	1,578	43,421	43,422
Justice Courts - Page	333,435	32,966	296,737	55,593
Justice Courts - Williams	150,902	0	134,054	155,224
Juvenile Court Services	3,077,822	318,046	2,956,037	3,398,463

**Coconino County
Expenditures/expenses by fund
Fiscal year 2023**

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
Legal Defender	30,810	503	41,210	56,188
Non-Departmental	23,077	0	23,077	23,077
Parks and Recreation	769,562	1,289,345	1,126,558	2,632,193
Public Defender	70,354	526,501	139,568	112,493
Public Health Services District	19,417,423	17,600,794	20,508,387	28,428,807
Public Works	34,639,539	2,702,112	24,631,076	40,058,720
Recorder	501,868	144,126	133,858	611,123
Sheriff	1,636,308	232,967	756,514	1,917,912
Superintendent of Schools	3,726,539	2,725,768	4,925,258	4,868,071
Superior Court	1,222,274	1,761,875	1,435,348	1,708,832
Treasurer	31,000	0	21,300	31,000
Unawarded Grants	35,285,889	(35,285,887)	0	67,335,233
Total special revenue funds	\$ 173,874,471	\$ (1,842,108)	\$ 98,839,218	\$ 230,632,337
Debt service funds				
PSPRS Debt Service	\$ 1,018,352	\$ 0	\$ 1,018,352	\$ 861,475
Total debt service funds	\$ 1,018,352	\$ 0	\$ 1,018,352	\$ 861,475
Capital projects funds				
Facilities Management	\$ 1,312,742	\$ 200,617	\$ 180,535	\$ 1,255,122
Parks and Recreation	7,076	430,000	0	7,076
Superintendent of Schools	46,000	0	46,000	46,000
Total capital projects funds	\$ 1,365,818	\$ 630,617	\$ 226,535	\$ 1,308,198
Total all funds	\$ 276,633,204	\$ (5,974,029)	\$ 163,277,264	\$ 408,888,749

* 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.

Coconino County
Expenditures/expenses by department
Fiscal year 2023

Department/Fund	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
Adult Probation:				
General Fund	\$ 2,047,904	\$ 27,504	\$ 2,087,087	\$ 2,202,073
ACESF Grant	0	58,491	58,491	0
American Rescue Plan	0	1,547,359	68,361	495,928
Adult Probation St Enhancement	1,301,784	17,603	1,301,784	1,474,081
Adult Intensive Probation	1,199,591	53,427	1,199,591	1,336,824
Work Furlough Program	66,738	54	16,381	71,024
Interstate Compact Program	8,500	0	8,500	3,000
Drug Treatment & Education	164,599	(25,337)	118,427	151,724
Deferred Prosecution	318,557	2,418	207,592	283,305
Community Punishment Program	210,763	24,128	210,735	229,723
Adult Probation Services	613,772	5,827	427,936	646,108
Department Total	\$ 5,932,208	\$ 1,711,474	\$ 5,704,885	\$ 6,893,790
Assessor:				
General Fund	\$ 2,267,829	\$ 23,549	\$ 1,811,472	\$ 2,397,033
Assessor Storage/Retrieval	25,000	0	12,029	64,065
Department Total	\$ 2,292,829	\$ 23,549	\$ 1,823,501	\$ 2,461,098
Board of Supervisors:				
General Fund	\$ 1,625,612	\$ 125,858	\$ 1,515,547	\$ 1,720,456
American Rescue Plan	28,000,000	(13,415,342)	0	25,000,000
Department Total	\$ 29,625,612	\$ (13,289,484)	\$ 1,515,547	\$ 26,720,456
Clerk of Superior Court:				
General Fund	\$ 1,599,321	\$ 38,494	\$ 1,492,359	\$ 1,786,889
American Rescue Plan	0	846,000	127,822	1,522
Probate Enhancement Fees	43,402	756	41,262	48,580
Spousal Maintenance Fund	0	51	1,168	0
DES IV-D Grant	11,930	1,257	1,200	11,100
Clerk's Forfeiture Fund 13.431	33,374	(11,056)	17,844	5,225
Clerks Storage & Retrieval	16,355	239	12,150	16,355
Department Total	\$ 1,704,382	\$ 875,741	\$ 1,693,805	\$ 1,869,671
Community Development:				
General Fund	\$ 2,463,685	\$ 73,617	\$ 2,462,388	\$ 3,101,623
Comm Dev Federal Grants	0	751,000	250,000	501,000
Department Total	\$ 2,463,685	\$ 824,617	\$ 2,712,388	\$ 3,602,623
Community Initiatives:				
General Fund	\$ 264,298	\$ 38,028	\$ 120,727	\$ 428,410
Department Total	\$ 264,298	\$ 38,028	\$ 120,727	\$ 428,410
Constables:				
General Fund	\$ 142,627	\$ 1,700	\$ 147,047	\$ 152,456
Department Total	\$ 142,627	\$ 1,700	\$ 147,047	\$ 152,456
County Administration:				
General Fund	\$ 3,280,752	\$ 464,575	\$ 2,516,494	\$ 5,370,228
Elections Warehouse	0	0	0	92,000
Voter Tabulation System Repl	0	72,000	0	306,000
WIOA	1,766,817	(35,481)	590,095	592,586
County Admin Private Grants	0	100,000	0	0
County Admin Federal Grants	0	80,000	0	0
Department Total	\$ 5,047,569	\$ 681,094	\$ 3,106,589	\$ 6,360,814
County Attorney:				
General Fund	\$ 4,484,688	\$ 249,196	\$ 4,547,614	\$ 5,195,188
ACESF Grant	23,346	9,369	20,000	0
American Rescue Plan	0	339,598	73,335	3,300

Coconino County
Expenditures/expenses by department
Fiscal year 2023

Department/Fund	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
Attorney Enhancement	16,217	0	16,217	21,151
Atty VRIA:Victm Rghts 1761/179	111,139	3,512	105,685	138,826
Anti-Racketeering	585,150	0	371,000	575,000
Drug Prosecution 16.579	168,335	(245)	138,526	203,369
Victim Restitution	45,000	0	40,000	40,000
Victim Restitutions Interest	4,000	0	4,000	4,000
CJ Records Impv 16.579	60,664	942	43,400	65,307
State Aid SB1013 SB11-539	76,223	1,255	70,568	84,856
Federal Anti-Racketeering	93,141	0	90,000	90,000
Victim Compensation	114,542	23,218	119,760	119,760
Pretrial Intervention	10,000	0	0	5,000
VOCA-Victims of Crimes	54,593	1,255	55,696	67,708
Department Total	\$ 5,847,038	\$ 628,100	\$ 5,695,801	\$ 6,613,465
County Improvement Districts:				
Tusayan Special District	\$ 11,400	\$ 0	\$ 11,400	\$ 11,400
Department Total	\$ 11,400	\$ 0	\$ 11,400	\$ 11,400
County Jail District:				
County Jail District	\$ 20,861,882	\$ 1,906,979	\$ 17,370,604	\$ 22,303,817
Jail District Repair & Repl	2,246,821	1,795,796	2,201,650	3,628,566
Detention Officers Retention	100,000	0	100,000	100,000
Department Total	\$ 23,208,703	\$ 3,702,775	\$ 19,672,254	\$ 26,032,383
County Library District:				
County Library Fund	\$ 5,098,324	\$ 0	\$ 5,098,324	\$ 5,501,369
Department Total	\$ 5,098,324	\$ 0	\$ 5,098,324	\$ 5,501,369
Emergency Management:				
General Fund	\$ 4,500	\$ 0	\$ 0	\$ 4,730
Emergency Services	3,000	0	2,551	3,000
Emergency Svcs-Supplies 20.703	4,849	1,200,677	454,332	236,277
State & Local Assistance	463,946	44,044	498,551	723,956
Department Total	\$ 476,295	\$ 1,244,721	\$ 955,434	\$ 967,963
Facilities Management:				
General Fund	\$ 3,367,502	\$ 34,534	\$ 3,393,258	\$ 3,760,763
GF: Asset Repair & Repl Reserve	730,764	284,871	440,740	5,823,344
EECBG Formula	11,000	5,286	0	26,626
American Rescue Plan	-	151,000	151,000	0
Coconino County-Space Plan	1,312,742	200,617	180,535	1,255,122
Department Total	\$ 5,422,008	\$ 676,308	\$ 4,165,533	\$ 10,865,855
Finance:				
General Fund	\$ 1,626,904	\$ 16,008	\$ 1,500,840	\$ 1,901,132
GF: Financial Management System	694,781	0	119,561	839,224
Special Districts Billing	3,750	0	3,750	3,750
American Rescue Plan	97,266	477,734	114,850	20,000
Department Total	\$ 2,422,701	\$ 493,742	\$ 1,739,001	\$ 2,764,106
Flood Control District:				
Flood Control Dist. Federal Grants	\$ 0	\$ 7,007,121	\$ 0	\$ 0
Flood Control District	4,858,405	1,736,623	6,568,047	9,981,515
Department Total	\$ 4,858,405	\$ 8,743,744	\$ 6,568,047	\$ 9,981,515
Health and Human Services:				
General Fund	\$ 2,188,032	\$ (553,900)	\$ 1,600,340	\$ 1,808,299
WIOA	843,759	(17,344)	774,558	834,764
Community Services	115,900	(11,222)	8,044	96,314

Coconino County
Expenditures/expenses by department
Fiscal year 2023

Department/Fund	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
ADOH Housing	248,950	0	80,343	73,513
Senior Services	816,791	49,048	817,065	964,775
Home Care	180,858	3,517	162,692	205,697
Social Services	1,475,513	654,822	2,065,358	1,487,119
Individual Development Acct	20,000	0	14,300	5,700
Career Center	10,000	0	10,000	10,000
Department Total	\$ 5,899,803	\$ 124,921	\$ 5,532,700	\$ 5,486,181
Human Resources:				
General Fund	\$ 2,053,982	\$ 17,583	\$ 1,888,926	\$ 2,286,343
GF: Employee Benefit Trust	314,500	0	314,500	275,000
GF: Self Insurance Trust Fund	144,000	0	100,000	50,000
American Rescue Plan	0	278,310	29,564	1,100
Department Total	\$ 2,512,482	\$ 295,893	\$ 2,332,990	\$ 2,612,443
Information Technology:				
General Fund	\$ 4,271,044	\$ 2,808,852	\$ 4,840,678	\$ 6,877,049
GF: Computer Lease/Buy Project	223,327	70,000	293,327	293,327
Department Total	\$ 4,494,371	\$ 2,878,852	\$ 5,134,005	\$ 7,170,376
Justice Courts - Flagstaff:				
General Fund	\$ 1,481,385	\$ 22,535	\$ 1,414,416	\$ 1,704,321
American Rescue Plan	0	370,144	0	0
Flag JC Enhancement Fund	234,302	2,365	224,014	256,301
\$1 Judicial Productivity Units	64,000	0	64,000	64,000
Department Total	\$ 1,779,687	\$ 395,044	\$ 1,702,430	\$ 2,024,622
Justice Courts - Fredonia:				
General Fund	\$ 223,824	\$ 15,139	\$ 222,091	\$ 235,173
Fredonia JC Court Enhancement	40,821	0	40,821	40,822
Court Security Improvements	0	1,578	0	0
\$1 Judicial Productivity Units	2,600	0	2,600	2,600
Department Total	\$ 267,245	\$ 16,717	\$ 265,512	\$ 278,595
Justice Courts - Page:				
General Fund	\$ 514,059	\$ 76,252	\$ 486,192	\$ 580,861
Page JC Court Enhancement	271,139	(3,754)	253,917	49,493
Court Security Improvements	56,196	36,720	36,720	0
\$1 Judicial Productivity Units	6,100	0	6,100	6,100
Department Total	\$ 847,494	\$ 109,218	\$ 782,929	\$ 636,454
Justice Courts - Williams:				
General Fund	\$ 513,888	\$ 32,461	\$ 458,471	\$ 602,534
Williams JC Court Enhancement	143,802	0	126,954	148,124
\$1 Judicial Productivity Units	7,100	0	7,100	7,100
Department Total	\$ 664,790	\$ 32,461	\$ 592,525	\$ 757,758
Juvenile Court Services:				
General Fund	\$ 3,555,994	\$ 45,590	\$ 3,319,888	\$ 3,870,878
American Rescue Plan	0	136,640	22,500	136,640
Family Counseling	15,990	0	15,990	15,990
Juvenile Probation Service	124,461	2,966	69,532	144,427
CASA-Special Advocate	201,853	13,018	196,189	232,897
Juv Treatment Services	695,952	132,217	824,736	706,348
Diversion-Consequences	144,560	64,398	166,230	142,604
Juvenile Probation State Aid	150,083	(5,997)	143,868	170,090
USDA Food Grant	39,226	0	4,332	39,226
Diversion-Intake	648,461	(7,671)	646,746	734,151
Juvenile Victim's Rights Impl	25,295	(10,502)	14,322	29,301

Coconino County
Expenditures/expenses by department
Fiscal year 2023

Department/Fund	Adopted budgeted expenditures/expenses 2022	Expenditure/expense adjustments approved 2022	Actual expenditures/expenses* 2022	Budgeted expenditures/expenses 2023
Juvenile Diversion Fees Fund	37,236	548	12,113	48,657
Probation Fees Over \$40.	29,000	0	29,000	29,000
CASA VOCA	104,411	43,446	99,990	113,017
PIC Act	50,000	0	0	50,000
Juvenile Intensive Probation	736,743	(58,231)	677,530	773,773
Model Court-State Funds	32,844	(1,686)	29,808	32,342
JCRF Step Up Proctor Homes	41,707	0	0	0
Juv Court Security Improvement	0	8,900	3,150	0
Department Total	\$ 6,633,816	\$ 363,636	\$ 6,275,925	\$ 7,269,341
Legal Defender:				
General Fund	\$ 1,381,919	\$ 103,550	\$ 1,393,496	\$ 1,600,940
GF: Legal Def Fees for Svc ARS11-5	46,364	0	32,064	46,348
Dependency AZ Title IV-E LD	27,126	503	37,526	52,504
Legal Defender Train ARS 12-11	3,684	0	3,684	3,684
Department Total	\$ 1,459,093	\$ 104,053	\$ 1,466,770	\$ 1,703,476
Non-Departmental:				
General Fund	\$ 35,589,165	\$ (11,727,976)	\$ 110,213	\$ 92,352,896
PSPRS Contingency Debt Service	1,018,352	0	1,018,352	861,475
Road Maintenance Sales Tax	23,077	0	23,077	23,077
Department Total	\$ 36,630,594	\$ (11,727,976)	\$ 1,151,642	\$ 93,237,448
Parks and Recreation:				
General Fund	\$ 1,725,250	\$ 158,663	\$ 1,617,177	\$ 2,022,816
Fair	504,419	19,469	499,081	613,612
Non-Interest P&R Grants	7,337	(4,284)	0	3,065
RTP Grant-Ft Tuthill Trail Sys	9,669	(2,679)	1,462	2,786
LWCF Grant-Bike Park & Restrm	135,548	534,953	576,951	1,080,164
Parks Partnership Projects	0	743,840	0	868,658
State Grants - P&R	99,853	(1,953)	49,064	51,172
Miller Natural Resource Mgmt	12,736	0	0	12,736
Parks Capital Projects	7,076	430,000	0	7,076
Department Total	\$ 2,501,888	\$ 1,878,008	\$ 2,743,735	\$ 4,662,085
Public Defender:				
General Fund	\$ 2,932,945	\$ 92,968	\$ 2,738,590	\$ 3,285,930
GF: Public Def Fees Svc ARS 11-584	89,640	0	56,950	59,640
BJA COVID-19 Emergency Funding	0	334	334	0
American Rescue Plan	0	525,886	86,888	8,816
Public Defender Training	22,590	0	18,320	21,590
Dependency AZ Title IV-E PD	47,764	281	34,026	82,087
Department Total	\$ 3,092,939	\$ 619,469	\$ 2,935,108	\$ 3,458,063
Public Fiduciary:				
General Fund	\$ 833,072	\$ 73,815	\$ 832,889	\$ 1,101,706
Department Total	\$ 833,072	\$ 73,815	\$ 832,889	\$ 1,101,706
Public Health Services District				
ACESF Grant	\$ 0	\$ 4,476	\$ 3,916	\$ 0
American Rescue Plan	0	6,400,000	0	2,068,445
Federal Grants	3,364,013	744,222	2,661,692	3,792,829
State Grants	1,715,504	234,276	1,447,575	2,023,938
Private Grants	94,619	(35,385)	31,192	35,539
Health District	11,756,909	47,310	11,489,889	13,014,503
Self-funded Programs	275,838	1,972	205,069	281,140
COVID-19 Grants	2,210,540	8,658,570	4,474,054	6,670,401
Justice Reinvestment ARS362863	0	0	0	150,000
County COVID-19 Response	0	1,545,354	195,000	392,012

Coconino County
Expenditures/expenses by department
Fiscal year 2023

Department/Fund	Adopted budgeted expenditures/expenses 2022	Expenditure/expense adjustments approved 2022	Actual expenditures/expenses* 2022	Budgeted expenditures/expenses 2023
Department Total	\$ 19,417,423	\$ 17,600,794	\$ 20,508,387	\$ 28,428,807
Public Works:				
ACESF Grant	\$ 0	\$ 18,380	\$ 0	\$ 0
Road Maintenance Sales Tax	9,779,052	0	7,202,107	9,855,175
Public Works	24,031,404	2,683,104	15,649,760	29,302,910
Solid Waste	483,080	628	455,469	488,132
Vehicle License Tax	346,003	0	346,003	412,503
Department Total	\$ 34,639,539	\$ 2,702,112	\$ 23,653,339	\$ 40,058,720
Recorder:				
General Fund	\$ 1,954,047	\$ 162,605	\$ 2,058,619	\$ 2,015,632
GF: Elections Warehouse	101,700	0	89,758	0
Recorder's Storage & Retrieval	501,868	0	93,868	501,860
HAVA Block Grant	0	144,126	39,990	109,263
Department Total	\$ 2,557,615	\$ 306,731	\$ 2,282,235	\$ 2,626,755
Sheriff:				
General Fund	\$ 10,162,686	\$ 1,411,705	\$ 10,294,004	\$ 12,768,555
GF: Law Enforcement Retention Prog	70,000	0	30,000	70,000
ACESF Grant	26,269	(10,971)	15,298	0
Sheriff's Outside Pay	17,635	0	21,262	17,558
Metro Unit	88,786	51,247	86,155	96,508
Boat Patrol	190,036	32,977	171,114	406,744
Sheriff Donations	22,000	0	0	22,000
Gov Ofc Hgwy Safety Grants 20.	0	45,804	19,022	3,039
BJA-LLEBG 97LBVX4434	20,000	0	14,435	20,000
Statewide Gang Task Force	204,943	1,731	13,725	65,567
State Homeland Security Grant	73,346	8,400	5,898	73,400
DUI Impound Fees	70,000	0	0	38,000
Officer Safety Equipment	9,000	85,000	55,000	245,268
Officer Equipment ARS 41-1724	70,000	0	0	4,047
Jail Enhancement	403,039	0	147,771	447,039
Inmate Welfare	414,254	9,933	190,666	451,742
Attorney General LE Funding	27,000	0	7,322	27,000
Sheriff Private Grants	0	8,846	8,846	0
Department Total	\$ 11,868,994	\$ 1,644,672	\$ 11,080,518	\$ 14,756,467
Superintendent of Schools:				
General Fund	\$ 540,424	\$ 5,023	\$ 555,782	\$ 645,683
American Rescue Plan	0	749,606	57,438	0
County School Fund	1,081,539	986,493	1,233,151	1,233,402
CCRASD#99	2,645,000	0	2,645,000	2,645,000
Title I National Forest Fees	0	989,669	989,669	989,669
Classroom Site - CCRASD#99	46,000	0	46,000	46,000
Department Total	\$ 4,312,963	\$ 2,730,791	\$ 5,527,040	\$ 5,559,754
Superior Court:				
General Fund	\$ 4,030,923	\$ 960,744	\$ 5,379,617	\$ 5,735,547
BJA COVID-19 Emergency Funding	0	28,151	27,294	0
ACESF Grant	0	12,084	0	0
American Rescue Plan	0	1,538,806	149,589	313,850
Superior Crt State Fill the Gap	497,394	3,304	442,930	504,602
IV-D Case Process Enhanc 93.56	24,340	188	26,591	24,573
AOC Adult Drug Court Grant	100,000	1,000	80,000	100,000
Az License Plate Grant - Page	3,000	0	3,000	3,000
Forest Highlands Foundation	4,516	834	4,516	3,000
ADR Grant - Court Admin	53,220	629	52,879	57,925
Court Enhancement Fund	176,717	67,531	252,988	180,044

Coconino County
Expenditures/expenses by department
Fiscal year 2023

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2022	2022	2022	2023
Conciliation Court	71,771	629	72,249	76,476
AOC - DEA/DGVCCP Grant	39,772	0	39,772	53,463
Law Library	251,544	91,909	266,730	391,899
Court Security Improvement	0	16,810	16,810	0
Department Total	\$ 5,253,197	\$ 2,722,619	\$ 6,814,966	\$ 7,444,379
Treasurer:				
General Fund	\$ 831,226	\$ 83,919	\$ 910,037	\$ 1,021,712
Taxpayer Information Fund	31,000	0	21,300	31,000
Department Total	\$ 862,226	\$ 83,919	\$ 931,337	\$ 1,052,712
Unawarded Grants:				
Budget Planning	\$ 35,285,889	\$ (35,285,887)	\$ 0	\$ 67,335,233
Department Total	\$ 35,285,889	\$ (35,285,887)	\$ 0	\$ 67,335,233
All Functional Areas	\$ 276,633,204	\$ (5,974,026)	\$ 163,277,265	\$ 408,888,749

* 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.

Coconino County
Full-time employees and personnel compensation
Fiscal year 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
General Fund	571.28	\$ 39,586,477	\$ 5,862,359	\$ 6,133,527	\$ 3,517,913	\$ 55,100,276
Special revenue funds						
Recorder's Storage & Retrieval	-	\$ 4,940	\$ -	\$ -	\$ 420	\$ 5,360
Adult Probation St Enhancement	14.50	892,979	313,558	177,602	89,942	1,474,081
Adult Intensive Probation	14.10	832,135	266,339	158,158	80,192	1,336,824
Work Furlough Program	0.54	30,366	11,253	6,350	3,055	51,024
Drug Treatment & Education	1.00	76,416	29,015	8,832	7,711	121,974
Deferred Prosecution	3.30	172,773	52,893	41,000	16,639	283,305
Community Punishment Program	0.50	24,554	2,988	-	1,931	29,473
Adult Probation Services	6.00	347,603	129,857	58,702	34,946	571,108
Sheriff's Outside Pay	-	14,800	1,184	-	1,574	17,558
Metro Unit	0.50	33,412	2,673	4,416	4,116	44,617
Boat Patrol	2.00	129,379	11,549	21,203	15,292	177,423
Statewide Gang Task Force	0.75	45,565	3,322	9,278	4,652	62,817
Inmate Welfare	4.00	251,630	23,154	49,483	26,975	351,242
County Jail District	184.50	11,453,726	1,076,375	2,021,385	1,244,713	15,796,199
Flood Control District	10.67	928,469	112,995	119,260	79,921	1,240,645
Public Works	115.65	7,626,424	903,985	1,292,530	808,462	10,631,401
Solid Waste	0.50	37,939	4,642	4,416	4,078	51,075
Superior Crt State Fill the Ga	3.04	188,774	48,074	30,380	15,269	282,497
IV-D Case Process Enhanc 93.56	0.23	14,114	5,198	2,032	754	22,098
ADR Grant - Court Admin	0.50	38,390	4,672	4,416	3,047	50,525
Court Enhancement Fund	-	26,000	-	-	2,214	28,214
Conciliation Court	0.50	38,390	4,672	4,416	3,048	50,526
AOC - DEA/DGVCCP Grant	0.37	27,636	19,462	5,886	479	53,463
Law Library	2.75	152,013	18,069	18,051	12,105	200,238
Probate Enhancement Fees	0.60	40,415	4,918	-	3,247	48,580
DES IV-D Grant	-	11,100	-	-	-	11,100
Clerk's Forfeiture Fund 13.431	-	5,225	-	-	-	5,225
Juvenile Probation Service	1.56	72,049	13,992	23,220	6,628	115,889
CASA-Special Advocate	2.75	153,377	16,170	34,028	12,152	215,727
Juv Treatment Services	7.12	481,776	78,245	90,627	46,700	697,348
Diversion-Consequences	1.45	93,325	17,015	15,993	8,771	135,104
Juvenile Probation State Aid	1.78	101,960	32,419	16,365	9,749	160,493
Diversion-Intake	7.30	491,233	113,452	79,405	44,539	728,629
Juvenile Victim's Rights Impl	0.50	20,705	2,520	4,417	1,659	29,301
Juvenile Diversion Fees Fund	0.83	32,702	3,980	9,383	2,592	48,657
CASA VOCA	1.58	76,511	8,747	8,832	6,079	100,169
Juvenile Intensive Probation	6.80	429,090	147,128	68,806	42,554	687,578
Model Court-State Funds	0.40	24,234	2,949	155	1,924	29,262

Coconino County
Full-time employees and personnel compensation
Fiscal year 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
Attorney Enhancement	-	7,511			640	8,151
Atty VRIA:Victm Rghts 1761/179	2.00	91,183	11,097	17,664	7,247	127,191
Drug Prosecution 16.579	1.50	149,569	18,202	23,864	11,734	203,369
CJ Records Impv 16.579	1.00	42,896	5,220	12,371	3,720	64,207
State Aid SB1013 SB11-539	1.00	53,102	5,549	8,832	4,273	71,756
VOCA-Victims of Crimes	1.00	47,677	5,803	8,832	3,796	66,108
Fair	2.45	195,276	18,535	25,318	19,542	258,671
Dependency AZ Title IV-E PD	0.50	42,490	5,172	7,955	3,320	58,937
Dependency AZ Title IV-E LD	0.40	45,619	3,021	155	3,709	52,504
Federal Grants	31.54	2,393,091	212,386	293,382	163,477	3,062,336
State Grants	18.77	1,104,251	121,210	200,988	87,508	1,513,957
Health District	52.43	3,832,194	455,267	522,267	304,182	5,113,910
WIOA	9.03	637,117	68,622	122,306	49,291	877,336
ADOH Housing	-	5,503			158	5,661
Senior Services	9.92	564,527	53,677	84,810	46,529	749,543
Home Care	2.80	122,718	14,934	33,573	11,281	182,506
Social Services	9.30	516,124	58,092	79,023	41,437	694,676
Self-funded Programs	1.28	99,920	12,174	15,411	7,476	134,981
COVID-19 Grants	27.65	1,993,687	146,253	265,634	129,687	2,535,261
County COVID-19 Response	-	50,000	6,085		4,257	60,342
Fredonia JC Court Enhancement	-	4,001			321	4,322
Page JC Court Enhancement	-	18,000			1,442	19,442
Williams JC Court Enhancement	0.25	31,288	1,374	3,978	2,484	39,124
Flag JC Enhancement Fund	2.25	143,209	13,778	24,299	11,515	192,801
State & Local Assistance	6.00	486,441	58,251	61,485	40,263	646,440
County School Fund	6.14	723,611	50,525	46,331	53,478	873,945
Total special revenue funds	585.78	\$ 38,823,134	\$ 4,832,691	\$ 6,247,505	\$ 3,660,896	\$ 53,564,226
Capital projects funds						
Coconino County-Space Plan	1.00	\$ 40,589	\$ 4,940	\$ 12,371	\$ 3,525	\$ 61,425
Total capital projects funds	1.00	\$ 40,589	\$ 4,940	\$ 12,371	\$ 3,525	\$ 61,425
Internal service funds						
Mechanical Services	9.20	\$ 533,194	\$ 65,258	\$ 109,567	\$ 50,863	\$ 758,882
Total internal service fund	9.20	\$ 533,194	\$ 65,258	\$ 109,567	\$ 50,863	\$ 758,882
Total all Funds	1,167.26	\$ 78,983,394	\$ 10,765,248	\$ 12,502,970	\$ 7,233,197	\$ 109,484,809