

APACHE COUNTY

2015
*Annual Budget
Document*



July 1, 2014—June 30, 2015

BUDGET PRESENTATION AWARD



Apache County received its first Distinguished Budget Presentation Award for the Annual Budget beginning July 01, 2013. On October 7, 2014, Brian Wright, a Board Member of the GFOAZ presented the award to the Apache County Board of Supervisors.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Apache County, Arizona for the Annual Budget beginning July 01, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

BUDGET RESOLUTION



JOE SHIRLEY, JR.
MEMBER OF THE BOARD
DISTRICT I
P.O. Box 1952, Chinle, AZ 86503

TOM M. WHITE, JR.
CHAIRMAN OF THE BOARD
DISTRICT II
P.O. Box 994, Ganado, AZ 86505

BARRY WELLER
VICE-CHAIR OF THE BOARD
DISTRICT III
P.O. Box 428, St. Johns, AZ 85936

BOARD OF SUPERVISORS OF APACHE COUNTY

P.O. BOX 428
ST. JOHNS, ARIZONA 85936

TELEPHONE: (928) 337-7503
FACSIMILE: (928) 337-2003



DELWIN P. WENGERT, MANAGER-CLERK
ST. JOHNS, AZ 85936

APACHE COUNTY RESOLUTION FOR THE ADOPTION OF THE BUDGET FISCAL YEAR 2014-2015

RESOLUTION NO 2014-11

WHEREAS, in accordance with the provisions of Title 42 Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Board of Supervisors did, on July 7, 2014, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of Apache County, and

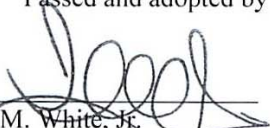
WHEREAS, in accordance with said sections of said title, and following due public notice, the Board met on August 4, 2014, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Board would meet on August 18, 2014, at the office of the Board for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

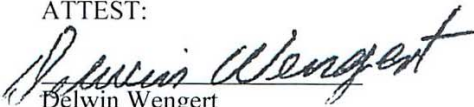
WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate amount exceed that amount as computed in A.R.S. §42-17051(A),

THEREFORE BE IT RESOLVED, that said estimates of revenues and expenditures/expenses shown on the accompanying schedules as now increased, reduced or changed by and the same are hereby adopted as the budget of Apache County for the fiscal year 2014-2015.

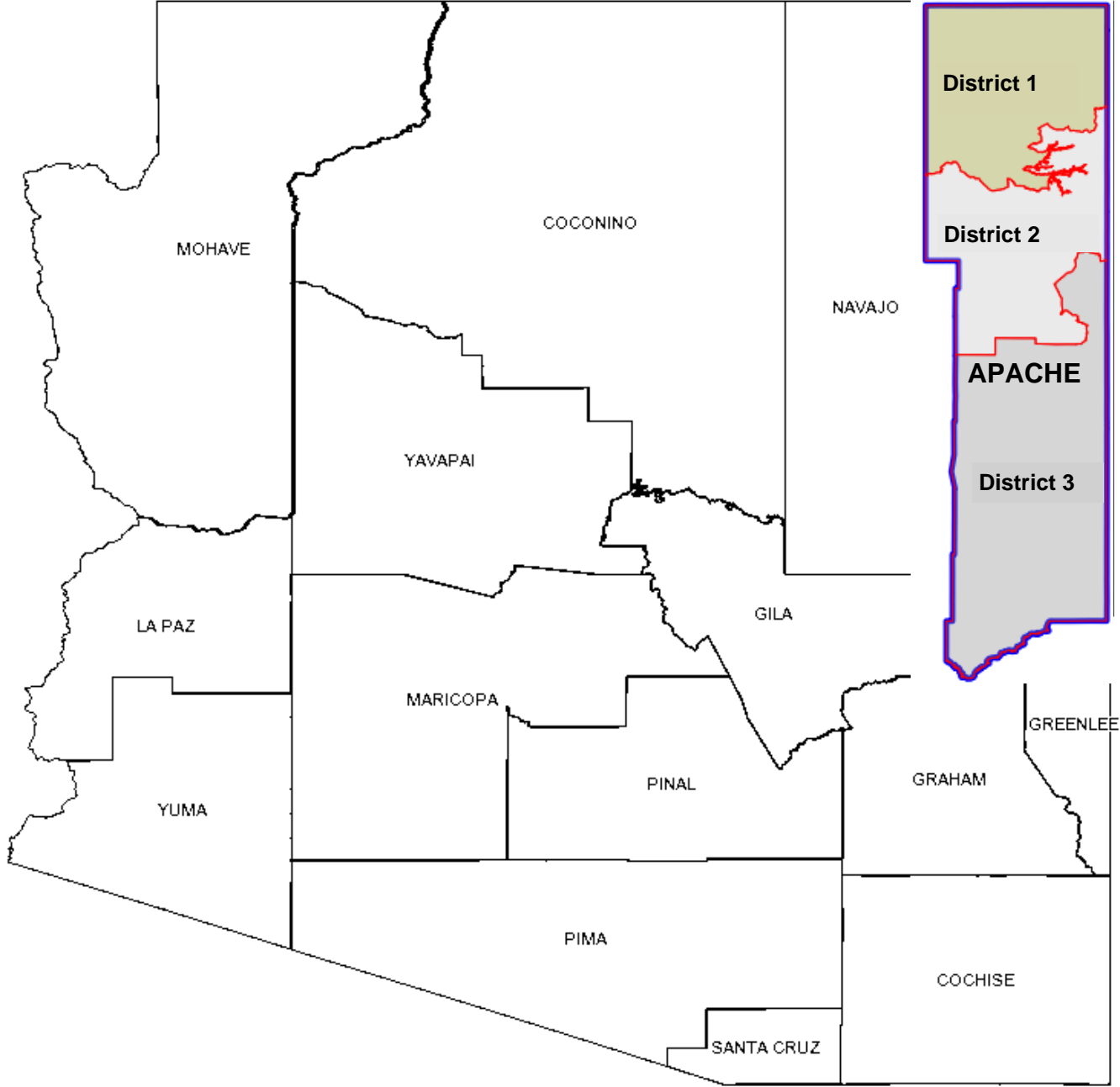
Passed and adopted by the Board of Supervisors of Apache County, this 4th day of August, 2014.


Tom, M. White, Jr.
Chairman, Board of Supervisors

ATTEST:


Delwin Wengert
Clerk, Board of Supervisors

DISTRICT MAP

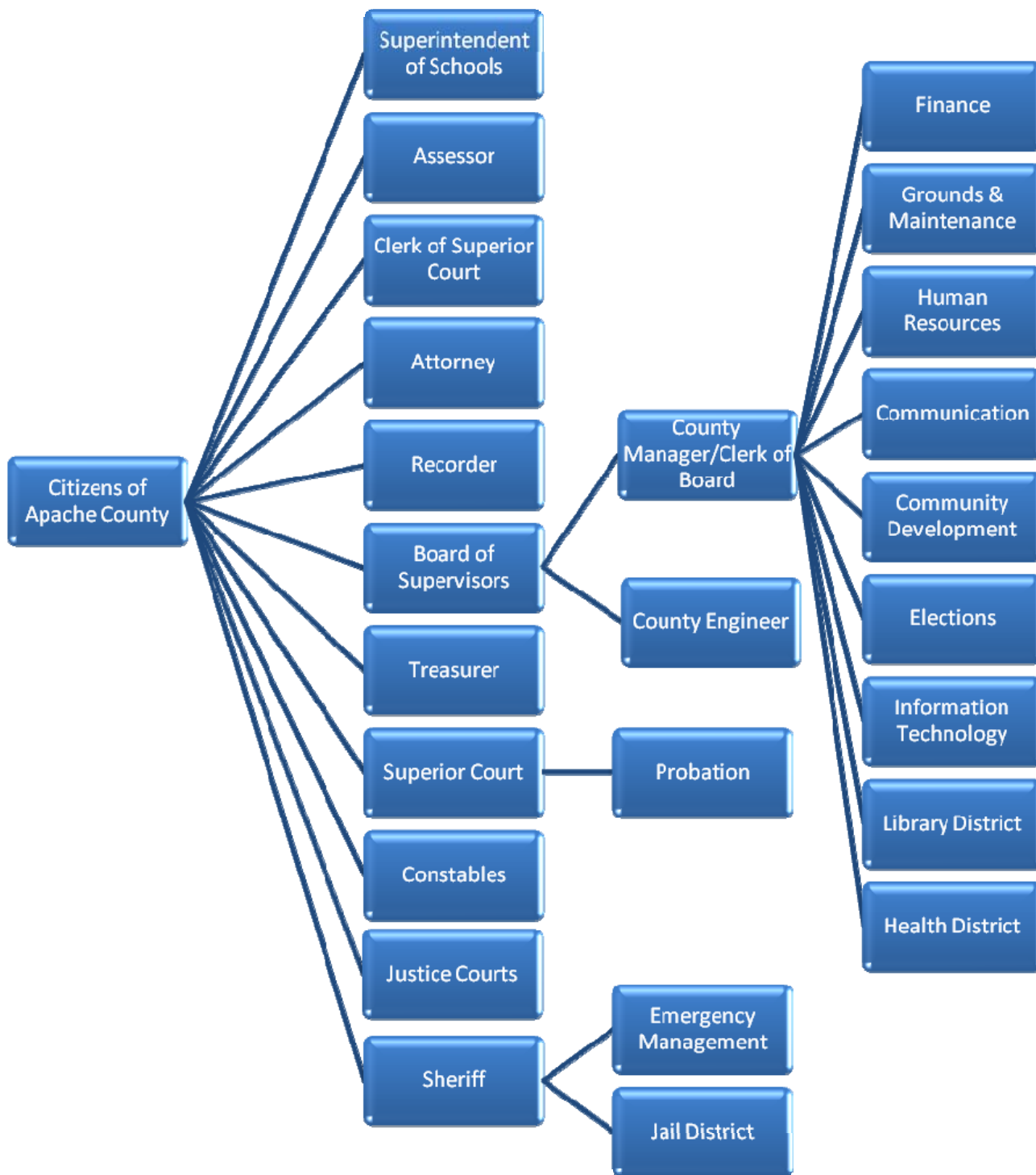


■ District 1 - Joe Shirley, Jr.

■ District 2 - Tom M. White, Jr.

■ District 3 - Barry Weller

ORGANIZATIONAL CHART



COUNTY OFFICIALS

Board of Supervisors

District IJoe Shirley, Jr.
District IITom M. White, Jr.
District IIIBarry Weller
County Manager/ Clerk of the Board.....Delwin Wengert

Elected Officials

Clerk of the Superior Court.....Sue Hall
Constables:
 Chinle.....Ashleigh J. Clyde
 Puerco.....Charli Anderson
 St. Johns.....Breanna Lee
 Round Valley.....Roger S. Curtis
County Assessor.....Rodger Dahozy
County AttorneyMichael B. Whiting
County RecorderLeNora Y. Fulton
County SheriffJoseph Dedman, Jr.
County Superintendent of Schools.....Robert Williams
County TreasurerMarleita Begay
Justice of the Peace:
 Chinle.....Victor Clyde
 Puerco.....Jay Yellowhorse
 Round Valley.....Roberta Reed
 St. Johns.....Butch L. Gunnels
Superior CourtDonna J. Grimsley

Appointed Department Heads

Building and Maintenance.....RD Stradling
Communications.....Robert MacKenzie
Community Development.....Milton Ollerton
Data Processing/IT.....Ben Dugdale
Elections.....Angela Romero
Engineering/GIS.....Ferrin Crosby
Finance.....Ryan N. Patterson
Health District.....Chris Sexton
Human Resources.....Karen Houston
Library District.....Judith Pepple
Probation Services.....Charles B. Moter

MISSION AND VISION STATEMENTS

MISSION STATEMENT

Our mission is to serve our citizens through efficient allocation of resources and services, develop cooperative working relationships with communities and governments, and encourage residents and visitors to enjoy the diverse cultural heritage and abundant outdoor activities this County has to offer.

VISION STATEMENT

We envision a future where residents are healthy and successful and where our communities are safe and vibrant. We will strive to meet and exceed expectations by engaging people and communities in developing innovative solutions to challenges. We will be a diverse learning organization. We will partner with others to enhance the quality of life in Apache County and the region.



TABLE OF CONTENTS

Prefix	
GFOA Distinguished Budget Award	2
Budget Resolution	3
Map of Supervisory Districts	4
Organization Chart	5
County Officials	6
Mission and Vision Statements	7
Table of Contents	8
Transmittal Letter	9
Community Profile	
History	15
Statistics	16
Tourism	18
County Leadership	20
Department Profiles	33
Budget Summary	
Policies that Guide the Budget	83
Basis of Budgeting and Accounting	102
Budget Process	102
Fund Types	104
Fund Balance	105
Revenue and Expenditure Analysis	108
Capital Expenditures	115
Debt Schedules	116
County Personnel	119
Tax Rates/Levies	122
Budget Schedules A-G	125
Glossary	143



**LETTER TO THE CITIZENS OF
APACHE COUNTY**

TRANSMITTAL LETTER

JOE SHIRLEY, JR.
MEMBER OF THE BOARD
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DELWIN P. WENGERT, MANAGER-CLERK
ST. JOHNS, AZ 85936

October 28, 2014

Dear Citizens of Apache County,

We are pleased to present to you the 2014-2015 Annual Budget. The Annual Budget outlines the programs and services provided by the County to the citizens of Apache County. Therefore, the annual budget is one of the most important decisions the Board of Supervisors make each year to determine the projects and services to be funded or unfunded, service levels provided to the citizens and the expenditure with providing those services.

Arizona Revised Statutes §11.705 and §42-17101 — §42-17110 charges the county board of supervisors with the responsibility of passing a balanced budget each fiscal year. For fiscal year 2014-2015 Apache County Board of Supervisors has adopted a balanced budget based on our vision to:

1. Create an environment where our residents are healthy, successful and our community is safe and vibrant.
2. Engage our citizens and communities.
3. Diverse learning organization.
4. Enhance the quality of life in our region.

Throughout this budget document our departments and districts have identified their goals and achievements to directly contribute to the success of our vision.

Guidelines for Budget Development

As within recent years challenges for the Apache County Board of Supervisors in fiscal year 2014-2015 focus on managing the continuing sluggish economy. To provide direction and guidance to elected officials and department directors the Board of Supervisors set guidelines:

1. Protect current employees.
2. No new employees unless individually approved by the Board.
3. Salary adjustments were dependent on economic factors.
4. No non-grant departmental budget increases with the exception of Employee Related Expenses (ERE).
5. Limited capital expenditures for vehicles and equipment.

Maintaining the financial position of the general fund continued to be a critical aspect of the budget process. To this end, non-grant department budget increases were again limited, while employee related expenditure increases have been accounted for in the budget. Finally, expenditures for capital equipment and vehicles have been restricted.

Entity-wide Goals

As the County looks forward, we are hopeful in achieving our budget priorities through the 2015 legislative session.

1. Eliminate requirements for counties to fund incarceration and treatment of Sexually Violent Persons housed at the Arizona State Hospital, returning the responsibility back to the state.

Since FY2010, the State has shifted a portion of these costs to help offset state revenue shortfalls. This policy has cost county taxpayers statewide approximately \$20.4 million. Relieving county general funds of this burden will save counties more than \$3.4 million annually.

2. Secure in statute the county share of lottery revenues to support mandated county operations.

For more than 20 years, counties received a share of lottery revenues to help fund local services. The county distribution was eliminated in FY2011 during the financial crisis, removing \$7.65 million annually from local programs and services. Lawmakers restored the funding for FY14 and FY15 and it is critical they understand it must continue going forward.

3. Discontinue the practice of shifting local government's share of HURF to fund state agencies.

Since FY2009, more than \$369 million has been diverted from municipal and county road building and maintenance resources to fund state government operations. Stopping this diversion going forward will restore more than \$10.8 million annually to county road maintenance statewide.

The County plans to meet with State Representatives to emphasize the importance of these priorities to the citizens of not only Apache County, but counties statewide. Addressing these items will have a meaningful impact on county services. We are hopeful that they will be addressed in the state budget.

Outlook for the County

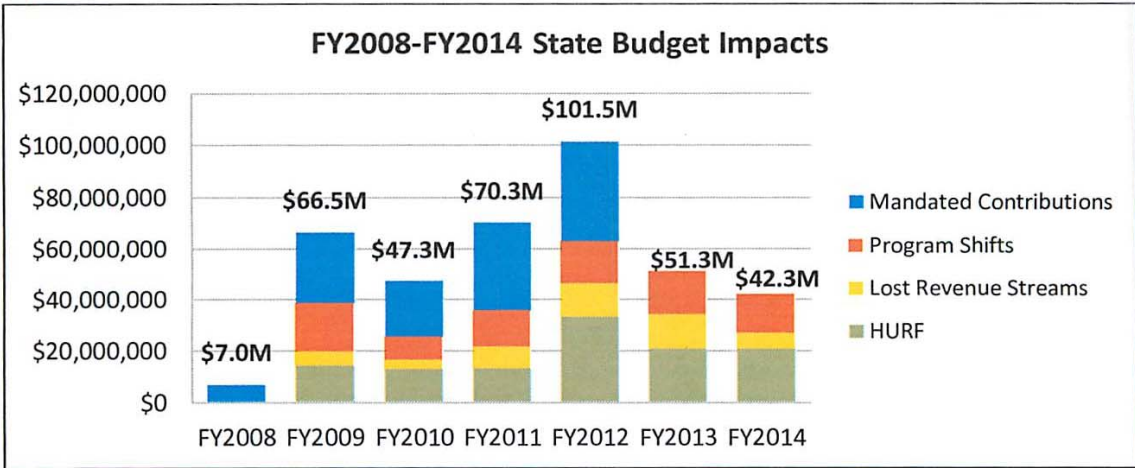
As in previous years, we continue to look forward with cautious optimism. Over the past 5 years the state has negatively impacted the County for over \$5,000,000. (Table 1; Chart 1) Yet we continue to work in collaboration with elected officials and the Legislature to find solutions. We compliment the Board of Supervisors for their vision and adherence to the fiscal conservative operation policy over the past several years.

Kinder Morgan, the leading transporter and marketer of carbon dioxide in North America is in the planning stages of building a large pumping station and pipeline through southern Apache County in order to deliver carbon dioxide to West Texas. The project is estimated to bring hundreds of jobs to the County.

Finally, in discussing the 2014-2015 budget, it is good to look at the County's major accomplishments during the past year:

1. Successfully implementing Tyler Eagle Software for the Assessor's Office.
2. Receiving GFOA Distinguished Budget Presentation Award
3. Successfully implementing the first "All Mail" ballot election in Apache County.
4. Licensing and opening of a health clinic in St. Johns.
5. Replacing approximately 1/3 of our Sheriff's Office fleet.
6. Finishing construction on two bridges within the county.
7. Presenting 435 programs in our libraries, with a total attendance of 6,979.
8. Increasing collection of victim restitution monies by 84.3%.
9. Coordinating School Board Elections for the 2014 General Election.
10. Tripling the number of Court Appointed Special Advocate (CASA) Program volunteers.

Chart 1.



TRANSMITTAL LETTER

Chart 2.

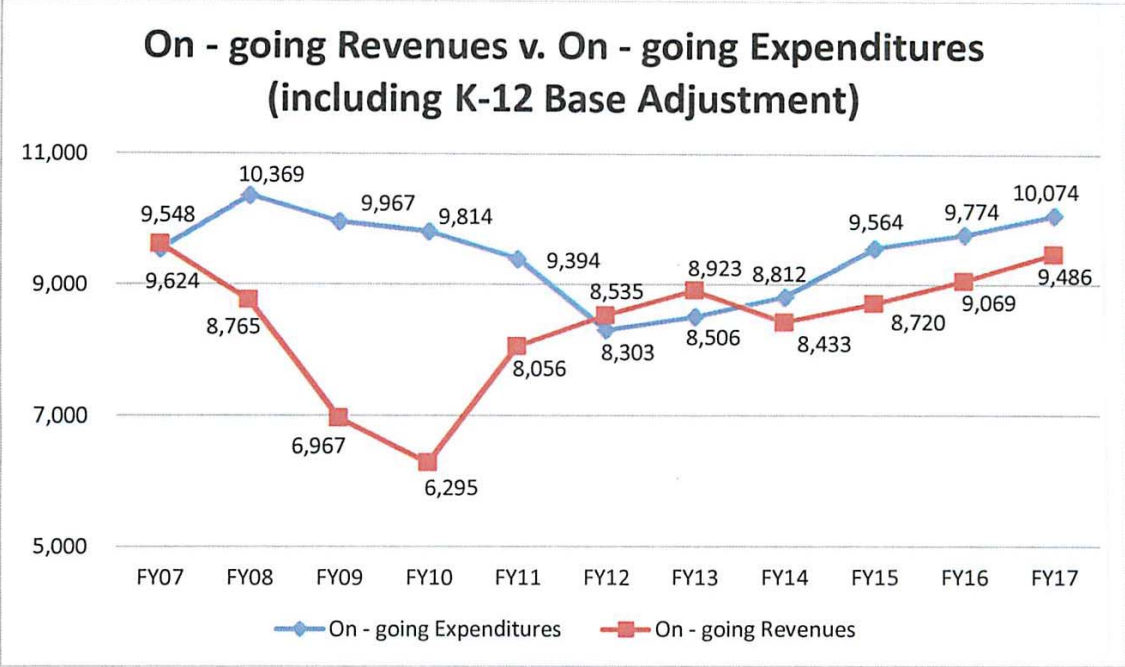


Table 1.

FY2008 - FY2014 Budget Impacts	Statewide County Impact	Apache
HURF Shifts	(\$115,432,270)	(\$3,014,041)
Lost Revenue Streams	(\$49,469,901)	(\$1,709,723)
Program Shifts	(\$91,202,342)	(\$359,649)
Mandated Contributions	(\$130,189,600)	\$0
Estimated Fiscal Impact	(\$386,294,113)	(\$5,083,413)

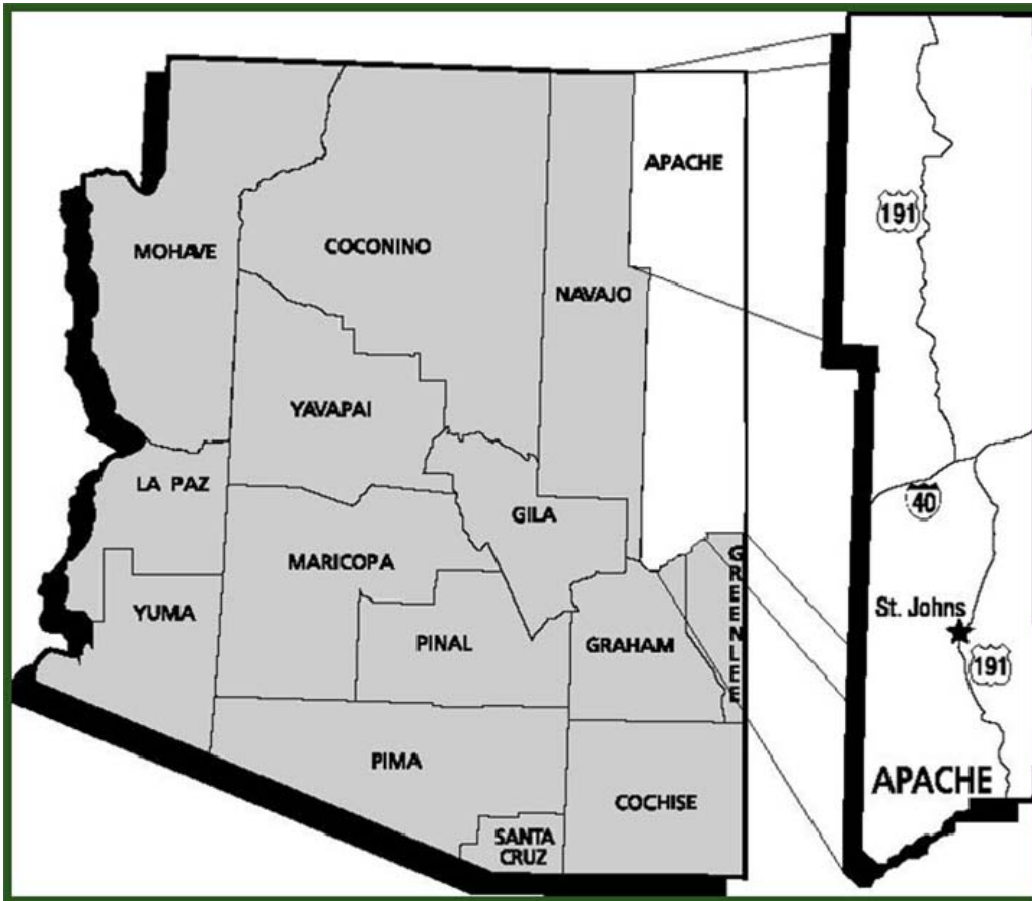
Apache County remains optimistic even though the State Legislature projects a slow downward trend over the next few years. We observe the positive statistics in the housing market, consumer confidence and unemployment rates. We continue to work in collaboration with elected officials and the Legislature to overcome budget issues and provide the highest level of services feasible to our citizens of Apache County.

Sincerely,

Delwin P. Wengert
Apache County Manager



COMMUNITY PROFILE



HISTORY

Apache County was carved from Yavapai County — one of Arizona's original four counties — on Feb. 24, 1879, by the 10th Territorial Legislative Assembly. Leaders of St. Johns and Globe had petitioned for their towns to be the county seat, but the honor went temporarily to Snowflake, with the provision that an election would determine the permanent county seat. In November 1879, on the strength of votes from the mining town of Clifton (now in Greenlee County), St. Johns was designated the county seat.

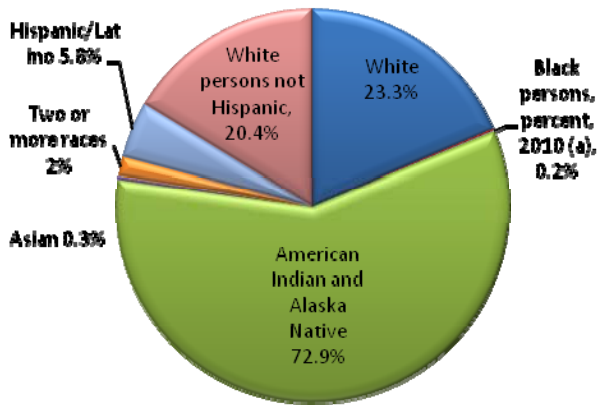
Originally, Apache County encompassed all of present-day Navajo County, part of Gila County and part of Graham County, but by 1985 its size had been reduced to the 11,216 square miles it occupies today. The Apache and Navajo Indian Reservations cover more than 65.4 percent of the county, and 25 percent of the state's Native Americans live here. Approximately 21 percent is public land, and 13.2 percent is privately owned. All of Apache County is an Enterprise Zone.

The forested White Mountains and green pastures in the south of the county contrast sharply with the high, dry, colorful plateau region of the north. Excellent fishing, hunting and skiing make the White Mountains a year-round recreation area. Numerous archaeological sites are open to the public.

Fort Defiance, Arizona's first military post, the Town of Ganado, and Hubbell's famous trading post (now a National Historic Site) are located in northern Apache County on the Navajo Reservation. Chinle, another Indian trade center, is the gateway to the spectacular Canyon de Chelly National Monument. Also in Apache County are the spectacular Petrified Forest National Park and the Painted Desert, Window Rock, the Navajo tribal capital, and Casa Malpais Archaeological site. The Apache Indian Reservation, located in the White Mountains around the settlement of Fort Apache, includes 25 excellent fishing lakes, the renowned Sunrise Park Ski Resort for outdoor recreation, as well as the famous Hon-Dah casino.

COMMUNITY PROFILE

Apache County Population Composition



*Source: U.S. Census Bureau

	POPULATION		
	1990	2000	2010
Arizona	3,665,228	5,130,607	6,392,017
Apache County	61,591	69,423	71,518
Communities			
Alpine	N/A	N/A	145
Chinle	7,000	5,366	4,518
Concho	N/A	N/A	38
Eagar	4,025	4,033	4,885
Ganado	N/A	N/A	1,210
Greer	N/A	N/A	41
Kayenta	N/A	N/A	5,189
McNary	N/A	N/A	528
St. Johns	3,294	3,269	3,480
Springerville	1,802	1,972	1,961
Window Rock/Fort Defiance	N/A	N/A	3,624

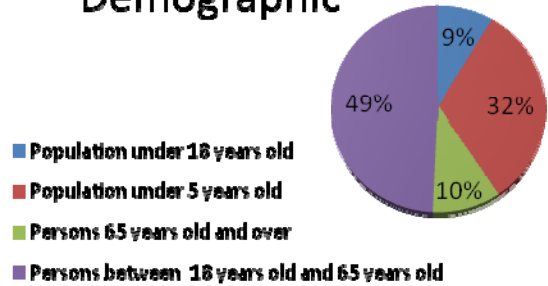
Source: U.S. Census Bureau

Geography QuickFacts (2010)

	Apache County	Arizona
Land area in square miles	11,198	113,594
Persons per square mile	6	56

*Source: U.S. Census Bureau

Apache County Age Demographic



*Source: U.S. Census Bureau

APACHE COUNTY LABOR FORCE - 2014

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG
Total Civilian Labor Force	20,499	20,055	20,309	19,919	20,321	20,863	20,750	20,410
Total Employment	16,349	16,349	16,535	16,755	17,050	17,151	17,074	17,051
Total Unemployment	4,150	3,706	3,774	3,164	3,271	3,712	3,676	3,359
Unemployment Rate	20.2%	18.5%	18.6%	15.9%	16.1%	17.8%	17.7%	16.5%

*Laborstats.az.gov

COMMUNITY PROFILE

Housing Status	
(in housing units unless noted)	
Total	32,514
Occupied	22,771
Owner-occupied	17,124
Population in owner-occupied (number of individuals)	52,533
Renter-occupied	5,647
Population in renter-occupied (number of individuals)	18,044
Vacant	9,743
Vacant: for rent	705
Vacant: for sale	219
Vacant: for seasonal/recreational/occasional use	5,621

*Source: U.S. Census Bureau

Apache County Education		
	Apache County	Arizona
High school graduates	72%	85%
Bachelor's degree or higher	10%	26%

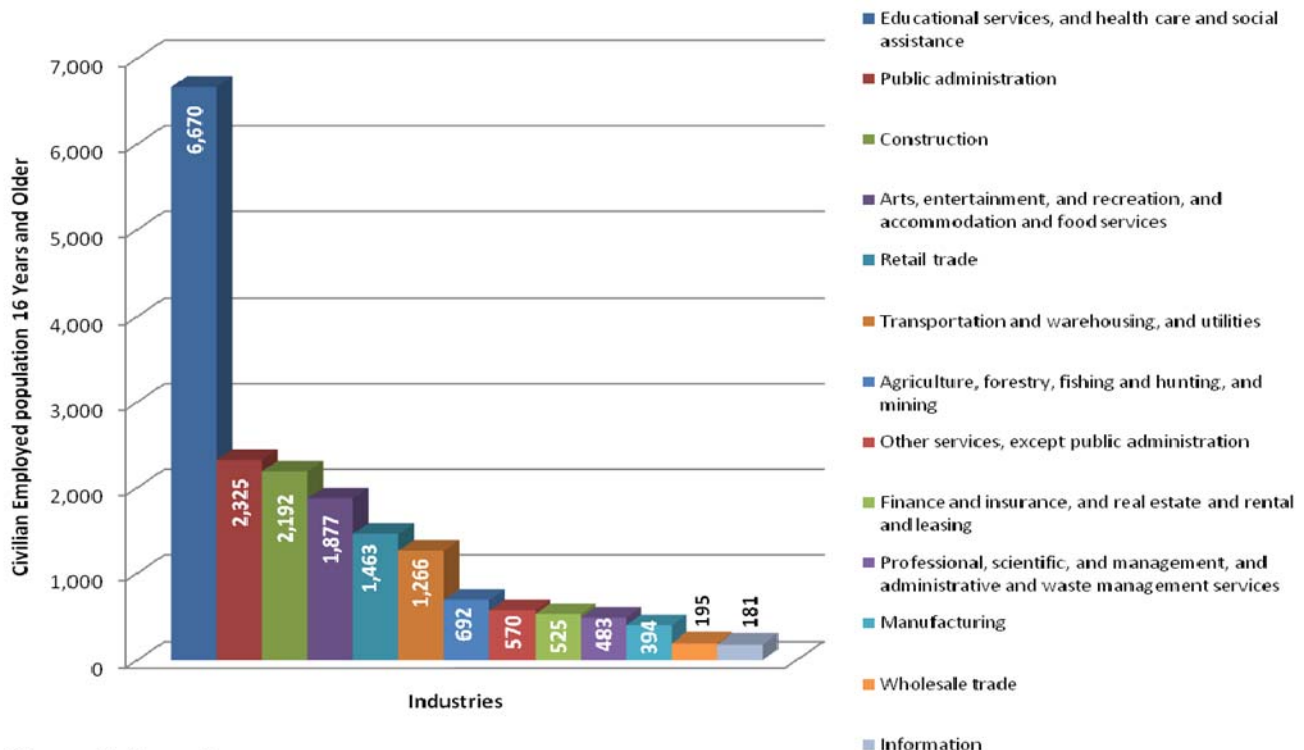
*Percent of Persons age 25+, 2006-2010

*Source: U.S. Census Bureau

Apache County Income Statistics		
	Apache County	Arizona
Median household income (2006-2010)	\$30,184	\$50,448
Per capita money income in past 12 months (2010)	\$12,294	\$25,680

*Source: U.S. Census Bureau

Apache County Industry Statistics



*Source: U.S. Census Bureau



Hubbell Trading Post

Ganado is home to the oldest continuously operating trading post on the Navajo Reservation, the Hubbell Trading Post. Now a National Historic Site, the trading post offers visitors a chance to experience a piece of history. Today, the non-profit Western National Parks Association maintains the trading traditions established by the Hubbell family. The trading post continues to sell high quality Native American crafts along with various sundries.

Canyon de Chelly

Reflecting one of the longest continuously inhabited landscapes of North America, the cultural resources of Canyon de Chelly include distinctive architecture, artifacts, and rock imagery. Canyon de Chelly also sustains a living community of Navajo people, who are connected to a landscape of great historical and spiritual significance. Canyon de Chelly is unique among National Park service units, as it is comprised entirely of Navajo Tribal Trust Land that remains home to the canyon community. NPS works in partnership with the Navajo Nation to manage park resources and sustain the living Navajo community.



Lyman Lake

Created as an irrigation reservoir by damming the Little Colorado River, Lyman Lake State Park is a 1,200-acre park that encompasses the shoreline of a 1,500-acre reservoir at an elevation of 6,000 feet. It is fed by snowmelt from the slopes of Mount Baldy and Escudilla Mountain, the second and third highest mountains in Arizona. Summer days, with temperature highs in the 80's to low 90's, are perfect for fishing, swimming, leisure boating, water-skiing, hiking or just plain relaxing. Besides providing recreational opportunities, the park offers a glimpse of prehistory of Arizona with Rattlesnake Point Pueblo and the Petroglyph Trail.



Petrified Forest

With one of the world's largest and most colorful concentrations of petrified wood, multi-hued badlands of the Painted Desert, historic structures, archeological sites, native grassland, and displays of over 200-million-year-old fossils, this is a surprising land of scenic wonders and fascinating science. Over 13,000 years of human history and culture are found at Petrified Forest National Park. From prehistoric peoples to early explorers, from the Civilian Conservation Corps to Historic Route 66, the park has many stories to tell.



Four Corners

The Four Corners Monument marks the only place in the United States where four states intersect at one point: Arizona, New Mexico, Utah and Colorado. The original marker erected in 1912 was a simple cement pad, but has since been redone in granite and brass. The Visitor Center is open year round, and features a Demonstration Center with Navajo artisans.

Apache and Sitgreaves National Forests

The Apache-Sitgreaves National Forests, administered as one national forest, encompass over two million acres of magnificent mountain country in east-central Arizona. The Sitgreaves National Forest was named for Captain Lorenzo Sitgreaves, a government topographical engineer who conducted the first scientific expedition across Arizona in the early 1850's. In the Sitgreaves, the major attractions are the Mogollon Rim and eight cold-water lakes. From the Mogollon Rim's 7,600-foot elevation, vista points provide inspiring views of the low lands to the south. The Apache National Forest ranges in elevation from 3,500 feet to nearly 11,500 feet and is named for the tribes that settled in this area. The area from Mount Baldy east to Escudilla Mountain is often referred to as the White Mountains of Arizona.





COUNTY LEADERSHIP

DISTRICT I SUPERVISOR: JOE SHIRLEY, JR

Apache County Supervisor Joe Shirley, Jr., 65, was first elected Apache County Supervisor in 1984 and served for 18 years, resigning when he became president of the Navajo Nation in January 2003. He was elected supervisor again in November 2012 after completing his second term as Navajo Nation president in January 2011. In 2006, he became the first Navajo president re-elected in 28 years.

Supervisor Shirley is a 1966 graduate of Chinle High School in Chinle, Arizona. He earned an Associates of Art Degree in 1968 from Magic Valley Christian College in Albion, Idaho. He obtained a BS in Business in 1973 from Abilene Christian University in Abilene, Texas. In November 2007, the university recognized him as a distinguished alumnus, and in April 2009 celebrated him with “Joe Shirley, Jr., Day” on campus. In 1978, Supervisor Shirley earned a Master of Social Work Degree from Arizona State University in Tempe, Arizona. In December 2005, he was awarded an Honorary Doctorate of Humane Letters from Northern Arizona University in recognition of his then-37 years of public service to the Navajo people and residents of Apache County.

Supervisor Shirley served on Navajo Nation Council from 1986 to 1999 where he was the chairman of the Labor and Manpower Committee, the Advisory Committee from 1987 to 1991, chairman of the Tax Commission from 1991 to 1995, and member of the Intergovernmental Relations Committee and chairman of the Ethics and Rules Committee from 1995 to 1998. In 1996, he was appointed to the Board of Directors of the National Association of Counties in Washington, D.C. This organization comprises more than 3,000 counties throughout the United States. In 1997, he served as a member of the Advisory Committee to the President's Commission of Sustainable Communities in Washington, D.C., and from 1985 to 1991 was a member of the Public Lands Committee. Dr. Shirley has served as co-chair of both the Bureau of Indian Affairs Tribal Budget Advisory Council and the Sovereignty Protection Initiative. In professional life, Supervisor Shirley worked in social services for 16 years. From 1983 to 1984, he served as Executive Director of the Navajo Nation Division of Social Services.

Through the years, Supervisor Shirley has been the recipient of numerous awards and appointments recognizing his leadership in public life. In 2009, he was appointed to the national Homeland Security Advisory Council under the Department of Homeland Security. In 2007, he was awarded a distinguished alumnus citation by his alma mater, Abilene Christian University. In 2005, he received the Sovereignty Award from the National Indian Gaming Association, the Nuclear-Free Future Award from the Franz Moll Foundation and the International Physicians for the Prevention of Nuclear War, and the Distinguished Citizen Award presented by the University of New Mexico-Gallup. In 2003, Supervisor Shirley proclaimed the Navajo Nation would become a member of Mothers Against Drunk Driving.

He was born on December 4, 1947, in Chinle, Arizona. He is of the *Todich'iini* clan, born for the *Tabaahi* clan. His maternal grandfather is *Tse'naagininii* and his paternal grandfather is *Tsenjiikini*. Supervisor Shirley was raised by his grandmother since he was a toddler and has called Chinle his home all of his life. He is married to Vikki and they have six children; three daughters and three sons. Vikki is *Kiyaa'nni* born for the *Ma'iidesh giizhnii* clan. Her parents are Victor Moses Begay and Gladys Begay of Lukachukai, Arizona.

DISTRICT II SUPERVISOR: TOM M. WHITE

Supervisor Tom M. White Jr., is currently serving his third four-year term. Three County Supervisors represent Apache County as part of its governing body, the Board of Supervisors. Supervisor White currently serves as the Chairman for Apache County's Board of Supervisors.

Supervisor White serves as the President of the Northern Arizona Council of Governments and as the first Native American to be elected to the chairmanship. Supervisor White is a Board Member for the National Association of Counties. He has been elected to the Board for the past eleven years. He has currently been appointed Co-Chair of the Native American Affairs Sub-committee. White is an active member for the County Supervisors Association (Arizona), an active member to the Arizona Association of Counties. Supervisor White has served as a former Navajo Nation Council Member. While a Council member, he served as the Vice Chair of the Human Services Committee, and Chair of the Veterans Sub-committee.



White has been involved with his community in many different aspects. Supervisor White was the building and grounds director for the Window Rock Unified School District. As a Training Apprenticeship Coordinator for the Navajo Tribal Utility Authority, White had envisioned bigger goals/accomplishments for himself as well as for his community. White served his country proudly as a United States Marine. Supervisor White grew up in Ganado and graduated from Window Rock High School in 1973. He received an Associate Degree in Business Administration and Dine' Studies from the Navajo Community College in 1980. Tom is married to Pauletta Jean White. She is originally from Sawmill, Arizona. They have seven children and eight grandchildren. As County Supervisor, White's goal is to gravel and apply magnesium chloride to 250 miles within District II. Presently 115 miles have been graveled.

DISTRICT III SUPERVISOR: BARRY WELLER

Principles and character are values important to me.

I am a veteran of the United States Navy. I served in the Nuclear Submarine service for more than 4 years. There I received a foundation for my education which then focused on nuclear power, radiation, and water chemistry control as well as systems oversight and management. I later bolstered my education, as needed, in specific engineering and business tools while my career advanced through the manufacturing industry.



As for experience to serve you as a County Supervisor, in my last position, for more than 15 years at one company, I was a part of a senior management team that developed and managed annual budgets up to and in excess of \$50 million. I personally managed \$2 to \$10 million annual budgets for my department. I was responsible for projects including equipment purchases, building purchases/leases, construction projects that were completed both in this great Nation as well as several in foreign countries. Additionally I had management responsibility for Environmental regulations and Safety compliance in an industry with numerous chemical, electrical and mechanical hazards. I know how to manage budgets, departments, people and the complexities of regulations.

I have consistently been ethical, open and honest in my business as well as personal activities. I have spent countless hours, days and weeks with attorneys writing, reviewing and managing contracts. I am a stickler for transparency, clarity, honesty, and accuracy which are skills to help me focus on a thorough review of our County policies, procedures and activities along with consistent and fair application thereof. Additionally I am committed to being responsive to public input, ideas and assistance.

I stand to protect Personal property rights. I stand to protect the liberties and freedoms of all Americans as documented by our founding fathers in the Preamble to and the Constitution of these great United States. I love this County, this State and this Country.

I am tenacious, trustworthy and plan to represent you as an open and approachable elected official. I do believe elected officials are public servants and are not in office for personal gain. I pray that I may be as respectful and courteous as you would expect from a neighbor or friend.

COUNTY ASSESSOR: RODGER DAHOZY

Mr. Dahozy is the first Navajo to be elected Assessor in Apache County.

Ya'at'eeh shi'keii (Hello My Friends)

I would like to take this opportunity to introduce myself and let you know how excited I am to be a part of this wonderful organization.

I am Rodger Dahozy, Apache County Assessor. I took office in January 2009.



I was born in Parker, Arizona and started school at Poston Elementary. As a child, we moved to Fort Defiance. I graduated from Window Rock High School in 1970. I continued my education at Navajo Community College, when it was located in Many Farms. I studied Animal Husbandry. Also, I attended UTC in Provo, Utah.

When I was young, my family raised livestock. During this time I began participating in rodeos. My main interest was steer wrestling. I traveled extensively throughout the Southwest and Northwest pursuing my interest. I started working with the Navajo Nation District 18 Grazing Committee under the Fort Defiance Chapter. I have worked with land issues and worked with livestock owners for 14 years. I have served as a school board member for Window Rock School District.

I am married and my wife Sarah is a Respiratory Therapist at the Ft Defiance Hospital. We have seven beautiful children. "My children's' interest in the sport of rodeo occupies much of my time, when I am not attending to my duties as the County Assessor." I like to spend time with my kids and be the cool dad.

COUNTY ATTORNEY: MICHAEL B. WHITING



Michael B. Whiting was born and raised in Apache County. He received his undergraduate degree with honors from the College of Engineering at Arizona State University. He also received his Law Degree from Arizona State University, School of Law.

He is admitted to practice before the Arizona Supreme Court and all other Arizona Courts, as well as the United States Federal Court for the District of Arizona. He is a member of the Arizona State Bar Association and past member of the American Trial Lawyers Association. He was elected as the Apache County Attorney in 2008.

CLERK OF THE SUPERIOR COURT: SUE HALL

Sue Hall was appointed Clerk of the Court by the Governor of Arizona on March 10, 1994. She was then elected to the Office by the voters of Apache County in November, 1994 and has been re-elected and held the position since that time. During her term of office, Sue Hall has established a good working rapport with the other Courts in Apache County as well as the State. She has supported and been a key player in the implementation of a number of court automation projects designed to improve services, enhance operations, reduce expenses, and provide informative and innovative programs for the court and the citizens of Apache County.

Sue has been appointed by the Chief Justice of the Arizona Supreme Court to serve on the State, Tribal & Federal Court Forum and as a member of the Court Leadership Institute of Arizona Committee; she serves as President of the Arizona Clerks' Association and on the following committees: Committee on Superior Court, Court Automation Steering Committee and Court Standardization Committee.



JUSTICE OF THE PEACE—CHINLE: VICTOR J. CLYDE

Victor J. Clyde, born and raised in Lukachukai, Arizona, is currently serving as the Justice of the Peace, Chinle Justice Court, Apache County and has for the past eight years. Judge Clyde was previously a District Prosecutor for the Navajo Nation, a job he held for 18 years. A police officer and criminal investigator with the Navajo Nation Division of Public Safety were the foundation and roots of his legal background. Judge Clyde is married and has three children, two daughters, Melissa, 27 years old and Ashleigh, 20 years old and a son, Ashton, 10 years old. He also has an older son, Josiah, who is 28 years old. In addition to his love of the legal field, Judge Clyde is also interested in gaining more knowledge in our traditional laws and teachings. He is working on an ambitious plan, to apprentice with a traditional practitioner. His apprenticeship with his nali (paternal grandfather) and his maternal aunt includes learning some of our Dine' stories, songs and prayers related to the Beauty Way and Protection Way. With this newly acquired knowledge, application to his everyday life and work is a learning process, both welcome and comforting. He also used this knowledge at various presentations to students and adults.



JUSTICE OF THE PEACE—PUERCO: JAY YELLOWHORSE

Jay Yellowhorse is serving his first term as Justice of the Peace for the Puerco Justice Court, in Sanders, AZ. Judge Jay Yellowhorse Graduated from Sanders Valley High in 2003, he became a volunteer firefighter for one year while opening his business in Lupton, AZ. From there he started studying law for his business. Jay Yellowhorse is a second generation Justice of the Peace; His father John Yellowhorse was the Justice of the peace for the Puerco Justice Court in the late 80's and early 90's. Jay Yellowhorse was motivated to get into law by his father John Yellowhorse and Judge Merwin Lynch who was the presiding Judge for the Puerco Justice Court at the time. Judge Yellowhorse and Judge Lynch started Jay Yellowhorse in the path of tribal law which he studied for 2 ½ years. Judge Lynch passed away early 2010. Jay Yellowhorse entered into the election with the campaign of keeping Judge Lynch's teachings alive and keeping the community and the people first. Judge Yellowhorse has provided community service which he and the Constable supervisors have picked up over seven thousand pounds of trash in the Sanders area. Judge Yellowhorse has pride in his Court and his community and it shows through his actions. Jay Yellowhorse became the youngest Native American to become an Arizona state Judge at the age of 24.



JUSTICE OF THE PEACE—ST. JOHNS: BUTCH L. GUNNELS

Justice of the Peace Butch L. Gunnels is currently serving in the first year of his second four-year term. Judge Gunnels is a prior United States Marine. After being honorably discharged from the Marine Corps, his passion for service continued; he became a Law Enforcement Officer, serving his community for twenty-four years before retiring.

Butch Gunnels is the founder for “Toys for Kids Association.” The purpose of this non-profit organization is to provide toys for children of underprivileged families. “I want to make sure that kids have a happy and memorable Christmas, every year, regardless of income level,” says Gunnels.

Judge Gunnels is a member of the Arizona Justice of the Peace Association as well as a member of the National Judges Association. He is currently serving as the Magistrate for the St. Johns Municipal Court in the City of St. Johns.

As a Judge in the St. Johns Precinct, he feels that it is an honor to serve the citizens of the community where he lives, while providing fair and impartial justice to all who come before the St. Johns Justice Court.



APACHE COUNTY RECORDER: LENORA Y. FULTON

Apache County Recorder, LeNora Y. Fulton was born in Fort Defiance, Arizona to Fannie and Sam Yazzie and was the fourth of seven children and is a member of the Navajo Nation. Her maternal clan is Tsenijikini (Honeycomb clan) and born for Taachini (Red Streak Running into the Water clan). She is the mother of five sons and one daughter and has nine grandchildren. She graduated from Box Elder High, Brigham City, Utah; and received an Associate Degree from Dixie College, St. George, Utah. She obtained a Bachelor Degree in Community Health Education from Brigham Young University, Provo, Utah and earned a second Bachelor Degree in Secondary Education, Prescott College, Prescott, Arizona. She obtained a Master Degree in Health Education, Brigham Young University, Provo, Utah. She also attended Dine College, Window Rock, Arizona. She obtained a CPM from Arizona State University, Phoenix, Arizona.



Recorder Fulton was employed with the Navajo Nation government in several capacities, i.e., Assistant Director, Community Health Program; Director of the Prevention of Substance Abuse Program for the Youth; Director of the Women, Infant & Children Program; Deputy Director, Division of Health; School Board Liaison, Navajo Area School Board Association; Deputy Director, Department of Behavioral Health; Administrative Officer, Division of Dine Education.

Recorder Fulton also served as an elected official, i.e., Secretary/Treasurer, Fort Defiance Chapter; Board member, Navajo Board of Election Supervisors (serving her 3rd term); member, Fort Defiance Hospital Board; Member, Navajo Nation Council and served as Vice Chairperson of

the Government Service Committee. She is now serving a second term as the County Recorder and is the President of the Arizona Association of County Recorders.

She has volunteered in her community working with the youth, involved in church activities, and continues to volunteer as an advocacy for women and families.

Her philosophy of life is, "We are here on mother earth for a reason, to fulfill a role to enhance the life of others, and to greet each day with gladness and great expectation of learning new ways to meet the challenges that is placed in our path. Hardship and sadness comes our way to humble and remind us that the Great Creator is our strength and prayer is the straight path to his door."

As the County Recorder, three of her goals are: to increase voter registration in Apache County to 60,000 voters by 2016; and to complete the back scanning of all recorded documents from 1800s to present, so that the citizens can access any recorded documents readily; and to support Apache County's challenge of striving to maintain a balanced budget and at the same time provide quality services to all citizens throughout the county.

SUPERINTENDENT OF SCHOOLS: R. BARRY WILLIAMS

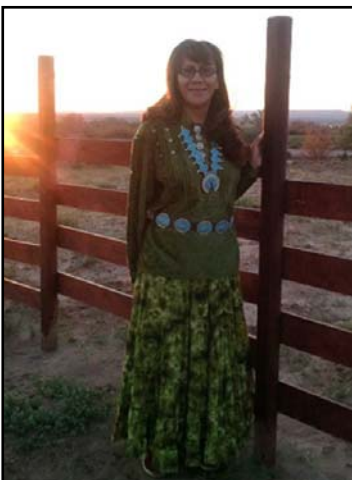
R. Barry Williams is a 4th generation resident of Apache County and a graduate of Northern Arizona University (B.S. and M.S.). Elected Apache County School Superintendent in 2012, his office serves as the fiscal agent for ten public school districts in Apache County and as a member county in the Northeast Arizona Regional Center, the School Superintendent's office provides programs and services in support of Arizona Ready and Arizona's College and Career Readiness standards.



An educator since 1975, Barry served the students of Round Valley Unified School District for 31 years, taught as an associate faculty for Northland Pioneer College, served on the State Board of Directors for Community Colleges, a past president of the Springerville Rotary Club, a former member of the Springerville Town Council and the Northern Arizona Vocational Institute of Technology (NAVIT) board of trustees. Prior to being elected County School Superintendent, he delivered professional development training to teachers across Apache County and Arizona as the Technology Integration Specialist in the County School Superintendent's office.

Currently, Barry Williams is a member and president elect of the Arizona Association of County School Superintendents, chairman of the Apache County Higher Education Committee, member of the Arizona Rural Schools Association, the Arizona Association of School Business Officials, the Arizona School Boards Association and a member of the Arizona Town Hall Board of Directors.

COUNTY TREASURER: MARLEITA BEGAY



Marleita Begay, born and raised in Apache County is currently serving her first term as Apache County Treasurer. Her maternal clan is Hashk'aa hadzohi (Yucca Fruit-Strung-Out-In-A-Line) Clan and born for the Ma'ii deeshgiizhinii (Coyote Pass) Clan. Marleita graduated from Chinle High School and obtained her Master's Degree in Public Administration from University of Phoenix. Marleita is much honored to be the Treasurer and is looking forward to serving the citizens of Apache County. "Investing and Protecting our Financial Future."

COUNTY SHERIFF: JOSEPH DEDMAN JR.

Sheriff Joseph Dedman Jr., grew up in the Navajo community of Nazlini, Arizona. Nazlini is 15 miles north of Ganado in the Northeastern part of Arizona. His mother passed away when he was young. He suddenly had to take on added responsibilities. Sheriff Dedman is the third oldest of three sisters and one brother. He fondly remembers riding his pony into Ganado, or driving to the trading post in a wagon with his grandfather who was a medicine man. During the summers they planted corn, took care of horses, attended squaw dances, and all the usual things people do on the reservation.



As a young man, Sheriff Dedman learned the value of hard work and became a caring family member. As a high school student, he managed to earn money which he used to buy clothes or goodies for his siblings.

All that would prepare him for his 27-year career in law enforcement—a career that would often put him among dignitaries such as U.S. President Bill Clinton, U.S. Vice President Albert Gore, U.S. Senator John McCain, and U.S. Department of Health and Human Services Secretary Tommy Thompson. He supervised their security during their visits to the Navajo Nation.

Sheriff Dedman began his career as a police communications operator and went onto the police academy where he trained to become a Navajo police officer. He went onto the State of New Mexico to become a certified peace officer. Once he received that certification, he went onto to get certified in Tucson, Arizona. When he received his Arizona certification, he returned to the Navajo nation. For the next two years, he worked for the Navajo Nation Division of Public Safety and was stationed in Crownpoint, New Mexico, patrolling the area.

Sheriff Dedman's next assignment was to the Special Investigation Unit of the Navajo police -- an often dangerous assignment. In one incident, he went undercover and worked on a drug sting in Tuba City. "Eventually we caught some people and took them down to Phoenix," he said.

After a tour with the SI unit, he returned to patrol duty in New Mexico for two more years. Then in 1989, he had another assignment: personal security to former Navajo Nation leader Peter MacDonald during the tribal turmoil and eventual riot. He served in that position for three years. "The riot happened," he said, "but we worked with a special security unit that was hired (to provide extra security). We learned a lot from those people. They were an elite trained team. So while tribal leaders were in a political headlock, Sheriff Dedman was getting invaluable lessons.

At the Internal Affairs Department, Sheriff Dedman supervised a cadre of professionals who watch over a force of 350 police officers. He carries out professional standards and teaches at the training academy in Toyeyi, Arizona. He teaches a supervisor's course, discipline action, civil liabilities, and leadership training for officers in training. He also continues to handle dignitary protection for special guests to the Navajo Nation.

Sheriff Joseph Dedman Jr., is married and has three children, and two grandchildren. He can often be seen riding his 1995 Harley Davidson around Window Rock area.

SUPERIOR COURT JUDGE: DONNA J. GRIMSLEY

Judge Grimsley is a graduate of Arizona State University College of Law. She completed her undergraduate work at Northern Arizona University and Arizona State University where she graduated *magna cum laude* with a degree in criminal justice. She was admitted to the State Bar of Arizona in 1982. Judge Grimsley has served as an Assistant Attorney General acting as counsel for the Arizona Board of Liquor Licenses and Control and the Arizona Board of Dental Examiners. In addition, she has served as a Public Defender in Navajo County.



She is a lifelong resident of Arizona and has called Apache County her home since 1983. Judge Grimsley served as Deputy Apache County Attorney for a total of six years prior to opening a private practice in 1993. While in private practice, the focus of her work was on criminal law, but included domestic relations and civil law.

Since joining the Bench in 1995, she has served as *Judge Pro Tem* for Apache County focusing mainly on juvenile and domestic relations cases. In December, 2003 she was appointed Superior Court Judge by Governor Janet Napolitano. Under her direction, Apache County Superior Court has established a juvenile therapeutic court and an Adult

Drug Court, both aimed at reducing recidivism.

She currently serves as Chairperson of the Arizona State, Tribal and Federal Court Forum. The group provides a forum for cooperation and communication among state, tribal and federal judges to improve the quality of justice delivered in overlapping jurisdictions.

In addition, Judge Grimsley serves as an instructor and mentor for other judicial officers. She has helped to develop curriculum and teaches classes for Superior Court judges in cooperation with the Arizona Supreme Court.

Judge Grimsley is very active in her community and involved in outreach programs targeting at-risk youth, homelessness, and other community issues. In addition, she mentors youth as a Civil Air Patrol Officer.

CONSTABLE—ST. JOHNS: BREANNA LEE

Breanna Lee is originally from Crockett, Texas, but moved a lot the last half of her teenage years. She relocated to Arizona at the young age of 19 to live with her sister and pursue a degree. While attending school in Mesa, Breanna worked full time for a small law office that specialized in real estate law, planning and zoning. She has worked as a legal assistant for close to eight years and has high ambitions to keep progressing in the legal field. While in Mesa, Breanna met and married her husband Christian and now have three children together. Upon learning of her husband's roots in St. Johns, she soon fell in love with the small city. After one year of marriage, she forced the move where she knew they could raise their children in a close-knit community. Breanna and her family have lived in St. Johns for the past four years and plan on never leaving. She remains impressed and thankful daily for the opportunities that have come into her life.



CONSTABLE—CHINLE: ASHLEIGH J. CLYDE

Born and raised at the base of the beautiful Lukachukai Mountains, Arizona, pictured here is Constable Ashleigh J. Clyde.

Ashleigh J. Clyde is 20 years old. Her parents are Marcella and Victor; she has one younger brother Ashton and two older siblings Melissa and Josiah Clyde.

Growing up, Ashleigh has always had an interest in law enforcement, and at a young age she has been given the opportunity to serve as the Apache County Constable.

She is still pursuing her education at Dine' College seeking an Associate of Arts degree in Social Work. After she completes her studies at Dine' College, she will further her education at one of Arizona's universities.





DEPARTMENT PROFILES

APACHE COUNTY ASSESSOR'S OFFICE

MISSION STATEMENT

The Apache county Assessor's office is dedicated to a fair and equitable assessment of all the property in the county. The Assessor follows Arizona Revised Statutes.

DEPARTMENT DESCRIPTION

The Assessor is to locate, list and assess all county property for ad-valorem tax purposes. The Assessor does not generate the tax rates or collect and distribute the taxes.

The Assessor's office completes the following duties:

This department is responsible for locating and listing all properties subject to ad-valorem taxes. They also processes business renditions that are filed by commercial entities in the county. The rendition is the value of current assets used in daily operation of the business and is completed on an annual basis. They are also responsible for locating and assessing mobile homes, which is done through cooperation with the AZ Department of Transportation. They are also responsible for confirming and validating Affidavits of Property Value which are recorded at the time a transaction happens on the property. The Assessor's Office also changes address and ownership after a deed is recorded with the County Recorder. They also processes exemptions and senior protection option.

ACCOMPLISHMENTS FOR 2013-2014

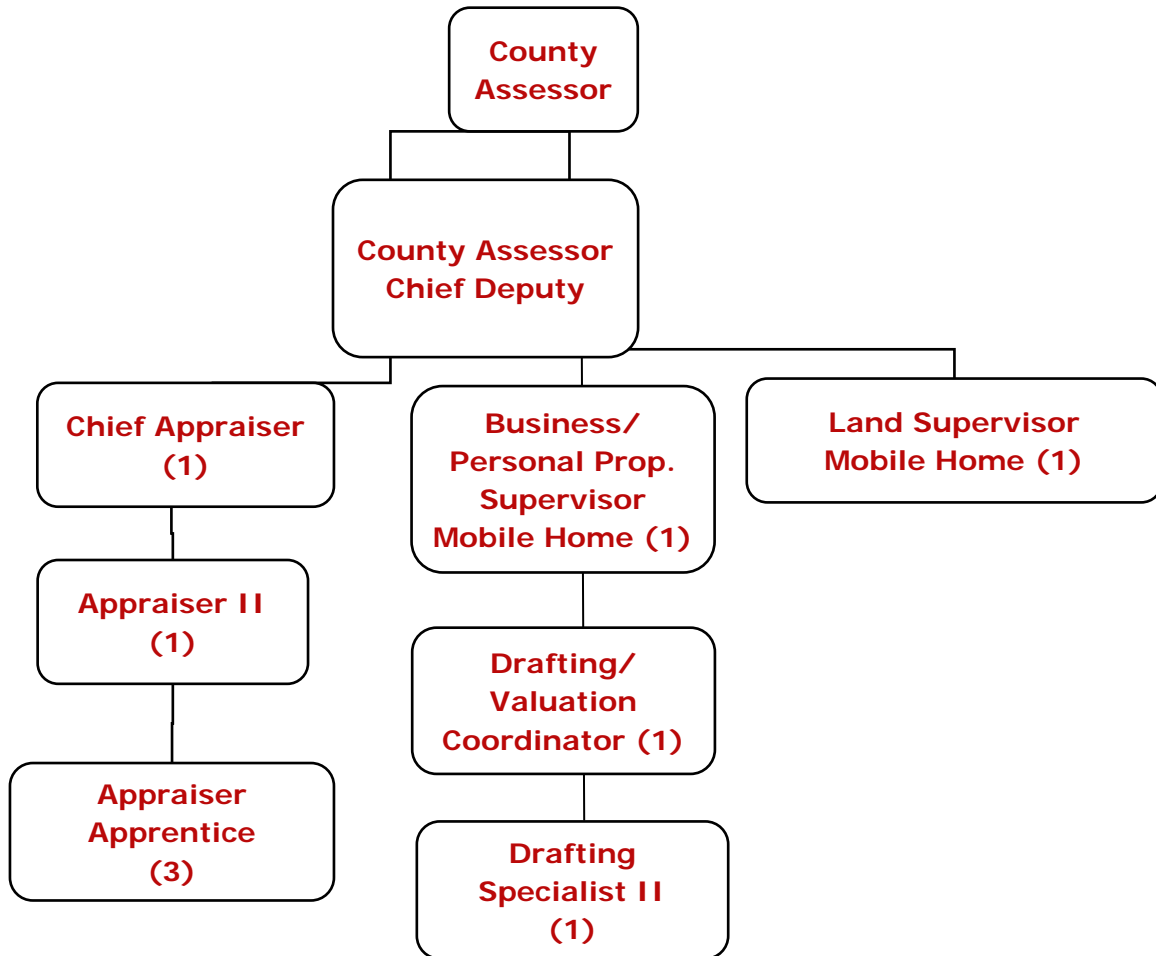
- Tyler Eagle Assessor system in place.
- Four Appraisers acquired continuing education hours prescribed by the Arizona Department of Revenue.
- Acquired two new employees for a grossly understaffed Assessor's office.

GOALS AND OBJECTIVES FOR 2014-2015

- Continue employee education related to the Assessor's office responsibilities, as well as training to better provide solutions to issues raised by the public
- The intergovernmental agreement between Coconino County and Apache County will insure the Assessor's office will utilize the Eagle Assessor software to its full potential, benefiting not only the County and the Public, but the Apache County Treasurers office and the Arizona Department of Revenue.

APACHE COUNTY ASSESSOR'S OFFICE (CONTINUED)

ORGANIZATIONAL CHART:



BUDGET:

<u>DEPARTMENT/FUND</u>	<u>ACTUAL EXPENDITURES 2013</u>	<u>ACTUAL EXPENDITURES 2014</u>	<u>BUDGETED EXPENDITURES 2015</u>
100General Fund	\$ 650,226	\$ 540,421	\$ 611,942
Department Total	\$ 650,226	\$ 540,421	\$ 611,942

APACHE COUNTY ATTORNEY'S OFFICE

MISSION STATEMENT

The mission of the Apache County Attorney's Office is to protect all the citizens of Apache County by providing the impartial administration of Arizona's laws and provide legal services to each Apache County entity.

DEPARTMENT DESCRIPTION

The Apache County Attorney's office is a constitutionally created office and the County Attorney is an elected official. The County Attorney represents the Apache County Board of Supervisors, elected officials and other county departments and agencies in administrative and legal matters. The criminal division of the office prosecutes all felony crimes and misdemeanors committed within the unincorporated areas in Apache County. The County Attorney's Office also provides victim assistance, assists with uncontested adoptions and administers the Apache County Victim Compensation Program.

ACCOMPLISHMENTS FOR 2013-2014

Prosecutors continue to obtain prison sentences for repeat offenders. The Victim Compensation Program has provided an increase in assistance to victims to over \$55,000 annually to cover medical, mental health, traditional healing and funeral costs. The office has also seen a significant increase in victim assistance satisfaction and participation from previous years due to recent process improvements.

GOALS AND OBJECTIVES FOR 2014-2015

The goal for the Apache County Attorney's Office has been, and remains, to protect all the citizens of Apache County by providing the impartial administration of Arizona's laws and provide legal series to each Apache County entity. To continue to educate our staff to better serve the public by effectively prosecuting criminal cases and provide important services to victims of crime.

DEPARTMENT PROFILES

APACHE COUNTY ATTORNEY'S OFFICE (CONTINUED)

BUDGET:

<u>DEPARTMENT/FUND</u>	<u>ACTUAL EXPENDITURES 2013</u>	<u>ACTUAL EXPENDITURES 2014</u>	<u>BUDGETED EXPENDITURES 2015</u>
100 General Fund	\$ 878,778	\$ 895,499	\$ 936,603
223 Attorney Grants	-	500	1,000
230 Criminal Justice, Attorney		80,000	340,000
231 RICO, State & Other	82,889	16,372	55,000
243 ACCENT/Attorney	84,173	67,436	90,500
257 Victim's Compensation	39,194	51,907	65,778
260 Victim's Assistance / Rights	47,150	44,533	52,000
262 Fair & Legal Employment	-	28,605	65,000
263 Bad Check Prosecution		87	20,000
265 Victim's Compensation - Rest.	500	12,212	65,000
267 Victim's Comp - Subrogation		-	25,000
270 SW Border Prosecution	173,133	188,249	50,000
294 Prosecution Recovery		20,805	200,000
296 Fill the Gap, Attorney		-	15,000
334 Attorney Diversion	215,368	129,820	250,000
Department Total	\$ 1,521,185	\$ 1,536,025	\$ 2,230,881

APACHE COUNTY BOARD OF SUPERVISORS

MISSION STATEMENT

Our mission is to serve our citizens through efficient allocation of resources and services, develop cooperative working relationships with communities and governments, and encourage residents and visitors to enjoy the diverse cultural heritage and abundant outdoor activities the county has to offer.

VISION STATEMENT

We envision a future where residents are healthy and successful and where our communities are safe and vibrant. We will strive to meet and exceed expectations by engaging people and communities in developing innovative solutions to challenges. We will be a diverse learning organization. We will partner with others to enhance the quality of life in Apache County and the region.

DESCRIPTION

The Apache County Board of Supervisors is the governing body for the county. Each member represents one of the three supervisorial districts, which are divided geographically and by population. The Board meets at least every first and third Tuesday of each month at the Apache County Annex in St. Johns. Members are elected to four-year terms, and may serve an unlimited number of terms and must be residents of the district they represent. Board members elect a new chairman at their first meeting each year. The chairman conducts all formal and informal meetings, which are open to the public.

Public Meetings are held at the Apache County Board of Supervisors' Hearing Room, first floor in Annex building which is located at 75 West Cleveland Street in St. Johns. Notices and agendas for all Regular and Special Apache County Board of Supervisors meetings will be posted at least 24 hours prior to the meeting at the County Courthouse, County Annex Building in St. Johns, Arizona and on the County's website.

BUDGET:

DEPARTMENT/FUND		ACTUAL EXPENDITURES 2013	ACTUAL EXPENDITURES 2014	BUDGETED EXPENDITURES 2015
100	General Fund	\$ 1,136,570	\$ 1,291,042	\$ 1,275,906
	Department Total	\$ 1,136,570	\$ 1,291,042	\$ 1,275,906

APACHE COUNTY CLERK OF THE COURT

DEPARTMENT DESCRIPTION

The Clerk of the Superior Court is one of several independent, elected officials provided for by the Arizona State Constitution, with specific and special duties assigned by statute, the Supreme Court and local court rules. The duties of the Clerk are typically administrative in nature, but judicial in some instances. The Clerk is the official records custodian and fiduciary office of the Superior Court.

The purpose of the Office of the Clerk of Superior Court is to:

- Ensure and preserve, for the court and the public, unrestrained access to fair, accurate and independently established records of the court from case initiation to closure.
- Receive, record, invest and disburse monies in the form of revenue fees, fines, bonds, reimbursements, victim restitution and public/custodial trust funds.
- Provide the public and legal community access to all public records of the Superior Court in Apache County.
- Provide customer service to the litigants, legal community, judiciary, law enforcement and the general public.

The goal of this office is to provide these services with courtesy, timeliness and professionalism. The Office of the Clerk of Superior Court is established by Article 6 of the Arizona Constitution.

ACCOMPLISHMENTS FOR 2013-2014

- Continue to participate in statewide automation of case management system upgrades.
- Remain responsible & auditable, passing Criminal History Disposition Audit this past year.
- Continue to represent Apache County on case management reports and CourTools reports project.
- Continue to serve on several State committees.
- Continue to update FARE in order to increase collection of fines, fees and restitution.

GOALS AND OBJECTIVES FOR 2014-2015

- Transfer old/historical files to Library and Archives.
- Serve customers with high degree of customer satisfaction.
- Further streamline jury process by use of on-line system and public awareness.
- Increase collection of fines, fees and restitution utilizing the FARE program.
- Update contingency plan for continued operation during emergency situations.

DEPARTMENT PROFILES

APACHE COUNTY CLERK OF THE COURT (CONTINUED)

BUDGET:

<u>DEPARTMENT/FUND</u>	<u>ACTUAL EXPENDITURES 2013</u>	<u>ACTUAL EXPENDITURES 2014</u>	<u>BUDGETED EXPENDITURES 2015</u>
100 General Fund	\$ 416,138	\$ 505,016	\$ 542,506
239 Local Court Automation	39,715	24,483	47,464
258 S. Court Docket Storage	2,700	11,070	8,000
286 JCEF	7,843	10,817	20,000
321 Prosecution Recovery COC	34,963	6,179	46,962
Department Total	\$ 501,359	\$ 557,565	\$ 664,932



APACHE COUNTY COMMUNITY DEVELOPMENT

DEPARTMENT DESCRIPTION

Community Development carries out multiple functions within Apache County. The department processes zone changes, subdivisions, conditional use permits, and variance cases. These cases are presented to the Planning and Zoning Commission, Board of Adjustments, and the Board of Supervisors. The department also reviews all building plans, issues permits, and performs building inspections.

- A-** Accuracy – We will provide accessible, quality, complete and timely services.
- P-** Professionalism – We will treat everyone with respect, fairness, dignity, and courtesy.
- A-** Accountability – We will be accountable, honest, and trustworthy.
- C-** Collaboration – We accomplish goals using shared leadership, teamwork, and consensus. Together, we will put the resources of the county to work for each customer.
- H-** Healthy Work Environment – That encourages open communication and mutual respect. Humor – To be in a good state of mind, mood, or spirit, we value humor and play as essential aspects in creating a nurturing community.
- E-** Employee Well-Being – We respect the individual contributions of each employee and endeavor to empower them with the needed resources for teamwork, shared pride, and continuous learning. Empowerment – We work as one. We empower our people, share responsibility, and communicate freely and honestly.

ACCOMPLISHMENTS FOR FY 2013-2014

- Building Permits – 257
- Conditional Use Permit Applications – 2
- Lot Combination Applications – 14
- Minor Land Divisions – 12
- Subdivision Applications = 2
- Temporary Use Applications – 2
- Variance Applications – 2

GOALS AND OBJECTIVES FOR FY 2014-2015

- Update Building Codes from 2003 to 2012
- Update the Zoning Ordinance
- Continue to serve the residents of Apache County

BUDGET:

<u>DEPARTMENT/FUND</u>	<u>ACTUAL EXPENDITURES 2013</u>	<u>ACTUAL EXPENDITURES 2014</u>	<u>BUDGETED EXPENDITURES 2015</u>
100 <u>General Fund</u>	\$ 279,728	\$ 336,160	\$ 397,998
214 <u>Forest Thinning</u>	51,555	250,000	350,000
Department Total	\$ 331,283	\$ 586,160	\$ 747,998

APACHE COUNTY CONSTABLES

DEPARTMENT DESCRIPTION

Constables duties include, but are not limited to, the following:

- Execute and return writs of possession or restitution (evictions)
- Serve orders of protection and orders prohibiting harassment
- Summons Jurors
- Serve criminal and civil summons and subpoenas
- Judicial security
- Levy and return writs of execution (seize property to satisfy judgments)
- Store personal property levied on
- Conduct Constable sales of property levied on to satisfy judgments
- Constable returns served summons to Judge

Apache County has four elected constables:

- Charli Anderson: Sanders (Puerco) District
- Breanna Lee: St. Johns District
- Roger S. Curtis: Round Valley District
- Ashleigh J. Clyde: Chinle District

BUDGET:

DEPARTMENT/FUND		ACTUAL EXPENDITURES 2013	ACTUAL EXPENDITURES 2014	BUDGETED EXPENDITURES 2015
100	General Fund	\$ 83,101	\$ 93,362	\$ 118,454
Department Total		\$ 83,101	\$ 93,362	\$ 118,454

APACHE COUNTY ELECTIONS

MISSION STATEMENT

Apache County Elections, under the direction of the Clerk of the Board of Supervisors, administers, prepares, conducts and tallies Federal, State and County elections in accordance with Arizona Revised Statutes.

DEPARTMENT DESCRIPTION

The Elections Office is responsible for coordinating and administering all elections

- Securing polling place locations
- Recruiting, hiring and training of election board workers
- Issuing, accepting and maintaining candidate, initiative, referendum and recall filings and campaign committee financial reports
- Provides for printing of all election related material
- Establishes election precinct boundaries
- Secures use of facilities for Election Day
- Prepares, allocates and transports election materials to and from polling places
- Provides vote tabulation and official results for canvassing by the Board of Supervisors

ACCOMPLISHMENTS FOR FY 2013-2014

- Successfully conducted two city/town elections, a school recall and fire district elections
- Successfully conducted “All Mail” ballot elections for all 2013-2014 elections in Apache County
- Contracted with an outside vendor to program and design our election database
- Combined the Election Department with the Recorder’s Department to better serve our voters and community
- Took an active part with the Secretary of State’s office to revise the new Election Procedures Manual for 2014
- Participated in the “Partnership to Rural Addressing Summit” held in Tsale, Arizona
- Worked closely with the Navajo Nation Election Administration and community leaders encouraging their input in the election process
- Successfully provided voter information through radio and newspaper as well as public meetings, including chapter meetings

GOALS AND OBJECTIVES FOR FY 2014-2015

- Work closely with the Tribal and Community Leaders—keeping aware of their concerns and encourage their input in the election process
- Continue to work with the Navajo Election Administration
- Continue to educate ourselves with the ever changing election laws and procedures in order to better inform the community by attending the yearly AACo (Arizona Association of Counties) and EOA (Election Officials Association) meetings and being involved with the legislative process
- Provide exemplary service to political candidates by improving and providing web based information
- Attend AMCA (Arizona Municipal Clerks Association) in order to keep informed on changes in municipal laws which affect the election process.

DEPARTMENT PROFILES

APACHE COUNTY ELECTIONS (CONTINUED)

GOALS AND OBJECTIVES FOR FY 2014-2015 (CONTINUED)

BUDGET:

<u>DEPARTMENT/FUND</u>		<u>ACTUAL EXPENDITURES 2013</u>	<u>ACTUAL EXPENDITURES 2014</u>	<u>BUDGETED EXPENDITURES 2015</u>
100	General Fund	\$ 362,124	\$ 164,564	\$ 409,803
204	HAVA	25,079	29,341	100,000
Department Total		\$ 387,203	\$ 193,905	\$ 509,803



APACHE COUNTY ENGINEERING

DEPARTMENT DESCRIPTION:

The Engineering Division provides the best possible engineering support services to both inside and outside customers, in a timely manner, respecting the rights of all, providing convenient and efficient facilities, while protecting the safety of the public. The engineering division provides design and technical knowledge for construction, maintenance and planning for roadways and drainage structures. The engineering division also reviews all subdivision plots, land development projects and works with road improvement districts to ensure that the roadway standards, which are adopted by the county, are met. The Engineering Department also administers Contracts, GIS and E911 address assignments. Our contracting officer is responsible for the financial and contract requirements within the department. The GIS group performs data analysis and creates custom maps for all county departments and performs deed research pertaining to parcels mapping and implements and maintains the department-wide enterprise system, provides all data management and mapping tasks for the Highway User Revenue Fund (HURF) accounting and consults with other county departments who are interested in further developing their GIS capabilities, our E911 coordinator addresses and maintains all associated maps. The office administration division is responsible for office support within all departments including cost tracking and budget, service call tracking, and fleet management within the HURF, utilizing a PubWorks program.

FLOOD DISTRICT: The Flood Control District interprets and upholds the flood damage prevention ordinances, responds to inquires about flood status, and insures the county retains its flood insurance rating by following the best floodplain management practices. The Flood Control District is responsible for the safe maintenance and operation of the flood control structures and properties the district owns.

ACCOMPLISHMENTS FOR FY 2013-2014

- Parcel adjustment tracking and thresholds for all map completions have been added to the monthly reporting (GIS).
- The HURF mileage report was submitted to Arizona Department of Transportation (ADOT) prior to due date (GIS).
- Successfully negotiate and fund storm and stream gauge locations throughout the Wallow fire affected communities
- Replaced the Martinez Draw and Jeff Lake Bridge Decks and associated roadside improvements.
- The addition of road search and parcel search features to the GIS map page.
- Completion of Resource Advisory Council (RAC) Grant on CR3140 #3
- Applied for and received 404 permits for Lukachukai and Nutrioso water crossings.
- Applied for and received funding for Nutrioso Creek Crossing in Nutrioso town site, presently on design.

APACHE COUNTY ENGINEERING (CONTINUED)

GOALS AND PERFORMANCE MEASURES OF FY 2014-2015

Strategic Plan Goal: Preserve and Protect

- Department Goal:** Develop a 5-year sign replacement to meet Federal Highway Administration (FHWA) requirements. Complete plan and share with Northern Arizona Council of Governments (NACOG). Submit to NACOG for Highway Safety Improvement Program (HSIP) funding by September 30, 2013.
- Department Goal:** Develop a 5-year Capital Improvement Project (CIP) plan for overlays, slurry seals, chip seals and striping by reviewing pavement preservation to evaluate road surface conditions. Complete by January of each year.
- Department Goal:** Develop a 5-year Capital Improvement minor Project (CImP) plan for district specific minor projects. Complete by January of each year.
- Department Goal:** Develop a Bi-annual plan to collect average daily traffic (ADT) counts for county roads by preparing a list of roads and a schedule to complete works. Publish in December of each year.

Strategic Plan Goal: Regional Leadership

- Department Goal:** Be an active member of the NACOG Technical Subcommittee by attending regular meetings every other month.
- Department Goal:** Develop and implement strategic plans annually.
- Department Goal:** Partner with local agencies such as Navajo Department of Transportation, Arizona Department of Transportation, City of St. Johns, Town of Eagar, Town of Springerville, etc. by providing technical assistance. On-going and as needed.

Apache
County



Building
Better



Roads!



DEPARTMENT PROFILES

APACHE COUNTY ENGINEERING (CONTINUED)

BUDGET:

DEPARTMENT/FUND		ACTUAL EXPENDITURES 2013	ACTUAL EXPENDITURES 2014	BUDGETED EXPENDITURES 2015
205	Roads	\$ 7,367,336	\$ 7,884,446	\$ 9,982,033
207	Tea 21, Bus Routes	-	-	-
218	GIS	64,000	59,826	64,000
219	Transit Fund	16	-	100,000
701	Cinder pit	-	-	30,000
571	Flood Control	150,000	142,316	199,292
888	Special Roads	-	-	124,818
Department Total		\$ 7,581,352	\$ 8,086,588	\$ 10,500,143



APACHE COUNTY FINANCE DEPARTMENT

MISSION STATEMENT

Our mission is the stewardship of the County resources. To this order, we provide reliable and courteous service that is valuable to our citizens and co-workers. We continually enhance the effectiveness and efficiency of maintaining accurate and comprehensive records of all financial activity within Apache County.

DEPARTMENT DESCRIPTION

- Prepare and manage the annual operating budget including estimating and forecasting revenue, long range fiscal planning and financial analysis for the County
- Prepare the Annual Expenditure Limitation Report, Schedule of Expenditures of Federal Awards and the Comprehensive Annual Financial Report
- Assist the Board of Supervisors and County administration in promoting the integrity and accountability of Apache County to its citizens for the expenditure of public fund
- Accurately record all financial transactions
- Assist in the processing of the County payroll
- Process all invoices for payment
- Ensure that purchases made by the County abide state statutes and all procurement processes

ACCOMPLISHMENTS FOR FY 2013-2014

- Received GFOA Distinguished Budget Presentation Award
- Provided financial training to County departments
- Maintained Board mandated \$4,000,000 balance
- Processed an average of 435 invoices per week

GOALS & OBJECTIVES FOR FY 2014-2015

- Continue training sessions for County departments to ensure accuracy and improve efficiency.
- Receive GFOA Distinguished Budget Presentation Award
- Monthly reporting to the Board of Supervisors
- All staff attend job specific training
- Issue 2014 audit by March 2015

BUDGET:

		ACTUAL EXPENDITURES 2013	ACTUAL EXPENDITURES 2014	BUDGETED EXPENDITURES 2015
DEPARTMENT/FUND				
100	General Fund	\$ 436,275	\$ 458,241	\$ 464,108
	Grant Administration	13,000	60,000	60,000
	Department Total	\$ 449,275	\$ 518,241	\$ 524,108

APACHE COUNTY PUBLIC HEALTH DISTRICT

MISSION STATEMENT

Provide public health services in the areas of:

- Health education
- Health promotion
- Preparation for public health emergencies
- Immunizations
- Personal wellness
- Environmental Health Investigations of unattended deaths
- Vital Records

VISION STATEMENT

Healthy People, Healthy Environment

DEPARTMENT DESCRIPTION

Apache County Public Health Services District (ACPHSD) is concerned with maintaining and improving the public health of the residents. This is accomplished through in-class and one on one education, use of social media, direct services, inspections of public facilities, investigating environmental complaints and enforcing laws and regulations. Unattended deaths are investigated to determine the cause of death. Birth and death certificates are registered, amended and issued as a service to the public.

ACCOMPLISHMENTS FOR FY 2013-2014

Public Health Administration

- Remodeling of the Saint Johns Clinic was completed
- The Saint Johns Clinic was licensed and opened
- The Continuity of Operations Plan for the Department was completed
- Hired a Public Health Emergency Preparedness Division Manager
- A Public Information Officer (PIO) team was formed consisting of Keli Sine-Shields and Robin Aguero. Both have attended Awareness, Basic and Advanced PIO training as well as Social Media training.

Public Health Education

- Eight workshops completed with over 100 participants in FY13/14. Since we began this Chronic Disease Self-Management Program (CDSMP) program in 2010, we have held a total of 48 workshops for 1078 participants!
- Twelve lay Leaders trained for Apache county including staff, Little Colorado Behavioral Health Center staff and community members

APACHE COUNTY PUBLIC HEALTH DISTRICT (CONTINUED)

ACCOMPLISHMENTS FOR FY 2013-2014 (CONTINUED)

Public Health Education (Continued)

- Added 2 additional workshops including Matter of Balance and Diabetes Self- Management program
- Eight locations served through our CDSMP program
- Six workshops now available through Bureau of Tobacco and Chronic Disease (BTCD) for our communities: Chronic Disease Self-Management, Diabetes Self-Management, Your Heart -Your Life, Matter of Balance, Tomando Control de Su Salud (Spanish version of CDSMP), and Su Corazon Su Vida
- Five Fidelity Checks conducted for CDSMP program
- New Staff received their Diabetes Program certification
- We hosted a School Health Index/School Health Advisory Council Training for 40 participants
- Eight staff attended the Attorney General's Retailer Education Training
- One staff completed the FDA Compliance Program Training
- Four Staff were trained for the Attorney General's Compliance Checks
- Two staff completed the Substance Abuse Training, held at Show Low High School
- Staff began "at home" breast feeding counseling and assisted 8 mothers in the comfort of their own home.
- WIC staff modified our Void report procedures to insure that there is consistency and accountability for their completion each week
- WIC staff updated all of our outdated outreach materials, and began the distribution of the items to increase our outreach in the communities
- WIC staff created a protocol for following up with the new breastfeeding moms, so that they feel supported in the first weeks of being home with baby.

Events and School Collaboration:

- We hosted Walk To School each month which averaged 250 students per walk
- Two Tobacco Sales Compliance Checks were completed which included a total of 30 businesses
- Annual County Fair - We provided an education booth and gave out over 950 information bags to students from various school districts including: St John's, Vernon, Alpine, Concho and Round Valley
- Annual County Fair - Signed up 32 participants for CDSMP workshops
- Community Food Bank - We assist community volunteers in preparation and distribution of more than 200 food boxes monthly
- Completed 284 Smoke Free Business Visits with 351 participants
- Attended the Head Start Resource Fair with over 200 parents and staff in attendance, and provided education materials on our BTCD programs
- Red Ribbon Week - four schools participated total students with a total of 894 students
- Recovery Walk – 45 Youth Coalition members, 8 Adult Leaders; 200 community participants
- Kick Butts Day – Designed "Pledge Walls" in five schools (grades 4-8th) totaling 690 participants
- Organized a Hygiene Fair for 90 students + adults at the Vernon School
- Attended 4 School District Open Houses with 614 total-students/parents/staff

APACHE COUNTY PUBLIC HEALTH DISTRICT (CONTINUED)

Public Health Promotion

Services provided by Health Educators for fiscal year 2014 include:

- 93 families enrolled
- 218 Prenatal Visits provided
- 514 Family Follow-up Visits provided
- 24 Classes provided
- 74 Alcohol Screenings provided
- 1 Enhanced alcohol screening

Trainings and meetings attended by Health Educators for fiscal year 2014 include:

- Annual contractors meeting
- Breastfeeding Basics 1 & 2
- Newborn Observation
- LATCH AZ
- Strong Family Alliance Home Visitation
- Health at Home
- Active Parenting
- 6 CEU Workshop for Child Passenger Safety
- Maricopa Car Seat Check Event
- Arizona Early Intervention Program

Public Health Emergency Preparedness

- Public Health Continuity of Operations Plan completion
- Completed the April 2014 Call Center Operations full scale exercise
- Opened, managed and staffed the Call Center during the San Juan Fire (6/26/14-7/05/14)
- The All Volunteer Emergency Response Team (AVERT) received 501.C.3 status
- AVERT volunteers completed the 20 hour Community Emergency Response Team (CERT) training
- AVERT volunteers received training in: Basic Search & Rescue, Sheltering Fundamentals, Strategic National Stockpile receiving and distribution, Volunteer Reception Center Management, Incident Command System, First Aid & CPR, and Traffic Control.
- The volunteer program received a \$3,500.00 grant from the National Association of City and County Health Officers/Medical Reserve Corps
- Recruitment activities resulted in the volunteer leadership reaching 18 core members and a total volunteer base of 80 residents
- AVERT supported the San Juan Fire incident by managing and running the Volunteer Reception Center
- Public Health Emergency Preparedness staff attended Point of Dispensing training in Flagstaff
- Public Health staff participated in the mass power outage full scale exercise with the State of Arizona
- Seven public health staff members attended training at the Center for Domestic Preparedness
- Trained in Incident Command System role specific classes
- Trained to the Apache County Emergency Management Plan
- Staff and AVERT volunteers have trained to Volunteer Reception Center Processes (VRC)
- Three staff members and Alternate Medical Examiner attended mass fatality training in Flagstaff
- Two staff members have attended training for Public Information Officer
- Three staff members attended crisis communications and social media training

APACHE COUNTY PUBLIC HEALTH DISTRICT (CONTINUED)

Public Health Clinical Services

- FP saw 218 patients from 7/1/2013 -06/30/2014
- The WW Health check program contract was not renewed for the new fiscal year 2014. However it was awarded to North County Healthcare
- Negotiated a contract with North County Healthcare for the WW program for Apache County. Now patients living in Apache County can come to our clinic here in Springerville and St. Johns for annual cervical and breast screenings. We will bill North County for those services at the reimbursement rate schedule for the WW program.
- Received the TAPI “Hot Shot Award” “Honoring the commitment to increase immunizations by going above and beyond the call of duty”.
- Insurance billing generated \$54,806.67.
- 1534 recommended child and 1355 adult vaccinations given.
- Flu shot clinics were held in all area schools, including Sanders.
- Adult Flu shot clinics were provided in all area Senior and Community Centers, drug stores and Assisted Living Facilities.
- Traveled to Chinle, Sanders, Ganado to hold employee flu shot clinics.
- Traveled to Ganado Elementary and Middle Schools on 4 different occasions to give Tdap, HPV and Meningococcal vaccinations.
- Traveled to Vernon, Concho and Alpine schools to do “catchup” immunizations.

Public Health Environmental Services

- In conjunction with Malena Bazurto, County Grants Manager, initiated work to demolish and remove the dilapidated Cabins at Canyon Cove in South Fork. Tree thinning was started and the cabins were tested for asbestos.
- 137 septic tank systems were inspected
- 11 well site locations were approved
- 35 food worker classes were presented
- 375 food workers participated in the classes
- 170 food workers took the food worker test in the office
- 386 inspections of food establishments
- 23 inspections of schools
- 21 inspections of hotels and motels
- 3 inspections of children camps
- 89 Smoke Free inspections of public establishments

Smoke Free Arizona

- Fourteen group educational presentations were completed reaching 50 people
- Education to individuals at local businesses and workplaces reaching 307 people

Vital Records

- Received training on new State (OVR) Office of Vital Records systems
- Implemented new State OVR systems
- Provided Vital Records services at 4 sites in Apache County; Springerville, St. Johns, Ganado and Chinle

- Created a total of 1319 birth certificates
- Created a total of 1188 death certificates
- Created 830 birth or death certificates in Ganado and Chinle
- Created 1158 birth and death certificates in St. Johns
- Created 519 birth and death certificates in Springerville

Alternate Medical Examiner

- A full time Death Investigator was hired and started in November 2013, to assist the Alternate Medical Examiner
- The Investigator and a Sheriff's Deputy attended Medico-legal Death Investigator training in St. Louise, MO
- After training, 36 deaths were investigated from January through June 2014
- The Death Investigator assisted 5 local agencies; Apache County Sheriff's Office, Springerville Police Department, Eagar Police Department, St. Johns Police Department and AZ Department of Public Safety with death investigations
- 11 autopsies were ordered for southern Apache County deaths

GOALS & OBJECTIVES FOR FY 2014-2015

Public Health Administration

- Explore cost of and vendors for electronic medical records
- Pave parking lot of the clinic located at 110 E. First South in SJ
- Signage for clinic
- Control costs of the ACPHSD and make most efficient use possible of revenues
- Hire Division for Public Health Emergency Preparedness
- Encourage continuous improvement in programs

Public Health Education

- Provide training to Health Department Clinical/non clinical staff on Million Hearts Campaign and Stroke
- Promotion of AHA/ASA Stroke Campaign in Apache County
- Apache County BTCD staff will hold bi-annual trainings for retailers who sell tobacco products to minors
- Implement the new WIC database "HANDS", and have all four staff trained on the entire system
- WIC staff will be setting individual nutrition and fitness goals each month, which will be displayed in the WIC clinic for clients to view. The idea is to demonstrate that "If we can do it, so can you."
- WIC staff will create a process to monitor and account for the amount of outreach they do on a bi-weekly basis
- WIC staff will create a Nutrition Education training plan, which will be followed to reach our 48 hours required training, and will provide consistency in the completion of the requirements

Public Health Promotion

Public Health Emergency Preparedness

- Review and update the Apache County Emergency Management Plan
- Review and update the Strategic National Stockpile (SNS) plan and provide three trainings including an exercise for health department staff and AVERT members
- Continue to develop depth in Incident Command roles for public health
- Mentor the AVERT members through the transition from depending on the Public Health Services District to self-sustainability.
- Recruit and train communications/administrative volunteers for public health
- Initiate a Teen Citizen Emergency Response Team (CERT) program at the Saint Johns High School
- AVERT to become financially self-sustaining
- AVERT to continue recruitment activities to build a core leadership team of 25 volunteers and increase the volunteer data base to 100
- Continue to build partnerships throughout Apache County including the Navajo Nation
- Training for AVERT members: Red Cross Sheltering, Search and Rescue, and National Weather Service Spotter

Public Health Clinical Services

- Increase insurance billing revenue, with newly acquired capability to bill Medicare, by 10%
- Increase completion rates of childhood and adult immunization rates by 5%
- Decrease immunization declination rate by 1%
- Offer and/or maintain Influenza clinic outreach activities
- Increase Well Women patients, as subcontractor, by 2%
- Increase Family Planning patients, as subcontractor, by 2%

Public Health Environmental Services

- Demolition of the Cabins at Canyon Cove in South Fork
- Inspect all food service establishments at least twice
- Hire a person to perform Arizona Department of Health Services and Arizona Department of Environmental Quality delegated responsibilities
- Review current fee schedule and recommend changes if needed to the Apache County Public Health Services District Board of Directors

Smoke Free Arizona

- To add the promotion of AZ tobacco cessation services to the Smoke Free AZ education efforts.
- Annual compliance inspections of all facilities permitted by Apache County Environmental Services

Vital Records

- Expand ability to provide complete certified birth certificates from 1970 to the present as this function becomes available from the State OVR

Alternate Medical Examiner

- Install a cooling system for the storage area of the transport truck
- Work on a faster system to get death certificates started quicker
- Continue to improve the services provided to various agencies
- Further training and education

APACHE COUNTY HUMAN RESOURCES

MISSION STATEMENT

To provide all employees with competent and effective policy and H.R. assistance/guidance that is consistent with the needs of the County. To support the development of an exemplary work place where the values shared by all employees will enable the County to become a customer focused organization. To ensure an interactive relationship between the Human Resources Department, and the Elected Officials, Department Heads, and County Employees. To promote collaborative work place relationships based upon the principles of mutual trust, respect and professional integrity. To promote a work place free of conflict and to facilitate those with differences in a manner sensitive to the legitimate interests of all employees and the County's operations.

DEPARTMENT DESCRIPTION

The Human Resources Team performs the following functions:

- **RECRUITMENT:** Develop and maintain a system for employment and selection that is responsive to the department specific needs and is free of discrimination.
- **EMPLOYEE RELATIONS:** Offer advisement to Elected Officials, Department Heads, and employees to help in the resolution of employee issues. Build positive relationships between administration, management, and the employee that will ensure quality service that benefits everyone concerned.
- **CLASSIFICATION & PAY:** Recommend to Elected Officials and Department Heads employee's salaries that are consistent with local and comparable markets as budgets permit. Analyze and update pay plans.
- **EMPLOYEE DEVELOPMENT:** Work with Elected Officials and Department Heads to provide ongoing education. Conduct surveys to assess additional educational needs of the employee as well as the departments.
- **EMPLOYEE BENEFITS:** Assist in the administration of claims with providers. Conduct individual consultations with employees. Facilitate programs such as Short Term Disability, Long term Disability and Worker's Compensation and a variety of other supplemental programs.
- **LIABILITY & INSURANCE:** Take reports, file claims as well as annual reports. Monitor and provide annual and additionally insured certificates as needed.

ACCOMPLISHMENTS FOR FY 2013-2014

- Met county and state reporting requirements, i.e., Worker Compensation annual report, ACIP renewal, EEOC report, etc. .
- Participated in the ACIP H.R. Advisory Consortium
- Joined and participated in the Northern Arizona Council on Aging Board activities
- Joined the WIA Board and assisted with the Navajo/Apache County 5 year plan
- Assisted in the management transition of the St. Johns Senior Center
- Completed the health insurance third party administrator conversion from Meritain to Gilsbar. Process involved interview and site visits to select Gilsbar as the eventual provider.
- Diverted multiple potential lawsuits using various resources
- Increased department knowledge of new requirements under various federal programs including FLSA, EEOC, ADA, ADA AAA, etc.

APACHE COUNTY HUMAN RESOURCES (CONTINUED)

GOALS & OBJECTIVES FOR FY 2014-2015

- Continue training for existing and new supervisors, to include : Personnel Action Forms, Worker's Compensation , FMLA, evaluation s, disciplinary actions, Personnel Improvement Plans (PIP), policy manual and new procedures involving medical-dental vision programs under the new T.PA, Gilsbar
- Continue to amend the policy manual as needed, to comply with all applicable laws, statutes and regulations
- Work with Information Technologies to assist in building the newly planned website, which will include the provision for more information for both the employee and possible future employees
- Continue to pursue changes to new software systems in a continued effort to become paperless
- Revise the existing employment application
- Continue to review the Human Resources budget to limit expenditures where possible
- Continue to educate and train employees to encourage them to self-administer various employment programs
- Revise the Human Resources Policy Manual
- Reformat the current job descriptions
- Reinstigate evaluation process
- Ensure greater H.R. resources availability with more manager to H.R. one-on-one trainings
- Develop new policies including a USERRA Policy, a Texture policy and Harassment policy.
- Assist in the transition of the Wellness Program
- Institute a training program on the correct usage of discipline and its related documentation
- Update the H.R. website to insure availability of common H.R. documentation including FMLA, Direct Deposit, Supervisors Report of Injury, etc.
- Streamline the applicant background check to be in compliance with state and federal requirements.

BUDGET:

		ACTUAL EXPENDITURES 2013	ACTUAL EXPENDITURES 2014	BUDGETED EXPENDITURES 2015
212	Public Health District	\$ 2,114,551	\$ 2,305,156	\$ 2,484,746
	Department Total	\$ 2,114,551	\$ 2,305,156	\$ 2,484,746

APACHE COUNTY INFORMATION TECHNOLOGY SERVICES

MISSION STATEMENT

The Information Technology Services Department will provide the highest quality of technology-based services and customer service to the employees of Apache County.

DAPARTMENT DESCRIPTION

The Information Technology Department consists of five full-time employees. Together we provide support for computer-based hardware, software systems and the computer network. We strive to:

- Promote and facilitate the effective use of technology through planning, training, consulting and other support activities.
- Develop, enhance and manage the County's enterprise network to provide secure, transparent, and highly functional connectivity to information resources.
- Facilitate the collection, storage, security and integrity of electronic data while ensuring appropriate access.

ACCOMPLISHMENTS FOR FY 13-14

- Improved the Wide Area Network connections to Chinle, Fort Defiance, and Ganado.
- Installed an additional Internet connection in Round Valley for improved remote-survivability and efficient traffic management.
- Replaced the Uninterruptible Power Supply infrastructure in the Saint Johns datacenter for improved reliability.
- Extended the County network to the new Health Clinic in Saint Johns using microwave radio technology to avoid the reoccurring costs of leased connections.
- Moved the dispatch center at the Apache County Sheriff's Office.
- Worked with Powerline Technologies to install and network video security systems in Fort Defiance and Ganado.
- Enhanced the County web site with extensive improvements to the Directory of Documents.
- Provided the necessary technical support to all county departments.

GOALS AND OBJECTIVES FOR FY 14-15

- Collaborate with the Treasurer's Office to implement the Tyler Eagle Treasurer application and integrate it with existing systems.
- Extend and improve our storage capabilities in the Saint Johns datacenter.
- Assist the Clerk of Court in their systems and application upgrade.
- Enhance our disaster-recovery capabilities.
- Continue to improve information systems availability and security.
- Efficiently address support issues.

APACHE COUNTY INFORMATION TECHNOLOGY SERVICES (CONTINUED)

BUDGET:

<u>DEPARTMENT/FUND</u>		<u>ACTUAL EXPENDITURES 2013</u>	<u>ACTUAL EXPENDITURES 2014</u>	<u>BUDGETED EXPENDITURES 2015</u>
100	General Fund	\$ 482,239	\$ 681,344	\$ 1,319,120
236	DP Services, Schools	256,385	69,600	387,368
Department Total		\$ 738,624	\$ 750,944	\$ 1,706,488



APACHE COUNTY LIBRARY DISTRICT

MISSION STATEMENT:

We work to make our best better.

DEPARTMENT DESCRIPTION:

The Apache County Library District has a full and part-time staff of 28 employees. Our public services, technical services, facilities and administrative staff work together to provide a range of library services, collections, programs, and facilities for the communities of Alpine, Concho, Greer, Round Valley, Sanders, St. Johns and Vernon, Arizona.

ACCOMPLISHMENTS FY 2013-2014

Public Services: Last year our seven libraries were open a total of 10,205 hours and enjoyed a combined annual attendance of 132,930. With the assistance of 67 volunteers who worked a total of 1,031 hours, staff handled 103,610 public service transactions. They provided computer assistance to 5,660 Apache County residents and answered 6,142 of their reference questions, which represent a 15% increase for each of these services.

Apache County residents logged 51,332 sessions on 129 computers throughout the library district. They increased their use of our libraries' copiers and fax services by 6% producing a total of 130,872 items. Concho, Greer and Sanders libraries provided free notary services. Combined, our libraries housed 62,791 print, 4,394 audio, and 9,989 video items. For materials not owned by our libraries, we made 1,017 items available to our patrons through our interlibrary loan service which obtains requested materials from participating libraries located throughout Arizona, the Western region, and the United States. Polaris, our automated library system, tallied 179,339 items circulated last fiscal year, of which 46,784 were children's materials. Circulation of library materials increased 6% overall.

In an effort to meet the broadest possible information needs of our residents, we provided access to 36 licensed databases, giving our citizens the opportunity to conduct research on a wide range of topics, take a variety of online classes, learn languages, create resumes, and search their family's history. Residents were able to access most of these resources from the comfort and privacy of their own homes.

We increased our electronic book collection by 1,387 items, and added 98 streaming videos—the newest format available. We increased our electronic audio book collection by 47% which yielded a 325% increase in circulation over the previous year. Our efforts to build our electronic non-fiction collection resulted in a 47% increase in circulation. In June, we participated in an eBooks circulation challenge. Using targeted email notices, colorful flyers, newspaper, and word of mouth advertising our residents boosted electronic circulation 33% over May's totals. As a result, the library district earned a \$1500 content credit for our collection.

Our staff planned and presented pre-school story times, children's reading programs, including special programming for homeschooled children, book discussions, exhibits featuring the work of local artists in a variety of media, seven astronomy programs in late spring, movies, and displays of a wide range of collectibles.

APACHE COUNTY LIBRARY DISTRICT (CONTINUED)

St. Johns was granted the honor of displaying a 48-star flag which had flown on the U.S.S. Missouri at the conclusion of World War II. They also sponsored the kickoff program for Summer Reading which featured *Arizona Rick Balloon Cowboy*. St. Johns Public Library hosted the event at the middle school in an effort to increase awareness of the Summer Reading Program.

Library staff presented 435 programs with a total attendance of 6,979. Alpine, St. Johns, and Vernon hosted *Every Child Ready to Read* workshops. Experts in early literacy instructed parents in ways to encourage their child's interest in reading from infancy.

In response to local demand, our library conference rooms were regularly booked by a wide variety of government and non-profit entities, community groups, and private organizations.

Sanders Public Library undertook the strategic planning process this year. They hosted two community planning meetings, wrote goals and objectives for the five service priorities selected by the committee, and presented them to the Board of Supervisors for their review and approval. The Board unanimously approved Sanders' plan at their meeting on February 18, 2014. Implementation began immediately.

Round Valley Public Library celebrated Preservation Week with activities which included the display of a detailed local history timeline, class tours and an open house featuring several local speakers. Over the course of the week 387 people viewed and interacted with the exhibit. Due to popular demand the exhibit was extended an additional week, and several residents have already inquired about next year's program.

Our Public Services Supervisor instituted an exchange program among the library managers in which each library manager is scheduled to work alongside one of her peers. Shortly after this training, that same library manager works as the responsible manager for that branch. The idea is to increase the understanding of specific issues associated with each library and its community. The exchanges also help library managers discover the shared issues of library operations, as well as build collegiality.

Technical, Facilities, and Administrative Services: The district was awarded \$41,226.69 in E-rate reimbursements. We ordered, cataloged, processed, and distributed 8,862 print, audio, and video materials. We also ordered and cataloged 1,387 eBooks and 98 streaming videos. We transitioned to using the county's online auction service, thereby increasing revenue and making the property disposal process more efficient.

Administrative staff provided community outreach by staffing a booth at the SRP Agency Fair, presenting Dr. Seuss programming at locals schools, Head Start programs, and the St. Johns Senior Center, as well as by presenting poetry and journal writing classes at Concho and St. Johns schools. In addition, the district maintained a web presence that featured our catalog, an events calendar, community information, tutorials and access to electronic resources.

Apache County Library District planned and hosted the Arizona Library Association's Regional Forum on March 12, 2014 at the Greer Community Center. Our theme was Partnering for Preservation. We drew a satisfying cross section of public, school and community college librarians, as well as participants from local museums and historical societies. Our six speakers addressed different aspects of local history preservation and partnerships. Based on evaluations, it was a success. Based on subsequent e-mails from participants, the forum acted as a springboard for four new projects.

APACHE COUNTY LIBRARY DISTRICT (CONTINUED)

GOALS & OBJECTIVES FY 2014-2015

Goal: Feature electronic resources available through the library district.

Objective: Increase the number of OverDrive registrations by 10%.

Objective: Increase OverDrive circulation by 25%.

Objective: Increase awareness of licensed databases and their usage by 25%.

Goal: Complete strategic plan for services offered by Vernon Public Library.

Objective: Host two community planning meetings.

Objective: Write goals and objectives for service priorities selected by the committee.

Objective: Obtain approval of final plan by Board of Supervisors.

Objective: Implement strategic plan.

Goal: Focus on cross-training staff throughout the district.

Objective: Continue library managers' exchange program.

Objective: Technical services staff learn and practice the procedures of one other staff member to achieve proficiency.

Objective: Facilities Supervisor instructs all library staff in emergency closing procedures, including location of all water, propane and electrical shut off valves.

BUDGET:

DEPARTMENT/FUND		ACTUAL EXPENDITURES 2013	ACTUAL EXPENDITURES 2014	BUDGETED EXPENDITURES 2015
202	Library District	\$ 1,533,799	\$ 1,546,983	\$ 2,293,805
580	Debt Service, Library Bond	705,825	713,000	915,000
Department Total		\$ 2,239,624	\$ 2,259,983	\$ 3,208,805

APACHE COUNTY MANAGER'S OFFICE

DEPARTMENT DESCRIPTION

The Apache County Board of Supervisors hires a County Manager who in turn hires department managers to conduct the daily business of the county. The County Manager carries out the mandates of the Board, working closely with the department heads and elected officials, to ensure the County is functioning according to those mandates. He also represents the County at various statewide and national meetings, looking out for the best interests of the County. As Clerk of the Board, Mr. Wengert has several official duties including preparing and posting the board agendas, publishing meeting minutes in the newspaper and conducting the back tax land sale.

- Delwin P. Wengert is currently the County Manager/Clerk of the Board for Apache County. Mr. Wengert served as the County Engineer/Deputy County Manager for seven years prior to accepting the County Manager position. He received his Bachelor of Science Degree in Engineering from Arizona State University in Tempe, Arizona. Mr. Wengert serves on the board of the White Mountain Regional Medical Center as well as the Eastern Arizona Stewardship Center. He has served for four years on the city council for the City of St. Johns.

BUDGET:

<u>DEPARTMENT/FUND</u>		<u>ACTUAL EXPENDITURES 2013</u>	<u>ACTUAL EXPENDITURES 2014</u>	<u>BUDGETED EXPENDITURES 2015</u>
100	General Fund	\$ 385,123	\$ 598,417	\$ 680,116
100	General Fund - Contingencies	470,117	95,216	3,000,000
220	Misc Revenue	289,411	67,645	1,100,000
225	Forest Fees	-	925,697	950,000
279	WIA	55		
308	EECBG	1,664	-	-
350	Junior College Tuition	2,197,000	2,600,650	2,600,650
351	Post Secondary Education			
	Junior Colleges	615,000	713,000	630,000
	Technology for Education	200,000	142,500	135,626
510	Debt Service, GADA Loan	254,767	360,000	2,700,000
702	Waste Tire Disposal	85,744	27,606	125,000
812	Fire District Assistance	539,967	589,853	606,414
	Department Total	\$ 5,038,848	\$ 6,120,584	\$ 12,527,806

APACHE COUNTY PROBATION

DEPARTMENT DESCRIPTION:

Apache County Probation Services is responsible for the supervision of persons placed on probation – both adults and juveniles. This includes enforcing court-ordered terms and conditions; ensuring probationer compliance with counseling; collecting court-ordered fees and fines; ensuring victim's restitution is paid; and verifying Community Restitution Hours are completed. The biggest goal of Probation is to reduce offender recidivism with an objective of restoring the victims and the community, and to returning the offender to a productive member of the community.

ACCOMPLISHMENTS FOR FY2013-2014

- \$70,959.20 was collected in victim restitution – a 84.3% increase
- \$114,092.34 was collected in probation fees – a 30.4% increase
- Staff met all mandated training – including Case Management and Evidence Based Practices
- Two probation officers III positions were created to assist with Case Management

GOALS AND OBJECTIVES FOR FY2014-2015

- Continue to promote Public Safety by reducing offender recidivism
- Continue to encourage staff development and education
- Increase Victim Restitution collections
- Increase collections of court-ordered fines and fees
- Implement Evidence Based Practices in the Juvenile Division



DEPARTMENT PROFILES

APACHE COUNTY PROBATION (CONTINUED)

BUDGET:

DEPARTMENT/FUND		ACTUAL EXPENDITURES 2013	ACTUAL EXPENDITURES 2014	BUDGETED EXPENDITURES 2015
100	General Fund	\$ 443,777	\$ 536,565	\$ 498,203
229	Extra Juvenile Diversion	-	-	15
241	State Aid to Probation	159,709	175,621	183,057
242	Family Counseling	16,238	15,986	15,628
244	Adult Probation Fees	44,092	62,225	130,637
246	Adult Intensive Supervision	251,501	252,793	294,432
248	Juvenile Crime Reduction	-	-	449
249	Juvenile Treatment Services	75,000	81,500	91,401
250	Juvenile Probation Fees	2,000	3,411	15,000
251	J.I.P.S.	45,000	52,800	67,792
253	Diversion Fees	-	-	-
254	Adult Probation Enhancement	235,830	266,000	274,254
255	Parole	5,000	23,304	-
264	Detention Equalization	28,000	35,000	61,373
273	Extra Adult Probation Fees	-	-	-
274	Extra Juvenile Probation Fees	-	-	-
276	Drug Treatment & Education	8,000	-	14,265
280	Diversion Intake	56,106	60,185	40,095
281	Diversion Consequence	23,437	28,795	35,072
282	Drug Testing	23,390	24,000	29,551
289	Community Punishment	52,729	58,367	67,957
310	Title 1	990	21,758	21,758
311	Title 2	320	-	5,625
314	IDEA Basic	3,015	2,073	13,737
315	Secure Care	725	4,386	4,386
317	Drug Court	4,500	2,337	4,500
341	Juvenile Jail District	781,000	793,000	793,648
Department Total		\$ 2,260,359	\$ 2,500,106	\$ 2,662,835

APACHE COUNTY PUBLIC FIDUCIARY

MISSION STATEMENT

The Office of the Public Fiduciary was established in 1974 by the Arizona State Legislature. A.R.S. Section 14-5601(A) requires each county board of supervisors to appoint a public fiduciary, and the cost incurred to conduct this office is charged against county government.

VISION STATEMENT

The Apache County Public Fiduciary is dedicated to improving the quality of life for people in need of guardianship and alternative protective services.

DEPARTMENT DESCRIPTION

The Public Fiduciary is the fiduciary of last resort and is referred those cases that no attorney, bank trust department, private fiduciary, family member or any other person or corporation is willing or able to accept. This results in the Public Fiduciary's Office having a caseload where there is either no money involved or the circumstances are complex. The ACPF currently has a staff of 2 and administers approximately 10 guardianships, conservator ships, and decedent estates.

PROGRAM ACTIVITES

- Provide guardianship/conservator ship services as statutorily set forth in the Arizona Revised Statutes for persons whom we have been court-appointed as guardian/conservator.
- Administration of the indigent burial program
- Investigations on need for potential guardianship/conservator ship.
- Administration of decedent estates as statutorily set forth in the Arizona Revised Statutes for those estates on which we have been appointed by the Court.
- Collaborative effort with outside agencies to prevent and prosecute abuse/financial exploitation of the elderly and/or vulnerable adult.

DEPARTMENT PROFILES

APACHE COUNTY JUSTICE COURTS

BUDGET: COMPILATION OF ALL JUSTICE COURT BUDGETS.

<u>DEPARTMENT/FUND</u>		<u>ACTUAL EXPENDITURES 2013</u>	<u>ACTUAL EXPENDITURES 2014</u>	<u>BUDGETED EXPENDITURES 2015</u>
100	<u>General Fund</u>	\$ 829,001	\$ 872,806	\$ 977,317
	Department Total	\$ 829,001	\$ 872,806	\$ 977,317



APACHE COUNTY JUSTICE COURT—PUERCO

MISSION STATEMENT

Puerco Justice Court continues to provide the best service possible by fulfilling the public's right to fair and justice in a timely manner. Our staff excels in communication between the court and people. Our efforts in service provide satisfaction in all services provided by the court.

In future years we hope to continue providing the Community Cleanup Project to the people of Apache County.

DEPARTMENT DESCRIPTION

Puerco Justice Court hears over 4,000 cases a year. Our hard working staff strives to serve the community and others by providing all needed documents and answering phone calls from clients. Anyone entering our court is treated with respect and greeted with professionalism.

Many cases are heard at our court throughout the week.

- Traffic Cases are done both weekly and daily. Puerco Justice Court receives numerous citations which are completed daily by both the staff and the Judge. Over 150 cases are heard a week, Title 28- transportation which are Civil and Criminal traffic cases.
- Criminal Cases are done on an average of 10 cases a week. These cases include Title 3- Livestock& Agriculture, Title 4- Liquor laws, Title 13, Homicide , Sexual offenses, Criminal trespass, Burglary, Prostitution , Sexual exploitation of children, Discharge of a deadly weapon, Threatening of a deadly weapon or instrument, and Infliction of serious injury.
- Felony Cases are done on an average of about five cases per week in our court calendar. We are able to hear Title-5 Felony cases and then they are bounded over to Superior Court.
- Civil Cases heard at the court house include Small Claims, Forcible and special detainer, and Orders of protection. On average four cases a week are heard.
- Along with court calendars and hearings we also are able to provide a service to the community. The Puerco Justice Court has started a Community Cleanup Project, which was started April 18th, 2011 continuing to present. By providing this option, we are able to reconnect to the community in a positive way.

GOALS AND OBJECTIVES FOR 2014-2015

- Continue its commitment to the citizens and strived to make the Puerco Justice Court the best court possible, to better serve Apache County Citizens.
- Keep education a high priority and make sure new laws are maintained in the court.
- Continue the Community Cleanup Project
- Keep costs down and save money for Apache County

The Puerco Justice Court is a proud member of Apache County, and we strive to work hard. We are honored by the opportunity we are given to serve the people of Apache County.

APACHE COUNTY JUSTICE COURT—ROUND VALLEY

MISSION STATEMENT

The mission of the Round Valley Justice Court, Springerville, AZ, Apache County, is to provide all individuals who interact with Judicial Forum, equal access to justice, for just and timely resolution of disputes and cases filed. Our responsibility as the court is to fulfill the public's right to fair and efficient justice, with professionalism, impartial treatment, dignity, courtesy, and timely resolution of all matters.

JUSTICE THROUGH EXCELLENCE

The court staff is dedicated to serving all who use our facilities in a professional and courteous manner, while providing the best customer service possible.

DEPARTMENT DESCRIPTION

Round Valley Justice Court resolves matters such as civil lawsuits wherein:

- The dispute is \$10,000.00 or less.
- Landlord/Tenant matters.
- Small Claims cases.
- Order of Protections and Injunctions Prohibiting Harassment
- Criminal Matters and the full range of Civil and Criminal Traffic Offenses, including DUI'S & Serious Traffic Violations (e.g. Reckless Driving).
- Felony allegations through the Preliminary Hearing.
- Misdemeanor Allegations (e.g. Bad Checks, Theft Domestic Violence, Shoplifting, Order of Protections and Injunctions Prohibiting Harassment).

The court ensures accurate and safe handling of court ordered fees, fines and victim restitution, including disbursement of all funds. The court stores and safeguards exhibits and evidence of court cases, issues Marriage Licenses for the Clerk of the Superior Courts Office, compiles and maintains Statistic Reports, issues Search Warrants and completes Record Searches for various agencies.

ACCOMPLISHMENTS FOR FISCAL YEAR 2013-2014

- Uphold the rule of the law and ensuring that the public has access to a fair and efficient judicial system.
- The court is committed to public accountability: through building improvements and provide comfortable accommodations for our constituents.
- Secure holding facility for in-custody defendants.
- Participates in the Fine and Restitution Enforcement Program (FARE). This program assists the courts in upholding the rule of the law by requiring the court orders be enforced and that defendants pay the fines, fee's and restitution owed, but have avoided paying. Through this program, the court has collected \$33,275 from July 1, 2013 through June 30, 2014 for the year 2012, that otherwise may have gone uncollected.
- The court has collected over \$185,000.00 for the Apache County Justice Court Recovery Fund since the inception of the County Ordinance #2001-24 in October 2001. The County Ordinance was established to fund projects to enhance services provided through the Justice Courts.

APACHE COUNTY JUSTICE COURT—ROUND VALLEY (CONTINUED)

ACCOMPLISHMENTS FOR FISCAL YEAR 2013-2014 (CONTINUED)

- Building Improvements have added Conference Rooms for Attorney/Clients, Jury/Mediation, and space has been added for additional storage files and documents for safe keeping.
- Collected fines, fees and restitution through the State Tax Intercept Program.
- Implemented E-Filings for Department of Public Safety citations.
- Transmitted Motor Vehicle Records electronically.
- Provided Interpreters and utilize Language Line Services which assist the courts with over a 180 different languages for Litigants/Defendants.
- Implemented Life skills Home Study Courses which will help built Accountability, Responsibility and Hope Through Cognitive Change .

GOALS AND OBJECTIVES FOR FISCAL YEAR 2014-2015

- Improve the automation system and to have improvements and developments for this procedure.
- Continue its commitment to the Arizona Judicial System and to the citizens it serves.
- Implement a new process for scheduling, to work with all Prosecutor's and Defense Attorney's schedules to allow more flexibility and convenience for all parties.
- Implement the National Center for States Courts Court Tools for case processing, Improving Court Management through Administrative Principles, Managerial Culture and Performance Measures to create cycle of effectiveness, efficiency, productivity to enhance procedural satisfaction.
- Case Management for trial date certainty to reduce continuance rates.
- Scanning Capabilities for the Courts.
- Automated DPS Disposition which reports convictions to Arizona Department of Public Safety electronically.
- Implement forms for Self Litigants in Spanish

APACHE COUNTY JUSTICE COURT—ST. JOHNS

DEPARTMENT DESCRIPTION

Each county has justice courts that are presided over by a justice of the peace, who is elected for a four year term. These include civil lawsuits where the amount in dispute is \$10,000 or less, landlord and tenant controversies, small claims cases and the full range of civil and criminal traffic offenses, including DUIs. Justices of the peace also resolve other types of misdemeanor allegations (e.g. shoplifting, writing bad checks, violating restraining orders) and, like other trial judges, also handle requests for orders of protection and injunctions against harassment.

MISSION STATEMENT

To provide the public with fair and impartial treatment; building confidence in the Justice System. We strive to progressively lead the way in improving procedures in order to serve with accuracy and efficiency.

ACCOMPLISHMENTS FOR FY 2013-2014

- ADRS REPORTING
The St. Johns Justice and Municipal Court staff have been certified to use The Arizona Disposition Reporting System (ADRS). Implementation will improve the reporting of disposition and sentencing information to law enforcement and justice agencies resulting in the timeliness and secure sharing of arrest and charging information. The process helps to ensure public safety.
- LIFESKILLS PROGRAM
The Lifeskills Program is a program that the St. Johns Justice and Municipal Courts began using in October 2013. The program is home study based and takes the offender about 20 hours to complete. There are no fees assessed to the courts as the offender pays for the program, similar to attending alcohol or domestic violence counseling. The courts are currently offering courses for anger management, theft, substance abuse, alcohol abuse, contentious relationships, offender responsibility and many others. This alternative to jail time provides the tools for offenders to change self defeating activities and reduce jail population and cost associated.
- Electronic Document Management System: St. Johns Justice & Magistrate Courts implemented this procedure in Fiscal Year 2012-2013. The courts have now completed all back scanning of all court files and records. This action allows for secure records and more efficient customer service.

GOALS AND OBJECTIVES FOR FY 2014-2015

- Continue providing the public with service and confidence in the Justice System.
- Continue scanning files and comply with record retention statutes.
- Approach the oncoming year challenges with a proactive attitude.
- Continue to move forward updating procedures, meeting standards and goals, so the St. Johns Justice Court meets the Arizona Supreme Court's expectations.
- Prepare for a statewide case management system.

APACHE COUNTY RECORDER'S OFFICE

MISSION STATEMENT

To provide efficient services to the public through the recordation and retrieval of records, and to maintain the voter registration data base and conduct early voting in accordance with the Federal and State statutes.

DEPARTMENT DESCRIPTION

The Recorder's Office is responsible to classify, index, image and preserve all recorded documents.

The Office will:

- Provide access to all public records for research.
- Ensure that the public is treated professionally and fairly.
- Receive and record monies for services rendered.
- Records documents in compliance with the Arizona Revised Statutes. The recorded documents may consist of: Home site lease; Certificate (marriage, divorce, death), Real Estate Transactions; Mortgages; Military DD-214; Financial Statement Agreements; Living Wills, Deeds of Trust; Family Trust; Personal Property; Tax Liens, and Contract Agreements, etc.
- Provide access for the public to electronically record documents.

The Voter Registration and the Outreach Offices are responsible to maintain the voter registration data base, and to register and to disseminate voter information.

The Offices will:

- Register citizens in accordance with the Arizona Revised Statutes.
- Provide voter registration forms to convenient places throughout the county (post offices, chapter houses, city or town, etc.).
- Conduct Early Voting at early voting sites throughout the county.
- Mail out and receive provisional envelopes and prepare reports for the Election Department for state election related reports.
- Coordinate the Street File Project with the appropriate tribal and county organizations.

ACCOMPLISHMENTS FOR FY 2013 – 2014

- Staff completed the Election Certification and Re-certification training to meet State requirements.
- Assisted the Elections Department in providing the All Vote by Mail information for the Window Rock School District election.
- Partnership with the Navajo Nation to sponsor three Rural Addressing Summits for the Navajo chapters located within Apache County, to provide guidance and information on rural addressing.
- Updated a program brochure for public dissemination.
- Assisted with the Primary poll worker training and Primary election.
- Continuing Phase II of the scanning project, which consists of Meta Data and Indexing.
- Conducted Early Voting at various sites throughout the County for the Primary election.
- Merged the Election Department with the Recorder's Office and evaluated the pros and cons of the merger.

APACHE COUNTY RECORDER'S OFFICE (CONTINUED)

GOALS AND OBJECTIVES FOR FY 2014-2015

- Increase voter registration by 1,000 for this fiscal year through voter registration drives, high school presentations, fairs and community events.
- Maintain operations within the allotted budget and coordinate closely with the county grant writer to seek outside funding.
- Coordinate with the Navajo Nation to partnership in writing the Americorp grant to address the Rural Addressing Initiative.
- Continue to work in Phase II of the Back Scanning Project by completing the review and clean-up of 15 more Docket Books, and complete the Meta Data for final Indexing.
- Coordinate with the Navajo Addressing Authority and the E911 entities to sponsor the 3rd Annual Partnership to Rural Addressing Summit.
- Make a report to the County Board of Supervisors on the Analysis of the Merger of the Elections Department and the Recorder's Office.
- Coordinate with Pima County to seek alternative method to the state wide uniformed voter registration system.

BUDGET:

DEPARTMENT/FUND		ACTUAL EXPENDITURES 2013	ACTUAL EXPENDITURES 2014	BUDGETED EXPENDITURES 2015
100	General Fund	\$ 397,706	\$ 473,790	\$ 492,230
252	Recorder's Surcharge	16,946	36,000	14,017
Department Total		\$ 414,652	\$ 509,790	\$ 506,247

APACHE COUNTY SHERIFF'S OFFICE

VISION STATEMENT

To be the leader in providing exemplary public safety services to all.

MISSION STATEMENT

The Office of the Apache County Sheriff shall preserve the peace and protect life and property in Apache County. While accountable to the public, we are committed to providing professional and impartial public service which promotes safe communities. We will maintain the public's confidence and trust with Honor, Integrity and Dedication.

CORE VALUES

Pride:

In the achievements of the organization, in being worthy of the public trust, in the wearing of the uniform, in being part of the community.

Professionalism:

Performing our duties to the best of our abilities while exhibiting a competent, courteous, conscientious and vigilant manner.

Integrity:

We will exhibit honesty and strong moral principles.

Dedication:

Devotion to duty, committed to our mission.

Respect:

Honorable and compassionate treatment of all in order to preserve and nurture the trust and admiration of others.

DEPARTMENT DESCRIPTION

The Apache County Sheriff's Office is responsible for the full time Law Enforcement duties in Apache County including unincorporated towns and housing sub-divisions.

The Apache County Sheriff's Office employs 80 personnel including Detention Officers, Communication Specialists, Administrative and Maintenance staff, as well as 35 certified Deputies. Sheriff Dedman also utilizes volunteer assistance with both the Northern and Southern Apache County Poses as well as organized citizen groups for Search and Rescue.

The Apache County Sheriff's Office houses all prisoners from the county courts as well as three incorporated city Police Departments. The Apache County jail also houses inmates from the Federal Bureau of Prisons and the Arizona Department of Corrections.

APACHE COUNTY SHERIFF'S OFFICE (CONTINUED)

DEPARTMENT DESCRIPTION (Continued)

Although a portion of Northern Apache County is Navajo Nation, Apache County has jurisdiction for all the Non-Native American population living on the Navajo Nation.

Along with receiving and dispatching the routine and 911 calls for Apache County, the Apache County Sheriff's Office Communication Center also receives and dispatches calls for 3 Police Departments, 7 Fire Departments, 3 Ambulance Companies, as well as assisting the United States Forest Service and Arizona Game and Fish Officers.

BUDGET:

DEPARTMENT/FUND		ACTUAL EXPENDITURES 2013	ACTUAL EXPENDITURES 2014	BUDGETED EXPENDITURES 2015
100	General Fund	\$ 2,285,676	\$ 2,678,595	\$ 2,529,539
224	Sheriff's Grants	161,977	178,928	500,000
240	Jail Enhancement	197,060	46,736	200,000
256	ACCENT/Sheriff	321,008	404,734	450,000
266	Jail Services, Sheriff's Canteen	37,000	62,413	250,000
292	Local Law Block Grant			
340	Jail District	2,339,000	2,416,888	2,779,218
Department Total		\$ 5,341,721	\$ 5,788,294	\$ 6,708,757

APACHE COUNTY SUPERINTENDENT OF SCHOOLS

MISSION STATEMENT:

The mission of the Apache County Superintendent of Schools and staff is to provide fiscal management, business and payroll services; to promote educational excellence by building alliances with school districts, service organizations, communities, and others; and to foster innovations in education that will prepare students for college and careers.

VISION STATEMENT:

All students can find success, self-worth, and achieve individual college and career goals through quality education.

DEPARTMENT DESCRIPTION:

The Apache County Education Service Agency, office of the Superintendent of Schools (ACSS), is a constitutionally created office and the County Schools Superintendent is an elected official. By Arizona Revised Statute, the Superintendent of Schools office serves as the fiscal agent for the county school districts and is a proactive coordinator of educational opportunities for teachers and staff throughout the county. Operating under the school superintendent's office is the Apache County Schools Business Consortium that provides broadband services, IT support, and a variety of technology related products that include email systems, school finance accounting systems and e-rate planning services.

ACCOMPLISHMENTS FOR FISCAL YEAR 2013—2014:

The Office of the Superintendent has provided fiscal services and support to ten of the eleven school districts (Chinle USD maintains their own fiscal services), educational support and services to all eleven districts, Jail Education, and Juvenile Detention Education. Among the many duties and services performed have been:

- Coordinating with the Northeast Arizona Regional Center (Navajo, Coconino, and Apache Counties) to provide on-going training sessions in Common Core Math and Language Arts curriculum
- Arranging and implementing a multi-school video conferencing system so districts may participate in face-to-face conferencing in an effort to cut down on travel times
- Advertising, providing registration materials, and coordinating School Board Elections for the 2014 General Election
- Opportunities for training to support newly elected school board members
- Advertising, conducting an unbiased interview process, and selecting individuals to fill vacated school board seats
- Sponsoring and coordinating the annual Apache County Spelling Bee
- Sponsoring and coordinating the Apache County Teacher of the Year competition
- Participating in Northeast Arizona Regional Center meetings and symposiums
- Collaborating with school district superintendents and administrators to investigate, discuss and

APACHE COUNTY SUPERINTENDENT OF SCHOOLS (CONTINUED)

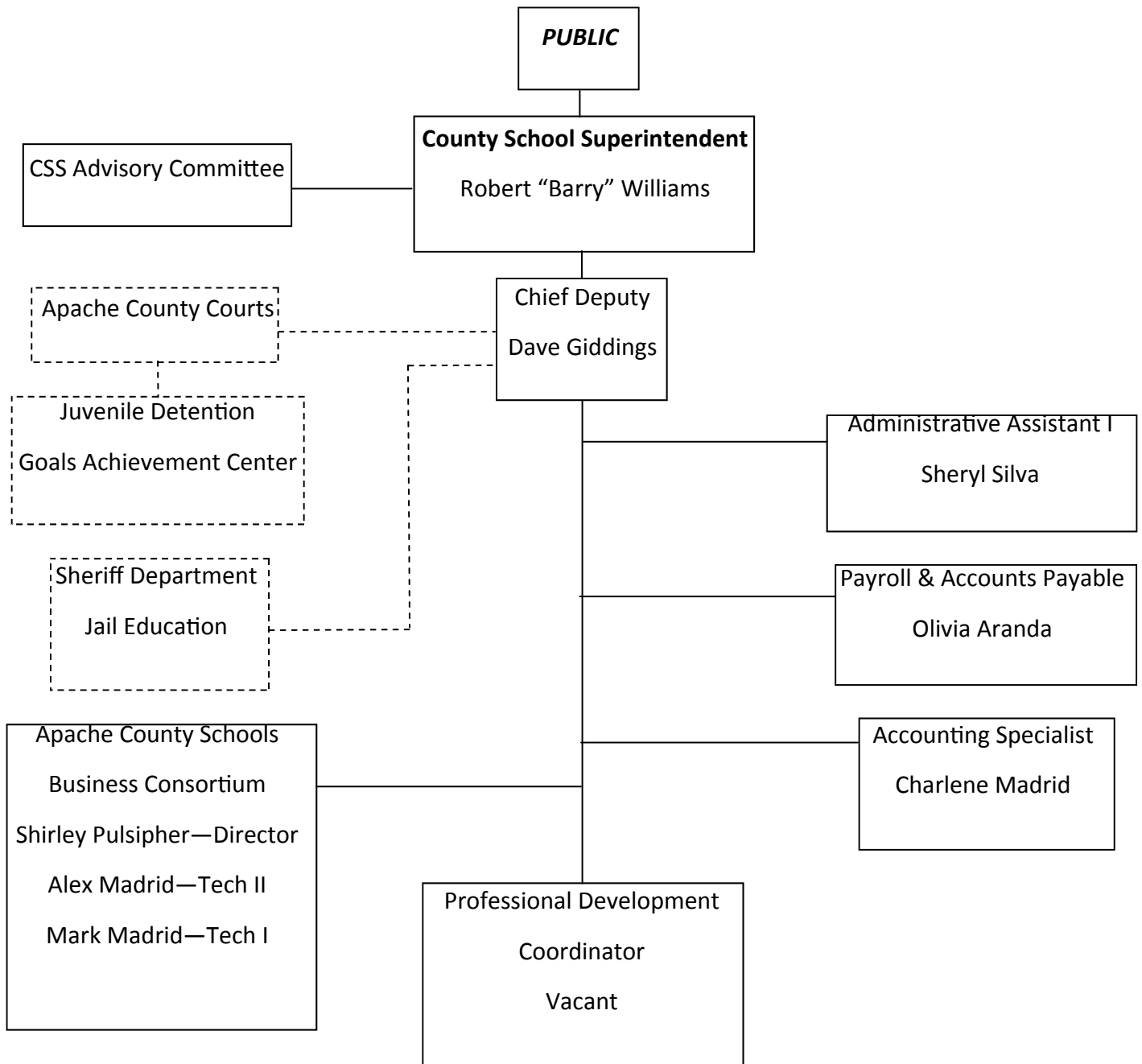
- solve common concerns and issues
- Processing expense and payroll vouchers and printing warrants for ten of the eleven school districts in Apache County
 - Processing and recording deposits for ten of the eleven school districts and coordinating with the County Treasurer's office
 - Reconciling fiscal records between school districts and the County Treasurer's Office on a monthly basis
 - Registering all home-school students
 - Processing Out-Of-County Residence Affidavits for Community Colleges
 - Recording and verifying all Certified Teacher Certificates for teachers within Apache County
 - Processing federal grant applications and completion reports for all school districts and forwarding approved reports to the AZ Department of Education Grants Management Division
 - Distributing "Arizona: Nations and Art" by Annica Benning to every 4th grade student in the Apache County public school system to promote literacy and cultural awareness
 - Attending and participating in a multitude of State, regional and county meetings to facilitate common understanding of problems and issues facing all counties in Arizona
 - Upgrading microwave data services provided by the Apache County Schools Business Consortium (ACSBC)
 - Boosting, maintaining and monitoring bandwidth capabilities to school districts
 - Assisting schools in preparing for the next generation of statewide student assessments
 - Developing a software based teacher evaluation instrument to meet Arizona Ready goals

BUDGET:

DEPARTMENT/FUND		ACTUAL EXPENDITURES 2013	ACTUAL EXPENDITURES 2014	BUDGETED EXPENDITURES 2015
100	General Fund	\$ 281,356	\$ 310,574	\$ 329,871
	IDEA Secure Care	-	37,558	41,894
	Department Total	\$ 281,356	\$ 348,132	\$ 371,765

APACHE COUNTY SUPERINTENDENT OF SCHOOLS (CONTINUED)

ORGANIZATIONAL CHART:



APACHE COUNTY SUPERIOR COURT

MISSION STATEMENT

The mission of the Superior Court of Apache County is to ensure the prompt and fair adjudication of all cases and to foster public confidence and trust in the Courts through accessibility, communication and education.

DEPARTMENT DESCRIPTION

As part of the State's only general jurisdiction court, the Superior Court of Apache County hears two types of cases, criminal and civil. All non-criminal cases are defined as civil and include divorce, paternity, child support and parenting time, collectively designated as family court matters. Juvenile matters which include delinquency, dependency, adoption and severance cases are also heard in Superior Court. In addition, Superior Court is the forum for mental health, probate and limited jurisdiction court appeals.

The Superior Court of Apache County is the anchor of the Judicial Branch that includes the Clerk of the Superior Court, four Justice of the Peace Courts, the Consolidated Adult and Juvenile Probation Department, the Juvenile Detention Center and the Court Appointed Special Advocate (CASA) Program.

ACCOMPLISHMENTS FOR FY 2013-2014

- Increased the public's understanding of the court's and judicial branch of government through the use of the media and community outreach projects and materials.
- Tripled the number of Court Appointed Special Advocate (CASA) Program volunteers through intense recruitment efforts, including the use of social media. CASA volunteers advocate for the best interests of the County's most vulnerable children who are victims of abuse or neglect.
- The court's training director provided over 23 hours of local training to help judicial branch staff meet their 16 hour-continuing education requirements. The availability of local training reduced travel costs and the need for staff to be away from the office.
- Ensured meaningful access to court services for persons with limited English proficiency through expansion of the Court's Language Access Plan and the availability of resources.
- Secured and installed audio equipment to allow court access for hard-of-hearing court users.
- Encouraged court leadership development through staff participation in state and national court management programs.
- Continued success in specialty courts with three participants graduating from Adult Drug Court and nine participants graduating from juvenile Solutions Court.

GOALS AND OBJECTIVES FOR FY2014-2015

- Upgrade the court's website to include understandable court forms and information describing legal terms and court procedures.
- Improve the timeliness of case processing in all case types and measure performance to meet case processing time standards.
- Continue to assess and expand the availability of tools to assist self-represented litigants in obtaining appropriate services.

APACHE COUNTY SUPERIOR COURT (CONTINUED)

GOALS AND OBJECTIVES FOR FY2014-2015 (CONTINUED)

- Assist the limited jurisdiction courts with conversion to a new statewide case management system
- Work with local employers to secure employment for Drug Court participants through the Work Opportunity Tax Credit program.
- Expand the work of the Court's Dependency Caseflow Workgroup, a multi-agency effort that works to ensure that parties to cases involving children who have been removed from the parents' home are assured prompt access to the courts and due process.

BUDGET:

<u>DEPARTMENT/FUND</u>	<u>ACTUAL EXPENDITURES 2013</u>	<u>ACTUAL EXPENDITURES 2014</u>	<u>BUDGETED EXPENDITURES 2015</u>
100 General Fund	\$ 851,115	\$ 896,263	\$ 975,108
203 Law Library	11,700	12,005	22,500
227 Juvenile High Risk Court	47,091	49,914	57,502
235 Norviel Decree	12,004	14,417	17,000
245 CASA	35,500	50,419	62,345
268 Field Trainer	25,057	22,036	25,403
285 Case Processing Assistance	2,941	400	20,000
297 Fill the Gap, Courts	196,649	120,224	175,000
298 Fill the Gap, Indigent Defense		-	10,000
299 Fill the Gap, Court Admin	20,250	20,425	27,000
320 Prosecution Recovery Sup Ct.		13,000	15,000
Department Total	\$ 1,202,307	\$ 1,199,103	\$ 1,406,858

APACHE COUNTY TREASURER'S OFFICE

MISSION STATEMENT

Our team objective is to provide the highest level of exceptional public service, transparency, and integrity while using flexible methodologies to become more efficient. The department is focused on being innovative, cost-effective, and strives to exceed the expectations of the citizens. Our goal is to enforce collection of delinquent taxes through the annual tax lien sale, collect and disburse revenues with accuracy, and make investments with the highest yield while maintaining safety and liquidity.

DEPARTMENT DESCRIPTION

The Apache County Treasurer's Office is responsible for the following duties:

- Collection of Real and Personal/Commercial property taxes
- Creation and mailing of annual tax bills
- Collection of Real and Personal/Commercial property taxes
- Organizing and conducting the annual tax lien sale
- Distribution of tax money collected to all taxing entities
- Abatement of taxes when authorized
- Monthly financial reporting to all entities of Apache County
- Maintenance of all tax records by a record retention schedule
- Reconciliation of public money put on deposit
- Investing and the safe guard of public money put on deposit

ACCOMPLISHMENTS FOR FISCAL YEAR 2013-2014

- Reconciliation to the bank completed and up-to-date
- Purchase of new tax collection software "Tyler Eagle"
- 80% completion of the implementation of the new tax software
- Creation of a new post card format for the collection of delinquent taxes
- Implementation of a new online tax payment application "Point and Pay"
- Creation of a Treasurer Report based on the UAMACT
- Development of a new "Chart of Accounts" in line with the UAMACT
- Reduced the period for the monthly financial closing period

GOALS AND OBJECTIVES FOR FY2014-2015

- Completion of the new tax collection software "Tyler Eagle"
- Continue to reduced the period for the monthly financial closing period
- Implementation of the new "Chart of Accounts" based on the UAMACT
- Training on both the new chart of account and correct revenue depositing to all entities
- Implementation of a new online auction application for the annual tax lien sale
- Continue the implementation of new policies, procedures, and control for accountability
- Initiate the process for deeding land to the state due to delinquent taxes

APACHE COUNTY TREASURER'S OFFICE (CONTINUED)

GOALS AND OBJECTIVES FOR FY2014-2015 (CONTINUED)

- In-depth reconciliation to be current month to month by November 1, 2014
- Create transparency to the interest and recovery distributions
 - Create visual document
 - Post information online

BUDGET:

<u>DEPARTMENT/FUND</u>		<u>ACTUAL EXPENDITURES 2013</u>	<u>ACTUAL EXPENDITURES 2014</u>	<u>BUDGETED EXPENDITURES 2015</u>
100	<u>General Fund</u>	\$ 271,313	\$ 362,638	\$ 487,117
	Department Total	\$ 271,313	\$ 362,638	\$ 487,117

The image shows a rustic stone building with a wooden door and windows. A decorative banner with a blue border and white background is overlaid on the image, containing the text 'BUDGET SUMMARY'. The building has a stone wall and a wooden door with a sign that reads 'Thank You 1924 1943 1944 1945'. There are several windows with white frames and shutters. A wooden barrel and a bucket are visible near the door. A stone bench is in the foreground on the right.

BUDGET SUMMARY

APACHE COUNTY PURCHASING POLICY

INTRODUCTION

The purchasing policy is to promote efficient use of financial resources and minimize administrative time, cost, and effort. An effective purchasing system allows the County to identify the goods and services required for County operations and acquire them as economically as possible within acceptable standards of quality.

The County has developed internal controls over purchasing that provide adequate authorization of and accountability for County expenditures and ensures that procurement policies are consistent with legal requirements and sound business practices.

The purchasing policies and procedures have been developed in sufficient detail to identify the responsibilities, duties, and tasks of employees.

LEGAL REQUIREMENTS

The legal requirements governing County purchasing policies and procedures are primarily derived from the Arizona Revised Statutes (A.R.S.).

1. The Board of Supervisors has the exclusive power to contract for the County. The County may cancel any contract within three years of execution without penalty or further obligation if any person involved in initiating, negotiating, securing, drafting, or creating the contract on the County's behalf is, or becomes, an employee, agent, or consultant of the other parties to the contract. The cancellation is effective when all other parties to the contract receive written notice, unless the notice specifies a later time. Notice of this legal provision must be included in every contract to which the County is a party. A.R.S. §§11-201 and 38-511
2. The County must use sealed, competitive bidding procedures for purchases of supplies, materials, equipment and contractual services, except professional services, with an estimated cost exceeding \$50,000. A.R.S. §11-254.01, 41-2535 and 41-2501(C)

The following are exceptions to the requirement:

a. Sole source purchasing: A contract may be awarded for materials, goods, services or construction items without competition, if the department head determines in writing that there is only one source for the required submission of cost or pricing data in connection with an award under this section. Sole source purchasing shall be avoided except when no reasonable alternative sources exist. A written determination of the basis for the sole source purchasing shall be included in the contract file. A.R.S. §41-2536

b. Emergency purchasing: Notwithstanding any other purchasing policy, the Board of Supervisors by a two-thirds vote may make or authorize others to make emergency procurements if there exists a threat to public health, welfare or safety or if a situation exists which makes compliance with section A.R.S. §41-2533, 41-2534, 41-2578, 41-2579 or 41-2581 impracticable, unnecessary or contrary to the public interest as defined in rules adopted by the Board, except that such emergency procurements shall be made with such competition as is practicable under the circumstances. A written determination of the basis for the emergency and for the selection of the particular contractor shall be included in the contract file.

c. Search & Rescue: Notwithstanding any other purchasing policy, the Sheriff may make or authorize others to make Search and Rescue procurements if there exists a threat to public health, welfare or safety, or if a situation exists which makes compliance with A.R.S. §41-2533, 41-2534, 41-2578, 41-2579 or 41-2581 impracticable, unnecessary or contrary to the public interest as defined in rules adopted by the Board of Supervisors, except that such Search and Rescue procurements shall be made with such competition as is practicable under the circumstances. A written determination of the basis for the Search and Rescue and for the selection of the particular contractor shall be included in the contract file.

d. Purchases of \$50,000 or less shall be made using the following procedures as recommended by the Auditor General A.R.S. §11-254.01, 41-2535 and 41-2501(c):

- Elected officials and department heads may approve purchases, within their board approved budget, costing less than \$5,000. Board pre-approved budget overrides shall be required for any purchases that exceed approved budgets. The elected official or department head must use reasonable efforts to obtain the lowest and best price.
- The finance department may approve purchases costing at least \$5,000 but less than \$35,000. Requesting department shall obtain at least three written price quotations, or retain documented evidence of reasonable attempts to obtain three price quotations prior to PO being issued.
- The County Manager may approve purchases costing at least \$35,000, but not more than \$50,000. Requesting department shall obtain at least three written price quotations, or retain documented evidence of reasonable attempts to obtain three price quotations prior to PO being issued.
- The Board of Supervisors shall approve all purchases for services \$50,000 and above. The purchase must have sealed competitive bids and department will provide the bid specifications to the Clerk of the Board of Supervisors.
- The vendors contacted and their price quotations should be indicated on, or attached to, the file copy of the purchase order. If three quotations cannot be obtained, the County should also document the vendors contacted who did not offer price quotations and the reason why they did not. If a vendor is selected because of reasons other than the lowest price, such as quality of the product or work to be performed, the reasons must be fully documented.
- The invitation for price quotes must be issued in sufficient time before the purchase is made and in sufficient detail to permit free competition. Normally, ten working days is sufficient time.
- For purchases of \$4999.00 or less, the department head must use reasonable efforts to obtain the lowest and best price. All purchases over \$500 shall be made by purchase order.

The only exceptions to this are:

1. Professional services
2. Jury and witness fees
3. Travel
4. Utilities and communications (telephone, gas, electricity)
5. Postage
6. Uniforms
7. Indigent medical expenses
8. Maintenance agreements
9. Library books
10. Subscription renewals

3. Professional Services A.R.S. §11-254.01

- Professional services shall not be purchased by sealed bids or proposals, but will be negotiated between the Elected Official or Department Head which requires the service and the professional or professionals.
- Persons or businesses engaged in providing the service(s) required, shall submit written statements of qualifications and expressions of interest in providing such service(s) to the Elected Official or Department Head.
- The Elected Official or Department Head will recommend to the County Manager the professional service provider to which a contract, equal to or less than \$20,000 per fiscal year, should be awarded, after considering the qualifications and making a determination that the compensation is fair and reasonable.
- The Elected Official or Department Head will recommend to the Board of Supervisors the professional service provider to which a contract, above \$20,000 per fiscal year, should be awarded, after considering the qualifications and making a determination that the compensation is fair and reasonable.
- The written statements of qualifications and expressions of interest shall be maintained with the contract file.

4. The County may enter into an annual cooperative procurement agreement with the State Procurement Office that allows them to purchase goods or services from any vendor on the state contract. The County may also enter into a written cooperative purchasing agreement with a federal agency. A.R.S. §§41-2632 and 41-2634. A list of these agreements is on file in the Finance Department.

5. The County may enter into agreements with one or more public agencies to make joint purchases. The County may also form separate legal entities, including nonprofit corporations, to contract or perform some or all of the services specified in the contract or agreement. If a separate legal entity is

formed, the contract or agreement must specify its precise organization, composition, title, and nature. Any agreement with another public entity must specify the following: duration; purpose; method of financing, establishing, and maintaining a budget; method of accomplishing the agreement's partial or complete termination; method for disposing of property on termination; and any other necessary matters. The County Attorney must review the agreement. A.R.S. §11-952

6. The County may enter into long-term agreements for the purchase of personal property, provided that the County includes a provision allowing it to cancel the agreement at the end of each fiscal year of the agreement. A.R.S. §11-251
7. For construction, the Board of Supervisors must award the contract to the lowest responsible bidder with a satisfactory proposal. However, preference must be given to contractors and bidders who have paid real or personal property taxes in accordance with A.R.S. §§34-241 and 34-243, over any competing contractor or bidder who has not paid such taxes, whenever the bid of the competing contractor or bidder is less than 5 percent lower. In addition, preference must be shown to bidders who furnish materials produced or manufactured in Arizona in accordance with A.R.S. §34-242 over any competing bidder who furnishes materials not produced or manufactured in Arizona whenever the bid of the competing bidder, quality and suitability considered, is less than 5 percent lower.
8. The County must use sealed, competitive bids for any building, structure, addition, or alteration if the total cost of the work, excluding materials and equipment previously acquired by bid, exceeds \$14,000 beginning in fiscal year 1994-95, adjusted each year thereafter for the annual percentage change in the GDP price deflator as defined in A.R.S. §41-563. A.R.S. §34-201.
9. The County Treasurer must disburse County monies either by a warrant issued by the Board of Supervisors or an electronic transfer authorized by the Board of Supervisors. A.R.S. §11-493
10. The County may pay claims exceeding \$500 only upon presentation of a demand, except for payment to jurors, witnesses, victims, and salaries. A.R.S. §11-621
11. At year-end, all outstanding encumbrances will be terminated after 60 days. Warrants may be issued to pay for these liabilities up to 60 days after fiscal year-end. After that, no further payments may be made for prior-year claims. A.R.S. §11-624.01 The County must pay in full for goods and services purchased on account from a nongovernmental entity within 30 days after the goods and services are received and properly billed. A.R.S. §35-342
12. The County must prepare and mail IRS 1099 Forms to vendors by January 31st. Vendors typically include independent contractors, attorneys, accountants, and other professionals to whom \$600 or more is paid in fees, commissions, and other forms of compensation. Vendors requiring 1099 forms may include individuals, partnerships, estates, and, on rare occasions, corporations. The County does

not need to prepare 1099 forms for most corporations and all tax-exempt organizations. The County must also file Form 1099 with the IRS by February 28th each year. The County must also obtain taxpayer ID numbers from vendors for 1099 reporting purposes. As such, all vendors must have a Form W-9 with their taxpayer ID number on record with the Finance Department prior to any purchase.

13. The Board of Supervisors must not consider a demand unless prepared as prescribed in A.R.S. §11-622 and filed by the clerk at least one day prior to the session at which it is to be considered. Demands so filed shall be considered and passed upon at the next regular session after they are presented, unless for good cause the Board postpones consideration of them to a future session. A.R.S. §11-625
14. The County shall not approve or pay a demand in which a County officer is personally interested, or arising out of a contract to which a County officer while in office has been a party of or otherwise personally interested in, and such contract, claim or demand is null and void, except for official compensation of the persons in whose name it is presented. A.R.S. §11-627
15. The Board of Supervisors shall not allow a demand in favor of a person indebted to the County without first deducting such indebtedness, or in favor of an officer whose accounts have not been rendered and approved, or who has neglected or refused to make his/her official returns or report in writing, as required by law, or in favor of any officer who willfully neglects or refuses to perform the duties of his office. The Board may examine the claimant, or any other person, on oath to determine the justness of the demand. A citizen or taxpayer of the County may appear before the Board and oppose the allowance of any demand. A.R.S. §11-628
16. The Board of Supervisors must reject any demand if the demand is not a proper County charge. If the demand is a proper County charge, but larger than is just, the Board may allow the claim in part and draw a warrant for the part allowed. A.R.S. §11-629

PROCEDURES

The purchasing cycle consists of five functions: requisitioning, budgetary control, purchasing, receiving, and accounts payable. Duties must be adequately segregated among employees so that no individual performs all steps of a transaction.

Requisitioning

Generally, County departments are responsible for planning purchase requirements and communicating them to the Finance Department far enough in advance that goods may be ordered in economical quantities. A designated employee within each department should prepare the requisition forms to help ensure that they are accurately completed. Requisitions should include the following information: requesting department, date, description of items, quantity, unit cost, estimated total cost, fund, function, object code, delivery site, and date required. The required services or materials should be described on the requisition in

enough detail to allow competitive purchasing. Brand or trade names and catalog numbers may be considered, but they should not be the sole determining factor in the final selection. The department head or a designated employee should review all requisitions for propriety and approve them. The requisition should be maintained on file in the Finance Department. Once the goods are ordered, the department should match its requisition against the purchase order to ensure the proper goods or services were ordered. If requisitions are prepared online, the County should have equivalent procedures to maintain evidence of applicable reviews and approvals.

Emergency Purchases

An emergency or Search and Rescue condition threatens the functioning of the County, the preservation or protection of property, or the health or safety of the County's citizens and creates an immediate and serious need for materials or services that cannot be met through normal purchasing methods. Emergency and Search and Rescue purchases should be limited to only the materials or services necessary to satisfy the emergency and Search and Rescue need.

For emergency and Search and Rescue purchases to be exempt from legal restrictions, or normal County purchasing requirements, the Board of Supervisors must determine, by at least a two-thirds vote, that an emergency exists, or existed, that requires immediate action to protect the public health or safety. A.R.S. §11-254.01

The department requesting the emergency purchase should prepare all demands attaching the minutes of the Board meeting that declared the emergency. They also must have in writing requests documenting the existence of an emergency or Search and Rescue condition and explaining the immediate purchase need. A copy of each request and amount processed under this procedure should be kept on file in the department requesting the emergency purchase and at the County Finance Department. If the nature of the emergency does not permit time to submit a written request, the department may verbally request approval for the purchase. The Finance Department may approve a written request subsequent to the purchase if:

- The emergency necessitated immediate response and it was impracticable to contact the Finance Department.
- The purchase was made with as much competition as was practicable under the circumstances.
- The price paid was reasonable given the circumstances of the emergency.

Budgetary Control

The budgetary control function is responsible for verifying that sufficient budget capacity exists before the Finance Department issues purchase orders to vendors. The budgetary control function is established within the Finance Department. The estimated cost recorded on completed requisition forms should be compared to budget capacity. If budget capacity is not sufficient for the proposed purchase, this should be noted on the requisition and the requisition should be returned to the Finance Department. If budget capacity is available, the requisition should be approved. Evidence of the budgetary check should be documented on the requisition. After receiving an approved requisition from the budgetary control function, the Finance Department should issue a purchase order to a vendor. If encumbrance accounting is used,

monies should be encumbered at that time. The County should maintain records that identify monies committed for expenditures so that an unencumbered and unexpended budget balance may be determined.

Purchasing

The individual departments negotiate purchases with vendors and follow up with vendors when goods are not received or are returned. The County may use several different purchasing methods. The most common method is an outright purchase through the formal purchasing process. Lease purchases and installment purchases may be used to acquire assets when feasible. Some expenditures are specifically exempted from the formal purchasing process. Exempt expenditures may include salaries and related costs, jury and witness fees, utilities, communications, and postage. Other purchases for small dollar amounts and orders that require immediate cash outlay may be paid from petty cash or by check from a revolving fund bank account. The department should select a qualified vendor based on the price quotations or bids received. The department should then complete the requisition by adding the price quotation or bid amount submitted by the selected vendor and a total cost, including tax, delivery, insurance, and other ancillary costs. If the total cost exceeds the estimate recorded on the requisition, budget capacity should again be verified.

Competitive Purchasing - The County must use sealed, competitive bidding procedures for purchases of supplies, materials, equipment, and contractual services, except professional services, with an estimated cost exceeding \$50,000.

Purchases of \$50,000 or less shall be made using the following procedures as recommended by the Auditor General:

1. For purchases costing less than \$5,000, the County should use procedures providing for adequate and reasonable competition.
2. For purchases costing at least \$5,000 but less than \$35,000, the County shall obtain at least three written price quotations or retain documented evidence of reasonable attempts to obtain three price quotations.
3. For purchases costing at least \$35,000 but not more than \$50,000, the County shall obtain at least three written price quotations or retain documented evidence of reasonable attempts to obtain three price quotations.

Whether to request an oral or written price quotation is determined by analyzing the known requirements for an item or a collection of items that, in the aggregate, may result in the purchase of the item(s), above the applicable threshold, from one vendor. The vendors contacted and their price quotations should be written on or attached to the file copy of the purchase order. If three price quotations cannot be obtained, the County should also document the vendors contacted who did not offer price quotations and, if known, the reasons they did not do so. If a vendor is selected because of reasons other than the lowest price, such as quality of the product or work to be performed, the reasons should be fully documented. The invitation for price quotations should be issued in sufficient time before the purchase is made and in sufficient detail to allow vendors to respond. An exception to the above guidelines for price competition may be made in the event of an emergency.

When the County determines that a purchase meets the criteria requiring that it be bid, the County must issue the invitation for bids and specifications in sufficient time before the purchase is made and in sufficient detail to permit free competition.

Notice of the invitation for bids must be published in a newspaper and should be published in the notice in the official newspaper of the County. The official newspaper of the County is that to which the County annually awards the contract for advertising publications and printing required by the County pursuant to the requirements in A.R.S. §11-255.

Note that unless otherwise specified in law, written notice must be published in a daily paper four consecutive times or a weekly paper once each week for two consecutive weeks. A.R.S. §39-204 The County must retain an affidavit attached to a copy of the published notice from the newspaper as proof of the publication. A.R.S. §39-205

Copies of the invitation and specifications must be supplied to and bids must be solicited from qualified sources consistent with the item to be purchased as determined by the County purchasing agent. Those sources include all qualified suppliers who, before the invitation is issued, notify the Finance Department in writing that they desire to bid on materials, supplies, equipment, or contractual services. A.R.S. §11-254.01

Bids must be opened publicly at the time and place stated in the invitation. On Board approval, the County purchasing agent must make awards with reasonable promptness by giving written notice to the qualified bidder whose bid conforms to the invitation and whose bid is the most advantageous to the County concerning price, conformity to the specifications, and other factors. The Board may reject all bids if rejection is in the public interest. A.R.S. §11-254.01

Construction

The County must use sealed, competitive bids for any building, structure, addition, or alteration if the total cost of the work, excluding materials and equipment previously acquired by bid, exceeds \$14,000 beginning in fiscal year 1994-95, adjusted each year for inflation. A.R.S. §34 201(C)

The County must, upon acceptance and approval of the working drawings and specifications, publish a notice to contractors of intention to receive bids and contract for the proposed work. A.R.S. §34-201

The notice must state:

- The nature of the work required, the type, purpose, and location of the proposed building, and where the plans, specifications, and full information as to the proposed work may be obtained.
- That those contractors desiring to submit proposals may obtain copies of full or partial sets of plans and specifications for estimate on request or by appointment. The return of the plans and specifications must be guaranteed by a deposit, which must be refunded on return of the plans and specifications in good condition.
- That a certified check, cashier's check, or surety bond must accompany every proposal for ten percent of the amount of the proposed bid as a guarantee that the contractor will enter into a contract to perform the proposal in accordance with the plans and specifications. The certified check, cashier's check, or surety bond must be returned to the contractors whose proposals are

not accepted and to the successful contractor on the execution of a satisfactory bond and contract. However, A.R.S. §34-201 discusses in detail the following exceptions to soliciting bids for construction contracts:

- Construction of public buildings or additions or alterations to public buildings by inmates of the institution and County employees. A.R.S. §34-201(B)
- Construction of recreational projects including trails, playgrounds, ballparks, and other similar facilities, excluding buildings, structures, and building additions using volunteer workers or workers provided by a nonprofit organization, subject to limitations on the project's cost. A.R.S. §34-201(F)

Construction contracts must be awarded to preferred bidders, as defined in A.R.S. §§34-241 through 243, whenever the bid is within five percent of the lowest bid. The amount of any applicable sales or use tax must not be a factor in determining the lowest bidder if a competing bidder is not subject to sales or use tax. A.R.S. §34-243.01. The Board of Supervisors may reject any or all construction proposals. It may also withhold the award for any reason it determines. A.R.S. §34-201. However, before any contract is executed for construction of a public building, the contractor must furnish the Board of Supervisors with the following bonds made payable to the County. The County should review A.R.S. §34-222 for specifics.

- A performance bond equal to the full contract amount to ensure performance in accordance with the contract's plans, specifications, and conditions.
- A payment bond equal to the full contract amount for the protection of claimants supplying labor or materials to the contractor or his subcontractors in the performance of the work provided for in the contract.

When the Board of Supervisors enters into a construction contract with the selected bidder, the terms of payment must include the following:

- The Board must retain ten percent of all estimates as a guarantee for complete performance of the contract. The monies retained must be paid to the contractor within 60 days after completion or filing notice of completion of the contract. A.R.S. §34-221(B)(2) and (B)(5)
- Instead of the retention explained above, the Board may accept certain securities described in A.R.S. §34-221 in an amount equal to ten percent of all estimates that will be retained by the Board as a guarantee for complete performance of the contract. A.R.S. §34-221(B)(5)
- The County may make progress payments on contracts of less than 90 days and must make monthly progress payments on all other contracts. The progress payments, less any applicable monies retained, must be made within 14 days after the work estimate is certified and approved. A.R.S. §34-221(B)(2)
- When the contract is 50 percent completed, the County may pay one-half of the amount retained, including any securities substituted, on the contractor's request, if the contractor is making satisfactory progress on the contract and there is no specific cause or claim requiring a greater amount to be retained. After the contract is 50 percent completed and if the contractor is

making satisfactory progress, no more than 5 percent of any subsequent progress payments may be retained. However, if at any time the County determines that satisfactory progress is not being made, ten percent retention must be reinstated for all progress payments made under the contract after that determination. A.R.S. §34-221(B)(3)

- On completion and acceptance, payment may be made in full, including retained percentages, less authorized deductions. A.R.S. §34-221(B)(4) In addition, the County should refer to A.R.S. Title 34, Chapter 6 for specific requirements relating to services from architects, assayers, engineers, geologists, and landscape architects, and for construction and land surveying.

Professional Services

The Board of Supervisors must adopt written procedures for the procurement of professional services other than those specified in A.R.S. Title 34. A.R.S. §11-254.01 (See A.R.S Title 34 for exceptions to these following procedures):

1. Professional services shall not be purchased by sealed bids or proposals, but will be negotiated between the head of the department which requires the service(s) and the professional(s).
2. Persons or businesses engaged in providing the service(s) required, shall submit written statements of qualifications and expressions of interest in providing such service(s) to the department head.
3. The Elected Official or Department Head will recommend to the County Manager the professional service provider to which a contract, equal to or less than \$20,000 per fiscal year, should be awarded, after considering the qualifications and making a determination that the compensation is fair and reasonable.
3. The department head will recommend to the Board of Supervisors the professional services provider to which a contract, greater than \$20,000 per fiscal year, should be awarded after considering the qualifications and making a determination that the compensation is fair and reasonable.
4. The written statements of qualifications and expressions of interest shall be maintained with the contract file.

Vendor Selection

The County should establish criteria for selecting vendors to ensure that each vendor is a legitimate, established business; is financially responsible; and is able to meet the County's requirements, including but not limited to, proper permits. When a new vendor is being considered, the County may wish to contact the Better Business Bureau, local Chamber of Commerce, or former customers for references. Prices paid to vendors should be periodically reviewed to evaluate the competitiveness of the purchasing function. All County governing board members, officers, and employees are required to complete or update conflict-of-interest statements annually, if any changes exist. A.R.S. §38-503. The County may purchase limited supplies, materials, and equipment from a member of the Board of Supervisors without using public competitive bidding procedures. These purchases are limited to \$300 in any single transaction and no more than \$1,000

annually from any Board of Supervisors member. The policy to allow such purchases must be approved annually. A.R.S. §38-503(C)(2)

Purchase Orders

Purchase orders should be pre-numbered. These procedures provide control over copy distribution and facilitate purchase order filing. Purchase orders should include the County name, pre-numbered purchase order number, account code, date prepared, vendor, County department, expected delivery date, destination, quantity, description, unit, unit price, total cost, and an authorizing signature and date. An authorized employee should prepare and sign the purchase order. Open purchase orders should be closed at the end of the fiscal year. The accounts payable personnel should maintain an open purchase order file for all outstanding purchase orders. This file should be reviewed periodically to investigate all unmatched or outstanding purchase orders.

Blanket Purchase Orders - The County may use blanket purchase orders for items, such as auto parts, office supplies, and gasoline that are purchased on a recurring basis from the same vendor within a specified time frame. Procedures for preparing, approving, and processing blanket purchase orders are subject to the same internal controls as standard purchase orders. A blanket purchase order should also state a specific time period that the purchase order is in effect and a maximum dollar limit. Invoice amounts paid against a blanket purchase order should be deducted from the total limit to determine the unexpended balance remaining. The County should periodically review open blanket purchase orders and investigate and cancel purchase orders outstanding for more than the specified time period. All blanket purchase orders must be closed with the vendor at year-end and new blanket purchase orders should be issued.

Lease Agreements - Lease agreements are classified as either operating or capital leases (also known as lease purchase agreements). An operating lease is an agreement between a lessee and a lessor for the use of an asset. Title of ownership does not pass to the lessee in an operating lease. Under the provisions of a capital lease, title to the asset passes to the lessee at the end of the lease term. All lease agreements are subject to competitive purchasing requirements. The County may require a requisition and purchase order to be prepared at the inception of the lease agreement and at the beginning of each subsequent fiscal year. The accounts payable personnel should process payments in the same manner as invoices for purchases of goods and services. However, the current portion of a capital lease payable should be encumbered in its entirety at the start of the fiscal year.

Lease-Purchase Agreements - A lease-purchase agreement must be executed for a period of one fiscal year only and allow the County to continue the agreement for succeeding one-year periods until the purchase is completed. The Board of Supervisors may cancel any lease-purchase agreement by giving written notice to the seller. Title to the equipment remains with the seller until full payment has been made. A.R.S. §§11-651, 11-652, and 11-653. The County may also enter into lease-purchase agreements for real property and improvements to real property. The agreement may not extend beyond 25 years. In addition to lease-purchases, the County may enter into other long-term agreements for the purchase of personal property, provided that a provision is included allowing the County to cancel the agreement at the end of each fiscal year of the agreement. A.R.S. §11-251

Installment Purchase Contracts - Installment purchase contracts are similar to capital leases in that the contract requires a specified number of periodic payments. Title may pass at the time the property is transferred, after a specified number of payments, or following the final payment. A requisition and purchase order should be prepared at the initiation of the installment purchase contract to check for sufficient budgetary capacity to make the current year's payments. For budgetary control purposes, a new requisition and purchase order should be prepared in each subsequent year of the installment purchase contract. The current portion of the contract should be encumbered at the beginning of each fiscal year. Vendor invoices for installment purchase contracts should be processed by the accounts payable personnel in the same manner as invoices for other purchases of goods and services.

Receiving

Each department should designate employees within certain departments to perform the receiving function. Receiving personnel should inspect goods to verify that they meet County specifications and note any damaged goods. The goods should be counted, weighed, or measured, and the quantities received should be recorded on the receiving report. The employee receiving the goods is responsible for signing and dating the receiving report. After delivery, the receiving personnel submit the receiving report to the Finance Department with applicable shipping documents, such as a bill of lading or packing slip. The receiving personnel retain a copy of the receiving report. If goods received are damaged, of substandard quality, or otherwise unsatisfactory, the Finance Department should initiate a request for a credit memo from the vendor. Return shipments are documented by recording the date, vendor name, quantity, description, purchase order number, and other pertinent information. A receipt should be obtained from the vendor or independent carrier for all return shipments. Additionally, all documents relating to the return shipment should be submitted to the Finance Department. The employee responsible for procuring the services or planning the project prepares such receiving reports. Receiving reports are to be signed, dated, and submitted to the Finance Department.

Accounts Payable

All demands or purchase orders must be submitted to the Finance Department by Monday at 12:00pm in order to be included in the current week's run. The Finance Department verifies that all supporting documents are attached, mathematically accurate and that fund distribution is appropriate. All out-of-state vendors are identified for Use Tax Reporting purposes. In addition, all capital assets are identified for proper recording within the capital asset records.

Demands and purchase orders are input into the computer system and a report of all inputs is printed. The Finance Department reconciles what was input into the system with the demand or purchase order to confirm accuracy. An outstanding invoice report is printed and signed by the Finance Department. An open invoice report is printed and given to the Clerk of the Board for the Board's signatures. The checks are printed and disbursed by separate individuals.

The Finance Department maintains and continually updates accounts payable records. Monthly statements from vendors are periodically reconciled to the accounts payable records. The Finance Department should periodically review accounts payables in the accounting records for debit balances, and investigate and resolve such balances.

The County must issue warrants in a timely manner to comply with statute and ensure that vendor discounts may be taken. A.R.S. §35-342 requires that the County pay in full for goods and services received from a nongovernmental entity within 30 days after receipt of the goods and services and written notice of the amount due. If the County fails to do so, it must pay interest on the outstanding balance at the rate prescribed in A.R.S. §44-1201 until the account is paid in full, unless a good faith dispute exists as to the obligation to pay all or a portion of the account. After warrants are issued to the vendor, invoices are canceled to prevent duplicate payment. This may be accomplished by stamping the invoice with the date of payment and recording the warrant number on it. The canceled invoice, with its attached supporting documentation, is filed in a paid invoice file by vendor. Signature Authorization Sheets must contain a list of employees that are authorized to approve purchase orders and demands for each department and should be submitted to the Finance Department.

Payments on Demand

The County may make payments exceeding \$500 on presentation of a demand. A “demand,” as used within the statute, refers primarily to a claim. Claims for goods or services must be submitted in writing. A.R.S. §§11-621 and 11-622 A County may not pay a demand unless it is received within 6 months after the goods have been received or the services have been performed. Payments due to jurors and witnesses, official salaries, and amounts not exceeding \$500 may be paid without presentation of a demand. The required supporting documentation consists of a purchase order, receiving report, and an itemized invoice. A.R.S. §§11-621 and 11-622

The Board’s minutes must contain the following demand payment information: the demand number, presenter, amount, and paying fund. The minutes must also contain the following warrant information: warrant number, payee, amount, and purpose of payment. A.R.S. §11-623. The Board’s published minutes must report all approved demands and warrants in excess of \$1,000. Published minutes must also report multiple demands and warrants under \$1,000 that were for a single supplier or individual whose cumulative total exceeded \$1,000 in a single reporting period, which must not exceed 30 days. A.R.S. §11-217

The full minutes of each Board meeting must be published in the County’s official newspaper no later than two months after the meeting. Each newspaper that publishes the Board’s minutes must supply a copy of the published minutes to County public libraries. In addition, the newspaper must make the minutes for the prior three-month period available for use by the public on an online computer information service at no expense to the County. A.R.S. §11-217

Credit Memos

Goods that are returned and the resulting credit memos should be accounted for properly. Documents verifying return shipments from the Finance Department, and credit memos that include reference to the information on the original invoices from vendors should be obtained. The credit memo should include all pertinent information relating to goods returned to vendors, and all other claims, such as short deliveries, freight claims, and claims for damaged goods not returned. If credit memos are not resolved within a specified time period, the accounts payable personnel should contact the vendor to initiate a refund. Credits applicable to current year unpaid invoices should be netted against those invoices prior to payment. Credits applicable to current year invoices that have already been paid should be accounted for as reductions of expenditures. If the credit memo is to be received after the fiscal year in which the goods were purchased,

the County should request a cash refund, which is generally recorded as miscellaneous revenue. However, if the credit memo is for a material amount, the County should adjust the beginning fund balance. When the credit memo is issued after the invoice has been paid, a journal entry should be recorded to reflect the receivable due from the vendor.

Year-End Cutoff

At fiscal year-end, the County should prepare a listing of Encumbrances by fund for goods received or services rendered on or before June 30th that will not be paid by June 30th. The list of Encumbrances should include the vendor name, receiving report date, purchase order number, and estimated cost as recorded on the purchase order, or actual cost if the County has received the invoice. The Board may draw warrants on these amounts for up to 60 days after the close of the fiscal year. Any encumbrances outstanding at the end of 60 days lapse.

APACHE COUNTY INVESTMENT POLICY

PURPOSE

It is the investment policy of Apache County to invest public funds to maintain the safety of principal, maintain liquidity to meet cash flow needs, and provide competitive investment returns while conforming to all federal and state statutes governing the investment of public funds.

SCOPE

This investment policy applies to all financial assets of Apache County under the authority and control of the Apache County Treasurer. These funds are accounted for in Apache County's Annual Financial Report.

Investments shall be made with judgment and care, under circumstances existing at the time the investment is made, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the "prudent person rule" standard and shall be applied in the context of managing an overall portfolio. Treasurer officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments

AUTHORITY

The Apache County Treasurer follows A.R.S. Title 35, Chapter 2, Article 2.0, and other investment guidelines mandated by statute. The Treasurer, however, does not determine the legal capacity or statutory investment restrictions that will apply to specific depositors (such as investment restrictions set by statute, regulation or local charter). Any participant in the County's investment pool depositing monies with the Treasurer must assure itself the investments contained in the Treasurer's pool comply with the subdivision's specific investment authority. In addition, the Treasurer does not limit or restrict yield on pools unless specifically mentioned herein. Depositors wishing to restrict yield for purposes of the Internal Revenue Service's Arbitrage Bond Regulations must make their own determinations as to whether the investment pool deposit meets any restricted yield obligation pertaining to the funds deposited.

OBJECTIVES

The primary objectives, in priority order, of Apache County's investment activities shall be:

Safety – Safety of principal is the foremost objective of the investment program. Investments of Apache County shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. Acceptable levels of risk are as follows:

APACHE COUNTY INVESTMENT POLICY (CONTINUED)

1. Credit Risk – The County limits its portfolio to investments with the top rating issued by nationally recognized statistical rating organizations.
 - a. Investments in Government Sponsored Enterprise (GSE) agency paper must be senior debt of the GSE and of investment grade with a rating by one or more of the three major rating agencies (Standard & Poor's, Moody's Investor Service or Fitch, Inc.) at the time of purchase.
 - b. Commercial Paper must be rated "A1", or better, by Standard & Poor's or rated "P1", or better, by Moody's Investors Service at the time of purchase.
 - c. Corporate Bonds must be rated "A" or better by Standard & Poor's or Moody's Investor Service at the time of purchase.
 - d. Repurchase Agreement securities used as collateral must meet the same credit ratings as if the security was to be purchased and included in the portfolio.
2. Custodial Credit Risk – County securities that are held in custody of safekeeping account must be held under the name of Apache County or Apache County Treasurer.
3. Concentration Risk – The County will diversify the investment portfolio by limiting investments to avoid over-concentration in securities from a specific issues, excluding obligations issued or guaranteed by the United States of any of the senior debt of its agencies or sponsored agencies.
4. Interest Rate Risk – The County will purchase a combination of short, medium, and long term investments such that maturities occur evenly over time as necessary to provide the cash flow needed for operations.

Liquidity – Apache County's investment portfolio will remain sufficiently liquid to enable Apache County to meet all operating requirements that might be reasonably anticipated.

Return on Investments – Apache County's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles commensurate with the County's investment risk, always secondary to safety and liquidity.

ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from conducting personal business activity that could conflict with proper execution and management of the investment program, or that could impair their ability to make impartial decisions.

APACHE COUNTY INVESTMENT POLICY (CONTINUED)

AUTHORIZED FINANCIAL INSTITUTIONS

No Apache County deposit shall be made except in a qualified public depository as established by state laws.

AUTHORIZED INVESTMENTS AND COLLATERALIZATION REQUIREMENTS

Eligible investments and collateralization requirements are set forth in Arizona Revised Statutes §35-323.

SAFEKEEPING AND CUSTODY

All security transactions, including collateral for repurchase agreements, entered into by Apache County shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts.

INVESTMENT POLICY ADOPTION

Apache County's investment policy and any modifications thereto shall be approved by the Apache County Board of Supervisors.

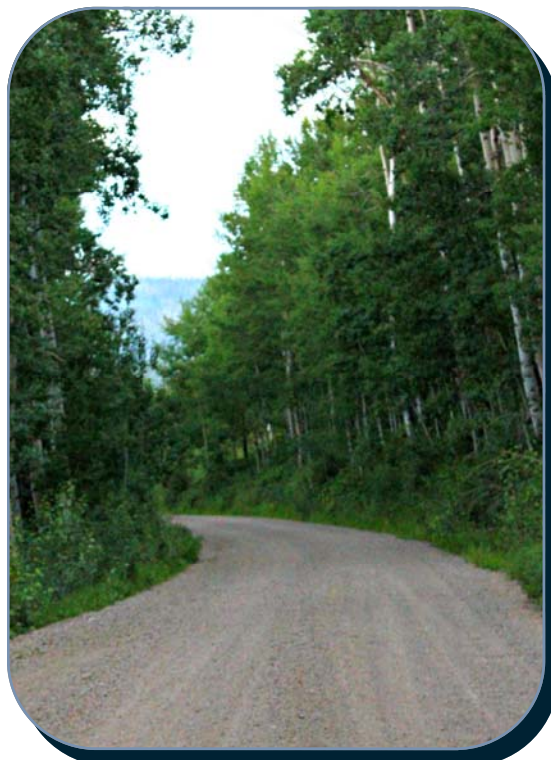


APACHE COUNTY DEBT POLICY

Responsible debt management policy maintains the County's ability to incur present and future debt at minimal interest rates in amounts needed for infrastructure and economic development without endangering its ability to finance essential County services.

- The County will not fund current operations from the proceeds of borrowed funds.
- The County will confine long-term borrowing to capital improvements or projects.
- When the County finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.

The legal debt limit of the County is equal to 15% of the County's net secondary assessed valuation. For FY15 this would total \$77,647,615.



POLICY REQUIREMENTS OF THE BUDGET

The Board of Supervisors adopted policies and strategic goals and priorities which are used by the departments to guide them through the budget process. Early in the budget process cycle, departments are required to provide revenue and expenditure estimates for the current fiscal year and planned revenues for the following year. The budget team uses these estimates to assist in the compilation of the budget documents. Departments also provide an estimate of available fund balances in their Special Revenue Funds to be carried over to the next fiscal year. Departmental requests for incremental increases emphasize funding for program and service changes rather than specific items to be purchased. All decisions are subject to the availability of the County's financial resources and consistency with program and policy goals set for the budget process.

STATE LEGAL REQUIREMENTS OF THE BUDGET

Apache County's budget process is developed each year to meet the requirements of both Arizona State Statutes and the County's management and policy needs. The State Statutes that govern the process are ARS §§11-705, and 42-17101 through 42-17110. These statutes establish a fiscal year ending date of June 30th, along with specific schedules for the adoption of the Tentative Budget, the adoption of the final Adopted Budget, and the setting of tax rates for all counties in Arizona.

The County is required by Statute to adopt a balanced budget each year. A balanced budget has the sum of estimated net revenues and estimated fund balances equal to appropriated expenditures. Once the final Adopted Budget is approved (legally required by the first Monday in August), it may not be increased and State Statutes prohibit expenditures in excess of this budget total. Additionally, actual expenditures may not legally exceed the expenditure appropriations at the level the budget is adopted and must comply with ARS §42-17106. During the year, the Board of Supervisors may make changes to the budget, which can include adjusting appropriation levels between funds or departments, as long as these changes do not increase the Adopted Budget total. Adjustments to the budget are processed by the budget team and are reviewed in accordance with State laws and the County policies.

BASIS OF BUDGETING

Apache County's basis for budgeting is the same as their basis for accounting. The County prepares its budget on a modified accrual basis of accounting. This governmental basis of accounting means that revenues are recognized when they become both measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Principal and interest on long-term debt are budgeted as expenditures when due, whereas other expenditures are budgeted for as liabilities expected to be incurred during the current period.

BUDGET PROCESS

The County's Final (or Adopted) Budget authorizes and limits any and all expenditures by County departments, functions and Elected Officials. The Board of Supervisors (BOS) has designated the County Manager to monitor and administer the budget, working through the Finance Department. The Final Budget adopted by the BOS cannot be increased during the fiscal year, except for certain grant-related funds. This requires that budgets be developed at 100% of total estimated sources. Any budget modifications to increase expenditures require BOS approval. Staff or budget increases in personnel services also require BOS approval.

Apache County adopts its budget on a fiscal year basis beginning on July 1 and ending on June 30 of the following year. The County Manager has the responsibility to develop and present a balanced proposed budget annually to the BOS for all County functions and agencies. A balanced budget is defined as a budget where total expenditures do not exceed total revenues. This is accomplished in a two step process consisting of a preliminary budget submitted for approval in July and a final budget submitted in August, after final property assessed values are available from the Arizona Department of Revenue and the Apache County Assessor's Office. By statute, it should be noted the final budget cannot exceed the preliminary budget in total.

BUDGET SUMMARY

BUDGET CALENDAR FISCAL YEAR 2014 - 2015

DATE	DEADLINE	
May 12-15		Finance reviews submitted budgets
May 20		Final Day for each department to submit budget to Finance
May 20-22		Individual department meetings (Finance, Human Resources and County Manager)
May 26-30		Make approved changes, revisit with departments if necessary and prepare summary of tentative budget
June 01		Deliver draft of proposed budget to Supervisors for review
June 09		Send notice to newspaper of tentative budget hearing (once a week for 2 weeks - Publish dates: June 20 and June 27)
July 01	On or before 3rd Monday in July.	Tentative Budget Hearing (ARS § 42-17101 and ARS § 42-17102)
July 01	Depends on newspaper publishing dates	Notify Publisher. Publish budget once a week for two consecutive weeks. Also, include time and place of budget hearing and a statement indicating where the proposed budget may be examined (County Libraries, County Managers Office or County Web site) ARS§42-17103. Publish dates: July 3 and July 11 Notify Publisher. Publish Truth in Taxation notice (if applicable) ARS§42-17107.
August 04	14 days prior to the day on which Tax levy will be adopted.	Hold public hearing for proposed expenditure or tax levy and truth in taxation pursuant to ARS § 42-17104 and ARS § 42-17107. Adopt final proposed budget ARS § 42-17105.
August 18	On or before 3rd Monday in August.	Adopt property tax levy ARS § 42-17151.
August 18	No more than 30 days after adoption of final	Publish notice that a summary of the Adopted Budget is available for inspection at specified locations. Publish date: August 22

MAJOR FUNDS

Major funds can be any Governmental Fund type; they do not include Internal Service or Fiduciary Funds. Major funds are defined as those meeting both of the following criteria:

1. 10% or more of the associated total revenues, expenditures/expenses, assets, or liabilities of:
 - a. All Governmental Funds
 - or*
 - b. Enterprise Funds

And

2. 5% or more of revenues, expenditures/expenses, assets, or liabilities of:
 - a. All Governmental Funds
 - and*
 - b. All Enterprise Funds

Apache County does not have any Enterprise Funds. Government officials may elect to report a fund as major if they believe that the public interest is served by the reporting — regardless of the quantitative criteria.

The following funds are considered major funds by Apache County in FY14:

General Fund

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in other funds.

Road Fund

The Road Fund accounts for monies from specific revenue sources that are restricted for road maintenance and operations and for pavement preservation.

NON-MAJOR FUNDS

The total of all other Governmental Funds not considered major funds.

Governmental Funds

Governmental Funds focus on near-term inflows and outflows of spendable resources and the balances of spendable resources available at year-end. These funds are reported using the modified accrual accounting method. This method measures cash and all other financial assets that can readily be converted to cash.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Road Fund* accounts for monies from specific revenue sources that are restricted for road maintenance and operations and for pavement preservation.

Fiduciary Funds

Fiduciary Funds account for assets held in a trustee or agency capacity for others and therefore cannot be used to support the County's own programs. Fiduciary Funds include the following fund types:

The County reports the following fund types:

The *investment trust funds* account for pooled assets held and invested by the County Treasurer on behalf of other governmental entities.

The *agency funds* account for assets held by the County as an agent for the State and various local governments, and for property taxes collected and distributed to the State, local school districts, community college districts, and special districts.

What is fund balance?

Fund balance is the difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances, carried forward into the next fiscal year, or reverted back to a granting agency if doing so is contractually stipulated.

Apache County's reserve policy for the General Fund and Special Revenue Funds is 25%. If the balance falls below 25%, budgets will be cut until the 25% reserve policy is met.

BUDGET SUMMARY

2015 Budgeted Sources and Uses of Funds by Fund Type	Major Funds		Non-major Funds		Total All Funds
	General Fund	Road Fund	Special Revenue Funds	Debt Service Funds	
Sources of Funds					
Property taxes	\$2,470,684	-	\$6,153,100	\$511,846	\$9,135,630
Other taxes	892,000	2,000,000	2,560,794	203,154	5,655,948
Department generated	1,640,545	733,000	333,800	-	2,707,345
Intergovernmental	7,922,608	5,750,000	10,753,717	-	24,426,325
Interfund transfers	2,452,276	-	1,037,216	1,200,000	4,689,492
Total Financing Sources	\$15,378,113	8,483,000	\$20,838,627	\$1,915,000	\$46,614,740
Uses of Funds					
Personal services	\$10,034,057	\$4,265,250	\$7,302,794	-	\$21,602,101
Controllable expenditures	7,286,340	5,716,783	10,934,596	3,615,000	27,552,719
Non-controllable expenditures	1,084,500	-	2,600,650	-	
Transfers to other funds	1,973,216	1,018,843	1,697,433	-	4,689,492
Total Financing Uses	\$20,378,113	11,000,876	\$22,535,473	\$3,615,000	\$53,844,312
Net Increase in Fund Balance	(5,000,000)	(2,517,876)	(1,696,846)	(1,700,000)	(10,914,722)
Beginning Unreserved Fund Balance	5,000,000	2,517,876	1,696,846	1,700,000	10,914,722
Ending Unreserved Fund Balance	\$0	\$0	\$0	\$0	\$0

The Apache County Board of Supervisors is required to budget beginning balances within the budgeted expenditures for the year. However, these funds are budgeted as contingency and are not expected to be expended. In fiscal year 2015, Apache County does not anticipate any causes or consequences to fund balances that are anticipated to exceed 10 percent, whether by increase or decrease. The General Fund is expected to have an ending unreserved fund balance within 10 percent of \$5,000,000. The Road Fund is expected to have an ending unreserved fund balance within 10 percent of \$2,517,876. The non-major funds are also expected to have an ending unreserved fund balance within 10 percent of \$3,396,846.

BUDGET SUMMARY

The following table shows which funds each department is a part of:

Fund	Department	GOVERNMENTAL		
		General Fund	Special Revenue	Special District Funds
100	Assessor	X		
100	Attorney	X		
100	Board of Supervisors	X		
100	County Manager	X		
100	Human Resources	X		
100	District I	X		
100	District II	X		
100	District III	X		
100	Clerk of the Court	X		
100	Constables	X		
100	Data Processing	X		
100	Elections	X		
100	Finance	X		
100	Ground & Maintenance	X		
100	Justice of the Peace	X		
100	Magistrate	X		
100	Communication Specialist	X		
100	Community Development	X		
100	Recorder	X		
100	Superior Court	X		
100	Treasurer	X		
100	Probation/Adult	X		
100	Probation/Juvenile	X		
100	Sheriff	X		
100	Public Fiduciary	X		
100	School Superintendent	X		
205	Roads/Engineering		X	
226	Emergency Management		X	
202	County Library District			X
212	Public Health District			X
340	Jail District			X
341	Juvenile Jail District			X
571	Flood Control District			X
350	Junior College Tuition			X
351	Post Secondary Education			X
812	Fire District Assistance			X

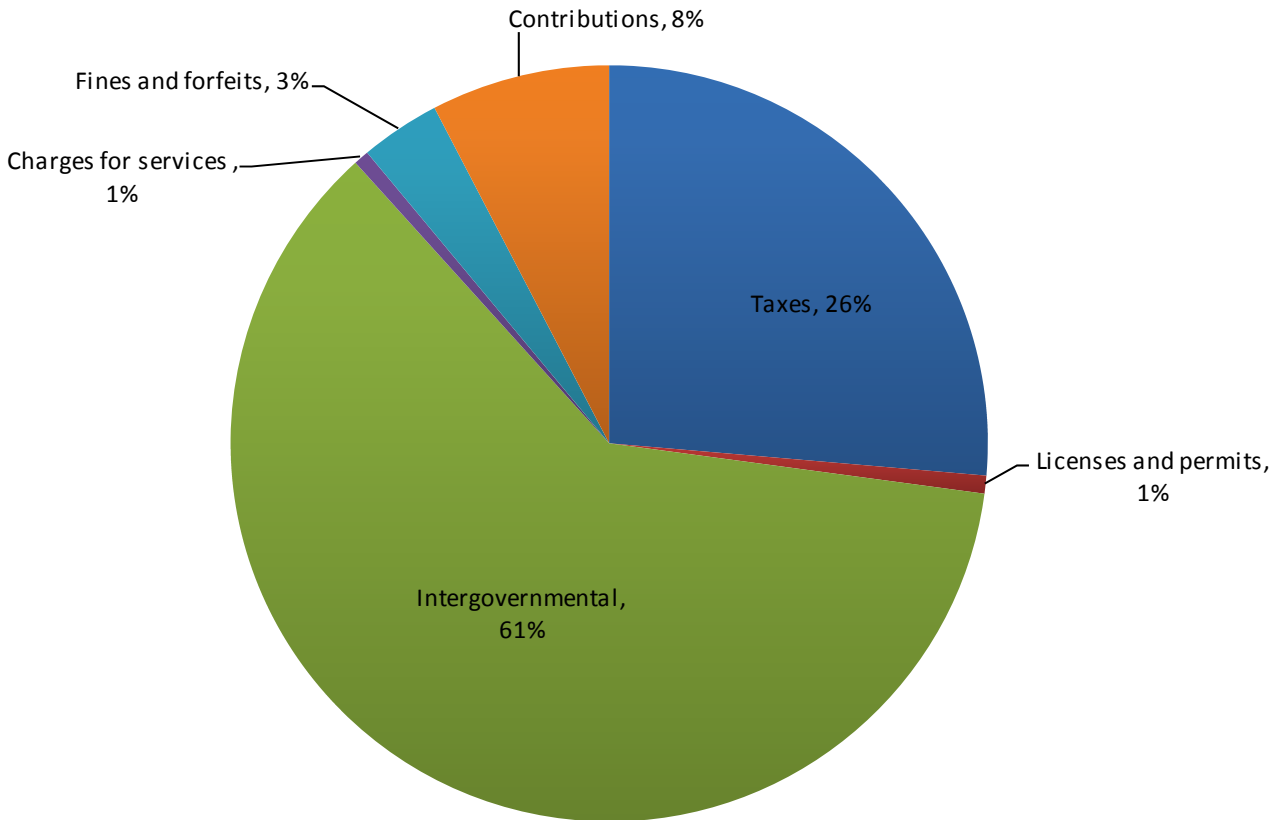
X = Major Fund

REVENUES AND EXPENDITURES

Apache County uses a trend analysis to project both revenues and expenditures for the budget. The economic forecast updates are also used to help prepare the budget. Apache County is aware that there are times when unexpected events happen and revenues fall short or expenditures are greater than expected. In order to counter this, the County budgets revenues slightly lower than the projected amount and expenditures are slightly increased over what they are expected to be.

REVENUE ANALYSIS:

FY 2015 Budgeted Revenues



REVENUES:	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Actuals	FY15 Budgeted
Taxes	\$ 5,170,851	\$ 5,915,126	\$ 3,171,862	\$ 3,280,037	\$ 3,412,684
Licenses and permits	140,959	134,695	130,514	98,952	99,200
Intergovernmental	8,531,277	7,280,542	7,357,663	8,212,754	7,922,608
Charges for services	359,187	79,057	128,618	82,008	84,000
Fines and forfeits	565,849	532,912	435,534	480,852	441,000
Contributions		1,601,900	744,295	895,193	988,344
Total Revenues	\$ 14,456,309	\$ 15,798,990	\$ 11,996,714	\$ 13,085,126	\$ 12,988,638



REVENUES AND EXPENDITURES

Taxes

The majority of Apache County's taxes are comprised of property tax. The amount of revenues projected for fiscal year 2015 is based on the tax rate that is levied. In FY2014, Apache County's assessed valuation increased by \$56,037. Apache County increased the primary tax rate by .0217, an additional amount produced of \$53,614.

Other Taxes

Apache County assesses secondary taxes to fund the Library District, Library Construction Bond, Public Health District, Jail District, Juvenile Jail District, Flood Control District, Fire District Assistance Tax, Jr. College Tuition, and the Post Secondary Education. In FY 2014, Apache County did not have to tax for the Flood Control District. However in FY 2015 reserves were low and funding was needed to aid in recovery after the recent fires.

Licenses and Permits

Apache County's licenses and permits consist of Business Licenses, Variance Permits, Building Permits, Flood Plain Review, Subdivision Fees, and Minor Division Fees. The revenues for licenses and permits fluctuate depending on the local economy.

Intergovernmental

Intergovernmental revenues include Payment in Lieu of Taxes (PILT), State Shared Revenue, County Excise Tax, Charges for Magistrate, Boat Patrol and State Reimbursement of JP Salaries. State Shared Revenue, County Excise Tax, and PILT are significant sources of revenue to Apache County. PILT is federally funded through the Department of Interior. The PILT program provides payments to counties and other local governments to offset losses in tax revenues due to the presence of tax-exempt federal land in their jurisdictions.

Charges for Services

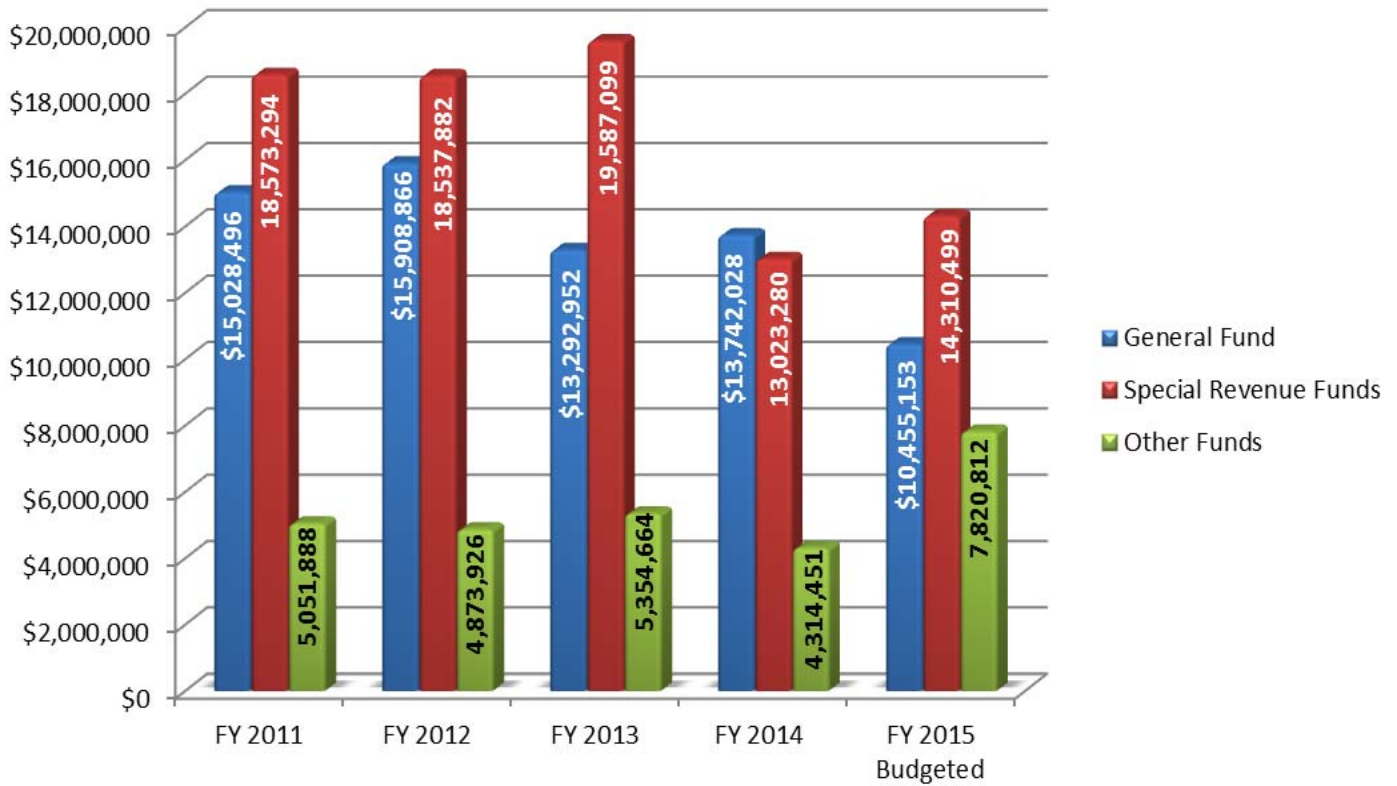
The budgeted charges for services include Recorder fees, Election Charges and charges for other miscellaneous services. Apache County expects the Recorder fees and election charges to be consistent with the prior fiscal year, while we have decreased our budgeted amount for Other service fees due to revenues coming in under budget.

Fines and Forfeits

These revenues are generated from the Justice and Superior Courts collection of fines. Apache County does not expect much fluctuation in its collection of fines and forfeits.

REVENUES AND EXPENDITURES

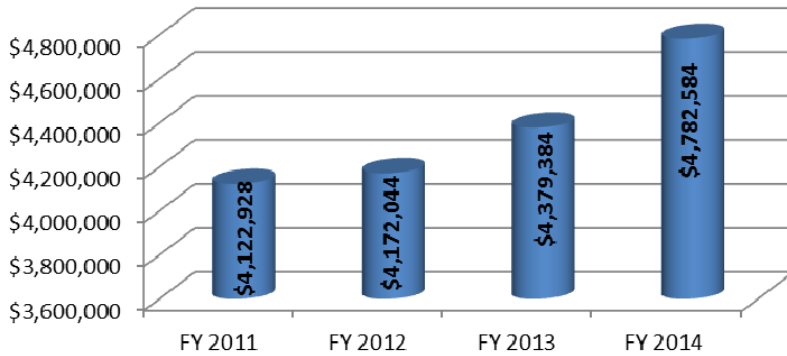
Apache County FY 2011– FY2015 Revenues



	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015 Budgeted
General Fund	\$15,028,496	\$15,908,866	\$13,292,952	\$13,742,028	\$10,455,153
Special Revenue Funds	18,573,294	18,537,882	19,587,099	13,023,280	14,310,499
Other Funds	5,051,888	4,873,926	5,354,664	4,314,451	7,820,812
	\$38,653,678	\$39,320,674	\$38,234,716	\$31,079,759	\$32,586,464

REVENUES AND EXPENDITURES

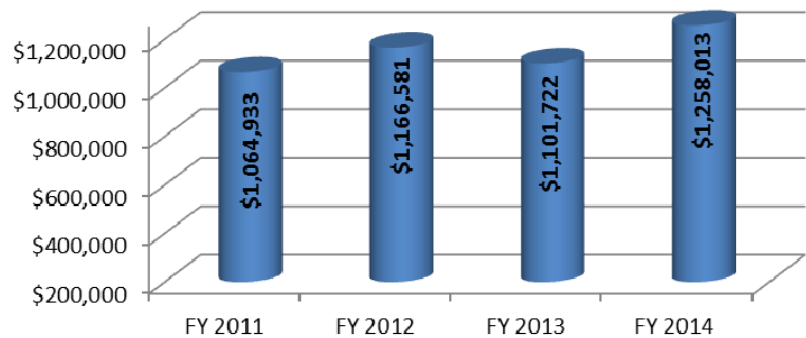
Apache County FY 2011 - FY 2015 State Shared Revenue



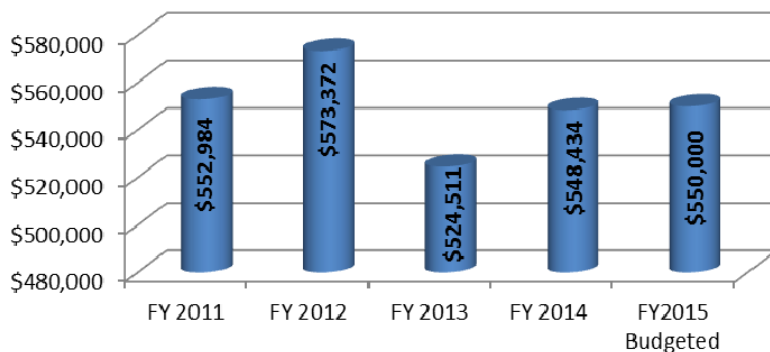
State Shared Revenue is a transaction privilege tax collected at the state level. The State legislature develops a formula in which the money is distributed to cities, towns, and counties. After the downturn of the economy, Apache County is now seeing an upward trend and continues to budget accordingly.

County Excise Tax is a half-cent sales tax charged on most goods sold in Apache County. The revenues produced from this tax are a good indicator of the overall economic condition of the County. Apache County has budgeted this revenue level with last fiscal year.

Apache County FY 2011 - FY 2015 County Excise Tax



Apache County FY 2011 - FY 2015 Vehicle License Tax

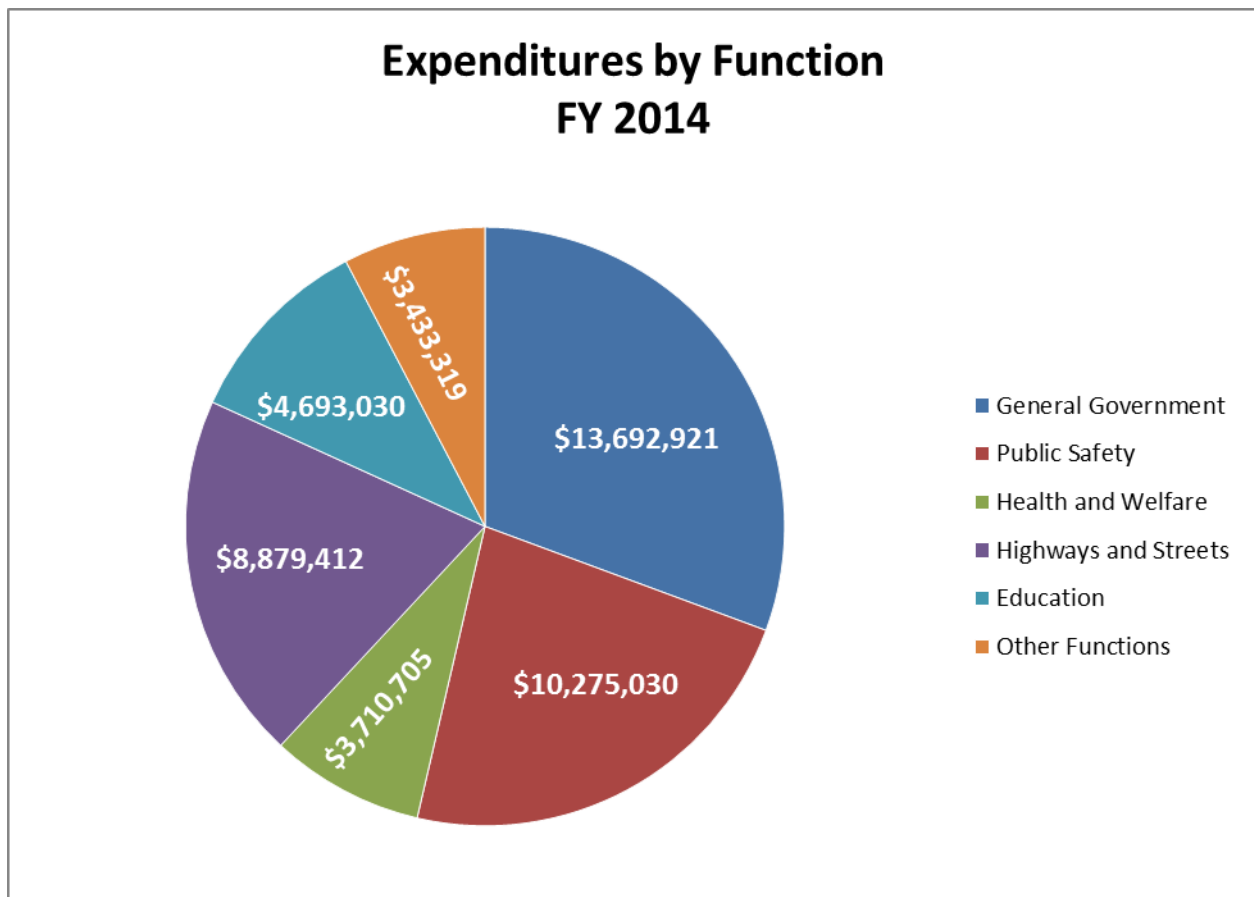


Vehicle owners in Arizona pay a Vehicle License Tax, assessed in place of a personal property tax charged by other states. Revenues from the Vehicle License Tax are distributed as follows: State Highways 22.72%, County Roads 14.38%, City Roads 13.72%, County General Fund 24.59% and City/Town General Fund 24.59%. Apache County has budgeted this revenue level with last fiscal year.

REVENUES AND EXPENDITURES

EXPENDITURE ANALYSIS:

Apache County categorizes its expenditures in the following functions: General Government, Public Safety, Health and Welfare, Highways and Streets, Education, Debt Service, Culture and Recreation, and Sanitation. The County's total budgeted expenditures increased from \$51,009,943 in FY2014 to \$52,839,970 in FY 2015, a difference of \$1,830,027.



Apache County FY 2014 Expenditures by Function		
Function	Expenditures	Percentage of Total Expenditures
General Government	\$13,692,921	31%
Public Safety	\$10,275,030	23%
Health and Welfare	\$3,710,705	8%
Highways and Streets	\$8,879,412	20%
Education	\$4,693,030	11%
Other Functions	\$3,433,319	8%

REVENUES AND EXPENDITURES

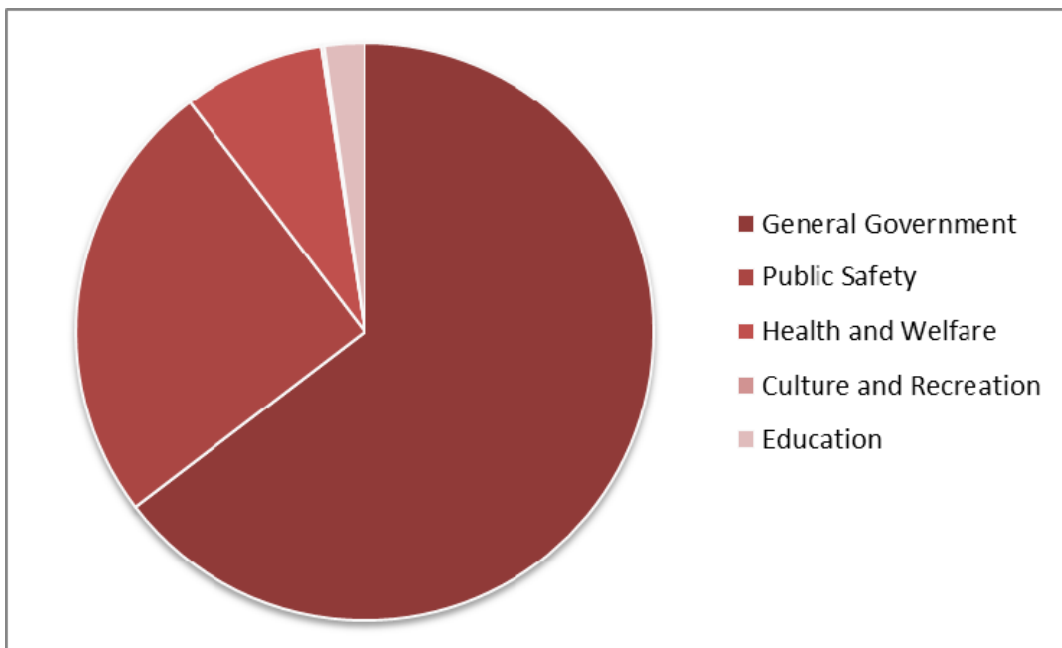
Apache County Expenditures by Function General Fund - FY 2014

Function	Organization	Organization Description	Transactions
General Government	100-0100	Assessor	544,389.33
	100-0200	Attorney	969,428.36
	100-0400	Board of Supervisors - Gen	522,637.30
	100-0404	Board of Supervisors - MGR	285,114.06
	100-0405	Human Resources	258,506.02
	100-0407	Wellness	11,057.07
	100-0408	Records Management	12,596.25
	100-0461	BOS - District I	246,878.50
	100-0462	BOS - District II	221,472.64
	100-0463	BOS - District III	104,998.20
	100-0700	Clerk of Superior Court	519,402.00
	100-0916	Constable Chinle	13,116.19
	100-0918	Constable Puerco	34,773.85
	100-0919	Constable St. Johns	26,566.64
	100-0920	Constable Round Valley	26,949.48
	100-1000	Contingency	126,501.01
	100-1100	Information Technology Service	431,472.92
	100-1101	IT Capital Improvements	275,569.85
	100-1200	Elections	228,912.53
	100-1400	Finance	452,972.29
	100-1410	Grant Management	38,442.25
	100-1500	Grounds and Maintenance	892,824.01
	100-1600	J.P. - Chinle	145,284.10
	100-1800	J.P. - Puerco	283,499.59
	100-1900	JP St. Johns	158,357.94
	100-1910	SJ Magistrate	38,348.86
	100-2000	JP Round Valley	227,082.22
	100-2020	Springerville Magistrate	43,722.69
	100-2021	Eagar Magistrate	28,315.01
	100-2200	Communications	95,164.70
	100-2800	Recorder	494,425.70
	100-2900	Superior Court	435,380.00
	100-3000	Public Defender	419,493.63
	100-3050	Jury Fees and Expenses	95,434.36
	100-3100	Treasurer	401,745.08
	100-8800	Insurance	208,115.86
	100-2441	County Fair	15,000.00
	100-9500	Retirement Reserve	8,113.87
	100-9970	Fleet Management	81,830.24
	General Government Totals		

REVENUES AND EXPENDITURES

Apache County Expenditures by Function (Continued)			
General Fund - FY 2014			
Function	Organization	Organization Description	Transactions
Public Safety	100-3500	Adult Probation	279,606.00
	100-3700	Juvenile Probation	218,558.05
	100-3900	Sheriff	2,797,336.58
	100-2400	Community Development	347,074.44
		Public Safety Totals	\$3,642,575.07
Health and Welfare	100-5140	Public Fiduciary	56,913.70
	100-5400	AHCCCS/ALTCS	1,101,915.82
		Health and Welfare Totals	\$1,158,829.52
Culture & Recreation	100-8500	Agriculture Extension	25,000.00
		Culture & Recreation Totals	\$25,000.00
Education	100-9100	School Superintendent	329,925.00
		Education Totals	\$329,925.00
		General Fund Totals	\$14,580,224.19

General Fund Expenditures by Function FY2014:



CAPITAL ASSETS

Capital assets are reported at actual cost. Donated assets are reported at estimated fair value at the time received.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Land	All		
Improvements other than buildings	\$5,000		
Construction in progress	\$5,000		
Buildings	\$5,000	Straight Line	25-40 years
Machinery and equipment	\$5,000	Straight Line	5-8 years
Infrastructure	\$5,000	Straight Line	40-45 years

Due to the unstable position of the economy, Apache county has no significant nonrecurring capital expenditures budgeted for FY 2015.

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2013:

Governmental Activities:	Balance July 1, 2012	Additions	Reductions	Balance June 30, 2013	Due within 1 Year
Bonds Payable					
Library Bond	\$ 5,210,000	\$	\$	\$ 4,740,000	\$ 495,000
GADA Loan	3,980,000	-	195,000	3,785,000	205,000
Total Bonds Payable	<u>9,190,000</u>	<u>-</u>	<u>665,000</u>	<u>8,525,000</u>	<u>700,000</u>
Capital Leases Payable	650,634	508,000	132,026	1,026,608	213,522
Compensated Absences Payable	1,921,375	450,832	594,482	1,777,725	453,228
Governmental Activities Long-term Liabilities	<u>\$ 11,762,009</u>	<u>\$ 958,832</u>	<u>\$ 1,391,508</u>	<u>\$ 11,329,333</u>	<u>\$ 1,366,750</u>

Bonds- The County's bonded debt consists of various issues of general obligation and special assessment bonds that are noncallable with interest payable semiannually. Bond proceeds primarily pay for acquiring or constructing capital facilities. The County repays general obligation bonds from voter-approved property taxes and County savings.

Bonds outstanding at June 30, 2013, were as follows:

Description	Original Amount	Maturity Ranges	Interest Rates	Outstanding Principal
Library Bond	\$ 7,190,000	4/18/07-7/1/21	4.5 - 5.0%	\$ 4,740,000
GADA Loan	3,980,000	8-2008 - 8-2027	4.0 - 5.0%	3,785,000
				<u>\$ 8,525,000</u>

The following schedule details debt service requirements to maturity for the County's bonds payable at June 30, 2013:

Year Ending June 30,	Library Bonds		Year Ending June 30,	GADA Loan	
	Principal	Interest		Principal	Interest
2014	495,000	213,300	2014	205,000	168,713
2015	520,000	191,025	2015	210,000	160,513
2016	545,000	167,625	2016	220,000	152,113
2017	575,000	143,100	2017	230,000	143,313
2018	605,000	117,225	2018	235,000	134,112
2019+	2,000,000	182,925	2019+	2,685,000	657,457
Total	4,740,000	832,275	Total	3,785,000	1,416,221

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2013:

Lease Purchase	Year Ending June 30,	MOTOR GRADER
	2014	23,382
	2015	23,382
	2016	23,382
	2017	23,382
	2018	23,382
	2019+	138,382
Total minimum lease payments		255,292
Less amount representing interest		34,266
Present value of net minimum lease		\$ 221,026

Lease Purchase	Year Ending June 30,	ZIPPER
	2014	30,091
	2015	30,091
	2016	30,091
	2017+	-
Total minimum lease payments		90,274
Less amount representing interest		7,194
Present value of net minimum lease		\$ 83,080

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2013: (Continued)

Lease Purchase	Year Ending June 30,	VEHICLES
	2014	76,533
	2015	76,533
	2016	76,533
	2017+	-
Total minimum lease payments		<u>229,599</u>
Less amount representing interest		<u>15,099</u>
Present value of net minimum lease		<u>\$ 214,500</u>

Lease Purchase	Year Ending June 30,	TYLER SOFTWARE
	2014	116,332
	2015	113,961
	2016	110,896
	2017	107,781
	2018+	104,690
Total minimum lease payments		<u>553,661</u>
Less amount representing interest		<u>45,661</u>
Present value of net minimum lease		<u>\$ 508,000</u>



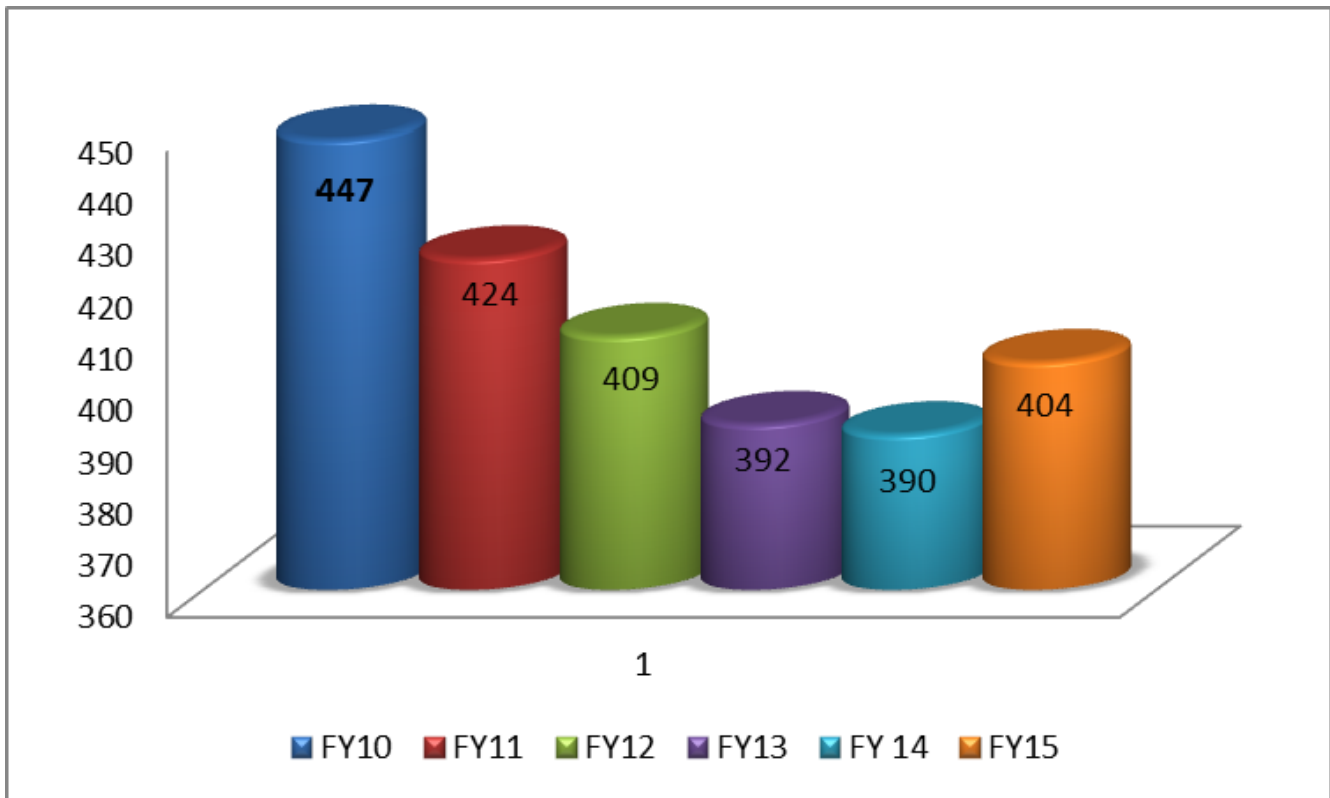
COUNTY PERSONNEL

Apache County staffing levels decreased steadily from FY 2010 – FY 2013. Budget reductions, due to the economic downturn, are primarily responsible for this continual decrease.

An additional reason for a reduction of county personnel, is that FY 2012 was the final year of the county’s seven-year secondary property tax override. The county went to voters during the 2010 and 2011 elections to request an extension to the override, but the question was rejected. The loss of this override created an additional reduction in positions for Fiscal Year 2013.

In FY 2015, Apache County has fourteen more positions than in FY 2014. This increase is due to the recovering economy and having already absorbed the affects of the loss of the above mentioned override tax.

Position Count History FY 2010 – FY 2015



**APACHE COUNTY
Full-Time Employees and Personnel Compensation
Fiscal Year 2014**

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly 2014	Employee Related Expenses 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	165 \$	6,858,429 \$	3,175,628 \$	10,034,057
SPECIAL REVENUE FUNDS	239.1 \$	8,014,943 \$	3,553,101 \$	11,568,044
TOTAL ALL FUNDS	404 \$	14,873,372 \$	6,728,729 \$	21,568,988



TAX RATES

TAX RATES

APACHE COUNTY
RESOLUTION SETTING FY2014-15 TAX LEVIES AND RATES

RESOLUTION NO. 2014-12 *Amended*

	<u>RATE</u>	<u>ASSESSED VALUE</u>	<u>AMOUNT PRODUCED</u>
STATE OF ARIZONA	-	513,655,622	-
APACHE COUNTY			
Primary:			
County	0.4810	513,655,622	2,470,684
County Schools Equalization	0.5089	513,655,622	2,613,993
Total Primary Rate	<u>0.9899</u>		
Secondary:			
General Fund Override		517,650,768	-
Library District	0.2874	517,650,768	1,487,728
Public Health District	0.1260	517,650,768	652,240
Jail District	0.2000	517,650,768	1,035,302
Juvenile Jail District	0.0916	517,650,768	474,168
Jr. College Tuition	0.2817	517,650,768	1,458,222
Post 2ndry Education	0.1000	517,650,768	517,651
Flood Control	0.0442	211,382,579	93,431
Library Construction Bond	0.0989	517,650,768	511,957
Fire Dist. Assistance	0.0839	517,650,768	434,309
Total Secondary Rate	<u>1.3137</u>		
TOWN OF EAGAR			
Primary	-	21,965,812	-
Secondary	-	22,274,057	-
TOWN OF SPRINGERVILLE			
Primary	-	9,179,254	-
Secondary	-	9,296,388	-
CITY OF ST. JOHNS			
Primary	-	9,664,795	-
Secondary	-	9,763,656	-
ST. JOHNS SCHOOL #1			
Primary	3.5692	34,859,857	1,244,218
Secondary	0.3253	35,460,127	115,352
CONCHO SCHOOL #6			
Primary	4.2936	28,221,023	1,211,698
Secondary	0.3221	28,696,210	92,430
ALPINE SCHOOL #7			
Primary	2.6501	18,589,983	492,653
Secondary		19,208,734	-
WINDOW ROCK SCHOOL #8			
Primary		13,958,607	-
Secondary	2.6372	14,089,713	371,574

TAX RATES

**APACHE COUNTY
RESOLUTION SETTING FY2014-15 TAX LEVIES AND RATES**

VERNON SCHOOL #9			
Primary	2.9971	21,505,620	644,545
Secondary		22,078,248	-
ROUND VALLEY SCHOOL #10			
Primary	1.4874	351,417,723	5,226,987
Secondary	0.3954	352,806,056	1,394,995
Additional Minimum Levy	0.5790	351,417,723	2,034,709
SANDERS SCHOOL #18			
Primary	-	18,325,310	-
Secondary	-	18,534,199	-
GANADO SCHOOL #20			
Primary	-	22,374,643	-
Secondary	-	22,374,643	-
McNARY SCHOOL #23			
Primary	-	641,272	-
Secondary	-	641,263	-
CHINLE SCHOOL #24			
Primary	-	2,644,235	-
Secondary	-	2,644,226	-
RED MESA SCHOOL #27			
Primary	-	1,117,349	-
Secondary	-	1,117,349	-
CONCHO FIRE DISTRICT	2.6320	5,717,187	150,476
GREER FIRE DISTRICT	2.0039	19,215,949	385,068
PUERCO VALLEY FIRE DISTRICT	3.1070	14,816,220	460,340
GANADO FIRE DISTRICT	3.2500	22,374,643	727,176
ALPINE FIRE DISTRICT	1.9000	17,981,519	341,649
VERNON FIRE DISTRICT	3.0666	18,646,957	571,828
NUTRIOSO FIRE DISTRICT	1.4775	10,215,952	150,941
ALPINE SANITARY DISTRICT	1.8809	6,666,260	125,386
ALPINE DOMESTIC WID	-	6,666,260	-
NAVAPACHE HOSPITAL DISTRICT	-	674,738	-
OJO BONITO WATER DISTRICT	-	458,123	-
VERNON WATER DISTRICT	-	219,312	-
LITTLE COLO. SANITARY	0.6012	17,673,642	106,254
WHITE MOUNTAIN HCD	0.4339	126,814,995	550,250
NO. APACHE COUNTY HCD	3.2239	58,760,130	1,894,368
NO. ARIZONA VIT	0.0500	388,266,183	194,133
NATIVE	0.0500	58,760,130	29,380
CONCHO COUNTY IMPROVEMENT	-	98,461	-

APPROVED:


Chairman, Board of Supervisors

ATTEST:


Clerk, Board of Supervisors



BUDGET SCHEDULES A-G

APACHE COUNTY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2014	ACTUAL EXPENDITURES/ EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/ EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 18,343,857	\$ 13,904,427	\$ 5,000,000	Primary: \$ 2,470,684	\$ 10,455,153	\$	\$	\$ 2,452,276	\$ 1,973,216	\$ 18,404,897	\$ 18,404,897
2. General Fund - Override Election				Secondary:							
3. Total General Fund	18,343,857	13,904,427	5,000,000	2,470,684	10,455,153			2,452,276	1,973,216	18,404,897	18,404,897
4. Special Revenue Funds	28,711,085	23,642,739	4,214,722	6,153,100	22,131,311			1,037,216	2,716,276	30,820,073	30,820,073
5. Debt Service Funds Available	3,955,001	1,073,000		511,846	203,154			1,200,000		1,915,000	3,615,000
6. Less: Amounts for Future Debt Retirement											
7. Total Debt Service Funds	3,955,001	1,073,000	1,700,000	511,846	203,154			1,200,000		3,615,000	3,615,000
8. Capital Projects Funds											
9. Permanent Funds											
10. Enterprise Funds Available											
11. Less: Amounts for Future Debt Retirement											
12. Total Enterprise Funds											
13. TOTAL ALL FUNDS	\$ 51,009,943	\$ 38,620,166	\$ 10,914,722	\$ 9,135,630	\$ 32,789,618	\$	\$	\$ 4,689,492	\$ 4,689,492	\$ 52,839,970	\$ 52,839,970

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

	2014	2015
1.	\$ 51,009,943	\$ 52,839,970
2.	(15,322,755)	(15,322,755)
3.	35,687,188	37,517,215
4.	20,173,450	21,565,645
5.	\$ 15,513,738	\$ 15,951,570
6.	\$ 16,116,284	\$ 15,935,282

* 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 Position 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).

APACHE COUNTY
Tax Levy and Tax Rate Information
Fiscal Year 2015

	2013	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 2,347,313	\$ 2,414,647	\$ 2,470,684
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	\$ 2,256,361	\$ 2,414,647	\$ 2,470,684
B. Secondary property taxes			
County Library	1,240,009	1,148,338	\$ 1,488,031
Public Health District	685,053	677,307	652,156
Jail District	1,118,987	1,063,276	1,035,398
Juvenile Jail District	418,957	494,423	474,015
Junior College Tuition	1,312,690	1,585,345	1,458,268
Post Secondary Education	783,291	531,638	517,699
Flood Control District	-	-	93,432
Libraries Construction Bond	625,627	432,222	511,846
Fire District Assistance	409,476	431,690	434,101
Total secondary property taxes	\$ 6,594,090	\$ 6,364,239	\$ 6,664,946
C. Total property tax levy amounts	\$ 8,850,451	\$ 8,778,886	\$ 9,135,630
4. Property taxes collected*			
A. Primary property taxes			
(1) Current year's levy	\$ _____	\$ _____	\$ _____
(2) Prior years' levies	\$ _____	\$ _____	\$ _____
(3) Total primary property taxes	\$ _____	\$ _____	\$ _____
B. Secondary property taxes			
(1) Current year's levy	\$ _____	\$ _____	\$ _____
(2) Prior years' levies	\$ _____	\$ _____	\$ _____
(3) Total secondary property taxes	\$ _____	\$ _____	\$ _____
C. Total property taxes collected	\$ _____	\$ _____	\$ _____
5. Property tax rates			
A. County tax rate			
(1) Primary property tax rate	0.4143	0.4593	0.4810
(2) Secondary property tax rate			
County Library	0.2216	0.2160	0.2874
Public Health District	0.1224	0.1274	0.1260
Jail District	0.2000	0.2000	0.2000
Juvenile Jail District	0.0749	0.0930	0.0916
Junior College Tuition	0.2346	0.2982	0.2817
Post Secondary Education	0.1400	0.1000	0.1000
Flood Control District	-	-	0.0442
Libraires Construction Bond	0.1118	0.0813	0.0989
Fire District Assistance	0.0732	0.0812	0.0839
(3) Total county tax rate	\$ 1.5928	1.6564	1.7947
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.

APACHE COUNTY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
GENERAL FUND	2013	2014	2014	2015
Taxes				
Delinquent Taxes Interest	\$ 268,000	280,000	\$ 291,000	\$ 280,000
Vehicle License Tax	523,111	520,000	542,000	550,000
SRP Auto Lieu	11,876	12,000	12,000	12,000
Prior Year's Taxes	11,030	50,000	91,939	50,000
Licenses and permits				
Business Licenses	-	500	500	500
Variance Permits	3,000	3,000	3,200	3,000
Building Permits	123,000	120,000	89,452	90,000
Flood Plain Review	350	180	300	200
Subdivision Fees	500	500	500	500
Minor Division Fees	4,500	5,000	5,000	5,000
Intergovernmental				
Federal PILT	1,551,945	1,551,945	1,600,000	1,109,854
State Reimb. JP Salaries	42,400	42,400	42,400	42,400
State Shared Revenue	4,310,000	4,600,000	4,600,000	4,800,000
County Excise Tax	1,126,000	1,200,000	1,200,000	1,200,000
Lottery	-	-	550,038	550,038
Liquor License	412	1,500	1,500	1,500
Charges for Magistrate	133,476	114,918	114,918	114,918
Charges for Services	-	101,842	101,842	101,842
St. in Lieu of Tax	2,094	2,056	2,056	2,056
Boat Patrol	72,504	72,504	-	-
Charges for services				
Recorder	62,000	56,000	56,000	56,000
Election Charges	38,349	20,000	20,000	20,000
Other Service Fees	200	10,000	6,008	8,000
Fines and forfeits				
Defensive Driving	26,000	20,000	50,662	20,000
JP Surcharge	32,000	32,000	40,000	32,000
JP Puerco	180,000	220,000	220,000	220,000
JP Round Valley	60,000	65,000	70,000	65,000
JP St. Johns	22,000	24,000	17,000	17,000
JP Chinle	54,000	50,000	20,000	30,000
Clerk of the Court	54,000	44,000	62,000	55,000
Fines	80	1,000	1,000	1,000
Unclaimed/Forfeited Bonds	761	1,000	190	1,000
Investments				
Interest Earnings	3,718	8,000	8,000	8,000
Rents, royalties, and commissions				
Rents	4,801	4,801	4,801	4,801
Contributions				
Salt River Project - Primary	738,689	895,193	895,193	988,344
Miscellaneous				
Vending Machine Fees	272	336	-	300
Puerco Constable Fees	394	600	600	600
St. Johns Constable Fees	814	600	227	300
RV Constable Fees	818	600	756	600
Fiduciary Fees	-	1,500	6,546	3,000
Chinle Constable Fees	181	400	400	400
Grazing Fees	-	238	-	-
Auction Proceeds	-	3,000	13,500	5,000
Other	10,212	5,000	500	5,000
Total General Fund	\$ 9,473,487	10,141,613	\$ 10,742,028	\$ 10,455,153

* 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.

APACHE COUNTY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2013	2014	2014	2015
SPECIAL REVENUE FUNDS				
Road Fund				
Highway User Revenue Funds	\$ 5,211,000	5,200,000	\$ 5,884,000	\$ 5,750,000
Auto Lieu Tax	1,789,000	2,100,000	1,997,000	2,000,000
Other Road Fund Revenues	-	416,000	738,025	733,000
Total	\$ 7,000,000	7,716,000	\$ 8,619,025	\$ 8,483,000
Library District Fund				
Preceding Year's R.E. Taxes	\$ 40,000	40,000	\$ 41,000	\$ 40,000
E-Rate	-	-	-	33,314
State Grant	25,000	25,000	25,000	25,000
SRP Contribution	395,163	385,183	420,206	590,606
Other Service Fees	10,050	10,000	11,000	10,000
Fees/Fines	4,655	3,500	3,945	4,000
Donations	25,000	10,000	7,800	10,000
Other Miscellaneous	19,812	2,000	600	1,000
Interest Earning	5,056	3,000	3,000	3,000
Library Grants	-	10,000	-	-
Total	\$ 524,736	488,683	\$ 512,551	\$ 716,920
Jail District				
Preceding Year's R.E. Taxes	\$ 26,000	17,000	\$ 36,522	\$ 34,000
Inmate Housing	11,500	12,000	12,500	12,000
Federal Inmate Housing	780,000	750,000	85,995	686,350
Southwest Border	275,564	900,000	-	-
Salt River Project	256,596	389,808	389,808	410,954
Other (fines, misc.)	102,000	102,000	105,857	150,000
Total	\$ 1,451,660	2,170,808	\$ 630,682	\$ 1,293,304
Juvenile Jail District				
Preceding Year's R.E. Taxes	\$ -	7,000	16,000	12,000
Salt River Project	133,512	165,817	165,817	188,139
Juvenile Jail District Housing	-	1,000	-	500
Interest Earnings	853	800	112	800
Total	\$ 134,365	174,617	\$ 181,929	\$ 201,439
Junior College				
Preceding Year's R.E. Taxes	30,605	30,000	\$ 45,898	\$ 30,000
State Tuition Assistance	\$ 466,000	466,000	\$ 466,000	\$ 699,300
Salt River Project	418,325	531,635	580,110	578,793
Total	\$ 914,930	1,027,635	\$ 1,092,008	\$ 1,308,093
Post Secondary Education				
Preceding Year's R.E. Taxes	30,605	30,000	\$ 30,000	\$ 30,000
Salt River Project	\$ 249,617	143,231	\$ 194,540	\$ 205,477
Grants/Misc	-	50,000	1,226	-
Total	\$ 280,222	223,231	\$ 225,766	\$ 235,477
Flood Control				
SRP	\$ -	-	\$ -	\$ 6,568
Preceding Year's R.E. Taxes	1	-	-	3,100
Total	\$ 1	-	\$ -	\$ 9,668
Fire District Assistance				
SRP	\$ 130,491	158,235	\$ 158,235	\$ 172,313
Total	\$ 130,491	158,235	\$ 158,235	\$ 172,313
Health Service Fund				
SRP	218,311	227,152	220,337	258,844
Tuberculosis	18,681	12,000	12,000	12,000
CHIPP	90,000	90,000	90,000	90,000
State Mini Grant (GOHS)	912	42,148	42,148	11,420
Vital Records	39,475	40,500	40,500	50,000
STD Prevention	2,320	2,320	2,320	6,036
Teen Pregnancy Prevention	163,210	187,420	187,420	187,420
AZ Nutrition Network	56,000	48,327	48,327	58,470
Immunizations	95,184	105,024	105,024	95,000
NACCHO	5,500	5,500	5,500	-
Tobacco Prevention	184,179	185,000	185,000	185,000
Smoke-Free AZ	74,588	74,588	74,588	74,588

APACHE COUNTY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ACTUAL	ESTIMATED	ACTUAL	ESTIMATED
	REVENUES*	REVENUES	REVENUES*	REVENUES
	2013	2014	2014	2015
Dental Sealant	-	5,000	-	-
Well Women Health Check	100,725	119,725	119,725	-
WIC	166,612	102,996	102,996	168,387
SRTS Grants	20,059	22,075	-	-
Public Health Accreditation	40,000			
Family Planning	22,360	24,200	24,200	24,200
Health Start	109,170	110,000	110,000	120,000
Volunteer Recruitment	4,000	4,000	4,000	-
Bioterrorism,(PHEP)	220,424	183,499	183,499	208,920
HIV	6,498			
Service Fees	30,000			
Environmental Fees - ADHS	35,953	30,000	30,000	25,000
Septic Certification ADEQ	21,600	15,500	15,500	15,000
Future Grants	-	300,000	-	300,000
Total	\$ 1,725,761	1,936,974	\$ 1,603,084	\$ 1,890,285
Total Special Revenue Funds	\$ 12,162,166	13,896,183	\$ 13,023,280	\$ 14,310,499
Other Funds				
203 # Law Library	\$ 11,500	22,500	\$ 11,816	\$ 22,500
204 # HAVA	12,000	100,000	211	100,000
207 # TEA21, NN Bus Routes	625,000	320,000	-	-
214 Forest Thinning EECO	10,000	250,000	327,098	350,000
219 # Transit Funds	500	100,000	265	100,000
220 # Misc. Revenue	289,341	500,000	56,764	1,100,000
223 Attorney Grants	-	-	5	1,000
224 Sheriff's Grants	161,977	-	200,894	300,000
225 # Forest Fees	-	500,000	925,870	950,000
226 # Emergency Services	79,867	155,000	118,147	400,000
227 # Juvenile High Risk Court	42,751	51,165	55,658	57,503
229 # Extra Juvenile Diversion Fees	490	1,000	13	15
230 # Criminal Justice, Attorney	127,277	121,500	112,907	340,000
231 # RICO, State & Other	26,166	50,050	55,221	55,000
235 # Norviel Decree	13,580	16,350	12,998	17,000
236 # DP Services, Schools	256,385	373,135	-	387,368
239 # Local Court Automation	25,367	47,259	25,200	47,464
240 # Jail Enhancement	124,801	200,000	122,451	200,000
241 # State Aid to Probation	141,002	179,324	203,751	183,057
242 # Family Counseling	13,251	16,000	20,904	15,628
243 Accent/Attorney	49,500	76,914	44,917	90,500
244 Adult Probation Services	61,358	209,687	74,617	93,824
245 # CASA	47,184	61,081	51,793	62,345
246 Adult IPS	200,300	299,928	288,461	294,432
248 # Juvenile Crime Reduction	50	6,000	-	-
249 # Juvenile Treatment Services	65,000	86,384	93,591	91,401
250 Juvenile Probation Services	2,200	10,000	4,957	7,742
251 # JIPS	45,000	67,988	63,514	67,792
252 # Recorder's Surcharge	23,222	31,000	20,139	14,017
253 # Diversion Fees	834	-	1,126	1,112
254 Adult Probation Enhancement	206,828	314,442	280,104	274,254
255 # Parole	194	10,000	5,059	-
256 Accent/Sheriff	421,165	261,030	313,692	450,000
257 # Victim's Compensation	16,472	54,473	35,474	65,778
258 # Superior CT. Docket Storage	5,100	8,000	5,175	8,000
260 Victim's Assistance/Rights	47,150	47,450	43,357	23,339
262 # Fair & Legal Employment	7,550	45,000	7,337	65,000
263 # Bad Check Prosecution	412	15,000	200	20,000
264 Detention Equalization	100	63,063	30,645	40,025
265 # Victim's Comp - Restitution	4,400	7,000	6,295	65,000
266 Jail Services	28,466	250,000	46,164	250,000
267 # Victim's Comp - Subrogation	40	-	610	25,000
268 # Field Trainer	25,057	25,094	25,000	25,403
270 # SW Border Prosecution	209,000	280,000	24,616	50,000
273 # Extra Adult Probation Fees	300	400	528	920
274 # Extra Juvenile Probation Fees	110	400	1,016	36
276 # Drug Treatment & Ed	11,194	16,723	13,133	14,265
280 # Diversion Intake	56,106	56,746	70,057	40,095
281 # Diversion Consequence	22,000	33,514	31,112	35,072
282 # Drug Testing	10,508	26,283	14,012	22,000
285 Case Processing Assistance	51	20,000	16,613	20,000
286 # JCEF	36	60,000	20,008	20,000
289 # Community Punishment	52,729	58,431	65,814	67,957
294 # Prosecution Recovery	32,809	20,650	35,658	200,000
296 Fill the Gap, Attorney	5,880	6,000	5,742	15,000

APACHE COUNTY
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2013	2014	2014	2015
297 <u>Fill The Gap, Courts</u>	62,000	175,103	60,013	175,000
298 # <u>Fill The Gap, Indigent Defense</u>	20	-	15	10,000
299 # <u>Fill The Gap, Court Administration</u>	21,375	25,000	18,759	27,000
308 # <u>EECBG Grant</u>	30,000	40,000	78	-
310 # <u>Title 1</u>	20,000	46,392	21,773	21,758
311 # <u>Title 2</u>	6,107	7,000	5,630	5,625
314 # <u>IDEA Basic</u>	14,520	14,520	13,740	13,737
315 # <u>Secure Care</u>	5,550	5,550	4,387	4,386
317 # <u>Drug court</u>	-	4,500	-	4,500
320 <u>Prosecution Recovery Sup Ct.</u>	-	-	7,576	10,000
321 # <u>Prosecution Recovery COC</u>	10,000	24,000	11,288	46,962
334 <u>Attorney Diversion</u>	78,000	75,800	70,133	200,000
701 # <u>Cinder Pit</u>	100	28,915	95	30,000
702 # <u>Waste Tire Disposal</u>	57,457	120,000	120,000	125,000
Total	\$ 3,924,689	6,098,744	\$ 4,324,196	\$ 7,820,812
Total Special Revenue Funds	\$ 16,086,855	19,994,927	\$ 17,347,476	\$ 22,131,311
DEBT SERVICE FUNDS				
Library District GOB				
SRP	\$ 199,373	199,373	\$ 199,373	\$ 203,154
Total Debt Service Funds	\$ 199,373	199,373	\$ 199,373	\$ 203,154
CAPITAL PROJECTS FUNDS				
Total Capital Projects Funds	\$ -	-	\$ -	\$ -
PERMANENT FUNDS				
N/A	\$ -	-	\$ -	\$ -
Total Permanent Funds	\$ -	-	\$ -	\$ -
ENTERPRISE FUNDS				
N/A	\$ -	-	\$ -	\$ -
Total Enterprise Funds	\$ -	-	\$ -	\$ -
TOTAL ALL FUNDS	\$ 25,759,715	30,335,913	\$ 28,288,877	\$ 32,789,618

* 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.

APACHE COUNTY
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
County Library District	\$	\$	\$ 390,492	\$
Road Fund			954,843	
Public Health District			566,229	105,688
Post Secondary Education			106,296	
Junior College			88,521	
Emergency Management Match				40,420
Flood District			127,418	
Accent/Sheriff - Match				49,202
Victim's Assistance/Rights Match				4,583
Family Counseling				3,271
Drug Testing				3,503
Debt Service				1,000,000
Jail District				450,516
Juvenile Jail District			218,477	316,033
Total General Fund	\$	\$	\$ 2,452,276	\$ 1,973,216
SPECIAL REVENUE FUNDS				
County Library District	\$	\$	\$	\$ 590,492
Road Fund				1,018,843
Public Health District			105,688	566,229
GIS			64,000	
Post Secondary Education				106,296
Junior College				88,521
Flood District				127,418
Emergency Management Match			40,420	
Accent/Sheriff - Match			49,202	
Victim's Assistance/Rights Match			4,583	
Family Counseling			3,271	
Drug Testing			3,503	
Jail District			450,516	
Juvenile Jail District			316,033	218,477
Total Special Revenue Funds	\$	\$	\$ 1,037,216	\$ 2,716,276
DEBT SERVICE FUNDS				
Loans	\$	\$	\$ 1,000,000	\$
Library District GOB			200,000	
Total Debt Service Funds	\$	\$	\$ 1,200,000	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 4,689,492	\$ 4,689,492

APACHE COUNTY
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ACTUAL EXPENDITURES/ EXPENSES* 2013	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Assessor	\$ 650,226	\$ 583,345	\$ 540,421	\$ 611,942
Attorney	878,778	852,604	895,499	936,603
Board of Supervisors, Gn'l	367,882	400,000	505,500	342,300
BOS Manager	242,854	296,605	293,482	296,605
Vehicle Replacement	82,126	300,000	239,933	300,000
Human Resources	215,090	251,121	199,660	252,213
Records Management	11,797	21,573	12,111	12,205
District #1	153,224	234,139	228,329	234,139
District #2	209,366	234,139	196,171	234,139
District #3	94,724	149,547	96,681	190,230
Clerk of the Court	416,138	519,402	505,016	542,506
Constable Chinle	15,823	19,108	12,117	13,521
Constable Puerco	21,226	27,925	33,474	53,644
Constable St. Johns	22,766	25,525	23,252	25,339
Constable Round Valley	23,285	25,525	24,519	25,950
Contingencies	470,117	3,218,607	95,216	3,000,000
Data Processing	358,174	477,526	404,218	477,526
IT Capital Imp. & Software Maintenance	124,065	946,000	277,126	841,594
Grant Administration	13,000	60,000	60,000	60,000
Elections	362,124	229,039	164,564	409,803
Finance	436,275	458,241	458,241	464,108
Ground & Maintenance	790,934	820,056	842,083	820,056
J.P. Chinle	151,464	158,067	137,656	164,080
J.P. Puerco	240,321	279,569	267,414	284,569
J.P. St. Johns	141,520	164,860	147,429	172,937
SJ Magistrate	33,724	38,918	36,748	39,309
J.P. Round Valley	170,146	264,318	216,423	236,406
Springerville Magistrate	47,252	38,000	41,432	40,008
Eagar Magistrate	44,575	38,000	25,704	40,008
Communication Specialist	83,369	100,509	89,953	100,293
Community Development	279,728	397,998	336,160	397,998
Recorder	397,706	492,230	473,790	492,230
Superior Court	389,227	435,380	417,052	436,261
Public Defenders	371,358	400,000	405,333	400,000
Jury Fees & Expenses	84,801	107,708	73,878	112,203
Jury Trial Costs	-	20,915	-	20,915
Support & Care of Persons	5,729	5,729	-	5,729
Treasurer	271,313	407,810	362,638	487,117
Probation/Adult	241,131	279,606	300,924	279,606
Probation/Juvenile	202,646	218,597	235,641	218,597
Sheriff	2,284,724	2,521,752	2,678,595	2,529,539
Public Fiduciary	953	75,341	52,891	71,306
AHCCCS/ALTCS	48,346	1,078,500	884,660	1,084,500
Agriculture Extension	884,156	25,000	25,000	25,000
Legal Svcs./Judgments	25,000	25,098	-	25,098
Insurance	-	230,000	224,361	210,000
School Superintendent	271,374	329,925	310,574	329,871
IDEA Secure Care	281,356	-	37,558	41,894
Retirement Reserve	-	45,000	-	-
County Fair	15,000	15,000	15,000	15,000
Total General Fund	\$ 12,926,910	\$ 18,343,857	\$ 13,904,427	\$ 18,404,897
SPECIAL REVENUE FUNDS				
203 2900 Law Library	\$ 11,700	\$ 22,500	\$ 12,005	\$ 22,500
204 1200 HAVA	25,079	100,000	29,341	100,000
205				
205 4300 Roads				
205 4300 Engineer	520,000	520,000	520,000	520,000
205 4800 District #1		1,820,000	1,642,171	1,962,500
205 4810 Carryover Reserve, District #1	1,558,983	31,595	31,595	245,565
205 4700 District #2	457,000	1,820,000	1,751,555	1,962,500
205 4710 Carryover Reserve, District #2	1,589,338	440,930	440,930	68,445
205 4446 District #3	468,500	2,745,970	2,745,970	3,102,492
205 4510 Carryover Reserve, District #3	1,886,515	161,287	161,287	105,051
205 8800 Liability Insurance	517,000	285,000	256,694	285,000
Limestone Pit	285,000	-	55,498	350,000
205 1000 Contingency	85,000	500,000	120,000	410,000

205	Deferred	-	-	-	820,480
205	RAC Grant	-	57,000	158,746	150,000
207	TEA21, Bus Routes	-	320,000	-	-
214 2431	Forest Thinning - EECO	51,555	250,000	250,000	350,000
218 4300	GIS	64,000	64,000	59,826	64,000
219	Transit Funds	16	100,000	-	100,000
220 0400	Misc Revenue	289,411	300,000	67,645	1,100,000
223	Victim's Interest Fund	-	500	500	1,000
224	Sheriff's Grants	161,977	71,500	178,928	500,000
225 9300	Forest Fees	-	200,000	925,697	950,000
226 1300	Emergency Management	261,397	309,271	182,965	350,000
227 2900	Juvenile High Risk Court	47,091	51,165	49,914	57,502
229 3700	Extra Juvenile Diversion	-	1,000	-	15
230 0200	Criminal Justice, Attorney	-	159,623	80,000	340,000
231 0200	RICO, State & Other	82,889	40,000	16,372	55,000
235 2900	Norviel Degree	12,004	16,350	14,417	17,000
236 1111	DP Services, Schools	256,385	373,135	69,600	387,368
239 0700	Local Court Automation	39,715	47,259	24,483	47,464
240 3400	Jail Enhancement	197,060	200,000	46,736	200,000
241 3700	State Aid To Probation	159,709	179,324	175,621	183,057
242 3700	Family Counseling	16,238	16,000	15,986	15,628
243 0283	Accent/Attorney	84,173	76,914	67,436	90,500
244 3500	Adult Probation Fees	44,092	209,687	62,225	130,637
245 2900	CASA	35,500	61,081	50,419	62,345
246 3500	Adult Intens. Supervision	251,501	299,928	252,793	294,432
248 3700	Juv. Crime Reduction	-	6,000	-	449
249 3700	Juvenile Treatment Services	75,000	86,384	81,500	91,401
250 3700	Juv. Probation Fees	2,000	10,000	3,411	15,000
251 3700	J.I.P.S.	45,000	67,988	52,800	67,792
252 2800	Recorder's Sur-Charge	16,946	31,000	36,000	14,017
253 3700	Diversion Fees - Probation	-	-	-	-
254 3500	Adult Prob. Enhancement	235,830	314,442	266,000	274,254
255 3700	Parole	5,000	10,000	23,304	-
256	Accent/Sheriff	321,008	273,030	404,734	450,000
257 0200	Victim's Compensation	39,194	54,473	51,907	65,778
258 2900	S. Court Docket Storage	2,700	8,000	11,070	8,000
260 0200	Victim's Assist./Rights	47,150	47,450	44,533	52,000
262 0200	Fair & Legal Employment	-	45,000	28,605	65,000
263 0200	Bad Check Prosecution	-	15,000	87	20,000
264 3700	Detention Equalization	28,000	63,063	35,000	61,373
265 0200	Victim's Comp - Restitution	500	7,000	12,212	65,000
266 3400	Jail Services	37,000	250,000	62,413	250,000
267	Victim's Comp - Subrogation	-	-	-	25,000
268 2900	Field Trainer	25,057	25,094	22,036	25,403
270 0200	SW Border Prosecution	173,133	280,000	188,249	50,000
273	Extra Adult Probation Fees	-	400	-	-
274 3700	Extra Juvenile Probation Fees	-	400	-	-
276 3500	Drug Treatment & Education	8,000	16,723	-	14,265
279	WIA	55	-	-	-
280 3700	Diversion Intake - Probation	56,106	59,746	60,185	40,095
281 3700	Diversion Consequence	23,437	33,514	28,795	35,072
282 3500	Drug Testing	23,390	26,283	24,000	29,551
285	Case Processing Assistance	2,941	20,000	400	20,000
286	JCEF	7,843	60,000	10,817	20,000
289	Community Punishment	52,729	58,331	58,367	67,957
294 0200	Prosecution Recovery	-	120,475	20,805	200,000
296	Fill the Gap, Attorney	-	6,000	-	15,000
297 2900	Fill The Gap, Courts	196,649	175,103	120,224	175,000
298 2900	Fill The Gap, Indigent Defense	-	-	-	10,000
299 2900	Fill The Gap, Court Administration	20,250	25,000	20,425	27,000
308	EECBG Grant	1,664	40,000	-	-
310	Title 1	990	46,392	21,758	21,758
311	Title 2	320	7,000	-	5,625
314	IDEA Basic	3,015	14,520	2,073	13,737
315	Secure Care	725	5,550	4,386	4,386
317	Drug Court	4,500	4,500	2,337	4,500
320	Prosecution Recovery Sup Ct.	-	-	13,000	15,000
321	Prosecution Recovery COC	34,963	24,000	6,179	46,962
334	Attorney Diversion	215,368	115,776	129,820	250,000
701 4900	Cinder Pit	-	28,915	-	30,000
702 7000	Waste Tire Disposal	85,744	120,000	27,606	125,000
888 4300	Special Road Projects	-	126,000	-	124,818
Special Revenue/Secondary Assessment					
202	County Library				
1000	Contingency	-	100,000	-	100,000
8000	Operating	1,456,685	1,623,000	1,462,000	1,617,563
8010	Building Project	8,300	475,000	29,989	448,000

8029	State Grant	35,384	25,000	25,000	25,000
8030	Federal E-Rate	24,175	66,026	20,742	65,615
8060	Donations	9,255	30,367	9,252	37,627
212	Public Health District				
1000	Contingency	-	263,711	100,000	-
5100	Health Services	499,089	447,058	447,058	554,494
5115	Tuberculosis	18,861	15,115	15,115	12,000
5122	Injury Prevention (CHIPP)	30,502	90,000	90,000	90,000
5124	GOHS-Health	86,243	42,148	42,148	11,420
5125	Vital Records	47,661	45,542	45,542	48,906
5126	STD Prevention	2,320	2,320	2,320	6,036
5127	Teen Pregnancy Prevention	139,003	187,420	187,420	187,420
5128	AZNN	56,000	48,327	48,327	58,470
	NACCHO	-	5,500	5,500	-
5130	Immunization	82,191	132,662	132,662	140,264
5300	Tobacco Prevention	184,179	185,000	185,000	185,000
5350	Smoke Free AZ	74,588	74,588	74,588	74,588
5627	Dental Sealant	5,000	5,000	-	-
5632	Well Woman Health Check	110,082	119,725	119,725	-
5634	WIC	152,775	102,996	102,996	168,387
5636	SRTS	-	22,075	-	-
	Public Health Accreditation	45,000			
5644	Family Planning	10,385	25,557	25,557	24,200
5645	Health Start	123,405	110,000	110,000	135,500
5651	Volunteer Recruitment	5,000	12,000	12,000	2,600
5655	PHEP	282,272	205,500	205,500	248,709
5664	HIV	10,195			
5700	Environmental Health, ADHS	57,850	59,462	59,462	47,924
5701	Environmental Health, ADEQ	34,112	42,009	42,009	43,776
3800	Medical Examiner	57,838	252,227	252,227	145,052
	Future Grants	-	300,000	-	300,000
340	Jail District	2,339,000	3,591,333	2,416,888	2,779,218
341 3700	Juvenile Jail District	781,000	844,343	793,000	793,648
350 9200	Junior College Tuition	2,197,000	2,600,650	2,600,650	2,600,650
351	Post Secondary Education				
9200	Junior Colleges	615,000	630,000	713,000	630,000
9400	Technology for Education	200,000	378,000	142,500	135,626
571 4300	Flood Control	150,000	382,000	142,316	199,292
812 3600	Fire District Assistance	539,967	589,853	589,853	606,414
	Total Special Revenue Funds	\$ 21,721,352	\$ 28,711,085	\$ 23,642,739	\$ 30,820,073
DEBT SERVICE FUNDS					
	GADA Loan	\$ 178,000	\$ 3,242,001	\$ 360,000	\$ 2,700,000
	Library District GOB	705,825	713,000	713,000	915,000
	GIS Loan	76,767			
	Total Debt Service Funds	\$ 960,592	\$ 3,955,001	\$ 1,073,000	\$ 3,615,000
CAPITAL PROJECTS FUNDS					
		\$ -	\$ -	\$ -	\$ -
		-	-	-	-
		-	-	-	-
	Total Capital Projects Funds	\$ -	\$ -	\$ -	\$ -
PERMANENT FUNDS					
		\$ -	\$ -	\$ -	\$ -
		-	-	-	-
		-	-	-	-
	Total Permanent Funds	\$ -	\$ -	\$ -	\$ -
ENTERPRISE FUNDS					
		\$ -	\$ -	\$ -	\$ -
		-	-	-	-
		-	-	-	-
	Total Enterprise Funds	\$ -	\$ -	\$ -	\$ -
	TOTAL ALL FUNDS	\$ 35,608,854	\$ 51,009,943	\$ 38,620,166	\$ 52,839,970

* 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.

APACHE COUNTY
Expenditures/Expenses by Department
Fiscal Year 2015

<u>DEPARTMENT/FUND</u>	<u>ACTUAL EXPENDITURES 2013</u>	<u>ACTUAL EXPENDITURES 2014</u>	<u>BUDGETED EXPENDITURES 2015</u>
ASSESSOR:			
100 General Fund	\$ 650,226	\$ 540,421	\$ 611,942
Department Total	\$ 650,226	\$ 540,421	\$ 611,942

ATTORNEY:			
100 General Fund	\$ 878,778	\$ 895,499	\$ 936,603
223 Attorney Grants	-	500	1,000
230 Criminal Justice, Attorney	-	80,000	340,000
231 RICO, State & Other	82,889	16,372	55,000
243 ACCENT/Attorney	84,173	67,436	90,500
257 Victim's Compensation	39,194	51,907	65,778
260 Victim's Assistance / Rights	47,150	44,533	52,000
262 Fair & Legal Employment	-	28,605	65,000
263 Bad Check Prosecution	-	87	20,000
265 Victim's Compensation - Restitution	500	12,212	65,000
267 Victim's Comp - Subrogation	-	-	25,000
270 SW Border Prosecution	173,133	188,249	50,000
294 Prosecution Recovery	-	20,805	200,000
296 Fill the Gap, Attorney	-	-	15,000
334 Attorney Diversion	215,368	129,820	250,000
Department Total	\$ 1,521,185	\$ 1,536,025	\$ 2,230,881

BOARD OF SUPERVISORS:			
100 General Fund	\$ 1,136,570	\$ 1,291,042	\$ 1,275,906
Department Total	\$ 1,136,570	\$ 1,291,042	\$ 1,275,906

COUNTY MANAGER:			
100 General Fund	\$ 385,123	\$ 598,417	\$ 680,116
100 General Fund - Contingencies	470,117	95,216	3,000,000
220 Misc Revenue	289,411	67,645	1,100,000
225 Forest Fees	-	925,697	950,000
279 WIA	55	-	-
308 EECBG	1,664	-	-
350 Junior College Tuition Reimbursement	2,197,000	2,600,650	2,600,650
351 Post Secondary Education			
Junior Colleges	615,000	713,000	630,000
Technology for Education	200,000	142,500	135,626
510 Debt Service, GADA Loan	254,767	360,000	2,700,000
702 Waste Tire Disposal	85,744	27,606	125,000
812 Fire District Assistance	539,967	589,853	606,414
Department Total	\$ 5,038,848	\$ 6,120,584	\$ 12,527,806

HUMAN RESOURCES:

100	General Fund	\$	215,090	\$	199,660	\$	252,213
	Department Total	\$	<u>215,090</u>	\$	<u>199,660</u>	\$	<u>252,213</u>

CLERK OF THE COURT:

100	General Fund	\$	416,138	\$	505,016	\$	542,506
239	Local Court Automation		39,715		24,483		47,464
258	S. Court Docket Storage		2,700		11,070		8,000
286	JCEF		7,843		10,817		20,000
321	Prosecution Recovery COC		34,963		6,179		46,962
	Department Total	\$	<u>501,359</u>	\$	<u>557,565</u>	\$	<u>664,932</u>

CONSTABLES:

100	General Fund	\$	83,101	\$	93,362	\$	118,454
	Department Total	\$	<u>83,101</u>	\$	<u>93,362</u>	\$	<u>118,454</u>

DATA PROCESSING:

100	General Fund	\$	482,239	\$	681,344	\$	1,319,120
236	DP Services, Schools		256,385		69,600		387,368
	Department Total	\$	<u>738,624</u>	\$	<u>750,944</u>	\$	<u>1,706,488</u>

ELECTIONS:

100	General Fund	\$	362,124	\$	164,564	\$	409,803
204	HAVA		25,079		29,341		100,000
	Department Total	\$	<u>387,203</u>	\$	<u>193,905</u>	\$	<u>509,803</u>

EMERGENCY SERVICES:

226	Emergency Services	\$	261,397	\$	182,965	\$	350,000
	Department Total	\$	<u>261,397</u>	\$	<u>182,965</u>	\$	<u>350,000</u>

FINANCE:

100	General Fund	\$	436,275	\$	458,241	\$	464,108
	Grant Administration		13,000		60,000		60,000
	Department Total	\$	<u>449,275</u>	\$	<u>518,241</u>	\$	<u>524,108</u>

GROUNDS AND MAINTENANCE:

100	General Fund	\$	790,934	\$	842,083	\$	820,056
	Department Total	\$	<u>790,934</u>	\$	<u>842,083</u>	\$	<u>820,056</u>

JUSTICES OF THE PEACE:

100	General Fund	\$	829,001	\$	872,806	\$	977,317
	Department Total	\$	<u>829,001</u>	\$	<u>872,806</u>	\$	<u>977,317</u>

COMMUNICATIONS:

100	Communications Specialist	\$	83,369	\$	89,953	\$	100,293
	Department Total	\$	83,369	\$	89,953	\$	100,293

COMMUNITY DEVELOPMENT:

100	General Fund	\$	279,728	\$	336,160	\$	397,998
214	Forest Thinning		51,555		250,000		350,000
277	EECO		-		-		-
300	CDBG		-		-		-
	Department Total	\$	331,283	\$	586,160	\$	747,998

RECORDER:

100	General Fund	\$	397,706	\$	473,790	\$	492,230
252	Recorder's Surcharge		16,946		36,000		14,017
	Department Total	\$	414,652	\$	509,790	\$	506,247

SUPERIOR COURT:

100	General Fund	\$	851,115	\$	896,263	\$	975,108
203	Law Library		11,700		12,005		22,500
227	Juvenile High Risk Court		47,091		49,914		57,502
235	Norviel Decree		12,004		14,417		17,000
245	CASA		35,500		50,419		62,345
268	Field Trainer		25,057		22,036		25,403
285	Case Processing Assistance		2,941		400		20,000
297	Fill the Gap, Courts		196,649		120,224		175,000
298	Fill the Gap, Indigent Defense		-		-		10,000
299	Fill the Gap, Court Administration		20,250		20,425		27,000
320	Prosecution Recovery Sup Ct.		-		13,000		15,000
	Department Total	\$	1,202,307	\$	1,199,103	\$	1,406,858

TREASURER:

100	General Fund	\$	271,313	\$	362,638	\$	487,117
	Department Total	\$	271,313	\$	362,638	\$	487,117

PROBATION:

100	General Fund	\$	443,777	\$	536,565	\$	498,203
229	Extra Juvenile Diversion		-		-		15
241	State Aid to Probation		159,709		175,621		183,057
242	Family Counseling		16,238		15,986		15,628
244	Adult Probation Fees		44,092		62,225		130,637
246	Adult Intensive Supervision		251,501		252,793		294,432
248	Juvenile Crime Reduction		-		-		449
249	Juvenile Treatment Services		75,000		81,500		91,401
250	Juvenile Probation Fees		2,000		3,411		15,000
251	J.I.P.S.		45,000		52,800		67,792
253	Diversion Fees		-		-		-
254	Adult Probation Enhancement		235,830		266,000		274,254
255	Parole		5,000		23,304		-

264	Detention Equalization	28,000	35,000	61,373
273	Extra Adult Probation Fees		-	
274	Extra Juvenile Probation Fees	-	-	-
276	Drug Treatment & Education	8,000	-	14,265
280	Diversion Intake	56,106	60,185	40,095
281	Diversion Consequence	23,437	28,795	35,072
282	Drug Testing	23,390	24,000	29,551
289	Community Punishment	52,729	58,367	67,957
310	Title 1	990	21,758	21,758
311	Title 2	320	-	5,625
314	IDEA Basic	3,015	2,073	13,737
315	Secure Care	725	4,386	4,386
317	Drug Court	4,500	2,337	4,500
341	Juvenile Jail District	781,000	793,000	793,648
	Department Total	\$ 2,260,359	\$ 2,500,106	\$ 2,662,835

SHERIFF:

100	General Fund	\$ 2,285,676	\$ 2,678,595	\$ 2,529,539
224	Sheriff's Grants	161,977	178,928	500,000
240	Jail Enhancement	197,060	46,736	200,000
256	ACCENT/Sheriff	321,008	404,734	450,000
266	Jail Services, Sheriff's Canteen	37,000	62,413	250,000
292	Local Law Block Grant			
340	Jail District	2,339,000	2,416,888	2,779,218
	Department Total	\$ 5,341,721	\$ 5,788,294	\$ 6,708,757

ENGINEER

205	Roads	\$ 7,367,336	\$ 7,884,446	\$ 9,982,033
207	Tea 21, Bus Routes	-	-	-
215	Rural Addressing			
216	Engineer's Inspections			
218	GIS	64,000	59,826	64,000
219	Transit Fund	16	-	100,000
701	Cinder pit			30,000
571	Flood Control	150,000	142,316	199,292
888	Special Roads	-	-	124,818
	Department Total	\$ 7,581,352	\$ 8,086,588	\$ 10,500,143

HEALTH SERVICES:

212	Public Health District	\$ 2,114,551	\$ 2,305,156	\$ 2,484,746
	Department Total	\$ 2,114,551	\$ 2,305,156	\$ 2,484,746

INDIGENT HEALTH

100	General Fund	\$ 884,156	\$ 884,660	\$ 1,084,500
	Department Total	\$ 884,156	\$ 884,660	\$ 1,084,500

COUNTY LIBRARY:

202	Library District	\$ 1,533,799	\$ 1,546,983	\$ 2,293,805
480	Bond Proceeds, Library Construction			

580	<u>Debt Service, Library Bond</u>		705,825		713,000		915,000
	Department Total	\$	<u>2,239,624</u>	\$	<u>2,259,983</u>	\$	<u>3,208,805</u>
SCHOOL SUPERINTENDENT:							
100	<u>General Fund</u>	\$	281,356	\$	310,574	\$	329,871
	<u>IDEA Secure Care</u>		-		37,558		41,894
	Department Total	\$	<u>281,356</u>	\$	<u>348,132</u>	\$	<u>371,765</u>
TOTAL DEPARTMENTAL EXPENDITURE:		\$	<u>35,608,854</u>	\$	<u>38,620,166</u>	\$	<u>52,839,970</u>

*

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.

APACHE COUNTY
Full-Time Employees and Personnel Compensation
Fiscal Year 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	165.0	\$ 6,858,429	\$ 1,273,907	\$ 1,307,812	\$ 593,909	\$ 10,034,057
SPECIAL REVENUE FUNDS						
202 County Library	27.5	\$ 698,299	\$ 68,261	\$ 200,560	\$ 56,309	\$ 1,023,429
205 Roads	90.0	2,923,090	326,874	669,035	346,251	4,265,250
212 Health Department	30.8	1,032,228	92,725	208,216	83,064	1,416,233
218 GIS	1.0	46,018	5,338	10,810	4,049	66,215
224 Sheriff's Grants	1.0	34,721	4,096	21,620	3,889	64,326
226 Emergency Management	1.0	34,552	4,008	5,451	2,716	46,727
227 Juvenile High Risk Court	0.7	39,906	2,120	9,775	3,101	54,901
230 Criminal Justice- Attorney	0.7	61,450	7,128	7,351	4,669	80,597
236 DP Services, Schools	4.0	277,832	31,987	43,710	21,837	375,366
239 Local Court Automation	0.5	14,179	1,644	2,726	1,105	19,654
241 State Aid To Probation	3.0	122,240	18,523	29,751	11,541	182,055
243 Accent/Attorney	0.7	59,639	6,918	7,167	4,533	78,257
244 Adult Probation Fees	2.0	73,882	10,260	13,582	7,307	105,031
245 CASA	0.5	24,407	2,831	10,810	1,901	39,949
246 Adult Intens. Supervision	5.5	205,275	30,763	38,089	20,302	294,428
249 Juvenile Treatment Services	1.0	57,750	6,699	5,451	4,499	74,399
251 J.I.P.S.	1.5	45,827	6,148	10,857	3,957	66,789
252 Recorder's Sur-Charge	4.5	174,364	26,157	48,646	17,245	266,411
256 Accent/Sheriff	2.0	88,232	28,177	16,261	9,882	142,552
260 Victim's Assist./Rights	1.6	44,904	5,209	11,454	3,520	65,087
264 Detention Equalization	1.3	39,756	4,069	5,451	3,195	52,471
268 Field Trainer	0.5	17,132	1,987	4,953	1,331	25,404
276 Drug Treatment and Education	0.3	6,616	767	1,363	515	9,261
280 Diversion Intake - Probation	1.0	26,364	3,058	6,791	2,054	38,266
281 Diversion Consequence	0.8	21,782	2,526	8,108	2,154	34,570
282 Drug Testing	0.5	19,163	3,089	5,405	1,895	29,552
289 Community	0.3	9,673	1,122	2,703	957	14,454
294 Prosecution Recovery	0.2	14,600	1,694	1,622	1,117	19,032
297 Fill The Gap, Courts	1.7	77,369	5,211	16,828	6,338	105,745
321 Prosecution Recovery COC	1.0	21,302	-	-	1,660	22,961
334 Attorney Diversion	0.2	8,673	1,006	894	680	11,252
340 Jail District	39.0	1,264,237	138,052	312,599	136,581	1,851,468
341 Juvenile Jail District	13.3	429,485	52,994	101,820	41,651	625,950
Total Special Revenue Funds	239.1	\$ 8,014,943	\$ 901,442	\$ 1,839,857	\$ 811,803	\$ 11,568,044
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$

APACHE COUNTY
Full-Time Employees and Personnel Compensation
Fiscal Year 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
		\$	\$	\$	\$	\$
Total Enterprise Funds		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	404	\$ 14,873,372	\$ 2,175,348	\$ 3,147,669	\$ 1,405,711	\$ 21,602,101



GLOSSARY

AACo (Arizona Association of Counties) - Founded in 1968, AACo is the only state organization that represents all of the county officials and the governments they serve in the State of Arizona.

Accrual Basis of Accounting - A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

Adopted Budget - A plan of financial operations approved by the Board of Supervisors and established by resolution which reflects approved tax rates, estimates of revenues, expenditures, transfers, departmental objectives and performance/workload indicators for a fiscal year.

Agency Funds - These funds account for assets held by an entity in a trustee capacity or as an agent for individuals, private organizations, other governmental organizations or other funds. This is a type of fiduciary fund.

AHCCCS - An acronym for "Arizona Health Care Cost Containment System." Arizona counties make a contribution to the State-managed AHCCCS system based on a formula proscribed by State law. The AHCCCS program provides indigent health care.

ALTCS - An acronym for "Arizona Long-Term Care System" which provides indigent long-term care. Counties make a contribution to ALTCS based on a formula established by State law.

Annual Financial Audit - The independent review of the financial position and reporting procedures of a local government entity. Apache County is audited by the State Auditor General.

Annualize - To calculate the full-year cost of any budget changes made mid-fiscal year for the purpose of adding that cost to a prepared annual budget.

Appropriation - An authorized amount approved by the Board of Supervisors for a specified unit or agency of the County government against which expenditures may be incurred and obligations made for specific purposes within a specified fiscal year.

Assessed Valuation - The valuation of real estate or certain personal property for purposes of taxation, which is a statutorily determined percentage of market value.

Assessment Ratio - The ratio at which the tax rate is applied to the tax base.

Asset - Resources owned or held by a government which have monetary value.

Balanced Budget - A budget in which the sum of estimated net revenues and appropriated fund balances are equal to appropriated expenditures.

Bond - A long-term promise to repay a specified amount (on the face of the bond) on or by a particular date; used primarily to finance capital projects.

Bond Refinancing - The payoff and re-issuance of bonds in order to obtain an improved interest rate and/or bond conditions.

Budget - A plan for financial activity for a specified period of time.

Budget Amendment - A change to the Adopted Budget for the purposes of re-allocating appropriations during a fiscal year.

Budgetary Basis - The basis of accounting used by a government agency to estimate financing sources and uses in its budget, which are generally GAAP, cash or modified cash accrual basis.

Budget Calendar - The schedule of key dates which a government follows in the preparation and adoption of its budget.

Budgetary Control - The management of a government in accordance with its approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of a determined value (\$5,000 or more for Apache County) which generally have an assigned useful life of several years; also called fixed assets.

Capital Outlay - An expenditure used from a department's operating budget for the acquisition of a capital asset. A capital asset is an item that costs \$5,000 or more and has an assigned useful life of at least one year. Capital assets should be budgeted and itemized in the capital outlay object codes.

Capital Project - A major construction, acquisition or renovation activity which adds value to a government's physical assets or significantly increases its useful life; also called a capital improvement.

Capital Projects Fund - A type of governmental fund established to account for expenditures related to capital projects.

Capitalized Interest - A portion of the proceeds of an issue that is set aside to pay interest in the securities for a specified period of time. Interest is commonly capitalized for the construction period of a revenue-producing project and sometimes for a period thereafter, so that debt service expense does not begin until the project is expected to be operational and producing revenues. Sometimes referred to as —funded interest.

Capitalization Threshold - The dollar values above which asset acquisitions are added to the capital asset accounts.

Carry Forward - Cash available at the end of the fiscal year.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Chart of Accounts - A chart that assigns a unique number to each type of transaction (e.g., salaries or property taxes) and to each budgetary unit in the organization. The chart of accounts provides a system for recording revenues and expenditures that fits the organizational structure and adheres to statutory and financial reporting requirements.

Commodities - Expendable items that are consumable or have a short life span, such as office supplies, gasoline, and small equipment.

Compensated Absences - Compensated absences are absences for which employees will be paid, such as vacation, sick leave, or other leave.

Consumer Price Index - A statistical description of price levels provided by the U.S. Department of Labor and used as a measure of the increase in the cost of living to reflect economic inflation.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals or other governmental agencies, e.g. rents, maintenance agreements and professional consulting services.

County Sales Tax - A general excise tax levied on all applicable categories of sales expressed as a percentage of the State Sales Tax.

Debt Service Fund - A fund used to account for the accumulation of resources and payments of general long-term debt principal and interest; such as that associated with general obligation and special assessment.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - An organizational unit directed by a director or elected official. In terms of financial structure, departments can have multiple funding sources (i.e. general fund, special revenues etc.) and are approved for specified uses.

Depreciation - This is the amount of expense charged against earnings by an organization to write off the cost of a capital asset over its useful life, giving consideration to wear and tear, obsolescence and salvage value. If the expense is assumed to be incurred in equal amounts in each business period over the life of the asset, the depreciation method used is straight line (SL).

Designated Fund Balance - Current operating funds that have been limited for a specific purpose by specific action of the Board of Supervisors for fiscal reserve purposes or by an administrative unit authorized by the Board to designate funds.

Employee Related Expenditures (ERE) - The ERE included in the Adopted Budget are the County's share of an employee's fringe benefits and taxes. ERE provided by Apache County include FICA (Social Security), Medicare, employee and dependent health insurance, dental, vision, unemployment, life insurance, retirement and workers compensation.

Encumbrance - A reservation of funds for an anticipated expenditure prior to actual payment of that specific item. Funds usually are reserved or encumbered with a purchase order prior to the actual cash payment being disbursed.

Enterprise Fund - A proprietary fund established to account for governmental facilities and services that are entirely or predominantly self-supporting by user charges; or when the governmental unit has decided periodic determination of revenues earned, expenses and/or net income is appropriate, (i.e., governmentally owned utilities.)

Election Officials Association (EOA) - is an alert service which informs and updates state, city, and other elections and voter registration officials regarding legislation, regulations, court decisions, and Justice Department rulings which affect the conduct of voter registration or elections administration.

Expenditure - A decrease in net financial resources. Expenditures include payment in cash for current operating expenses, capital outlays and debt service.

Expenditure Limit - In 1980 the Arizona Constitution was amended to limit the expenditures for counties and other local governments. Adjustments are allowed for increases in inflation or deflation and population growth. Set expenditure limitations can only be adjusted by a vote of the constituents.

Expense - Charges incurred for operations, maintenance, interest or other charges.

Fees - Charges for direct receipt of a public service on the party receiving the service.

Fiduciary Fund - Fund held by a governmental unit in a fiduciary capacity for an external party.

Financial Accounting Standards Board (FASB) - Financial Accounting Standards Board. This private, non-profit organization is responsible for determining standards of accounting principles. These principles are commonly referred to as the Generally Accepted Accounting Principles (GAAP).

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fiscal Policy - A government agency's adopted policy for managing revenues, spending and debt related to the government services and programs it provides and its capital investment; fiscal policy establishes agreed-upon principles and guidelines for the planning and programming of government budgets and their funding.

Fiscal Year (FY) - the 12-month period to which the annual operating budget applies. The Apache County fiscal year begins July 1 and ends June 30. The County's fiscal year is expressed in terms of the ending date, for example, "FY 2011" refers to the fiscal year that begins July 1, 2010 and ends June 30, 2011.

Full Accrual Accounting - A basis of accounting in which revenue is recognized when earned and expenses are recognized when incurred.

Full-Time Equivalent (FTE) - A value equivalent to the number of employees paid full time (forty hours per week, or from 2,080 to 2,096 hours per year – depending on the calendar). A half-time position that is paid 20 hours per week equates to a .5 FTE.

Fund - A fiscal and accounting entity with a self-balancing set of accounts which is segregated for the purpose of carrying on specific activities or objectives in accordance with specific regulations, restrictions, or limitations. The County has several funds. Governmental accounting information is organized into funds, each with separate revenues, expenditures, and fund balances.

Fund Balance/Equity - The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances, carried forward into the next fiscal year, or reverted back to a granting agency if such is contractually stipulated.

Fund Transfers - Transferring monies between funds is a tool for maintaining a structurally balanced budget.

Greater Arizona Development Authority (GADA) - Created by the Arizona Legislature in 1997 to assist local and tribal governments and special districts with the development of public infrastructure.

GASB 34 - Refers to Statement 34 issued by the Government Accounting Standards Board which establishes new requirements for the annual financial reports of State and local governments. The statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make their decisions (or who may do so in the future): legislators, their staff and members of oversight bodies; investors, creditors and others who provide resources to governments; and citizen groups and the public in general.

Generally Accepted Accounting Principles (GAAP) - These are the uniform minimum standards for financial accounting and reporting, reflecting the rules and procedures that define accepted accounting principles.

General Fund - A fund accounting for all financial resources of the County that serves as the County's primary operating fund.

General Obligation (GO) Bond - General Obligation Bonds must be approved by a majority of Apache County residents. They are sold to raise funding for capital expenditures. Funding for repayment would be provided by the County's secondary debt service property tax levy.

Geographic Information System (GIS) - A geographic information system (GIS) is a system designed to capture, store, manipulate, analyze, manage, and present all types of geographical data.

Goal - A goal is the purpose towards which an endeavor is directed. A goal supports a department's Mission Statement and a County-wide priority. Goals should include expected performance levels (i.e. citizen satisfaction levels, turnaround times, efficiencies, etc.) and are results-oriented, specific, state outcomes in measurable terms and attainable within a specifically stated time frame.

Governmental Accounting Standards Board (GASB) - An independent not-for-profit organization that is responsible for issuing accounting standards for state and local governments.

Governmental Finance Officers Association (GFOA) - The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association's nearly 18,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing of thousands of governmental operations in each of their jurisdictions.

Governmental Fund - A generic classification used by GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service funds are the types of funds referred to as governmental funds. Governmental funds are said to be expendable; that is, resources are received and expended, with no expectation that they will be returned through user or departmental charges. Revenues and expenditures (not expenses) of governmental funds are recognized on the modified accrual basis of accounting.

Grant - A contribution made by one governmental unit or other organization to another to support a specific function. Grants may be classified as either operational or capital, depending upon the grantee.

Grant Reversion - When a government entity in receipt of a grant reverts any unexpended funds from the grant award to the granting agency.

Help America Vote Act (HAVA) - The Help America Vote Act of 2002 (HAVA) is civil rights legislation to ensure voters are treated equally across the United States of America. The significant changes brought about by HAVA improve the elections process significantly.

Highway User Revenue Fund (HURF) - This revenue is derived from the gas tax, a portion of which is returned to counties by the State.

Improvement District - In accordance with Arizona Revised Statute Title 48, Chapter 6, a special district created for the purpose of, among other actions, maintaining, landscaping, grading, regarding or otherwise improving the whole or any portion of one or more streets in the proposed district.

Incremental Budgeting - A budgeting process in which precedent determines how funds will be allocated among departments and programs. Under incremental budgeting, increases in allocations usually occur in small increases over past levels.

Indirect Cost - A fixed or overhead cost that cannot be attributed directly to the production of a particular item and is incurred even when there is no output. Indirect costs may include the cost center functions of finance and accounting, information technology, administration and personnel.

Infrastructure - The physical assets of a government (for example streets or bridges).

Intergovernmental Revenue - Revenues from other governments, such as the State and Federal government, in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Funds - One or more funds that account for the goods and services provided by one department to another within government on a cost-reimbursement basis. This is a type of proprietary fund.

Land Development - Capital improvements to preserve land or to enhance its public use. This includes fencing, outdoor lighting, drainage/storm runoff, and planting vegetation, as well as forest thinning.

Lease Purchase - This method of financing allows the County to construct or acquire property and pay for it over a period of time by installment payments rather than an outright purchase. The time payments include an interest charge, which is typically lower than standard rates because the recipient does not have to pay income tax on the interest.

Levy - To impose taxes for the support of governmentally provided services.

Levy Limit - In 1980 the Arizona Constitution was amended to limit the amounts which could be levied on property by counties and other local governments.

Liability - Resources owned by a government which have monetary value.

Limited Appointment - A position whose appointment is made for a specific project within a specific time frame. Limited appointments must be for no more than 24 months in duration.

Line Item Budget - A budget that reflects appropriation by specific expenditure categories.

Long-Term Debt - This is all debt, including bonds, debentures, bank debt, mortgages, and capital lease obligations with a repayment period greater than one year.

Lottery Revenue - The State allocates a portion of the lottery proceeds to counties based on a formula.

Major Fund - A fund consisting of: 10% or more of the associated total revenues, expenditures/expenses, assets or liabilities of all governmental or all enterprise funds, and 5% or more of revenues, expenditures/expenses, assets or liabilities of all governmental funds and enterprise funds.

Marginal Cost - The additional cost of providing service to one more resident or consumer. Once capacity is reached, additional service capacity must be funded, and marginal cost increases substantially.

Mission Statement - A clear, concise statement of purpose for the entire County or department. The mission's focal point is broad, yet distinctly describes the County or department goals.

Modified Accrual Basis of Accounting - A type of accounting in which revenue is recognized when it is measurable and available to finance the expenditures of the current period and expenditures are generally recorded when the related fund liability is incurred (with some exceptions).

Net Present Value (NPV) - A method used to calculate the economic value of capital projects. NPV uses a discount rate to take account of the discrepancy between the present costs of undertaking a project and its future stream of benefits. The greater the NPV of a project, the more economically attractive it will be.

Object Code - Identifies the expenditure type (e.g., cash, accounts payable, salaries and wages etc.).

Obligations - Amounts which a government may be legally required to meet out of its resources, including both actual liabilities and encumbrances not yet paid.

Operating Budget - That portion of a budget which deals with recurring expenditures such as salaries, electric bills, postage, printing and duplicating, paper supplies, and gasoline. Taken together, the operating and the capital budgets should equal the total amount of spending for the fiscal period.

Operating Expenses - The cost for personnel, materials and equipment required for a department to function.

Operating Revenue - Funds that the government receives as income to pay for ongoing day-to-day operations; includes taxes, fees from specific services, interest earnings and grant revenues.

Payment in Lieu of Taxes (PILT) - This revenue is received from the Federal government by counties with public lands. Some counties have a large percentage of their area in public lands, and find themselves responsible for providing services to thousands of visitors each year. This revenue partially offsets those expenses incurred from public land use, and compensates for revenue lost due to the presence of public, non-taxable Federal property in a county.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - As defined by GFOA, a specific quantitative measure or qualitative assessment of results obtained through a program or activity. It summarizes the relationship between inputs and outputs in achieving outcomes with respect to effectiveness, cost (efficiency) and quality.

Performance Measurement - As defined by GFOA, a process for determining how a program is accomplishing its mission, goals, and objectives through the delivery of products, services, or processes.

Personnel Services - A category of expenditures within the budget that includes salaries, benefits, temporaries, and overtime etc.

Personal Property - For property tax purposes in Arizona, personal property is designated as all types of property except land, buildings or other real property improvements. Taxable personal property includes movable items used for agricultural, commercial, industrial or rental residential purposes. Personal property is not attached permanently to real property and may be removed by its owner without damage to the real property. Mobile homes are also personal property unless the owners file an affidavit affixing the mobile home to their real property.

Pledged Revenues - These are moneys obligated for the payment of debt service and the making of other deposits required by the bond contract.

Gross pledge or gross revenue pledge - A pledge that all revenues received will be used for debt service prior to deductions for any costs or expenses.

Net pledge or net revenue pledge - A pledge that net revenues will be used for payment of debt service.

Northern Arizona Council of Governments (NACOG) - Northern Arizona Council Of Governments is a nonprofit membership corporation representing local governments to provide a wide variety of services within the four Arizona counties of Apache, Coconino, Navajo, and Yavapai.

Position - A single specific instance of a job class, whether occupied or vacant, involving duties entailing the services of one person. A position may be full or part-time as reflected in the FTE value.

Primary Property Taxes and Values - Primary or "limited" values are used to calculate primary property taxes which are collected to fund the maintenance and operation of school districts, community college districts, counties, cities and State government. Primary values and taxes are both "limited" as to how much they can increase if no changes have been made to the property.

Program - A set of activities that have a common purpose that produces results for customers. Programs are described in the Department Description and are aligned with the department's Mission and Goals.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost to specific departments.

Property Tax System - Arizona's property tax system is unique in that it uses two types of property values for taxing purposes; primary and secondary (see definitions of each). Property taxes are applied to each \$100 of assessed valuation on real and personal property.

Proposed Budget - A plan of financial operations submitted by the County Manager to the Board of Supervisors. This plan reflects estimated revenues, expenditures, transfers, and departmental goals, objectives, and performance/workload indicators.

Proprietary Funds - Sometimes referred to as income determination — non-expendable, or —commercial-type funds. They are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (enterprise and internal service funds). Revenues and expenses (not expenditures) are accounted for on the full accrual basis.

Public Hearing - An open meeting regarding proposed operating or capital budget allocations which provides citizens with an opportunity to voice their views on the merits of the proposals.

Real Property - Real estate, including land and improvements (buildings, fencing, paving) classified for purposes of assessment.

Regressive Tax - A tax that is relatively more burdensome on lower-income households.

Reserves - Fund balances that cannot be used for recurring expenditures but are available for emergency or onetime expenditures.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - The total amount available for appropriation including estimated revenues, fund transfers and beginning fund balances.

Revenue - An increase in assets or financial resources.

Revenue Bond - A bond that is payable from a specific source of revenue and to which the full faith and credit of an issuer with taxing power is not pledged. Revenue bonds are payable from identified sources of revenue and do not permit the bondholders to compel taxation or legislative appropriation of funds not pledged for payment of debt service. Pledged revenues may be derived from operation of the financed project, grants and excise or other specified non ad-valorem taxes.

Secondary Property Taxes and Values - Secondary or "full cash" values are synonymous to market values. They are used to calculate secondary property taxes to support voter-approved budget overrides, bond issues and other debt service, such as special districts.

Service Area - These are made up of departments with similar goals and priorities with a common purpose and common issues to address.

Service Level - Services or products which comprise actual or expected output of a given program. Focus is on results, not measures or workload.

Services - A service is the productive outcome that the customer receives from a department.

Source of Revenue - Revenues are classified according to their source or point of origin.

Special Assessment - A tax or levy customarily imposed against only those specific parcels of real estate that will benefit from a proposed public improvement like a street or sewer.

Special Revenue Fund - A fund that accounts for the proceeds of specific revenue sources (other than major capital projects) that is legally restricted to specific-purpose expenditures.

State Shared Sales Tax - Sales Tax collected by the State and distributed to cities and counties based on a formula set by State statute.

Strategic Goal - A strategic goal translates resources into significant results to be achieved over the next two-five years providing the basis for evaluating the department as a whole.

Tax Levy - The resultant product when the tax rate per one hundred dollars of assessed value is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefits of the people. This term does not encompass special assessments.

Tentative Budget - A preliminary adoption of the budget that sets the expenditure —ceiling that legally cannot be exceeded during a given fiscal year.

Title III - These are a portion of National Forest Fee revenue allocated by the board.

Trend - A documented recurrence of a measurable events or circumstances over time that is increasing, decreasing or even staying the same. The size of the number of occurrences often determines whether the recurrences constitute a trend.

Unencumbered Fund Balance - Amount of an appropriation neither expended nor encumbered; generally available for future purposes.

Variable Cost - A cost that increases or decreases relative to increases/decreases in the amount of service provided.

Vehicle License Tax - Also known as Auto-Lieu, a tax paid to the State by drivers when registering vehicles as part of the total registration cost, a portion of which is returned to the counties by the State.

