



**2020
ANNUAL BUDGET
DOCUMENT**

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July 1, 2019—June 30, 2020

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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Apache County

Arizona

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director

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, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, 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.
CHAIRMAN OF THE BOARD
815 N. 10TH
PO. BOX 192, CHINO, AZ 85924

ALTON JOE SHEPHERD
MEMBER OF THE BOARD
P.O. BOX 111
7-11 Box 111, Chino, AZ 85924

TRAVIS SIMSHAUSER
VICE CHAIRMAN OF THE BOARD
P.O. BOX 111
7-11 Box 111, Chino, AZ 85924

BOARD OF SUPERVISORS
OF APACHE COUNTY

P.O. BOX 418
ST. JOHNS, ARIZONA, 85926
TELEPHONE: (928) 337-5316
FACSIMILE: (928) 337-2800



EVAN N. PATTERSON
MANAGER/CLERK
ST. JOHNS, AZ 85926

APACHE COUNTY RESOLUTION FOR THE ADOPTION OF
THE BUDGET FISCAL YEAR 2019-2020
RESOLUTION NO 2019- 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 June 4, 2019, 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 June 4, 2019, 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 July 2, 20 19, in 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 2019-2020.

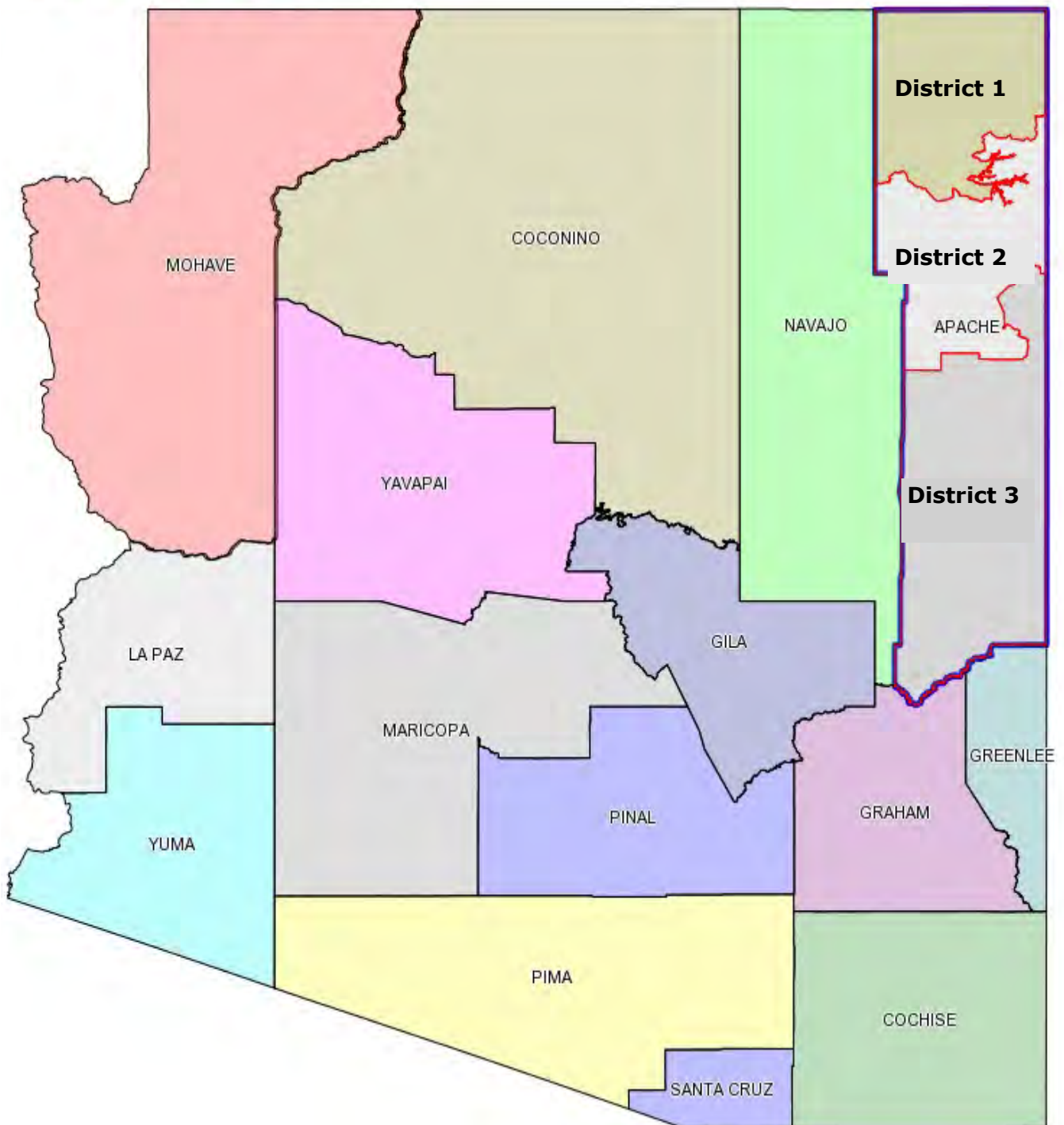
Passed and adopted by the Board of Supervisors of Apache County, this 2nd day of July 2019.


Dr. Joe Shirley, Jr.
Chairman, Board of Supervisors

ATTEST:

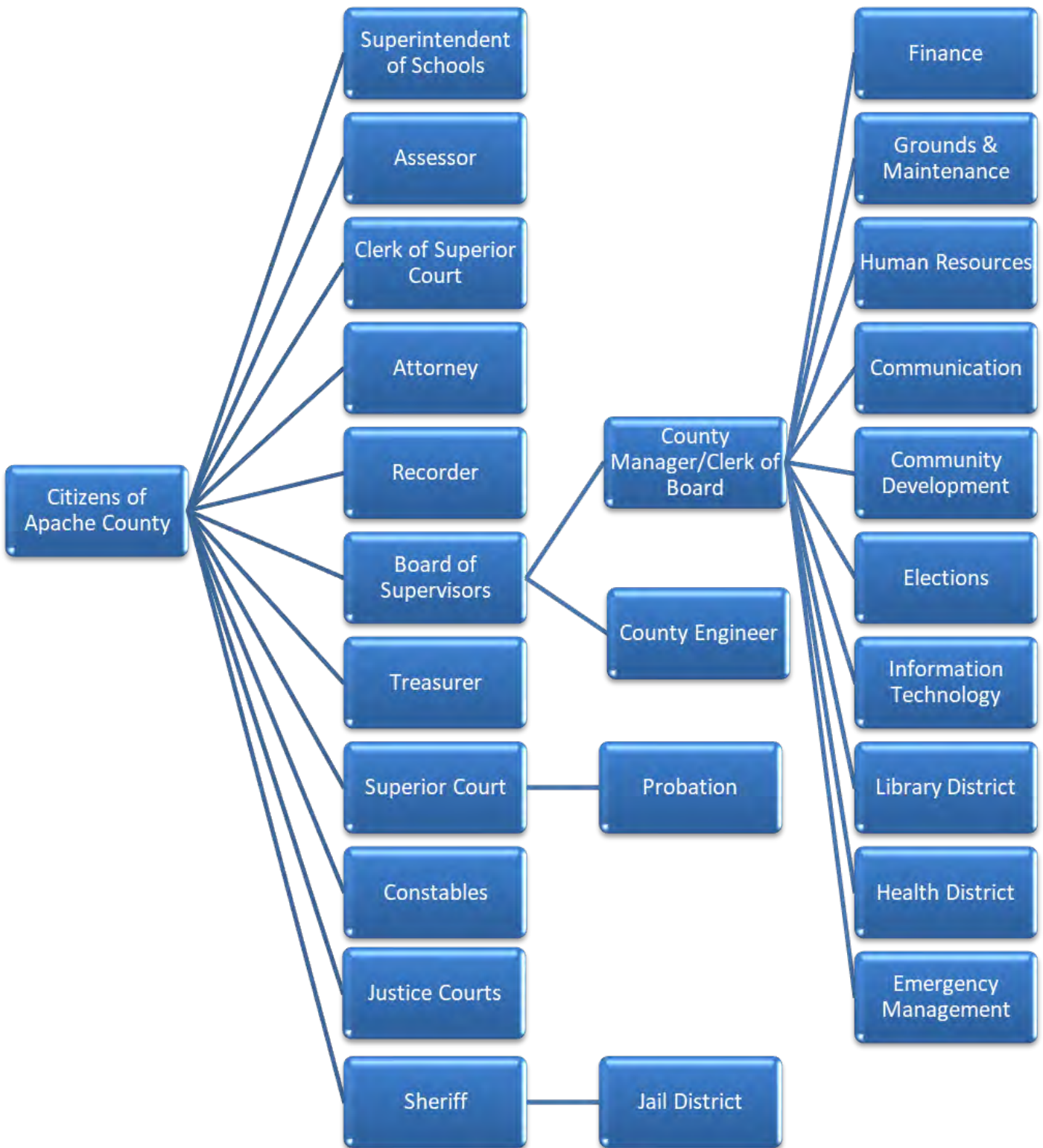
Ryan N. Patterson
Clerk of the Board

DISTRICT MAP



District 1 - Joe Shirley, Jr. District 2 - Alton Joe Shepherd District 3 - Travis Simshauser

ORGANIZATIONAL CHART



COUNTY OFFICIALS

Board of Supervisors

District I Joe Shirley, Jr.
 District II Alton Joe Shepherd
 District III Travis Simshauser
 County Manager/ Clerk of the Board..... Ryan N Patterson

Elected Officials

Clerk of the Superior Court..... Annell Hounshell
 Constables:
 Chinle..... Vacant
 Puerco..... Charli Anderson
 St. Johns..... Lance Pearce
 Round Valley..... Roger S. Curtis
 County Assessor..... Rodger Dahozo
 County Attorney Michael B. Whiting
 County Recorder Edison J. Wauneka
 County Sheriff Joseph Dedman, Jr.
 County Superintendent of Schools..... Robert Williams
 County Treasurer Marleita Begay
 Justice of the Peace:
 Chinle..... Victor Clyde
 Puerco..... Jay Yellowhorse
 Round Valley..... Marsha Gregory
 St. Johns..... Butch L. Gunnels
 Superior Court Michael Latham

Appointed Department Heads

Building and Maintenance..... RD Stradling
 Communications..... Ben Dugdale
 Community Development..... Devin Brown
 Data Processing/IT..... Ben Dugdale
 Elections..... Angela Romero
 Engineering/GIS..... Ferrin Crosby
 Finance..... Timothy Hinton
 Health District..... Preston Raban
 Human Resources..... Stephanie McCarthy
 Library District..... SueAn Stradling-Collins
 Probation Services..... Paul Hancock
 Public Fiduciary..... Devin Brown

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	14
Statistics	15
Major Employers/Taxpayers	17
Tourism	18
County Leadership	20
Department Profiles	33
Budget Summary	
Policies that Guide the Budget	81
Basis of Budgeting and Accounting	101
Budget Process	101
Fund Types	103
Fund Balance	105
Revenue and Expenditure Analysis	107
Capital Expenditures	114
Debt Schedules	115
County Personnel	117
Tax Rates/Levies	120
Budget Schedules A-G	124
Glossary	138

A scenic view of a red rock canyon. In the foreground, there are green trees and a large, reddish-brown rock spire. The middle ground shows a valley with a winding river and a town in the distance. The sky is blue with white clouds.

LETTER TO THE CITIZENS OF APACHE COUNTY

TRANSMITTAL LETTER

BOARD OF SUPERVISORS
OF APACHE COUNTY



RYAN K. PATTERSON
MANAGER-CLERK
ST. JOHNS, AZ 85936

JOE SHIRLEY, JR.
VICE-CHAIRMAN
DISTRICT I
P.O. Box 1952, Chinle, AZ 86503

ALTON JOE SHEPHERD
CHAIRMAN OF THE BOARD
DISTRICT II
P.O. Box 994, Ganado, AZ 86505

TRAVIS K. SIMSHAUSER
MEMBER OF THE BOARD
DISTRICT III
P.O. Box 428, St. Johns, AZ 85936

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

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

September 12, 2019

Dear Citizens of Apache County,

We are pleased to present to you the 2019-2020 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 2019-2020 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 2019-2020 focus on managing the continuing sluggish economy in Apache County. 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.

TRANSMITTAL LETTER

Entity-wide Goals

As the County looks forward, we are hopeful in achieving our budget priorities through the 2020 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. 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 since FY 2014, 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 optimism. Over the last several years the state has negatively impacted the County for millions of dollars. 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.

Finally, in discussing the 2019-2020 budget, it is good to look at the County's major accomplishments during the past year:

- Implemented appraisal districts within the county to insure all property is to be appraised as prescribed by statute
- Managed a 57% increase in Jury Trials and a 30% increase in jurors over the previous year.
- Purchased new election equipment from Election Systems & Software
- A four-person team of medical professionals was formed to cover Alternate Medical Examiner duties.
- Improved network reliability to the Sheriff, Courts, Clerk, and Human Resources by implementing a mesh network to the Sheriff/Court in St. Johns.
- Increased circulation of OverDrive by 26%.
- Probation fee collections increased by 13%.
- Established the Chinle Voter Outreach Office within the District I office compound which also served as an Early Voting site on full time basis for all county elections to better serve the Navajo People.
- The Apache County Division of Emergency Management also purchased a mass notification public information system (Ready Apache County), with the help of grant funding. This system allows members of the public to be accurately and quickly notified of an emergency situation,

TRANSMITTAL LETTER

by pushing out vital information in a timely fashion. This system has the potential to save lives and is vital to public safety.

- Arranged and implemented a multi-school video conferencing system so districts may participate in face-to-face conferencing and professional development opportunities in an effort to cut down on travel time.
- The Court has begun to introduce several different community outreach programs within Apache County, including juror appreciation as well as mock trial competitions for high school level students. These programs provide the public with a better understanding of the courts and the judicial branch of government.

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,

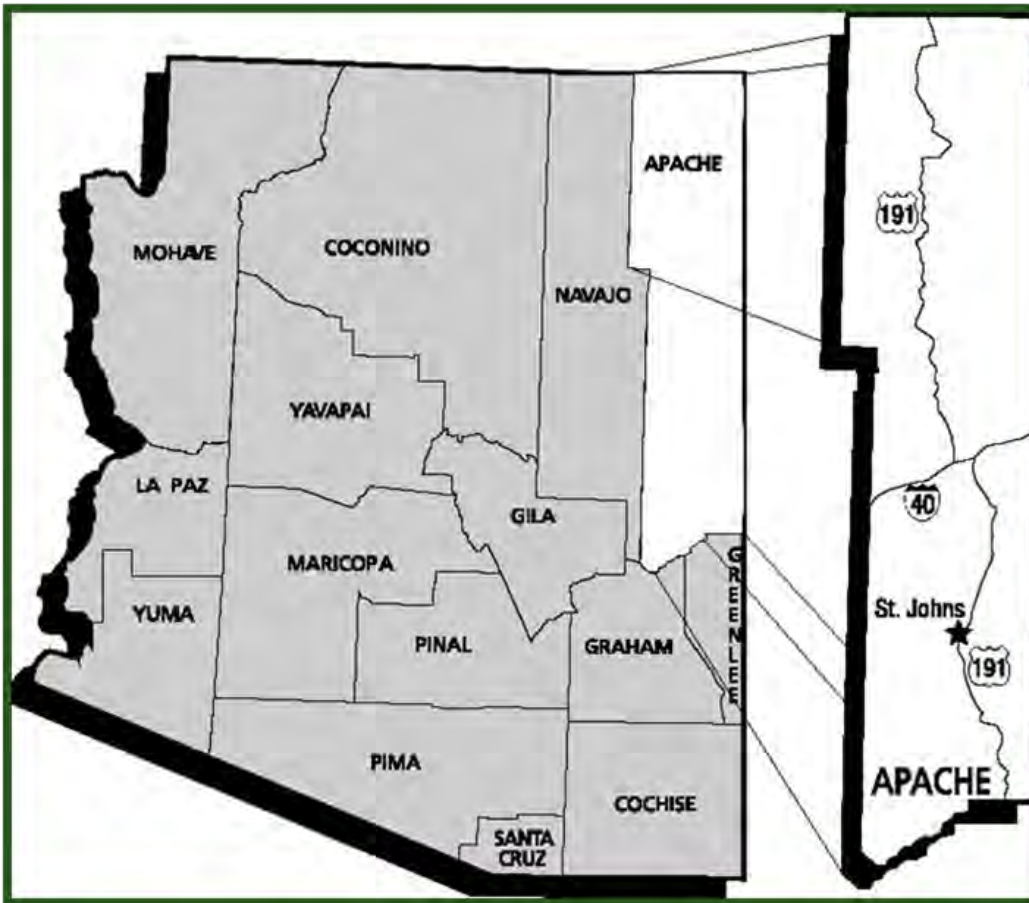
Ryan Patterson

Ryan N. Patterson
County Manager



COMMUNITY PROFILE

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.

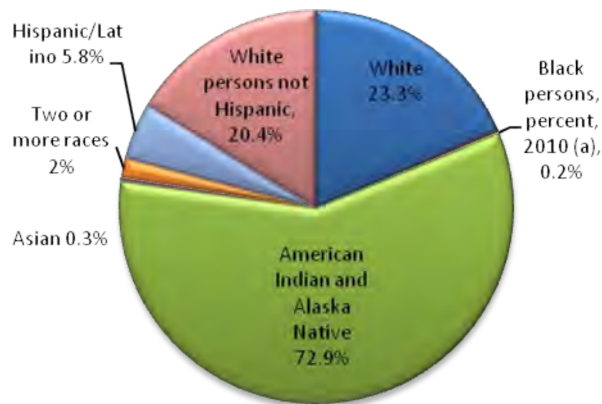
Originally, Apache County encompassed all of present-day Navajo County, part of Gila County and part of Graham County, but by 1985 its size had been reduced to the 11,216 square miles it occupies today. The Apache and Navajo Indian Reservations cover more than 65.4 percent of the county, and 25 percent 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

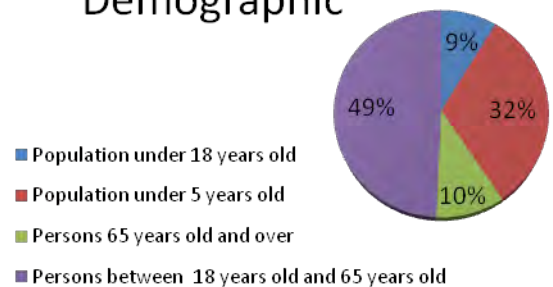


*Source: U.S. Census

	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

Apache County Age Demographic



*Source: U.S. Census

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

APACHE COUNTY LABOR FORCE 2019

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Civilian Labor Force	21,360	20,855	20,803	20,258	20,424	20,950	20,456					
Employment	18,737	18,743	18,783	18,524	18,591	18,626	17,944					
Unemployment	2,623	2,112	2,020	1,734	1,833	2,324	2,512					
Unemployment rate	12.3	10.1	9.7	8.6	9.0	11.1	12.3					

*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	78.60%	86.50%
Bachelor's Degree or Higher	11.50%	28.40%

*Percentage of Persons Age 25+, 2013-2017

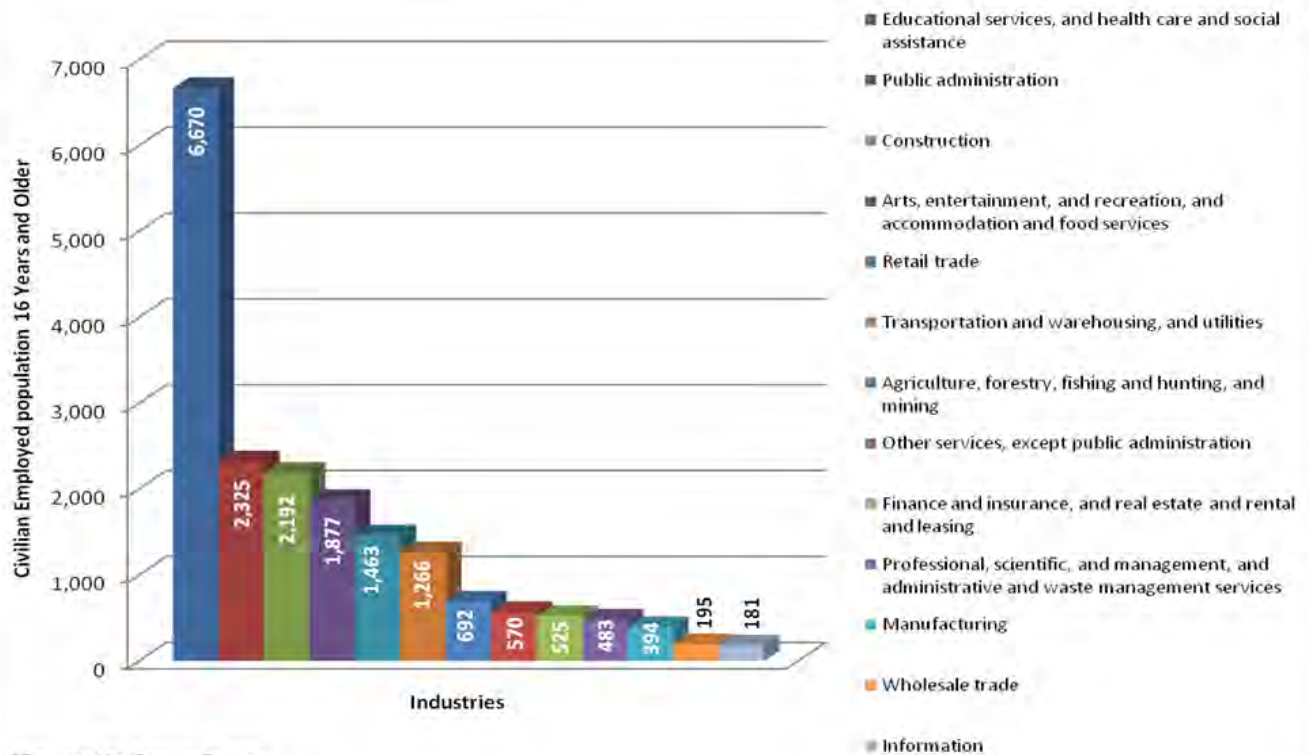
*Source U.S. Census Bureau

Apache County Income Statistics

	Apache County	Arizona
Median Household Income (2013-2017)	\$ 32,360	\$ 53,510
Per Capita Money Income in the Past 12 Months (2017)	\$ 13,865	\$ 27,964

*Source U.S. Census Bureau

Apache County Industry Statistics



*Source: U.S. Census Bureau

COMMUNITY PROFILE

APACHE COUNTY MAJOR EMPLOYERS

Employer	Locations	Employment Type
Chevron Mining Company	Window Rock	Mining
Ft. Defiance Hospital	Ft Defiance	Health Services
Indian Health Services	Ft. Defiance/Chinle	Health Services
Navajo Communications Co.	Window Rock	Phone Communications
Navajo Nation	Window Rock	Governmental
Navajo Tribal Utility Authority	Navajo Nation	Utility
Sage Memorial Hospital	Ganado	Health Services
Salt River Project Coronado Generating Station	St. Johns	Power
Tucson Electric Power	Springerville	Power
White Mountain Community Hospital	Springerville	Health Services

TOURISM



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.



TOURISM

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

ELECTED OFFICIALS

DISTRICT I SUPERVISOR: JOE SHIRLEY, JR

Apache County Supervisor Joe Shirley, Jr., 71, 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 the people 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'naaginii* 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.

ELECTED OFFICIALS

DISTRICT II SUPERVISOR: ALTON JOE SHEPHERD

Yá'át'ééh! I am your Apache County District II Supervisor; I am Tábaahá, born for Tsénjikiní my maternal clans are Ma'íí deeshgízhiníí and my paternal clans are Tl'izí lání. I am the proud husband of 17 years to Wendy D. Shepherd, of Dilkon, Arizona and we have four beautiful daughters. My parents are the late Rosabelle Marie Begay of Steamboat, AZ and the late Ambrose Shepherd of Ganado, Arizona and former Apache County Supervisor for District II. The values taught to me by my parents and the love for family has fostered the drive to take on the challenge of improving the services to members of Apache County and District II.

I am a life-long resident of Ganado, Arizona, a graduate and athlete of Ganado High School. Upon graduation, I attended Yavapai College to continue my education in General Studies. I started my professional career with the Ganado Unified School District. Then worked with Pima Community College's Law Enforcement, attending the Southern Arizona Law Enforcement Training Center SALETC and attain my Arizona Police Officers Standard and Training (AZPOST) in 1991 and became a Deputy with the Apache County Sheriff. I finally joined the Navajo Nation Executive Protection to provide security and protection to the Office of the President and Vice President; which included security for dignitaries from the political and entertainment sector. In 2010, I began my political career with the 22nd Navajo Nation Council where I was the Vice Chairperson of the Law & Order Committee and the 23rd Navajo Nation Council where I am presently the Chairperson the Resources & Development Committee.

As District II Supervisor, I will build viable partnerships with local, tribal, state and federal entities. My administration will lead on the guiding principles of PURPOSE, PLANNING, PROGRESS & PARTNERSHIPS. We will build an alliance of elected, business and civic leaders from communities across the Navajo Nation and the State of Arizona, united to ensure that the Navajo Nation, the State of Arizona, Apache County and the federal government step up to invest in smart, homegrown, locally-driven transportation solutions because these are the investments that hold the key to our future economic prosperity. We will provide innovative and sustainable transportation solutions that enhance education, public safety and infrastructure for District II. We will be an organization that values integrity, excellence, diversity, cooperation, creativity, respect and service as we transform the future of transportation for the public good. We will work to transform transportation by expanding the base of knowledge to make Apache County District II's transportation system safer, more competitive and sustainable. I believe the citizens of Apache County should receive services equally and prudently. My administration knows change is necessary for improving infrastructure for better communities and better roads. Teamwork, partnerships and cooperation are key to success in achieving our goals. Thank you, Ahehee!



ELECTED OFFICIALS

DISTRICT III SUPERVISOR: TRAVIS SIMSHAUSER

Supervisor Travis Simshauser was sworn in as the newly appointed District III Supervisor by Apache County Superior Court Judge Michael D. Latham on Thursday, June 7, 2018, in the Board of Supervisors' Hearing Room.

Supervisor Simshauser is dedicated to the fair and equal representation of the citizens of Apache County. He strives to listen to the concerns of citizens and resolve issues. He and his staff work closely with the Roads department to ensure that the roads are in operable and safe conditions. He also works with the Forest Service on the National Forest to ensure that they are protected.



ELECTED OFFICIALS

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.

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.

ELECTED OFFICIALS

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: ANNELL HOUNSHELL

Annell Hounshell was elected to the office by the voters of Apache County in November, 2014 and has prior experience of 18 years with Apache County Government. Annell has worked in the offices of Apache County Adult Probation, County Finance, Engineering, Attorney's Office and the Board of Supervisors. She has also worked in private business for 20 years gaining valuable management experience. The experience and skills she has gained, as well as the relationships she has developed has made her uniquely qualified to serve as the Apache County Clerk of the Court.

Annell has spent the majority of her life in Northern Apache County and currently lives in St. Johns, Arizona and understands the history and challenges of Apache County.



ELECTED OFFICIALS

JUSTICE OF THE PEACE—CHINLE: VICTOR J. CLYDE

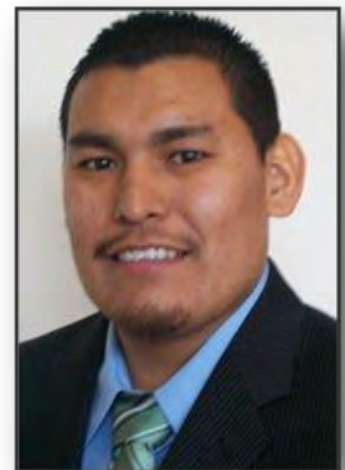
Victor J. Clyde, born and raised in Lukachukai, Arizona, is currently serving as the Justice of the Peace, Chinle Justice Court, Apache County and has for the past ten years. Judge Clyde was previously a District Prosecutor for the Navajo Nation, a job he held for 18 years. A police officer and criminal 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, 28 years old and Ashleigh, 21 years old and a son, Ashton, 11 years old. He also has an older son, Josiah, who is 29 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.



ELECTED OFFICIALS

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

Justice of the Peace Butch L. Gunnels has been Justice of the Peace from 2009 to date. 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.

JUSTICE OF THE PEACE—ROUND VALLEY: MARSHA GREGORY



Judge Gregory was raised in Eagar and graduated from Round Valley High School. She is the mother of eight children and 29 grandchildren. She loves living in the White Mountains where she enjoys raising horses, camping, hunting and fishing with her family.

Judge Gregory graduated Summa Cum Laude from Arizona State University with a degree in Political Science. Three years later, she earned a Juris Doctorate degree from ASU School of Law. After passing the Arizona State Bar Exam, Judge Gregory worked as a prosecutor in the Apache County Attorney’s Office for approximately 2 ½ years. After leaving the County Attorney’s Office, she joined her son in private practice in Navajo County for a year before opening her own practice in Springerville. As a sole practitioner, Judge Gregory focused on family law and criminal defense work. She served for many years as the president of the Apache County Bar Association.

After more than 7 years in private practice, Judge Gregory was elected as Justice of the Peace in the Round Valley precinct. She is happy to put her legal education to use in serving the citizens of the Round Valley precinct and is committed to applying the law in order to protect the constitutional rights of both the accused and the victim.

ELECTED OFFICIALS

APACHE COUNTY RECORDER: EDISON J. WAUNKA

Edison J. Wauneka’s Maternal Clan is A’shihi (Salt) born for Ta’baaha’ (Edgewater) clan; Maternal grandfather is Kinyaa’a’anii (Towering House) clan; and paternal grandfather is To’dich’ii’nii (Bitter water)



clan. Mr. Wauneka graduated from Cottonwood High School in Salt Lake City, Utah in 1971. He served a two year mission for the Church of Jesus Christ of Latter-Day-Saints in Alberta/ Saskatchewan, Canada(1971-1973). From 1976-1979 he attended Brigham Young University in Provo, Utah where he majored in Zoology (Pre -Dentistry) and minored in Indian Education. He received an Associate of Arts Degree in Business Administration.

Mr. Wauneka has served as member and chairman of the Navajo Board of Election Supervisors (1990-1996). He served as a Navajo Nation Council Delegate (1998-2002) and he was President of the Board of Trustee for Navajo Preparatory School (2000-2013).



ELECTED OFFICIALS

SUPERINTENDENT OF SCHOOLS: R. BARRY WILLIAMS

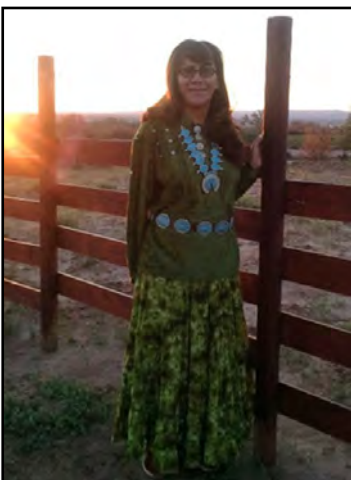
R. Barry Williams is a 4th generation resident of Apache County and a graduate of Northern Arizona University (B.S. and M.S.). Elected Apache County School Superintendent in 2012, his office serves as the fiscal agent for ten public school districts in Apache County and as a member county in the Northeast Arizona Regional Center. The Apache County Schools Business Consortia operating through the Apache County Education Service Agency provides technology services and support to the schools and other public entities.



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 past president 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 second 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.”

ELECTED OFFICIALS

APACHE 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 of that would prepare him for his 27-year career in law enforcement with the Navajo Nation Police Department—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 on to the police academy where he trained to become a Navajo police officer. He went on to the State of New Mexico to become a certified peace officer. On receiving that certification, he went on to get certified in Tucson, Arizona. After receiving certification in Arizona he returned to the Navajo Nation where for two years, he worked for the Navajo Nation Division of Public Safety—stationed in Crownpoint, New Mexico as a patrol officer.

Sheriff Dedman's was next assigned 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 years. In 1989 he was assigned as a personal security officer to former Navajo Nation leader Peter MacDonald during the tribal turmoil and eventual riot. "The riot happen," 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 watched over a force of 350 police officers. He demonstrated professional standards and taught a supervisors course, discipline action, civil liabilities and leadership training for officers in training at the training academy in Toyey, Arizona. He continues to be involved in dignitary protection for special guests to the Navajo Nation and Apache County.

In 2008 Mr. Dedman won the election for the office of Apache County Sheriff and took office in January of 2009. He has since served two terms. In 2016 he ran unopposed in his bid for re-election and is proud and humbled to serve the citizens of Apache County for another 4 years. At the end of his fourth term as Sheriff Joseph Dedman Jr. will have served the citizens of the Navajo Nation, Apache County, and the United States of America for 39 years. Many of the other Arizona Sheriffs affectionately call him "the Real Sheriff Joe". Sheriff Joseph Dedman Jr. is married and has three children and four grandchildren. He can often be seen riding his 1995 Harley Davidson around the Window Rock area.

ELECTED OFFICIALS

SUPERIOR COURT JUDGE: MICHAEL LATHAM

Judge Michael Latham became the Presiding Judge for the Arizona Superior Court in Apache County on January 1, 2015. Prior to that Judge Latham worked for the Apache County Attorney’s Office as a Deputy County Attorney for over five years. While at the County Attorney’s Office Judge Latham prosecuted misdemeanor and felony cases out of the Puerco and Round Valley Justice Courts. In addition, he was very active in the County Attorney’s community outreach initiatives, including the anti-bullying program championed by the County Attorney, Michael Whiting. Judge Latham also served as a board member of the Apache County Youth Coalition.

Prior to becoming a public servant, Judge Latham started his legal career at the private international law firm, Bryan Cave, LLP in Phoenix, Arizona. While there, Judge Latham practiced in the corporate transactions and commercial litigation group, working on a wide variety of mergers, finance transitions, corporate governance, employment law, and complex commercial litigation matters. During his time at Bryan Cave, Judge Latham was nominated to serve on the Board of the firm’s non-profit organization “Caver’s Who Care.” Judge Latham obtained his juris doctorate, with honors, from B.Y.U.’s J. Reuben Clark Law School. In law school Judge Latham was a member of the Moot Court and served as the Chair of Trial Advocacy and as the Vice President of the Native American Law Society. Judge Latham obtained his B.A. from Brigham Young University in American Studies. He is married and has five children.



ELECTED OFFICIALS

CONSTABLE—SANDERS: CHARLI ANDERSON



Constable Charli Anderson has lived in Arizona most of her life. Family is most important to her. She has six children, nine grandchildren and two great-grandchildren. She enjoys the outdoors and loves animals.

Charli has been a constable for seven years and loves her job and the people she meets. She said “If I had known how much I would enjoy being a constable, I would have campaigned for office years before I did.”

CONSTABLE—ROUND VALLEY: ROGER S. CURTIS





DEPARTMENT PROFILES

DEPARTMENT PROFILES

APACHE COUNTY ASSESSOR'S OFFICE

Mission Statement

To be responsive to our citizens, delivering accurate and fair property assessments annually, while inspiring confidence in local government.

Our Vision

- To be leaders in property tax valuation and administration.
- To provide superior customer service and transparency in the eyes of our citizens, communities and employees.
- To provide innovative cost effective solutions.

Organizational Overview

Who We Are

The Assessor's office under the direction of Honorable Assessor, Rodger Dahozy, is currently staffed by seven full time employees and is divided into two work functions; property appraisal and assessment administration.

The Assessor is responsible for locally assessed real and personal property.

Real property consists of land and buildings including affixed manufactured housing. Also included are all types of improvements on possessory rights (IPRs) and land used for agricultural purposes.

Personal property includes property used for commercial, industrial and agricultural purposes, and residential unsecured manufactured housing.

What We Do

It is the responsibility of the Assessor's office to carry out the following functions in preparing the real and personal property assessment and tax rolls.

- Discovery and identification of all ad valorem property
- Maintain accurate ownership, parcel boundaries and maps for all ad valorem property
- Compile a detailed inventory of all taxable and non-taxable property
- Determine the extent of taxability (tax area code/situs)
- Determine the use and classification of all property for taxing purposes
- Review and determine the validity of every sale of property to be used in mass appraisal processes and market studies
- Determine an estimate of market value of property

DEPARTMENT PROFILES

APACHE COUNTY ASSESSOR'S OFFICE (Continued)

- Determine value for statutorily defined special properties using statutorily prescribed methods of valuation
- Preparation and publication of the assessment rolls
- Notification to owners of assessed value
- Defense of value on appeal and tax court
- Administer property tax relief programs defined in statute, including but not limited to, personal and organizational exemptions, valuation protection program for seniors and additional state aid to education rebates for primary home owners
- Calculate levy limits annually for those jurisdictions who are subject to levy limits as defined in statute
- Publish an annual Abstract of Assessment for all taxing jurisdictions to be used in the setting of budgets and tax rates
- Extend tax rates annually to the assessment roll to calculate the taxes owing for distribution to the Treasurer for collection and disbursement

*Summary of Goals and Objectives completed for
Fiscal Year 2018-2019*

We have been able to implement an office wide reporting structure, identified roles and responsibilities for each position with a clear chain of command. Consolidated appraisal districts within the county to insure all property is to be appraised as prescribed by statute. Implemented a structure that supports accountability as well as means to track quality and productivity and have been able to offer ongoing training and coaching to inexperienced staff members.

We have identified the number of and types of positions required to adequately staff the Appraisal Division based internal resource studies, workload requirements, and developed projections based on the guidelines and principles of the International Association of Assessing Officers. We have reduced the number of appraisal positions for efficiency and moved administrative functions out of the appraisal division.

We have been able to identify resources required to effectively manage the work of the Assessment Administration function. We have implemented roles, responsibilities and a reporting structure for each position with a clear chain of command. We have identified the number of resources necessary to accurately administer the volume of participants in property tax relief programs. We have implemented a structure that supports accountability as well as a means to track quality and productivity and have been able to offer ongoing training and coaching to inexperienced staff members.

We have identified the number and types of positions required to adequately staff this division by auditing internal records, reviewing the appropriate application of existing tax exemptions, and by writing and maintaining policies and procedures following applicable state statutes.

DEPARTMENT PROFILES

APACHE COUNTY ASSESSOR’S OFFICE (Continued)

Goals and Objectives for FY2020

- Continue To Address Critical Staffing Needs
- Update/re-write job descriptions for each position within the Assessor's office to coincide with industry standards and current technologies.
- Continue to write detailed performance plans for each position and implement performance measurements and accountability to ensure backlogs are being effectively reduced with quality work product.
- Continue recruitment efforts to fill Certified Chief Appraiser position.
- Reduce tax roll corrections by 50% by eliminating backlog of title transfer work and splits and combinations and appraisal errors.
- Develop Project Plan and Begin Implementation of County Wide Commercial Canvass
- Reduce Backlog of Building Permits by 50%
- Increase time in the field by the Appraisal staff by 50%. This will be measured by appraisal logs and field time studies.
- Under the leadership of Certified Chief Appraiser, continue to train and develop appraisal staff. Chief Appraiser to complete 60 hours of field time annually with each appraiser to develop skills and abilities with an emphasis on continuing education and quality work product.
- Implement Annual County Wide Land Revaluation. Complete full land market studies for all taxable land within Apache County.

BUDGET:

DEPARTMENT/FUND	ACTUAL EXPENDITURES/ EXPENSES* 2018	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
ASSESSOR:			
General Fund	\$ 635,907	\$ 672,806	\$ 752,616
Department Total	\$ 635,907	\$ 672,806	\$ 752,616

DEPARTMENT PROFILES

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, provide legal services to each Apache County entity, and continue to ensure we are "...one nation under God, indivisible, with liberty and justice for all."

DEPARTMENT DESCRIPTION

The Apache 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 committed within the county and misdemeanors committed within the unincorporated areas of 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 FY 2018-2019

Prosecutors continue to obtain prison sentences for repeat offenders. The office continues to increase victim assistance satisfaction and participation from previous years due to process improvements.

GOALS AND OBJECTIVES FOR FY 2019-2020

The goal for 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 services to each Apache County entity. To continue to educate our staff and 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/ EXPENSES* 2018</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2019</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2020</u>
ATTORNEY:			
General Fund	\$ 1,063,872	\$ 1,094,124	\$ 1,213,822
Victim's Interest Fund	-	-	1,000
Criminal Justice, Attorney	81,055	102,217	110,000
RICO, State & Other	12,100	80,897	30,300
ACCENT/Attorney	86,399	90,928	93,991
Victim's Compensation	72,324	57,371	31,731
Victim's Assistance / Rights	4,599	22,253	30,017
VOCA, Attorney	32,521	53,910	73,485
Fair & Legal Employment	-	-	-
Bad Check Prosecution	-	-	-
Victim's Compensation - Restitution	-	-	-
Victim's Comp - Subrogation	-	-	-
Prosecution Recovery	-	-	-
Fill the Gap, Attorney	-	-	-
Attorney Diversion	91,092	105,908	180,000
Department Total	\$ 1,443,962	\$ 1,607,608	\$ 1,764,045

DEPARTMENT PROFILES
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/ EXPENSES* 2018	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
BOARD OF SUPERVISORS:			
General Fund	\$ 976,193	\$ 955,103	\$ 948,050
Department Total	\$ 976,193	\$ 955,103	\$ 948,050

DEPARTMENT PROFILES

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 2018-2019

- Continue to participate in statewide automation of case management system upgrades.
- Represent Apache County on case management reports/upgrade projects.
- Filed and scanned 105,794 pages of court documents, almost a 4% percent increase from previous year.
- Continue to handle and fill nearly 1000 public records requests.
- Assisted with the implementation of the mandatory e-Filing of civil cases in January 2019.

GOALS AND OBJECTIVES FOR 2019-2020

- Continue to work with AOC to expand E-Filing to other case types.
- Continue to prepare old/historical files for Library and Archives
- Serve customers with high degree of customer satisfaction.
- Work with the vendor to upgrade jury system.
- Pursue discussion with a new vendor regarding accelerated disbursement of juror fees.
- Install public terminal to help facilitate e-access to court documents.

DEPARTMENT PROFILES
APACHE COUNTY CLERK OF THE COURT (Continued)

BUDGET:

DEPARTMENT/FUND	ACTUAL EXPENDITURES/ EXPENSES* 2018	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
CLERK OF THE COURT:			
General Fund	\$ 533,928	\$ 548,639	\$ 622,643
Local Court Automation	22,865	24,197	23,877
S. Court Docket Storage	2,259	12,293	20,000
JCEF	-	-	65,000
Prosecution Recovery COC	-	2,130	90,000
Department Total	\$ 559,052	\$ 587,259	\$ 821,520



DEPARTMENT PROFILES
APACHE COUNTY COMMUNITY DEVELOPMENT

DEPARTMENT DESCRIPTION

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

ACCOMPLISHMENTS FOR FY 2018-2019

- The P&Z Commission simplified parts of the Zoning Ordinance which has reduced the time needed to combine parcels from about two months to two days. Fees for combining parcels was also significantly reduced.
- The building department added regulations for tiny houses. These modified rules allow stick-built houses 400 square feet or smaller to meet safety codes.
- The planning department held over 20 community planning meetings in an effort to amend the Comprehensive Plan and update community plans.

GOALS AND OBJECTIVES FOR FY 2019-2020

- Adopt the amended Comprehensive Plan along with the Greer Community Plan and updated Concho Community Plan.
- Increase our code enforcement capacity through simplifying the hearing officer procedure to match what the health department recently passed
- Update fees to make them easier to understand, and better matched to the services provided.
- Update the Building Ordinance and Building Code to provide better for alternative housing.
- Research and possibly adopt Wildland-Urban Interface fire codes for the forested areas.

BUDGET:

DEPARTMENT/FUND	ACTUAL EXPENDITURES/ EXPENSES* 2018	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
COMMUNITY DEVELOPMENT:			
General Fund	\$ 378,590	\$ 385,288	\$ 417,863
Forest Thinning	34,625	46,276	200,000
Department Total	\$ 413,215	\$ 431,563	\$ 617,863

DEPARTMENT PROFILES
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
- Lance Pearce: St. Johns District
- Roger S. Curtis: Round Valley District
- Vacant: Chinle District

BUDGET:

<u>DEPARTMENT/FUND</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2018</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2019</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2020</u>
CONSTABLES:			
General Fund	\$ 124,172	\$ 142,975	\$ 158,632
Department Total	\$ 124,172	\$ 142,975	\$ 158,632

DEPARTMENT PROFILES
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 2018 -2019

- Took an active part with the Secretary of State 's office to revise the new Election
- Completed the State Election Certification program
- Purchased new voter booths and supply boxes for all precinct polling locations
- Purchased a DS450 as a backup ballot processor
- Completed Pollbook upgrade
- Implemented security procedures and audit trail forms
- Visited 44 Polling Precincts

GOALS AND OBJECTIVES FOR FY 2019 – 2020

Goals/Objectives that meet Apache County's Core Belief of Providing Excellent Customer Service:

- Continue working closely with the Tribal and Community Leaders – keeping aware of their concerns, welcoming their input in the election process
- Continue to work with the Navajo Election Administration
- Continue to educate ourselves with the changing Election Laws and procedures to better inform the community by attending the AACO (Arizona Association of Counties and EOA - Election Officials of Arizona meetings and being involved with the Legislative process
- Complete the State Election Certification program

DEPARTMENT PROFILES
APACHE COUNTY ELECTIONS (Continued)

Goals/Objectives that meet Apache County’s Core Belief of Fiscal Responsibility and Improving the Quality of Life for our Citizens:

- Continue to educate our office 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 to keep involved with the Legislative process
- Provide exemplary service to the community and political candidates by improving and providing web based information
- Continue to work with the School Districts, Special Districts and Cities and Towns in order to keep informed on law changes, which affect the election process
- Optimize and maintain a balanced budget

BUDGET:				
		ACTUAL	ACTUAL	BUDGETED
		EXPENDITURES/	EXPENDITURES/	EXPENDITURES/
		EXPENSES*	EXPENSES*	EXPENSES
DEPARTMENT/FUND		2018	2019	2020
ELECTIONS:				
General Fund		290,953	469,907	469,619
HAVA	\$	1,483	\$ 3,666	\$ 4,000
Department Total	\$	292,436	\$ 473,573	\$ 473,619

DEPARTMENT PROFILES
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 plats, 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 deep 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 the other county departments who are interested in further developing their GIS capabilities, our E911 coordinator address 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 for the County Departments, and tracks road maintenance and service requests using the PubWorks software.

FLOOD DISTRICT: The Flood Control District interprets and upholds the flood damage prevention ordinances, responds to inquiries 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 structure and properties the district owns.

ACCOMPLISHMENTS FOR FY 2018-2019

- 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 negotiated and funded storm and stream gauge locations throughout the Wallow fire affected communities (renewed until 2020)
- Cheney Wash – Bridge Project
- Constructed 2nd phase of the Greer pedestrian walkway
- Chip sealing various county locations
- Limestone Pit Improvements

DEPARTMENT PROFILES

APACHE COUNTY ENGINEERING (Continued)

PROJECTS IN PROGRESS FY 2019-2020

- New policy on County Road Maintenance
- Aspen Loop (ongoing)
- Chinle Industrial Well Development
- Lukachukai water crossing Phase II
- Salado Flood Control Project
- Red Clay and Woodsprings wash repair crossing

GOALS AND PERFORMANCE MEASURE OF FY 2019-2020

Strategic Plan Goal: Preserve and Protect

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 (ClmP) 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 active member of the NACOG Technical Subcommittee by attending regular meetings every other month.

Department Goal: Develop and implement strategic plans annually.

Department Goals: Partner with local agencies such as Navajo Department of Transportation, Arizona Department of Transportation, City of S.t Johns, Town of Eagar, Town of Springerville, etc. by providing technical assistance. On-going and as needed.



DEPARTMENT PROFILES
APACHE COUNTY ENGINEERING (Continued)

BUDGET:

DEPARTMENT/FUND	ACTUAL EXPENDITURES/ EXPENSES* 2018	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
ENGINEER			
Roads	\$ 7,673,562	\$ 8,333,728	\$ 12,190,675
RAC Grant	150,000	-	150,000
Limestone Pit	322,326	472,086	500,000
GIS	64,319	88,107	90,000
Transit Fund	-	-	20,000
Cinder pit	-	-	30,000
Flood Control	145,201	90,419	145,484
Other Agency Projects	-	-	5,000,000
Special Roads	-	-	126,000
Department Total	\$ 8,355,408	\$ 8,984,339	\$ 18,252,159



DEPARTMENT PROFILES

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 2018-2019

- Became current on audits
- Maintained Board mandated \$5,000,000 balance

GOALS & OBJECTIVES FOR FY 2019-2020

- 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

BUDGET:				
DEPARTMENT/FUND		ACTUAL EXPENDITURES 2018	ACTUAL EXPENDITURES 2019	BUDGETED EXPENDITURES 2020
FINANCE:				
General Fund	\$	402,352	\$ 428,774	\$ 530,078
Grant Administration		-	-	-
Department Total	\$	402,352	\$ 428,774	\$ 530,078

DEPARTMENT PROFILES

APACHE COUNTY PUBLIC HEALTH DISTRICT

Apache County Public Health Services District bears the responsibility of improving the general health of the public. This is accomplished through providing education on a variety of subjects such as nutrition, teen pregnancy prevention, immunizations, risks of smoking, and importance of using infant car seats, child development, food worker education and many other subjects. Also, testing for communicable disease, treatment of STD's and STI's, treatment of tuberculosis, inspection of food establishments and other public accommodations, review of septic tank system plans and construction of septic tank systems.

Also, birth and death certificates are issued, and the Alternate Medical Examiner's Office investigates deaths and transports deceased to Pima or Coconino Counties for autopsy.

Accomplishments for FY2019

- Administered flu, pneumonia, and shingle vaccines
- Reviewed data from county schools on an annual basis when published by ADHS to identify schools with low immunization rates and scheduled meetings with key personnel to increase immunizations rates
- Improved the relationship with the county schools to educate students on the resources to diagnose and treat STIs confidentially
- Increased cultural competence and awareness to better meet the needs of our clients

Goals and Objectives for FY2020

- The vital records schedule will be revised to improve the effectiveness of the services provided in the Ganado, Chinle and Teec Nos Pos and to reduce to stress of working long hours on staff.
- Inspect all fixed food establishments at least twice
- updating the plans/processes in the three areas of; Emergency Operations Coordination, Fatality Management and Medical Countermeasure Distribution.
- continue our expansion to more communities
- Improve the different divisions of the Health Districts in order to better serve our clients

DEPARTMENT PROFILES

APACHE COUNTY PUBLIC HEALTH DISTRICT (Continued)

Performance Measures

Performance measures applied in programs are usually required in grants. The Apache County Public Health Services District has no formal performance measurement program. Implementing a Continuous Quality Improvement would be challenging as all division managers work in programs and administration personnel also work in programs. I have investigated Public Health Accreditation for the Apache County Public Health Services District which is a performance based accreditation and the introduction to accreditation states that at a minimum there should be at least one part-time person dedicated to overseeing accreditation. At this time there is no advantage in pursuing accreditation. I am open to exploring other avenues for performance measures.

BUDGET:

<u>DEPARTMENT/FUND</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2018</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2019</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2020</u>
HEALTH SERVICES:			
Public Health District	\$ 3,113,699	\$ 2,915,614	\$ 3,383,173
Department Total	\$ 3,113,699	\$ 2,915,614	\$ 3,383,173

DEPARTMENT PROFILES
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 2018-2019

- 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.
- Continued work with the WIA Board and assisted with the Navajo/ Apache County five year plan.
- Completed the health insurance open enrollment.
- Diverted multiple potential lawsuits using various resources.

DEPARTMENT PROFILES
APACHE COUNTY HUMAN RESOURCES (Continued)

ACCOMPLISHMENTS FOR FY 2018-2019

- Increased department knowledge of new requirements under various federal programs including FLSA, EEOC, ADA, ADAAA, etc.
- Continued to streamline the applicant background check process to be in compliance with state and federal regulations.

GOALS & OBJECTIVES FOR FY 2019-2020

- Continue training for existing and new supervisors, to include: Personnel Action Forms, Worker's Compensation, FMLA, evaluations, disciplinary actions, Personnel Improvement Plans (PIP), policy manual and new procedures involving medical-dental, vision programs.
- Continue to amend the policy manual as needed, to comply with all applicable laws, statutes and regulations.
- Continue to work with Information Technologies to update the Human Resources Website, which will continue to provide more information to both the employee and possible future employees.
- Continue to educate and train employees to encourage them to self-administer various employment programs.
- Update job descriptions with each department.
- Continue to work with Elected Officials and Department Heads to complete annual evaluations for all employees.
- Continue to work with Elected Officials and Department Heads on the correct usage of discipline and related documentation.
- Continue to work with Elected Officials and Department Heads to resolve conflicts and promote a collaborative working environment.
- Update the orientation process to focus on policy and benefit education of newly hired employees.

BUDGET:

<u>DEPARTMENT/FUND</u>	<u>ACTUAL EXPENDITURES 2018</u>	<u>ACTUAL EXPENDITURES 2019</u>	<u>BUDGETED EXPENDITURES 2020</u>
HUMAN RESOURCES:			
General Fund	\$ 227,756	\$ 300,707	\$ 295,842
Department Total	\$ 227,756	\$ 300,707	\$ 295,842

DEPARTMENT PROFILES

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.

DEPARTMENT DESCRIPTION

The Information Technology Department consists of six 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 FY18-19

- Achieved target response time on 100% of emergency tickets.
- Consolidated server operations
- Migrated to 10gb/s server network
- Migrated the Sheriff Office in Saint Johns to a new subnet
- Expanded security camera systems
- Completed the purchase phase of our Microsoft Enterprise Agreement
- Used to QOS to divide limited Internet fairly

GOALS AND OBJECTIVES FOR FY19-20

- Upgrade main network firewalls in Saint Johns and Round Valley
- Replace aging switches
- Migrate apache. County servers to ad.co.apache.az.us
- Begin adding users to ad.co.apache.az.us
- Continue to achieve target response time on 100% of emergency tickets
- Continue to improve helpdesk ticket resolution accuracy, timeliness, and communication
- Continue to standardize desktop OS installations
- Continue to improve information systems availability and security
- Efficiently address support issues

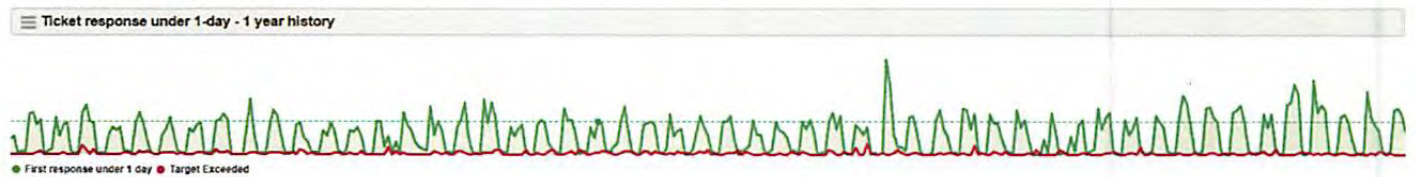
PLANNED CAPITAL IMPROVEMENTS

- High speed connections to remote sites
- More Internet access
- Replace obsolete network gear
- Overhaul website

DEPARTMENT PROFILES
APACHE COUNTY INFORMATION TECHNOLOGY SERVICES
(Continued)



Non-Emergency Support Ticket Performance



BUDGET:

DEPARTMENT/FUND	ACTUAL EXPENDITURES 2018	ACTUAL EXPENDITURES 2019	BUDGETED EXPENDITURES 2020
DATA PROCESSING:			
General Fund	\$ 875,761	\$ 839,282	\$ 1,522,357
DP Services, Schools	-	389,207	406,160
Department Total	\$ 875,761	\$ 1,228,489	\$ 1,928,517

DEPARTMENT PROFILES
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 30 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. A digital branch has been created to offer resources to remote areas of the county.

ACCOMPLISHMENTS FY 2018-2019

Public Services:

Our libraries are open from four to six days a week depending on location. Hours were extended at the Sanders Public Library to include more morning hours. Staff is knowledgeable and ready to help fill patron requests.

Managers and staff continue to practice thoughtful collection development. They study items circulated and listen to patrons, trying to purchase items that meet patrons' needs and interests.

- All of our libraries provide Interlibrary Loan services which make a variety of print materials, not collected by our libraries, available to the public upon request.
- Sanders and Vernon provide free notary services.
- Several of our library staff proctor exams for students who participate in distance learning programs.
- In the course of a year, all of our libraries host meetings, lectures, movies, workshops, classes, displays, and tours.

Technical, Facilities, and Administrative Services: The District has been actively involved in trying to receive eRate funding through the eRate process and current state initiative.

Partnering with Gila County, the District has migrated to a new integrated library system, allowing us to continue to offer easy access to library materials.

We now have upgraded wireless access points in all of our libraries, which allow us to track more accurate statistics of our wireless usage. Previously, we were only able to report what usage was seen by staff. Now, we have usage statistics from outside, after hours, and on weekends.

The district maintained a web presence that featured our catalog, an events calendar, community information, tutorials, and access to electronic resources. Three of our libraries maintain Facebook pages.

Electronic Resources

- Staff has been presenting information to various County, community, and school organizations in an effort to let residents know of the many eResources we have.

DEPARTMENT PROFILES**APACHE COUNTY LIBRARY DISTRICT (Continued)**

- The number of residents registered with OverDrive to borrow eBooks, audios and streaming videos increased 5% overall.
- Over 6,400 eBooks, approximately 800 eAudios, and over 120 eVideos are available through OverDrive.
- Over 360 courses taught by professors and professionals are offered through Gale courses.
- The number of courses taken through the online Gale Courses increased from 68 to 125.
- With the aid of the State Library, over 31 databases are available along with test prep and encyclopedias. With the State's aid, over 120 magazines covering hobbies to business are also available.
- Biblioboard, a new resource, provides over 38,000 eBooks including primary sources, documents, images, audio clips, and video clips. Biblioboard includes online self-publishing and database components.
- Job help is offered through Cypress Resume and various database sites.
- All of our libraries provide 24x7 wireless internet services.

Strategic Planning

- Greer Memorial and St. Johns Public Libraries have completed their strategic plans. Greer's community representatives selected two service priorities—Know Your Community and Connect to the Online World Access as their two service priorities. St. Johns community representatives selected Know Your Community and Create Young Readers.
- Staff wrote goals and set objectives for these service priorities.
- Staff created a brochure for general distribution which summarized the strategic plan.
- Implementation of strategic plans have begun.
- Round Valley, Sanders, Vernon, and Alpine continued to implement their strategic plans.

Training

- Working with Bev Parks, Emergency Management Specialist, we are developing an Emergency Operation Plan that will soon be presented to the Board. We also had a district-wide emergency preparedness in-service.
- Managers attended training for the new integrated library system.
- Five employees hired during the fiscal year completed collection development training for Arizona Public Libraries sponsored by the Arizona State Library, Archives and Public Record Division.
- Staff from all libraries attended Arizona State Library sponsored training on Fun with Math and Science, a STEM-based library program.

Programming and Exhibits

- Five libraries provided children's reading programs on a regular basis.
- Six libraries hosted exhibits in a variety of media which featured the work of local artists.
- Five libraries hosted book discussion groups.
- Sanders Public Library offered Brain Box training for parents to engage their children ages 2-5 in reading.
- Round Valley has hosted two Frank Talks ("a face-to-face conversation on ideas that matter") led and sponsored by the Arizona Humanities.
- St. Johns Public Library boasts an active teen group that meets each week to participate in activities, planning, and tutoring.

DEPARTMENT PROFILES

APACHE COUNTY LIBRARY DISTRICT (Continued)

GOALS AND OBJECTIVES FOR FY 2019-2020

EResources

- Continue to actively promote awareness of and use of the many resources offered free to all library card holders.
- Continue to find ways to share these resources with all residents of the County.

Strategic Planning

- Concho Public Library will host two community planning meetings.
- Committee will select 1-2 service priorities.
- Staff will create plan with goals and objectives for approval to the board of supervisors.
- Implementation of strategic plan will begin immediately following Board approval.

Vehicle Fleet

- Looking into the possibility of purchasing AAA insurance to cover all employees driving Library vehicles.
- Replace the 2005 Dodge Caravan with over 100,000 miles.

Circulation and Attendance

- Devise strategies to bolster attendance and circulation in all of our libraries.

Facilities

- We are looking for an alternate site for the Sanders Public Library that is safer, more centrally located, and has less maintenance.

Programming

- Continue to offer a variety of programs that will benefit the patrons and communities.

BUDGET:

DEPARTMENT/FUND	ACTUAL EXPENDITURES/ EXPENSES* 2018	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
COUNTY LIBRARY:			
Library District	\$ 1,611,449	\$ 1,611,449	\$ 2,085,441
Debt Service, Library Bond	722,475	722,475	729,566
Department Total	\$ 2,333,924	\$ 2,333,924	\$ 2,815,007

DEPARTMENT PROFILES
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. Patterson has several official duties including preparing and posting the board agendas, publishing meeting minutes in the newspaper and conducting the back tax land sale.

- Ryan Patterson is currently the County Manager/Clerk of the Board for Apache County. Mr. Patterson has served as the Apache County Finance Director for 11 years and is a Certified Public Accountant (CPA). He received his bachelor’s degree in Accounting from Arizona State University and holds a Master of Business Administration (MBA).

BUDGET:	ACTUAL EXPENDITURES/ EXPENSES*	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
DEPARTMENT/FUND	2018	2019	2020
COUNTY MANAGER:			
General Fund	\$ 1,990,333	\$ 1,865,276	\$ 2,148,869
General Fund - Contingencies	434,863	431,447	3,733,260
Misc Revenue	-	-	-
Forest Fees	36,317	500,000	605,000
Junior College Tuition Reimbursement	1,745,622	1,745,622	2,030,000
Post Secondary Education	638,104	638,104	850,665
Debt Service, GADA Loan	2,920,000	-	-
Waste Tire Disposal	71,371	86,149	125,000
CDBG	144,000	28,115	300,000
Fire District Assistance	315,970	315,970	552,947
Department Total	\$ 8,296,580	\$ 5,610,683	\$ 10,345,741

DEPARTMENT PROFILES
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 returning the offender as a productive member of the community.

ACCOMPLISHMENTS FOR FY 2018-2019

- \$119,616 was collected in probation fees
- More than 12,000 hours of Community Restitution Service hours were completed which resulted in approximately \$120,000 in cost savings for tax payers
- Staff met all mandated training—including Case Management and Evidence Based Practices
- Field Staff is engaged in on-going Epics II and Motivational Interviewing training

GOALS AND OBJECTIVES FOR FY 2019-2020

- Continue to promote Public Safety by reducing offender recidivism
- Continue to encourage staff development and education
- Increase Victim Restitution collections
- Increase completion of Community Restitution Services Hours
- Increase collections of court ordered fines and fees

DEPARTMENT PROFILES
APACHE COUNTY PROBATION (Continued)

BUDGET:

DEPARTMENT/FUND	ACTUAL EXPENDITURES/ EXPENSES* 2018	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
PROBATION:			
General Fund	\$ 612,106	\$ 514,652	\$ 514,573
Extra Juvenile Diversion	-	-	100
State Aid to Probation	145,921	148,955	150,994
Family Counseling	14,659	6,865	13,986
Adult Probation Fees	110,427	94,278	108,542
Adult Intensive Supervision	310,586	348,418	275,730
Juvenile Treatment Services	134,793	103,908	127,356
Juvenile Probation Fees	-	1,751	20,000
J.I.P.S.	73,295	75,234	74,856
Adult Probation Enhancement	271,624	327,269	340,467
Diversion Fees, Juv Probation	-	-	10,000
Detention Equalization	-	-	30,000
Extra Adult Probation Fees	-	-	4,000
Extra Juvenile Probation Fees	-	-	100
Drug Treatment & Education	13,459	14,546	14,678
Diversion Intake	7,033	36,922	37,661
Diversion Consequence	38,032	39,653	66,152
Drug Testing	51,813	41,449	53,729
Community Punishment	54,854	51,659	56,579
Title 1	-	-	-
Juvenile Jail District	923,503	923,503	1,415,060
Department Total	\$ 2,762,102	\$ 2,729,061	\$ 3,314,562

DEPARTMENT PROFILES

APACHE COUNTY PUBLIC FIDUCIARY

MISSION STATEMENT

The Office of the Public Fiduciary was established in 1974 by the Arizona State Legislature. A.R.S.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.

SERVICES

The Apache County Public Fiduciary provides guardianship, conservatorship, decedent services and County indigent death services for the citizens of Apache County. Social Security Offices will designate the Public Fiduciary Office as payee to several citizens who are in need of financial assistance.

DEPARTMENT DESCRIPTION

The Apache County Public Fiduciary's Office is state mandated to serve as Guardian and Conservator for those who are in need of services due to the fact they have no family or anyone who is willing to appear in that capacity. In addition, the Fiduciary Office investigates when there is a need for probate of a deceased person and decedent's estate. Financial monitoring is required of all guardianships and payees. A monthly financial sheet is kept with information pertaining to monthly expenditures.

MANDATED SERVICES STATUTES AND MANDATED LEVEL OF SERVICES

- The Apache County Board of Supervisors are required to establish the Office of the Public Fiduciary. A.R.S. 514-5601. Provide guardianship, conservatorship and administration of decedent Estates when appointed by the Superior Court.
- The Apache County Board of Supervisors are to appoint the public fiduciary. A.R.S. 14-5601 . The Fiduciary shall manage the department and conduct the affairs of the office.
- The Apache County Superior Court may appointment the Public Fiduciary as Guardian, Conservator, Guardian/Conservator or Personal Representative. A.R.S. 14-5602A. The Superior Court shall appoint a Public Fiduciary for those in need of a guardianship, conservator or Estate administration.
- The Public Fiduciary shall keep proper organization of assets and real properties. A.R.S. 514-5602B.
- Representative Payee. A.R.S. 14-5602C, After the Public Fiduciary is appointed s Guardian/Conservator, she may apply for and become a designated payee of benefits payable to a person under federal or state law.
- The Public Fiduciary shall deposit marshaled funds. A.R.S. 14-5603(A). Any incoming funds of appointed wards shall be deposited into a local bank. Money deposited or invested shall be withdrawn only at the direction of the Public Fiduciary.
- The Public Fiduciary shall establish investment plans. A.R.S. 14-5603(B). The Public Fiduciary may establish on behalf of the ward a proposed investment plan after receiving approval of the Superior Court.
- The Public Fiduciary shall provide annual accountings. A.R.S. 14-5605 and 5606. Annual accountings or final accountings shall be provided to the Superior Court for assets over \$10,000.00. Some of the duties entail taking possession of, collecting, managing and securing real and personal property and cash assets of the appointee or decedent. The Fiduciary shall also sell and distribute decedent's real and personal property. Necessary funeral arrangements shall be made and pay reasonable charges with estate assets.

DEPARTMENT PROFILES

APACHE COUNTY PUBLIC FIDUCIARY (Continued)

- Report abuse, neglect and exploitation of vulnerable adults. A.R.S. 546-454. The guardian or conservator of a vulnerable adult shall immediately report or cause reports to be made to the Superior Court.
- Burial of indigent deceased. A.R.S. SI 1-600. The Apache County Board of Supervisors established the County Indigent Decedent Services which if there is not sufficient property in the estate of the deceased to pay the expenses of the burial or cremation, the expenses shall be a legal charge against the County. Upon determination of indigence, upon county request, without fee, the funeral establishment designated by the county an indigent burial.

ACCOMPLISHMENTS FOR 2018-2019

- Improved and streamlined inter-agency relations between the Public Fiduciary's office and the Apache County Superior Court, Little Colorado Behavioral Health Center, ChangePoint Behavioral Health, and Adult Protective Services.
- Networked with other fiduciary officers, organizations, and personnel to exchange and streamline information on operations and budget concerns.
- Implemented estate management software system.
- Implemented a more efficient property/asset tagging, identification, and cataloging system.
- Increased the quality and availability of services through the Apache County Public Fiduciary's Office to provide courteous and competent services to the vulnerable adults of Apache County.
- Continued guardianship/conservatorship of all existing Court-appointed wards and efficiently managed assets and estates.
- Accepted all Court-ordered fiduciary appointments and attended all hearings related to the wards.
- Managed the disposition of decedent estate and the final distribution of their property and assets.
- Relocated and expanded fiduciary operations to a suite of four offices and conference area.
- Improved availability, organization, and storage of ward assets and property.
- Acquired locking vault to maintain storage of firearms and valuables on-site instead of involving other agencies.

GOALS AND OBJECTIVES FOR 2019-2020

- Update policies and procedures for inventory and auctions.
- Continue utilizing estate management software system to streamline client paperwork.
- Continue auctioning off all inventory that has been cleared by courts to do so.
- Attend ongoing trainings and network opportunities.

DEPARTMENT PROFILES

APACHE COUNTY JUSTICE COURTS

BUDGET:

<u>DEPARTMENT/FUND</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2018</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2019</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2020</u>
JUSTICES OF THE PEACE:			
General Fund	\$ 934,333	\$ 1,057,199	\$ 1,173,629
Department Total	\$ 934,333	\$ 1,057,199	\$ 1,173,629



DEPARTMENT PROFILES

APACHE COUNTY JUSTICE COURT—PUERCO

Mission Statement

As the place where Justice starts, it is the mission of the Puerco Justice Court to serve the people of Arizona by efficient and accessible administration of justice for all, and to treat all persons with integrity, fairness, and respect.

Department Description

Puerco Justice Court hears over 3,000 cases a year. Our hardworking staff strives to serve the community and others by providing all needed documents and answering phone calls from the public. Anyone entering our court is treated with respect and greeted with professionalism.

Traffic cases are done daily as the Puerco Justice Court receives numerous citations. Title 28 – Transportation is Civil and Criminal traffic cases. We also do Title 3 – Livestock & Agriculture, Title 4 – Liquor Laws, Title 13, Criminal trespass, Burglary and Infliction of Serious Injury. One average, we hear 10 cases a week. Civil cases heard at the court house include small claims, forcible and special detainers, and orders of protection.

Accomplishments

On average, the Puerco Justice Court completes 2,500 hours a year of community restitution. Considering the minimum wage in Arizona is \$11 an hour, the Puerco Justice Court saves the County \$27,500 or more a year.

The Puerco Justice Court has provided programs to defendants which help take control of their state of mind, emotions, and behavior. These programs help defendants strive for a more successful future and enhance the quality of life. These programs not only help the defendants, but also bring assistance to Apache County and its citizens through trash cleanup, clearing of weeds, and wood for veterans and elders.

Cost saving efforts continue to be a high priority for our court house and staff. Court employees are provided local training opportunities conducted by the Superior Courts field trainer as well as online courses. E-citations help the court save costs and time for us and the DPS officers.

The court participates in the FARE program, which collects fines and restitution for the court.

Goals

- The Puerco Justice Court will continue its commitment to the citizens and strive to make the Puerco Justice Court the best court possible, to better serve Apache County citizens.
- To bring more cost savings programs and ideas to Apache County
- Enhance the court education on new laws.

Final Statement

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

DEPARTMENT PROFILES

APACHE COUNTY JUSTICE COURT—ROUND VALLEY

MISSION STATEMENT

The mission of the Round Valley Justice Court is to provide all individuals with equal access to the judicial system. This can be accomplished through timely and efficient civil and criminal case management, resolution of disputes, and treating each member of the public with dignity, courtesy, impartiality, and professionalism.

DEPARTMENT DESCRIPTION

The Round Valley Justice Court resolves the following types of matters:

- Small claims;
- Landlord-Tenant;
- Orders of Protection / Injunctions Prohibiting Harassment;
- Civil / criminal traffic;
- Misdemeanors;
- Juveniles; and
- Felonies (through the Preliminary Hearing stage).

In addition, the court is responsible for the following services:

- Accurate and safe handling of court-ordered fees, fines and victim restitution, including disbursement of all funds;
- Storage and safeguarding of all exhibits and evidence;
- Issuance of Marriage Licenses for the office of the Clerk of the Superior Court;
- Compiling and maintenance of Statistical Reports;
- Issuance of Search Warrants; and
- Completion of Record Searches for various agencies.

ACCOMPLISHMENTS FOR FISCAL YEAR 2018-2019

- By participation in the Fine and Restitution Enforcement Program (FARE), collection of fines, fees and restitution from those defendants who have failed to comply with the Court's orders;
- Collection of fines, fees and restitution through the State Tax Intercept Program;
- Continued implementation of E-Filings for Department of Public Safety citations;
- Transmittal of Motor Vehicle Records electronically; and
- Continued assistance to litigants/defendants in over 180 different languages through the use of interpreters and utilized Language Line Services.

DEPARTMENT PROFILES

APACHE COUNTY JUSTICE COURT—ROUND VALLEY

GOALS AND OBJECTIVES FOR FISCAL YEAR 2019-2020

- Improving accessibility to the court by being open from 7:00 a.m. to 5:00 p.m. daily, Monday through Thursday;
- Providing access to the judge for Protection Orders on Fridays by posting notice online, on site, and by voicemail to call ACSO dispatch who will then notify the judge;
- Making sure the judge is available by phone for warrants on Fridays and weekends by providing her cell number to the various agencies and the jail;
- Providing the public with courteous, patient, and prompt service;
- Review of the budget to cut unnecessary costs while using the savings to provide better training for staff;
- Working with the Apache County Sheriff's Office, the Apache County Adult Probation Office, and the Superior Court to continue utilizing video arraignments for incarcerated defendants;
- Providing the public with access to online forms for such things as small claims suits, landlord-tenant disputes, Orders of Protection and Injunctions Against Harassment; and
- Complying with all AOC directives.

CHALLENGES, ISSUES AND OPPORTUNITIES

The Round Valley Justice Court continues to have two main challenges: (1) pay raises for staff members; and (2) courthouse security. The Court acknowledges Apache County reports that finances have been strained to the breaking point. However, the Court – once again -- respectfully makes the following observations:

PAY RAISES FOR STAFF MEMBERS

- a. Employees at RVJC are dedicated and hardworking;
- b. A great deal of work is required by each clerk to carry this load; and
- c. Failure to properly compensate staff means risking losing these excellent employees to higher-paying jobs.

COURTHOUSE SECURITY

Over the next three years, courts will be required to implement various court security measures. These are mandated, even though AOC acknowledges that some counties cannot afford to implement the changes. At the recent Arizona Magistrates Association Conference, AOC was questioned by various city magistrates, including Judge Gregory, regarding how to pay for the changes. We were assured there would be grants available to help. However, at this point, it is by no means certain that the grants will pay for everything that will be required. Therefore, the court may need financial help in complying with the mandate, as our budget does not currently have much money to spare.

DEPARTMENT PROFILES

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 \$10,000.00 or less, landlord and tenant controversies, small claims where the amount in dispute is \$3,500.00 or less, and the full range of civil and criminal traffic offenses, including DUIs. Justice of the Peace also resolve other types of misdemeanor allegations (e.g. shoplifting, issuing bad checks, violating restraining orders) and, like other trial judges, also handle petitions for Orders of Protection and Injunctions against Harassment.

MISSIONS 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 2018-2019

- The Justice Court is still progressing with the Arizona Disposition Reporting System (ADRS). Improving the reporting of the dispositions and sentencing information to law enforcement and Justice Agencies. This process helps ensure public safety.
- The Justice Court is in progress of abiding by all policies and procedures of the Minimum Accounting Standards. A new security door was established in the Justice Court to maintain physical restrictions between the public and the areas where court monies and financial records are stored and allow only authorized access to those areas.

GOAL AND OBJECTIVES FOR FY 2019-2020

- Continue providing the Public with service and confidence in the Justice System. Approach the incoming year challenges with a proactive attitude.
- Continue complying with the records retention statutes.
- Continue to move forward updating procedures, meeting standards and goals so the St. Johns Justice Court meets the Arizona Supreme Courts expectations.
- Prepare for statewide case management system. By doing all clean up data that is needed.
- Install a Virtual Server to more protect any Court recordings.
- Purchasing a new safe for the Court to secure all monies. Per Minimum Accounting Standards the Court is to secure a safe that the combination can be changed if a person is no longer working for the Court where all court monies and financial records are stored and allow only authorized access to the safe.

DEPARTMENT PROFILES
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.
- Provide access for the public to electronically record documents.
- Ensure the public is treated professionally and fairly.
- Record 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.

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 in convenient places throughout the county (post offices, chapter houses, city or town hall, etc.)
- Provide translation of election related material/information upon request and upon availability in compliance with the Consent Decree.
- Conduct Early Voting and translation of ballot/propositions upon request.
- Mail out ballots to citizens on the Permanent Early Voting list or to voters who request for early ballots, receive provisional envelopes and prepare reports for the Election Department for submittal to the Secretary of State.
- Coordinate the Street File Project with appropriate county and tribal organizations.
- Coordinate the Selection of Poll Workers and conduct Poll Worker Training in consultation with the Elections Office.
- Reviews challenges, recall and referendum/initiatives petitions upon request.

ACCOMPLISHMENTS FOR FY 2018-2019

- Established the Chinle Voter Outreach Office within the District I office compound which also served as an Successfully transitioned to the newly elected Recorder, Mr. Edison Wauneka.
- Extended our computerized imaging and indexing of previously recorded documents back to 1983.
- Attended Arizona Association of Counties conferences and meetings to stay up to date with current statutes and legislation involving recordings and voter registration.

DEPARTMENT PROFILES
APACHE COUNTY RECORDER'S OFFICE (Continued)

ACCOMPLISHMENTS FOR FY 2018-2019 (Continued)

- Worked with the other 14 Arizona counties and the Arizona Secretary of State to evaluate and consider upgrading the voter registration software.
- Worked with the Navajo Nation Addressing Authority to help continue the creation of standardized addresses for Apache County citizens living in the Navajo Nation, which will allow us to more accurately process their information when registering to vote.
- Assisted all 29 Chapters in Apache County to help inform the public about elections, voter registration, and early voting.
- Assisted all 29 Chapters in Apache County with their Local Rural Addressing Committees goals to provide standardized addresses.
- Increased voter registration by nearly 2400 voters.
- Performed extensive voter registration roll cleanup to remove voters who have moved or are otherwise no longer qualified to vote in Apache County.
- Conducted a record setting Primary and General presidential election, including a General Election turnout of over 59%.

GOALS AND OBJECTIVES FOR FY 2019-2020

- Continue assisting the Navajo Nation with their addressing project.
- Assist the Arizona Secretary of State to update Election Procedure Manual to reflect current statutes.
- Extend our computerized Recordings database to include recordings back through 1980
- Increase voter registration by 500 voters through voter registration drives, high school presentations, fairs, and community events.
- Assist the Arizona Secretary of State selecting and implementing a revised voter registration database.
- Coordinate with the other 14 Arizona counties to provide uniform recording fees and a standardization of practices.
- Work with the Electronic Registration Information Center (ERIC) to help eliminate possibility of voters being registered in multiple jurisdictions and states.
- Get all Recorder's office staff certified or re-certified as elections officials.
- Continue to maintain the voter registration rolls to have a list as accurate as possible.

BUDGET:

DEPARTMENT/FUND	ACTUAL EXPENDITURES/ EXPENSES* 2018	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
RECORDER:			
General Fund	\$ 486,754	\$ 543,175	\$ 583,400
Recorder's Surcharge	13,513	27,493	40,000
Department Total	\$ 500,267	\$ 570,668	\$ 623,400

DEPARTMENT PROFILES
APACHE COUNTY SHERIFF'S OFFICE

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 services which promote safe communities. We will maintain the public's confidence and trust with honor, integrity and dedication.

DEPARTMENT DESCRIPTION

Apache County occupies the northeastern portion of Arizona, covering approximately 11,127 square miles. Under the leadership of Sheriff Joseph Dedman Jr., the Apache County Sheriff's Office provides full-time law enforcement services throughout Apache County, including many unincorporated towns and subdivisions. Furthermore, much of the northern portion of Apache County is comprised of the Navajo Nation. In addition to assisting the Navajo Nation Police Department, the Apache County Sheriff's Office has law enforcement jurisdiction for the non-Native American population residing or visiting within the boundaries of the Navajo Nation.

The Apache County Sheriff's Office is currently staffed with approximately 80 employees, including 32 full-time law enforcement officers. These law enforcement officers are responsible for providing law enforcement services throughout Apache County. This includes, but is not limited to: patrolling assigned areas, deterring crime, conducting criminal investigations, and enforcing Arizona state laws and Apache County ordinances. The Apache County Sheriff's Office is also responsible for the secure storage of evidence seized during the course of criminal investigations and is solely responsible for the processing, service, and execution of all civil processes issued by the Apache County Superior Court.

In addition, the Apache County Sheriff's Office oversees the Apache County Special Crimes Enforcement Team (SCET), which is a multi-jurisdictional team including deputies from the Apache County Sheriff's Office and officers from the Eagar, Springerville, and Saint Johns Police Departments. SCET is responsible for enforcing Arizona state laws, with the primary responsibility of investigating drug crimes, especially egregious crimes, and illegal enterprise/ gang activity within Apache County. SCET personnel routinely conduct surveillance operations, execute high-risk search warrants, and assist local law enforcement agencies, including: the Arizona Department of Public Safety, Arizona Department of Transportation, United States Drug Enforcement Agency, Arizona Attorney General's Office, Apache County Attorney's Office, Saint Johns Police Department, Eagar Police Department, Springerville Police Department.

Additionally, the Apache County Sheriff's Office has many civilian employees, such as detention officers, nurses, and administrative personnel. Many of these civilian employees staff the Apache County Jail. The Apache County Jail is a regional facility and is responsible for safely housing all sentenced and un-sentenced adult offenders within Apache County.

The Apache County Sheriff's Office also utilizes many volunteers, who staff the Northern and Southern Apache County Sheriff's Office Posses. These volunteers graciously assist with large public events, as well as search and rescue operations within Apache County.

DEPARTMENT PROFILES
APACHE COUNTY SHERIFF'S OFFICE (Continued)

Furthermore, the Apache County Sheriff's Office houses a state-of-the-art communications/ dispatch center. The Apache County Sheriff's Office Communications Center is responsible for the gathering and relaying of vital information and resources to first responders within Apache County. In doing so, the communications center services several law enforcement agencies within Apache County, including the Apache County Sheriff's Office, United States Forest Service, Saint Johns Police Department, Eagar Police Department, and Springerville Police Department. The communications center also services the Vernon, Concho, Greer, Alpine, Nutrioso, and Puerco Valley Fire Districts, as well as the Springerville, Eagar, and Saint Johns Fire Departments.

Lastly, the Apache County Sheriff's Office oversees the Apache County Division of Emergency Management. Apache County Emergency Management is responsible for evaluating, understanding, planning, and preparing for the unexpected. This is done by creating and maintaining strong partnerships with other agencies, volunteer organizations, and private sector organizations. This promotes an effective response to any emergency, as well as facilitating the appropriate mitigation of hazards and assisting in recovery actions.

ACCOMPLISHMENTS FOR FY 2018-2019:

The Apache County Sheriff's Office continually sought out training opportunities for all sworn and non-sworn personnel. These training opportunities were selected with the goal of improving overall effectiveness and efficiency. The Apache County Sheriff's Office also pursued several grant opportunities to ease the financial burden on Apache County and the Apache County Sheriff's Office. The Apache County Sheriff's Office, Apache County Special Crimes Enforcement Team, and Apache County Division of Emergency Management was awarded approximately \$400,000 in State and Federal grant funding. Additionally, the Apache County Sheriff's Office focused on recruiting and retaining employees, while enhancing employee satisfaction and performance. This was done by encouraging professional and personal development by providing more training opportunities, as well as more detailed on-the-job training.

The Apache County Sheriff's Office also purchased several new patrol vehicles. These vehicles were purchased to replace patrol vehicles with high mileage, causing them to incur costly repairs. The new patrol vehicles are rated for heavy duty use, and the vehicles they replaced were not. The new patrol vehicles also have a generous warranty. These factors greatly reduce vehicle repair costs.

DEPARTMENT PROFILES
APACHE COUNTY SHERIFF’S OFFICE (Continued)

GOALS AND OBJECTIVES FOR FY 2019-2020:

The Apache County Sheriff’s Office continually strives to improve overall effectiveness and efficiency, while providing exemplary service to the public. The Apache County Sheriff’s Office will take measures to decrease equipment maintenance costs, reduce workplace injuries, reduce civil liability, and promote accountability. This will be augmented by the use of body worn cameras and the Guardian Tracking program.

PERFORMANCE MEASURES:

The Apache County Sheriff’s Office and Apache County Special Crimes Enforcement Team will continue to aggressively pursue State and Federal grant funding opportunities, with the goal of easing financial strain on Apache County and the Apache County Sheriff’s Office, while increasing workplace and community safety. This funding will also help provided equipment and training to help improve overall performance and efficiency.

The Apache County Sheriff’s Office is also committed to reducing overall operating costs each year. However, law enforcement agencies can incur unforeseen costly financial burdens, such as equipment maintenance costs, work related injuries costs, and civil litigation costs. The Apache County Sheriff’s Office will continue to promote and provide up-to-date training opportunities to all personnel to decrease equipment maintenance costs, while promoting a safe working environment.

Furthermore, the Apache County Sheriff’s Office is committed to increasing the accountability of its employees to reduce liability. This accountability is in the form of utilizing Guardian Tracking, body worn cameras, and Lexipol policy manual and daily training bulletins.

DEPARTMENT/FUND	ACTUAL EXPENDITURES/ EXPENSES* 2018	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
SHERIFF:			
General Fund	\$ 3,822,065	\$ 3,939,497	\$ 4,062,451
Sheriff's Grants	60,061	24,561	1,587,500
Jail Enhancement	74,391	235,038	200,000
ACCENT/Sheriff	497,638	730,535	311,823
Jail Services, Sheriff's Canteen	105,765	113,584	150,000
Jail District	2,563,754	2,563,754	1,869,970
Inmate Housing	-	-	\$ 500,000
Department Total	\$ 7,123,673	\$ 7,606,968	8,681,744

DEPARTMENT PROFILES
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 Educational Service Agency, office of the Superintendent of Schools, 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, firewall systems, content filtering systems, school finance accounting systems and e-rate planning services.

ACCOMPLISHMENTS FOR FISCAL YEAR 2018-2019:

The Office of the Superintendent has provided fiscal services and support to ten of the eleven public school districts in Apache County (Chinle Unified School District assumes accounting responsibility according to A.R.S. 15-914.01), educational support and services to all eleven school districts. Included among the many duties and services performed were:

- Advertising, conducting an unbiased application and interview process, and selecting individuals to fill vacated school board seats;
- Sponsoring and coordinating the annual Apache County Spelling Bee;
- Participating and supporting the Northeast Arizona Regional STEM Fair;
- Supported the Building Communities that Support Children's Reading initiative, a Federal grant awarded to the Three Rivers Education Foundation that promotes literacy;
- Supported the Governor's Office of Youth, Faith and Family's expansion of their previous year's pilot program educating 7th graders on substance awareness. This project expanded from one school in the pilot program to four schools this past year.
- Provided opportunities for office staff to participate in AASBO and other professional development activities;
- Collaborated with school district superintendents and administrators to investigate, discuss and solve common concerns and issues;
- The Apache County Schools Business Consortium successfully filed and received funding through the Arizona Broadband for Education initiative to bring fiber to school districts and libraries that lacked these resources. This project is scheduled for completion second quarter of 2019 and is expected to bring a significant reduction in the cost of broadband services.

DEPARTMENT PROFILES

APACHE COUNTY SUPERINTENDENT OF SCHOOLS (Continued)**GOALS AND OBJECTIVES FOR FISCAL YEAR 2019-2020**

The office of the Apache County Superintendent of Schools will continue to provide fiscal services and support to the ten school districts that fall under our purview, provide educational support and services to all eleven districts.

- Assist qualified groups, according to statute and guidelines from the Secretary of State, with recall election information, forms, and processes as requested;
- Coordinating School Override Elections for the 2019 election year;
- Continue to provide opportunities for training to support newly elected school board members;
- Oversee, advertise, and conduct unbiased interviews to appoint individuals to fill vacant school board seats;
- Sponsor and coordinate the annual Apache County Spelling Bee;
- Sponsor and support the Northeast Arizona Regional Science Fair and STEM Festival;
- Participate in regional and state meetings and symposiums, as available;
- We will continue to support the substance awareness education program as offered by the Governor's Office of Youth, Faith and Family.
- Continue support of the National Governor's Association-Education Super Highway initiative to enable high-speed Internet access to every classroom;
- Provide opportunities for office staff to participate in AASBO and other professional development activities with the continuing improvement of services to districts in Apache County;
- Continue cross-training of current employees;
- Collaborate with school district superintendents and administrators to discuss and solve common concerns and issues;
- Continue to be active in researching and coordinating with other County Superintendents and organizations regarding proposed legislation;
- Continue to effectively provide timely fiscal support to districts by:
- Processing expense and payroll vouchers and printing warrants for ten of the eleven school districts in Apache County;
- Processing and recording deposits for the ten districts we are responsible for and coordinate with the Treasurer's Office;
- Reconciling fiscal records between the school districts, the School Superintendent's Office, and the County Treasurer's Office on a monthly basis;
- Process federal grant applications and completion reports for the ten school districts we are responsible for, and forward approved reports to the Arizona Department of Grants Management Division.
- Provide ancillary duties as required by statute:
- Register all home-school students and maintain an up-to-date accounting;
- Record and verify all Certified Teacher Certificates for teachers within Apache County, and notify districts of any certificates that have expired or have not been recorded;
- Search for opportunities to promote literacy and cultural awareness.
- Continue to provide fiscal support for the Apache County Schools Business Consortium.

DEPARTMENT PROFILES

APACHE COUNTY SUPERINTENDENT OF SCHOOLS (Continued)

CHALLENGES AND ISSUES:

One challenge facing the Apache County Superintendent’s Office is having backup personnel to perform the specialized tasks required for school payroll, expense and account reconciliation. With only one Accounting Specialist and one Payroll Specialist, it becomes difficult to meet the responsibilities to the school districts we support and serve if an extended leave were to occur. Cross-training while maintaining appropriate separation of duties is a constant concern.

The County School Superintendent is continuing to work with State Agencies to improve access to affordable broadband services to our underserved rural schools and communities. Our multi-million dollar project to bring fiber to our communities is complex and includes navigating the requirements of many state and federal agencies.

BUDGET:

DEPARTMENT/FUND	ACTUAL EXPENDITURES/ EXPENSES* 2018	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
SCHOOL SUPERINTENDENT:			
General Fund	\$ 314,975	\$ 353,888	\$ 373,176
School SIT Grant	-	-	120,000
IDEA Secure Care	-	-	-
Department Total	\$ 314,975	\$ 353,888	\$ 493,176

DEPARTMENT PROFILES
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 times, 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, and the Court Appointed Special Advocate (CASA) Program.

ACCOMPLISHMENTS FOR FY 2018-2019

- Superior Court calendars are now available to the public online, greatly reducing the number of telephonic inquiries of scheduled hearings.
- Focusing on the youth in Apache County, the Superior Court has formed partnerships with the Apache County Youth Council, Drug Free Alliance, schools, and local organizations to enhance existing programs and develop new programs based on current trends negatively impacting the youth in our communities.
- Security improvements have been made at all of the courts in Apache County to bring us into compliance with the new State mandated security requirements. Funding has been requested for entryway metal detection screening devices for all Apache County court buildings.
- The E-Bench program utilized by judges at the Superior Court was implemented at the end of FY2019, allowing judges to view case files electronically and providing better caseflow efficiency and economy for both the judiciary and support staff. In addition to E-Bench, civil cases can now be filed electronically. Implementation/introduction of the other case types are to be introduced/rolled out in early FY2020, beginning with family law matters. It is estimated that litigants will be allowed to electronically file all case types by the end of FY2021.

GOALS AND OBJECTIVES FOR FY 2019-2020

- Maintain performance on the timeliness of case processing in all case types and continue to meet the time standards established by the State. Although case filings continue to increase each fiscal year, the Superior Court endeavors to maintain/manage case flow with the current number of staff by shifting/adjusting work assignments and responsibilities.
- Increase the number of resources available to self-represented litigants in obtaining appropriate services, including upgrades to system technology in order to allow access to court forms, court calendars, legal research, and court procedures. This objective is ongoing as needs and technology changes.

DEPARTMENT PROFILES

APACHE COUNTY SUPERIOR COURT (CONTINUED)

- Continue to expand/improve 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.
- Develop and promote additional community outreach programs throughout Apache County. Programs such as these provide the residents in our county a better understanding of the courts and the judicial branch of government.
- Seek funding to provide and maintain a safe and secure environment for the public and court staff.
- In an effort to keep travel/training cost at a minimum, the Superior Court will enhance in-house training opportunities for court employees and court partners focusing on procedural and case processing standardization.
- Increase the number of volunteers to the Court Appointed Special Advocate (CASA) Program by continuing recruitment and identifying other possible resources. CASA volunteers advocate for the best interests of the County’s most vulnerable children who are victims of abuse or neglect. It is our goal to

BUDGET:

DEPARTMENT/FUND	ACTUAL EXPENDITURES/ EXPENSES* 2018	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
SUPERIOR COURT:			
General Fund	\$ 942,538	\$ 1,002,160	\$ 1,099,872
Law Library	18,649	16,439	15,500
Juvenile High Risk Court	43,408	59,881	60,695
Norviel Decree	8,853	12,234	22,600
CASA	56,369	42,620	57,000
Field Trainer	26,686	28,880	29,590
Case Processing Assistance	19,708	14,081	14,398
Fill the Gap, Courts	143,308	140,592	205,658
Fill the Gap, Indigent Defense	679	-	10,000
Fill the Gap, Court Administration	56,271	11,270	16,350
Prosecution Recovery Sup Ct.	-	-	50,000
Department Total	\$ 1,316,469	\$ 1,328,157	\$ 1,581,663

DEPARTMENT PROFILES

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

- Billing and collection of Real and Personal/Commercial property taxes under tax laws (A.R.S. Title 42)
- Distribution of tax money collected to all taxing entities
- Tax roll corrections when authorized
- Abatement of taxes when authorized
- Conduct annual tax lien sale
- Maintain tax lien records
- Conveyance of State Deeded Land
- Act as the servicing bank for the county
- Custodian of public monies
- Apportionment of county monies to State and local entities on a monthly basis
- Submittal of monthly reports to various entities including the Board of Supervisors (state remittance, monthly statements, etc.)
- Account for 340+ funds for various county entities
- Reconciliation of bank accounts that directly impact the Treasurer's general ledger
- Investing of public money per A.R.S. Title 35
- Retention and safe keeping of election ballots per A.R.S. 16-624
- Community outreach

ACCOMPLISHMENTS FOR FISCAL YEAR 2018-2019

- Assisted county entities with reconciliation processes to bring Apache County fiscal audits current
- Stale dated warrants were reconciled and are now voided monthly
- Set up St Johns USD and Chinle USD with remote deposit check scanners to deposit their own funds – Saving the districts time and saving Chinle USD postage fees
- Streamlined deposits for the library district and health department; deposits are now made in a timelier manner
- Reduced banking service fees for Apache County entities by adding 13 accounts to our banking umbrella in FY 18/19
- Sold 528 tax liens for a total of \$316,150.55 in tax revenue at our 2019 tax lien auction

DEPARTMENT PROFILES

APACHE COUNTY TREASURER’S OFFICE (Continued)

GOALS AND OBJECTIVES FOR FY 2019-2020

- Improve and implement online payment (Point & Pay) and remote deposits for St Johns USD, Round Valley USD, Apache County Health Department Environmental Services and Alpine DWID & Sanitary District
- Continue to educate our citizens about taxes and tax liens through community outreach - Our goal is to visit 10 entities for the fiscal year 19/20
- Strengthen the security of the Treasurer’s office and security awareness training
- Implement Positive Pay for the Treasurer’s Checking account – Positive Pay is a banking service to prevent fraud/theft
- Internal controls/segregation of duties
- Physical security of office
- Prepare new banking services Request for Proposal (RFP)
- Continue working with all entities to strengthen their financial stability through contingency plans
- Continue to work with all entities to reduce banking fees
- State Deeded Land
- Identify parcels by location, ownership and value
- Implement processes to begin deeding land to State
- Reconcile Treasurer Funds – distribute and remit funds held by the Treasurer that were collected in prior years

BUDGET:

<u>DEPARTMENT/FUND</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2018</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2019</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2020</u>
TREASURER:			
General Fund	\$ 482,858	\$ 494,586	\$ 522,997
Department Total	\$ 482,858	\$ 494,586	\$ 522,997



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.

APACHE COUNTY PURCHASING POLICY (continued)

- 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.

APACHE COUNTY PURCHASING POLICY (continued)

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 service specified in the contract or agreement. If a separate legal entity is

APACHE COUNTY PURCHASING POLICY (continued)

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

APACHE COUNTY PURCHASING POLICY (continued)

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

APACHE COUNTY PURCHASING POLICY (continued)

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,

APACHE COUNTY PURCHASING POLICY (continued)

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.

APACHE COUNTY PURCHASING POLICY (Continued)

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

APACHE COUNTY PURCHASING POLICY (Continued)

- 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

APACHE COUNTY PURCHASING POLICY (Continued)

- 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.
4. 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.
5. 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,

APACHE COUNTY PURCHASING POLICY (Continued)

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,

APACHE COUNTY PURCHASING POLICY (Continued)

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

APACHE COUNTY PURCHASING POLICY (Continued)

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.

APACHE COUNTY PURCHASING POLICY (Continued)

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 FY20 this would total \$75,728,685.



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 June and a final budget submitted in July. By statute, it should be noted the final budget cannot exceed the preliminary budget in total.



BUDGET CALENDAR FISCAL YEAR 2019 - 2020

DATE	DEADLINE	Action
January 31		Preliminary FY20 expenditure limitation amount
March 1		Begin FY20 budgetary data entry into New World Systems
March 29		Close department budget data entry
March 29		FY19 accomplishments and FY20 goals and objectives are due to Finance
April 1		Final FY20 expenditure limitation amount
April 2 - 26		Meet with departments to review preliminary budget estimates
April 26		Auditor general preliminary budget schedules
May 7		FY20 Budget hearings
May 7 - 16		Meet with departments to review proposed budget revisions
May 10		Send notice to newspaper of tentative budget hearing. (Once a week for 2 weeks - Publish dates: May 21 & 28)
June 4		Tentative Budget Hearing (ARS § 42-17101 and ARS § 42-17102)
June 18 & 25	On or before 14 days prior to the day on which Tax levy will be adopted.	Notify Publisher. Public Hearing on expenditures and tax levy - Publish Preliminary 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: June 18 and June 25 Notify Publisher. Publish Truth in Taxation notice & Press Release (if applicable) ARS§42-17107
July 2		Hold public hearing for proposed expenditure and tax levy and truth in taxation (if necessary) pursuant to ARS § 42-17104 and ARS § 42-17107.
July 2		Adopt final proposed budget and Tax Levy ARS § 42-17105
Jul 5	No more than 30 days after adoption of final budget	Publish notice that a summary of the Adopted Budget is available for inspection at specified locations. Publish date: July 23 & 30
Aug 5	On or before 3rd Monday in August.	Adopt tax levy rates for all Apache County Taxing jurisdictions ARS § 42-17151

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 P1
 - 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 FY20:

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.

Junior College Fund

The college fund accounts for monies from property taxes that the County pays the state for out of County tuition.

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.

The *Junior College Fund* accounts for monies from property taxes that the County pays the State for out of County tuition.

The *GADA Loan Fund* accounts for loans from the Greater Arizona Development Authority for various County projects.

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.

2020 BUDGET DOCUMENT

2020 Budgeted Sources and Uses of Funds by Fund Type	Major Funds			Non-Major Funds		Total All Funds
	General Fund	Road Fund	Junior College Fund	Special Revenue Fund	Debt Service Fund	
Sources of Funds						
Property Taxes	2,850,765	-	1,730,954	5,703,396	729,566	11,014,681
Other Taxes	238,000	2,754,194	30,000	96,000	-	3,118,194
Department Generated	1,252,589	826,186	687,490	2,117,042	-	4,883,307
Intergovernmental	9,993,113	7,400,000	699,300	13,194,921	-	31,287,334
Interfund Transfers	2,166,474	-	-	2,591,596	-	4,758,070
Total Financing Sources	16,500,941	10,980,380	3,147,744	23,702,955	729,566	55,061,586
Uses of Funds						
Personnel Services	12,381,512	5,445,373	-	7,657,319	-	25,484,204
Controllable Expenditures	8,035,163	6,472,319	-	14,869,860	-	29,377,342
Non-Controllable Expenditures	469,520	-	2,030,000	-	729,566	3,229,086
Transfer to Other Funds	1,069,767	1,272,983	998,570	1,416,750	-	4,758,070
Total Financing Uses	21,955,962	13,190,675	3,028,570	23,943,929	729,566	62,848,702
Net Increase in Fund Balance	(5,455,021)	(2,210,295)	119,174	(240,974)	-	(7,787,116)
Beginning Unreserved Fund Balance	5,455,021	2,210,295	(119,174)	240,974	-	7,787,116
Ending Unreserved Fund Balance	-	-	-	-	-	-

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 2020, 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 \$2,500,000.

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

Fund	Department	GOVERNMENTAL		
		General Fund	Special Revenue Funds	Special District Funds
100	Assessor	100%		
100	Attorney	54%	46%	
100	Board of Supervisors	100%		
100	County Manager	35%	65%	
100	Human Resources	100%		
100	District I	100%		
100	District II	100%		
100	District III	100%		
100	Clerk of the Court	80%	20%	
100	Constables	100%		
100	Data Processing	77%	23%	
100	Elections	89%	11%	
100	Finance	89%	11%	
100	Ground & Maintenance	100%		
100	Justice of the Peace	100%		
100	Communication Specialist	100%		
100	Community Development	53%	47%	
100	Recorder	97%	3%	
100	Superior Court	69%	31%	
100	Treasurer	100%		
100	Probation Adult/Juvenile	21%	55%	24%
100	Sheriff	39%	28%	34%
100	School Superintendent	89%	11%	
205	Engineering		99%	1%
226	Emergency Management	100%		
202	County Library District			100%
212	Public Health District			100%

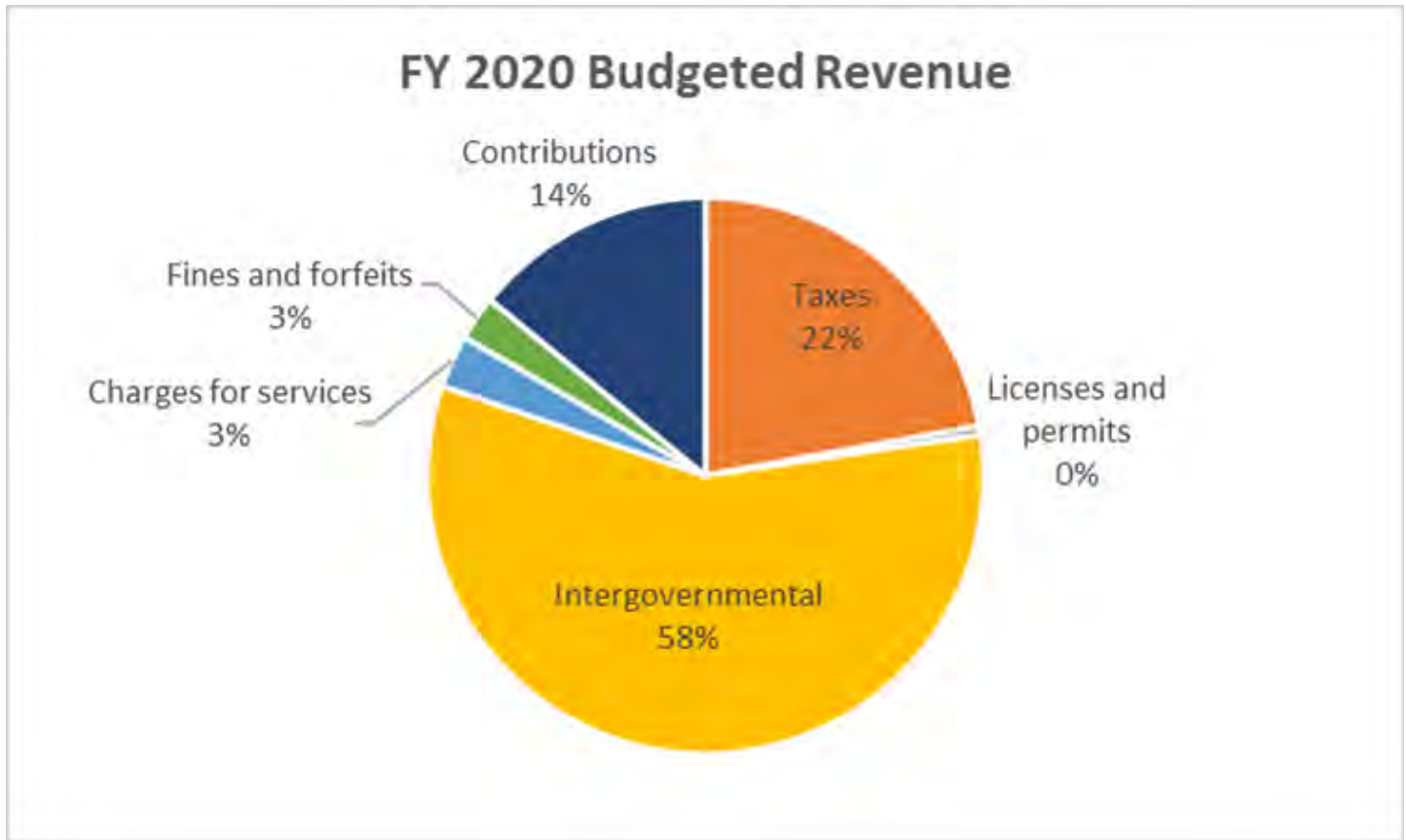
■ = Major Fund

Major funds are defined by the following criteria: 10% or more of the associated total revenues, expenditures/expenses, assets, or liabilities of all governmental funds and 5% or more of revenues, expenditures/expenses, assets, or liabilities of all governmental funds.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive or resources held in trust for individuals, private organizations, or other governments.

REVENUE ANALYSIS

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 projected and budgets expenditures slightly higher than projected.



REVENUES:	FY16 Actuals	FY17 Actuals	FY 18 Actuals	FY 19 Actuals	FY20 Budgeted
Taxes	3,437,884	3,448,454	3,386,234	3,685,718	3,858,767
Licenses and permits	86,558	183,023	125,883	93,256	89,500
Intergovernmental	8,559,571	8,716,742	9,440,530	10,687,978	10,035,025
Charges for services	59,481	368,250	76,698	584,412	535,442
Fines and forfeits	496,921	528,095	415,576	479,928	455,500
Contributions	1,094,380	1,185,118	1,457,872	1,637,674	2,456,474
Total Revenues	\$13,734,795	\$14,429,682	\$14,429,682	17,168,966	17,430,708

Taxes

The majority of Apache County's taxes are comprised of property tax. The amount of revenues projected for fiscal year 2018 is based on the tax rate that is levied. In FY2018, Apache County's maximum allowable primary property tax levy increased by \$93,360. Apache County increased the primary tax rate by .0215.

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 2018, Apache County continued taxing for the Flood Control District.

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

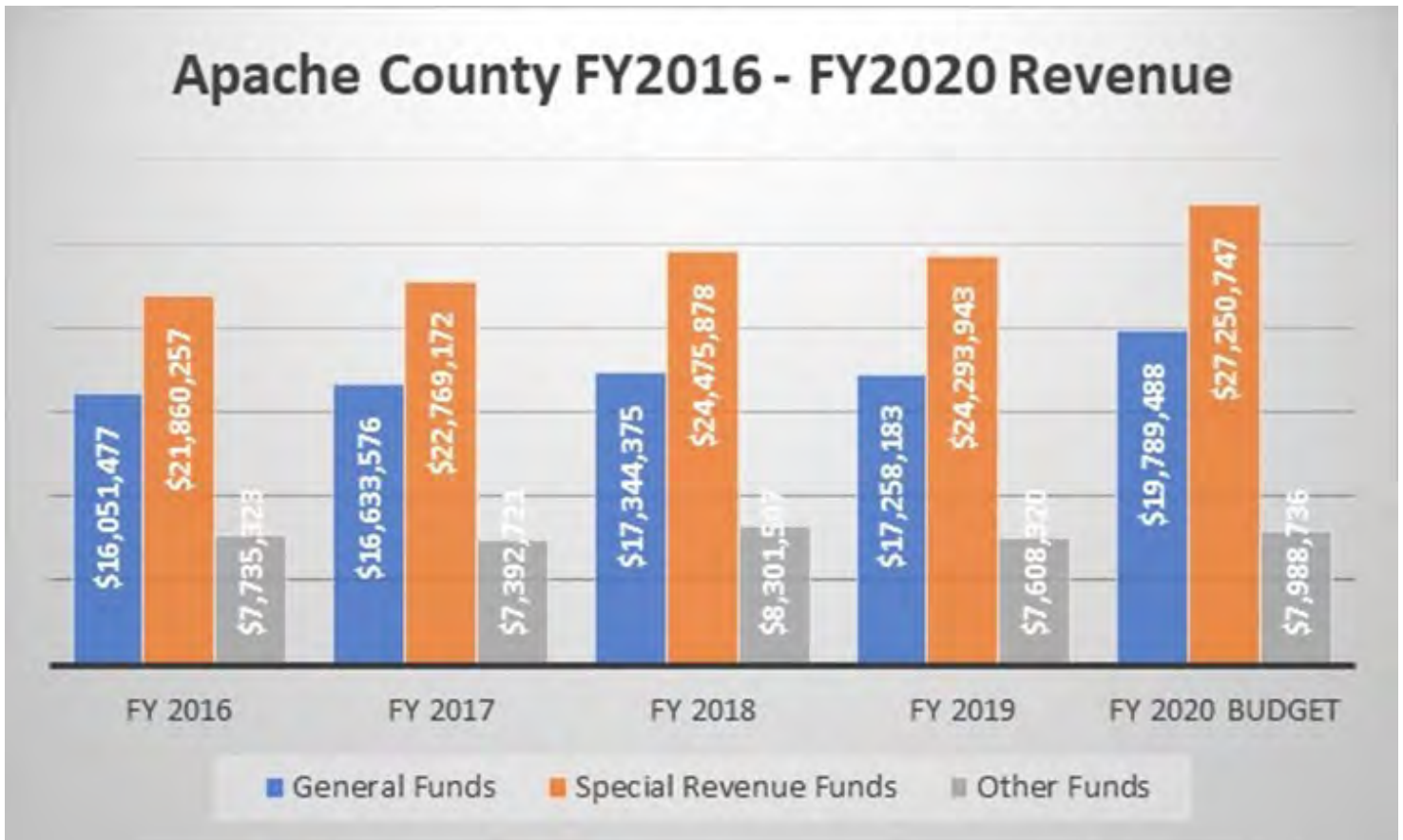
Intergovernmental revenues include Payment in Lieu of Taxes (PILT), State Shared Revenue, County Excise Tax, Charges for Magistrate, Lottery, and State Reimbursement of JP Salaries. State Shared Revenue, County Excise Tax, and PILT are significant sources of revenue to Apache County. PILT is federally 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 these revenues to be consistent with the prior fiscal year.

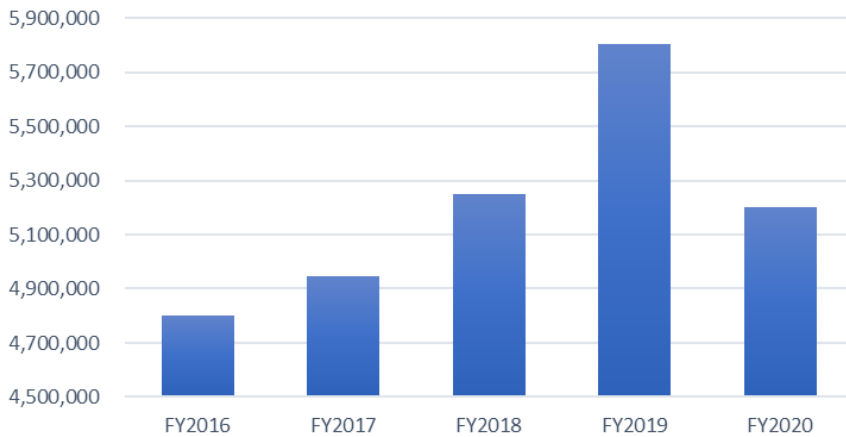
Fines and Forfeits

These revenues are generated from the Justice and Superior Courts collection of fines. Apache County expects little fluctuation in its collection of fines and forfeits.



Revenues:						
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 Budget	
General Funds	\$ 16,051,477	\$ 16,633,576	\$ 17,344,375	\$ 17,258,183	\$ 19,789,488	
Special Revenue Funds	\$ 21,860,257	\$ 22,769,172	\$ 24,475,878	\$ 24,293,943	\$ 35,239,483	
Other Funds	\$ 7,735,323	\$ 7,392,721	\$ 8,301,507	\$ 7,608,320	\$ 729,556	
	\$ 45,647,057	\$ 46,795,469	\$ 50,121,760	\$ 49,160,446	\$ 49,007,228	

FY2016 - FY2020 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.

FY2016 - FY2020 County Excise Tax



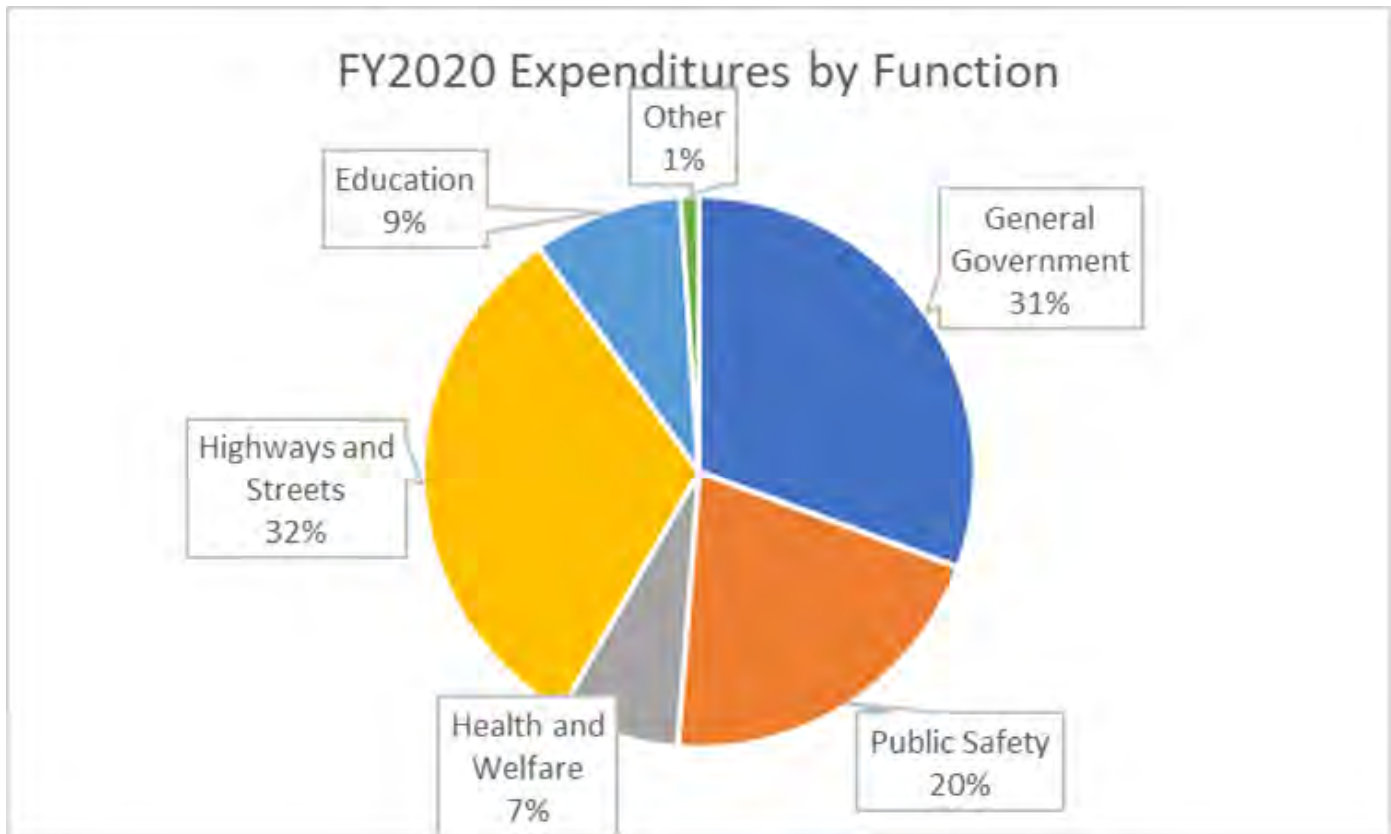
FY2016 - FY2020 Vehicle License Tax



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%.

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 \$53,893,714 in FY2019 to \$60,516,607 for FY2020, a difference of \$6,622,893. This increase is mainly due to the construction of a youth center and an anticipated increase in agency projects.



Apache County FY 2020 Expenditures by Function		
Function	Expenditures	Percentage of Total Expenditures
General Government	\$20,740,014.00	36%
Public Safety	\$11,094,937.00	19%
Health and Welfare	\$4,084,146.00	7%
Highways and Streets	\$13,495,333.00	23%
Education	\$5,029,473.00	9%
Other Functions	\$3,443,278.00	6%

2020 BUDGET DOCUMENT

Apache County Expenditures by Function General Fund - FY 2020

Function	Organization	Organization Description	Transactions
General Government			
	100-0100	General Fund,Assessor	752,616
	100-0200	General Fund,Attorney	1,213,822
	100-0400	General Fund,Board of Supervisors - Gen	506,802
	100-0404	General Fund,Board of Supervisors - MGR	494,229
	100-0405	General Fund,Human Resources	295,842
	100-0407	General Fund,Wellness	35,000
	100-0408	General Fund,Records Management	15,850
	100-0461	General Fund,BOS - District I	249,350
	100-0462	General Fund,BOS - District II	249,350
	100-0463	General Fund,BOS - District III	249,350
	100-0700	General Fund,Clerk of Superior Court	622,643
	100-0918	General Fund,Constable, Puerco	93,471
	100-0919	General Fund,Constable, St Johns	25,115
	100-0920	General Fund,Constable, Round Valley	40,046
	100-1000	General Fund,Contingency	3,733,260
	100-1100	General Fund,Information Technology Service	522,357
	100-1101	General Fund,IT Capital Improvements	1,000,000
	100-1200	General Fund,Elections	469,619
	100-1400	General Fund,Finance	530,078
	100-1500	General Fund,Grounds and Maintenance	948,075
	100-1600	General Fund,J.P. - Chinle	183,686
	100-1800	General Fund,J.P. - Puerco	364,159
	100-1900	General Fund,JP St. Johns	237,623
	100-1910	General Fund,SJ Magistrate	37,661
	100-2000	General Fund,JP Round Valley	342,421
	100-2020	General Fund,Springerville Magistrate	8,081
	100-2200	General Fund,Communications	100,543
	100-2400	General Fund,Community Development	417,863
	100-2441	General Fund,County Fair	25,000
	100-2800	General Fund,Recorder	583,400
	100-2900	General Fund,Superior Court	513,382
	100-3000	General Fund,Public Defender	450,000
	100-3050	General Fund,Jury Fees and Expenses	115,576
	100-3051	General Fund,Jury Trial Costs	20,915
	100-3100	General Fund,Treasurer	522,997
	100-8800	General Fund,Insurance	221,069
	100-9970	General Fund,Fleet Management	200,000
		General Government Totals	16,391,250

Apache County Expenditures by Function (Continued)			
General Fund - FY 2020			
Function	Organization	Organization Description	Transactions
Public Safety			
	100-3500	General Fund,Adult Probation	292,603
	100-3700	General Fund,Juvenile Probation	221,970
	100-3900	General Fund,Sheriff	3,544,998
	100-3983	General Fund,Dispatch Services	517,453
		Public Safety Totals	4,577,024
Health and Welfare			
	100-5400	General Fund,AHCCCS/ALTCS	469,520
		Health and Welfare Totals	469,520
Culture and Recreation			
	100-8500	General Fund,Agriculture Extension	25,000
		Culture and Recreation Totals	25,000
Education			
	100-9100	General Fund,School Superintendent	373,177
	100-9120	General Fund, School SIT Grant	120,000
		Education Totals	493,177
		General Fund Totals	21,955,971

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

Capital expenditures are funds used to acquire or maintain fixed assets, such as land, buildings, and equipment. Apache County has no significant nonrecurring capital expenditures budgeted for FY 2020. As such, capital expenditures will have a minimal impact on the operating budget.

2020 BUDGET DOCUMENT

The following schedule details the County's long-term liability and obligation activity for the year ended

June 30, 2019:

Governmental Activities:	<u>Balance</u> <u>July 1, 2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2019</u>	<u>Due within</u> <u>1 Year</u>
Bonds Payable					
Library Bond	\$ 2,000,000	-	\$ 635,000	\$ 1,365,000	\$ 665,000
Total Bonds Payable	<u>2,000,000</u>	<u>-</u>	<u>635,000</u>	<u>1,365,000</u>	<u>665,000</u>
Capital Leases Payable	654,325	748,437	696,991	705,771	192,617
Compensated Absences Payable	<u>2,150,601</u>	1,501,623	1,241,822	2,410,403	
Governmental Activities Long-term Liabilities	<u>\$ 4,804,926</u>	<u>\$ 2,250,060</u>	<u>\$ 2,573,813</u>	<u>\$ 4,481,174</u>	<u>\$ 857,617</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, 2018, were as follows:

<u>Description</u>	<u>Original Amount</u>	<u>Maturity Ranges</u>	<u>Interest Rates</u>	<u>Outstanding Principal</u>
Library Bond	\$7,190,000	4/18/07-7/1/21	4.5 - 5.0%	\$1,365,000
				\$5,525,000

2020 BUDGET DOCUMENT

The following schedule details debt service requirements to maturity for the County's bonds payable at June 30, 2019:

Year Ending June 30,	Library	
	Bonds	
	Principal	Interest
2020	665,000	61,425
2021	700,000	31,500
2022+		
Total	1,365,000	92,925

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2019:

<u>Lease Purchase</u>	Year Ending June 30,	Komatsu Dozer
	2019	116,776
	2020	116,427
Total minimum lease payments		233,203
Less amount representing interest		12,178
Present value of net minimum lease		\$ 221,025

<u>Lease Purchase</u>	Year Ending June 30,	Semi Trucks DII
	2019	65,849
	2020	65,849
	2021	65,849
	2022	65,849
Total minimum lease payments		263,395
Less amount representing interest		31,784
Present value of net minimum lease		\$ 231,611

A rustic stone building with a wooden wheel and barrel in the foreground, and a mounted animal head on the wall. The building is constructed from reddish-brown stone blocks. A large wooden wheel and a wooden barrel are positioned in the foreground. A mounted animal head with long horns is visible on the wall above the entrance. The scene is set against a clear blue sky with some greenery in the background.

COUNTY PERSONNEL

Staffing levels have generally been on the rise for the past several years, primarily due to the improving economy. In FY 2020, Apache County has two additional positions than in FY19.

Position Count History
FY 2014 – FY 2019



**APACHE COUNTY
Full-Time Employees and Personnel Compensation
Fiscal Year 2020**

FUND	Full-Time Equivalent (FTE) 2020	Employee Salaries and Hourly Costs 2020	Employee Related Expenses 2020	Total Estimated Personnel Compensation 2020
GENERAL FUND	165.15	\$ 7,495,269	\$ 4,657,278	\$ 12,152,320
SPECIAL REVENUE FUNDS	229.85	\$ 8,764,064	\$ 4,450,402	\$ 13,214,695
TOTAL ALL FUNDS	395	\$ 16,259,333	\$ 9,107,680	\$ 25,367,015

A photograph of a natural rock archway in a desert landscape. The arch is made of reddish-brown sandstone and frames a view of a blue sky. In the foreground, there are several green trees and shrubs. The text "TAX RATES" is overlaid on a white box with an orange border on the left side of the image.

TAX RATES

2020 BUDGET DOCUMENT

RESOLUTION NO. _____

TAX AUTHORITY NUMBER		FY20 TAX RATE	PRIMARY ASSESSED VALUE	EXPECTED AMOUNT PRODUCED	FY19 TAX RATE	ACTUAL RATE INCREASE (DECREASE) 2019/2020	RATE % INCREASE (DECREASE) 2019/2020
APACHE COUNTY							
Primary:							
02000	County	0.6176	461,587,670	2,850,765	0.5922	0.0254	4.29%
02001	State School Equalization (State Mandated)	0.4566	461,587,670	2,107,609	0.4741	(0.0175)	-3.69%
	Total Primary Rate	1.0742			1.0663	0.0079	0.74%
Secondary:							
52000	General Fund Override	-		-	-	-	
14900	Library District	0.3136	461,587,670	1,447,539	0.3067	0.0069	2.25%
29999	Public Health District	0.2500	461,587,670	1,153,969	0.2478	0.0022	0.89%
28000	Jail District	0.2000	461,587,670	923,175	0.1978	0.0022	1.11%
28002	Juvenile Jail District	0.1000	461,587,670	461,588	0.0889	0.0111	12.49%
58000	Jr. College Tuition	0.3750	461,587,670	1,730,954	0.3750	-	0.00%
56000	Post Secondary Education	0.1400	461,587,670	646,223	0.1400	-	0.00%
15000	Flood Control	0.0893	183,330,712	163,714	0.0861	0.0032	3.72%
14901	Library Construction Bond	0.1113	461,587,670	513,747	0.1089	0.0024	2.20%
11900	Fire Dist. Assistance	0.0852	461,587,670	393,273	0.0844	0.0008	0.95%
	Total Secondary Rate	1.6644		7,434,182	1.6356	0.0288	1.76%
TOWN OF EAGAR							
04106	Primary	-		-	-	-	0.00%
54106	Secondary	-		-	-	-	0.00%
TOWN OF SPRINGERVILLE							
04103	Primary	-		-	-	-	0.00%
54103	Secondary	-		-	-	-	0.00%
CITY OF ST. JOHNS							
04150	Primary	-		-	-	-	0.00%
54150	Secondary	-		-	-	-	0.00%
ST. JOHNS SCHOOL #1							
07001	Primary	3.7788	28,340,664	1,070,937	3.8072	(0.0284)	-0.75%
57001	Secondary	0.7184	28,340,664	203,599	0.6759	0.0425	6.29%
	<i>(Additional Assistance Override approved 2016)</i>	0.3741	28,340,664	106,022	0.3282	0.0459	13.99%
	<i>(M&O Override Approved 2014)</i>	0.3443	28,340,664	97,577	0.3477	(0.0034)	-0.98%
67001	Class A Bonds	-		-	-	-	0.00%
77001	Class B Bonds	-		-	-	-	0.00%
87001	Adjacent Ways	-		-	-	-	0.00%

2020 BUDGET DOCUMENT

CONCHO SCHOOL #6							
05006	Primary	6.5088	17,773,135	1,156,818	8.3080	(1.7992)	-21.66%
55006	Secondary	-	-	-	-	-	0.00%
65006	Class A Bonds	-	-	-	-	-	0.00%
75006	Class B Bonds <i>(payable 2009 - 2022)</i>	0.5817	17,773,135	103,386	0.3816	0.2001	52.44%
85006	Adjacent Ways	-	-	-	-	-	0.00%
ALPINE SCHOOL #7							
05007	Primary	3.1628	15,978,118	505,356	3.1013	0.0615	1.98%
55007	Secondary	-	-	-	-	-	0.00%
65007	Class A Bonds	-	-	-	-	-	0.00%
75007	Class B Bonds	-	-	-	-	-	0.00%
85007	Adjacent Ways	-	-	-	-	-	0.00%
WINDOW ROCK SCHOOL #8							
07008	Primary	-	15,733,773	-	-	-	0.00%
57008	Secondary	-	-	-	-	-	0.00%
67008	Class A Bonds	-	-	-	-	-	0.00%
77008	Class B Bonds <i>(payable 2009 - 2022)</i>	2.8203	15,733,773	443,740	1.7747	1.0456	58.92%
87008	Adjacent Ways	-	-	-	-	-	0.00%
VERNON SCHOOL #9							
05009	Primary	6.3328	16,257,530	1,029,557	6.2014	0.1314	2.12%
55009	Secondary	-	-	-	-	-	0.00%
65009	Class A Bonds	-	-	-	-	-	0.00%
75009	Class B Bonds	-	-	-	-	-	0.00%
85009	Adjacent Ways	-	-	-	-	-	0.00%
ROUND VALLEY SCHOOL #10							
07010	Primary	2.1101	323,468,780	6,825,515	2.0015	0.1086	5.43%
57010	Secondary <i>(M&O Override approved 2017)</i>	0.2970	323,468,780	960,702	0.2922	0.0048	1.64%
67010	Class A Bonds <i>(payable 2009 - 2023)</i>	-	323,468,780	-	0.0144	(0.0144)	0.00%
77010	Class B Bonds <i>(payable 2009 - 2023)</i>	0.2177	323,468,780	704,192	0.0209	0.1968	941.63%
87010	Adjacent Ways	-	-	-	-	-	0.00%
07999	Minimum School Tax	-	323,468,780	-	0.1208	(0.1208)	0.00%
SANDERS SCHOOL #18							
07018	Primary	-	17,997,621	-	-	-	0.00%
57018	Secondary	-	-	-	-	-	0.00%
67018	Class A Bonds	-	-	-	-	-	0.00%
77018	Class B Bonds	-	-	-	-	-	0.00%
87018	Adjacent Ways	-	-	-	-	-	0.00%

2020 BUDGET DOCUMENT

GANADO SCHOOL #20							
07019	Primary	2.0904	20,936,609	437,659	2.0900	0.0004	0.02%
57019	Secondary	-	-	-	-	-	0.00%
67019	Class A Bonds	-	-	-	-	-	0.00%
77019	Class B Bonds	-	-	-	-	-	0.00%
87019	Adjacent Ways	-	-	-	-	-	0.00%
McNARY SCHOOL #23							
05023	Primary	-	877,178	-	-	-	0.00%
55023	Secondary	-	-	-	-	-	0.00%
65023	Class A Bonds	-	-	-	-	-	0.00%
75023	Class B Bonds	-	-	-	-	-	0.00%
85023	Adjacent Ways	-	-	-	-	-	0.00%
CHINLE SCHOOL #24							
07024	Primary	4.0919	2,714,982	111,094	4.0918	0.0001	0.00%
57024	Secondary	-	-	-	-	-	0.00%
67024	Class A Bonds	-	-	-	-	-	0.00%
77024	Class B Bonds	-	-	-	-	-	0.00%
87024	Adjacent Ways	-	-	-	-	-	0.00%
RED MESA SCHOOL #27							
07027	Primary	-	1,509,280	-	-	-	0.00%
57027	Secondary	-	-	-	-	-	0.00%
67027	Class A Bonds	-	-	-	-	-	0.00%
77027	Class B Bonds	-	-	-	-	-	0.00%
87027	Adjacent Ways	-	-	-	-	-	-
11603	CONCHO FIRE DISTRICT	3.2500	3,314,452	107,720	3.2500	-	0.00%
11604	GREER FIRE DISTRICT	3.1757	15,744,792	500,000	2.9242	0.2514	8.60%
11618	PUERCO VALLEY FIRE DISTRICT	3.2500	14,371,388	467,070	3.2500	-	0.00%
11619	GANADO FIRE DISTRICT	3.2454	20,936,609	679,477	3.2414	0.0040	0.12%
11605	ALPINE FIRE DISTRICT	2.2000	15,079,574	331,751	2.1000	0.1000	4.76%
11620	VERNON FIRE DISTRICT	3.2500	14,935,423	485,401	3.2500	-	0.00%
11621	NUTRIOSO FIRE DISTRICT	2.1100	7,944,516	167,629	2.0000	0.1100	5.50%
21701	ALPINE SANITARY DISTRICT	2.2763	5,507,977	125,380	2.2181	0.0582	2.62%
16002	ALPINE DOMESTIC WID	-	-	-	-	-	0.00%
10251	NAVAPACHE HOSPITAL DISTRICT	-	-	-	-	-	0.00%
16000	OJO BONITO WATER DISTRICT	-	-	-	-	-	0.00%
16001	VERNON WATER DISTRICT	-	-	-	-	-	0.00%
21710	LITTLE COLO. SANITARY	0.3415	14,641,467	50,000	0.2956	0.0459	15.51%
10260	WHITE MOUNTAIN HCD	-	105,630,414	-	-	-	0.00%
10270	NO. APACHE COUNTY HCD	3.7285	58,892,265	2,195,776	3.6142	0.1142	3.16%
30000	NO. ARIZONA VIT	0.0500	351,809,444	175,905	0.0500	-	0.00%
30001	NATIVE	0.0500	58,892,265	29,446	0.0500	-	0.00%
		RATE	NUMBER OF PARCELS	EXPECTED AMOUNT PRODUCED			
28003	CONCHO COUNTY IMPROVEMENT	\$ 85.00	683	58,055	\$80	5.0000	6.25%



BUDGET SCHEDULES

2020 BUDGET DOCUMENT

Summary Schedule of Estimated Revenues and Expenditures/Expenses Fiscal Year 2020 APACHE COUNTY

Fiscal Year		S c h	FUNDS					Total All Funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	22,079,848	31,084,300	729,566			53,893,714
2019	Actual Expenditures/Expenses**	E	16,718,665	24,167,514	722,475			41,608,654
2020	Fund Balance/Net Position at July 1***		5,455,021	2,451,269				7,906,290
2020	Primary Property Tax Levy	B	2,850,765					2,850,765
2020	Secondary Property Tax Levy	B		6,920,435	513,915			7,434,350
2020	Estimated Revenues Other than Property Taxes	C	12,553,469	29,556,082	215,651			42,325,202
2020	Other Financing Sources	D						
2020	Other Financing (Uses)	D						
2020	Interfund Transfers In	D	2,166,474	2,591,596				4,758,070
2020	Interfund Transfers (Out)	D	1,069,767	3,688,303				4,758,070
2020	Reduction for Amounts Not Available:							
LESS:	Amounts for Future Debt Retirement							
2020	Total Financial Resources Available		21,955,962	37,831,079	729,566			60,516,607
2020	Budgeted Expenditures/Expenses	E	21,955,962	37,831,079	729,566			60,516,607

EXPENDITURE LIMITATION COMPARISON

	2019	2020
1. Budgeted expenditures/expenses	\$ 53,893,714	\$ 60,516,607
2. Add/subtract: estimated net reconciling items	(12,952,944)	(12,130,550)
3. Budgeted expenditures/expenses adjusted for reconciling items	40,940,770	48,386,057
4. Less: estimated exclusions	24,685,081	32,683,624
5. Amount subject to the expenditure limitation	\$ 16,255,689	\$ 15,702,433
6. EEC expenditure limitation	\$ 17,095,851	\$ 17,658,867

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent 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 2020**

	2019	2020
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 2,776,259	\$ 2,850,765
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	\$ 2,776,259	\$ 2,850,765
B. Secondary property taxes		
County Library	\$ 1,437,823	\$ 1,447,539
Public Health District	1,161,697	1,153,969
Jail District	927,295	923,175
Juvenile Jail District	416,767	461,588
Junior College Tuition	1,758,016	1,730,954
Post Secondary Education	656,326	646,223
Flood Control District	163,065	163,714
Libraries Construction Bond	510,528	513,915
Fire District Assistance	395,671	393,273
Total secondary property taxes	\$ 7,427,189	\$ 7,434,350
C. Total property tax levy amounts	\$ 10,203,448	\$ 10,285,115
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 2,692,971	
(2) Prior years' levies	80,988	
(3) Total primary property taxes	\$ 2,773,959	
B. Secondary property taxes		
(1) Current year's levy	\$ 7,204,373	
(2) Prior years' levies	134,574	
(3) Total secondary property taxes	\$ 7,338,947	
C. Total property taxes collected	\$ 10,112,907	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	0.5922	0.6176
(2) Secondary property tax rate		
County Library	0.3067	0.3136
Public Health District	0.2478	0.2500
Jail District	0.1978	0.2000
Juvenile Jail District	0.0889	0.1000
Junior College Tuition	0.3750	0.3750
Post Secondary Education	0.1400	0.1400
Flood Control District	0.0861	0.0893
Libraires Construction Bond	0.1089	0.1113
Fire District Assistance	0.0844	0.0852
(3) Total county tax rate	2.2278	2.2820
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.

2020 BUDGET DOCUMENT

APACHE COUNTY Revenues Other Than Property Taxes Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2019	2019	2020
GENERAL FUND			
Taxes			
Interest on Delinquent Taxes	\$ 180,000	\$ 182,880	\$ 180,000
SRP Auto Lieu	8,000	7,027	8,000
Prior Year's Taxes	60,000	80,988	60,000
Licenses and permits			
Business Licenses	500	-	500
Variance Permits	1,000	2,750	2,000
Building Permits	80,000	71,081	80,000
Flood Plain Review	200	1,560	1,000
Subdivision Fees	500	-	500
Minor Division Fees	5,000	4,275	5,000
Intergovernmental			
Federal PILT	1,821,399	1,900,856	1,910,325
State Reimb. JP Salaries	42,400	44,788	42,400
VLT Auto Lieu	695,642	624,889	757,946
State Shared Revenue	5,100,000	4,996,492	5,200,000
County Excise Tax	1,200,000	1,150,050	1,200,000
Lottery	550,050	550,050	550,050
Liquor License	1,500	1,420	1,500
Charges for Magistrate	70,000	69,067	70,000
Charges for Services	258,842	258,842	258,842
St. in Lieu of Tax	2,056	1,402	2,056
Charges for services			
Recorder	60,000	65,749	60,000
Election Charges	10,000	111,282	100,000
Other Service Fees		10,438	
Fines and forfeits			
Defensive Driving	60,000	86,255	80,000
JP Surcharge	34,000	27,050	34,000
JP Puerco	200,000	127,688	200,000
JP Round Valley	80,000	61,729	80,000
JP St. Johns	15,000	17,059	15,000
JP Chinle	25,000	27,311	25,000
Clerk of the Court	40,000	55,476	50,000
Fines	1,000	-	1,000
Unclaimed/Forfeited Bonds	1,000	3,254	1,000
Investments			
Interest Earnings	15,000	23,300	20,000
Rents, royalties, and commissions			
Rents	24,000	39,059	35,000
Contributions			
Salt River Project - Primary	1,190,121	1,172,710	1,132,250
Miscellaneous			
Vending Machine Fees	600	-	600
Puerco Constable Fees	300	1,612	1,000
St. Johns Constable Fees	-	40	500
RV Constable Fees	3,000	2,207	3,000
Chinle Constable Fees	-	-	-
BOS Land Sales	-	26,008	5,000
Auction Proceeds	7,000	15,537	10,000
School SIT Grant	120,000	-	120,000
Other	141,900	250,498	250,000
Total General Fund	\$ 12,105,010	\$ 12,072,678	\$ 12,553,469

* 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.

2020 BUDGET DOCUMENT

SPECIAL REVENUE FUNDS			
Road Fund			
Highway User Revenue Funds	\$ 7,400,000	\$ 7,284,239	\$ 7,400,000
VLTA Auto Lieu	2,400,000	2,408,931	2,754,194
Other Road Fund Revenues	678,000	7,880	826,186
Total	\$ 10,478,000	\$ 9,701,050	\$ 10,980,380
Library District Fund			
Preceding Year's R.E. Taxes	\$ 40,000	\$ 37,759	\$ 40,000
E-Rate	44,246	41,054	50,680
State Grant	25,000	25,000	25,000
SRP Contribution	616,363	640,118	574,925
Other Service Fees	11,350	12,567	11,350
Fees/Fines	4,500	5,915	4,500
Donations	8,230	5,249	8,000
Other Miscellaneous	600	6,973	600
Interest Earning	2,500	6,257	2,500
Total	\$ 752,789	\$ 780,891	\$ 717,555
Jail District			
Preceding Year's R.E. Taxes	\$ 25,000	\$ 24,633	\$ 25,000
Inmate Housing	500,000	7,643	500,000
Federal Inmate Housing		-	
Salt River Project	401,932	412,953	366,661
Total	\$ 926,932	\$ 445,229	\$ 891,661
Juvenile Jail District			
Preceding Year's R.E. Taxes	\$ 12,000	11,018	\$ 12,000
Salt River Project	180,267	185,580	183,331
Juvenile Jail District Housing	500	-	500
Interest Earnings	800	-	800
Total	\$ 193,567	\$ 196,598	\$ 196,631
Junior College			
Preceding Year's R.E. Taxes	30,000	36,574	30,000
State Tuition Assistance	\$ 699,300	\$ 699,300	\$ 699,300
Salt River Project	753,623	775,838	687,490
Total	\$ 1,482,923	\$ 1,511,712	\$ 1,416,790
Post Secondary Education			
Preceding Year's R.E. Taxes	15,000	16,931	15,000
Salt River Project	\$ 281,352	\$ 289,646	\$ 256,663
Total	\$ 296,352	\$ 306,577	\$ 271,663
Flood Control			
SRP	\$ 18,944	\$ 18,005	\$ 19,728
Preceding Year's R.E. Taxes	4,000	7,660	4,000
Total	\$ 22,944	\$ 25,665	\$ 23,728
Fire District Assistance			
SRP	\$ 172,608	\$ 170,477	\$ 154,731
Total	\$ 172,608	\$ 170,477	\$ 154,731
Health District			
SRP	497,994	517,225	\$ 458,327
Tuberculosis	13,400	12,925	12,500
CHIPP	73,860	70,591	73,860
GOHS Health		-	12,109
Vital Records	63,000	61,733	55,000
STD Prevention	6,036	5,674	6,036
Teen Pregnancy Prevention	187,420	149,936	187,420
AZ Nutrition Network	70,000	63,512	70,000
Immunizations	53,657	67,019	54,000
Immunization Fees	68,000	57,767	88,000
Public Fiduciary	7,500	5,800	7,500
Tobacco Prevention	185,000	185,000	185,000
Smoke-Free AZ	70,859	74,588	70,859
WIC	94,413	89,050	99,413
Family Planning	20,300	17,648	19,800
Health Start	119,000	121,071	119,000
Bioterrorism, (PHEP)	208,918	190,100	208,918
CLPP	-	-	25,000
Zika	-	-	20,000
Environmental Fees - ADHS	25,000	27,836	20,000
Septic Certification ADEQ	20,000	28,515	20,000
Future Grants	100,000	100,000	100,000
Total	\$ 1,884,357	\$ 1,845,989	\$ 1,912,742
Other Funds			
Law Library	\$	\$	\$
HAVA	1,000	252	1,000
Limestone Pit	250,000	226,815	250,000
Other Agency Projects	-	-	5,000,000
Forest Thinning EECO	200,000	17,435	200,000
Transit Funds	20,000	658	20,000
Misc. Revenue	1,400,000	-	1,000,000
Attorney Grants	1,000	-	1,000
Sheriff's Grants	1,587,500	55,000	1,587,500

2020 BUDGET DOCUMENT

Forest Fees	500,000	595,196	605,000
Emergency Services	346,361	217,574	346,361
Juvenile High Risk Court	52,738	48,666	52,738
Extra Juvenile Diversion Fees	100	33	100
Criminal Justice, Attorney	110,000	118,618	110,000
RICO, State & Other	30,000	28,838	30,000
Norviel Decree	21,400	10,987	21,400
DP Services, Schools	389,207	389,207	389,207
Local Court Automation	40,000	19,359	60,000
Jail Enhancement	150,000	150,000	150,000
State Aid to Probation	132,353	125,352	132,353
Family Counseling	13,986	12,898	13,986
Accent/Attorney	92,114	92,114	92,114
Adult Probation Services	121,232	119,616	121,232
CASA	57,000	56,900	52,802
Adult IPS	332,730	241,552	332,730
Juvenile Treatment Services	130,356	117,123	130,356
Juvenile Probation Services	20,000	890	20,000
JIPS	74,774	63,970	74,774
Recorder's Surcharge	25,000	29,652	25,000
Diversion Fees	1,055	487	1,055
Adult Probation Enhancement	347,704	279,461	347,704
Accent/Sheriff	304,271	253,517	304,271
Victim's Compensation	31,731	38,626	31,731
Superior CT, Docket Storage	5,000	3,792	5,000
Victim's Assistance/Rights	30,017	2,750	30,017
VOCA	47,690	23,131	47,690
Fair & Legal Employment	-	-	-
Bad Check Prosecution	-	1,947	-
Detention Equalization	30,000	479	30,000
Victim's Comp - Restitution	-	4,981	-
Jail Services	150,000	131,850	150,000
Victim's Comp - Subrogation	-	-	-
Field Trainer	25,000	25,000	25,000
Extra Adult Probation Fees	500	330	500
Extra Juvenile Probation Fees	100	86	100
Drug Treatment & Ed	14,678	12,179	14,678
Diversion Intake	37,611	22,112	37,611
Diversion Consequence	32,984	28,320	32,984
Drug Testing	53,657	23,542	53,657
Case Processing Assistance	14,398	10,340	9,313
JCEF	50,000	63	50,000
Community Punishment	56,579	49,281	56,579
Prosecution Recovery	-	30,469	-
Fill the Gap, Attorney	-	6,152	-
Fill The Gap, Courts	205,658	54,106	205,658
Fill The Gap, Indigent Defense	10,000	-	10,000
Fill The Gap, Court Administration	15,000	15,000	15,000
Title 1	-	-	-
Prosecution Recovery Sup Ct.	50,000	8,111	50,000
Prosecution Recovery COC	57,000	11,995	57,000
Attorney Diversion	180,000	149,257	180,000
Cinder Pit	-	189	-
CDBG	300,000	300,000	300,000
Waste Tire Disposal	125,000	113,012	125,000
Total	\$ 8,274,484	\$ 4,339,271	\$ 12,990,201
Total Special Revenue Funds	\$ 24,484,955	\$ 19,323,459	\$ 29,556,082
EBT SERVICE FUNDS			
Library District GOB SRP	\$ 219,038	\$ 252,613	\$ 215,651
Total Debt Service Funds	\$ 219,038	\$ 252,613	\$ 215,651
APITAL PROJECTS FUNDS			
	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$
PERMANENT FUNDS			
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
	\$	\$	\$
Total Enterprise Funds	\$	\$	\$
TOTAL ALL FUNDS	\$ 36,809,003	\$ 31,648,750	\$ 42,325,202

* 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.

2020 BUDGET DOCUMENT

APACHE COUNTY				
Other Financing Sources/Uses and Interfund Transfers				
Fiscal Year 2020				
FUND	OTHER FINANCING		INTERFUND TRANSFERS	
	2020		2020	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
County Library District	\$	\$	228,889	\$
Road Fund			951,154	
Public Health District			428,559	105,688
Post Secondary Education			107,128	
Junior College			198,570	
Emergency Management Match				40,420
Flood District			125,173	
Accent/Sheriff - Match				49,202
Victim's Assistance/Rights Match				4,583
Family Counseling				3,271
Drug Testing				3,503
Juvenile Jail District			127,001	355,839
Jail District				507,261
Total General Fund	\$	\$	\$ 2,166,474	\$ 1,069,767
SPECIAL REVENUE FUNDS				
County Library District	\$	\$	\$	578,889
Road Fund				1,272,983
Limestone Pit			250,000	
Public Health District			105,688	478,559
GIS			71,829	
Post Secondary Education				107,128
Junior College				998,570
Flood District				125,173
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			1,707,261	
Juvenile Jail District			355,839	127,001
Total Special Revenue Funds	\$	\$	\$ 2,591,596	\$ 3,688,303
DEBT SERVICE FUNDS				
Loans	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 4,758,070	\$ 4,758,070

2020 BUDGET DOCUMENT

APACHE COUNTY Expenditures/Expenses by Fund Fiscal Year 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Assessor	\$ 752,630	-	\$ 672,806	\$ 752,616
Attorney	1,213,823	-	1,094,124	1,213,822
Administration	2,370,483	-	1,865,276	2,148,869
District #1	249,350	-	235,627	249,350
District #2	249,350	-	208,813	249,350
District #3	249,350	-	249,350	249,350
Clerk of the Court	578,757	-	548,639	622,643
Constable Chinle	-	-	-	-
Constable Puerco	93,472	-	92,315	93,471
Constable St. Johns	-	-	15,863	25,115
Constable Round Valley	40,047	-	34,796	40,046
Contingencies	3,905,740	-	431,447	3,733,260
Data Processing	522,357	-	484,381	522,357
IT Capital Imp. & Software Maintenance	1,174,925	-	354,901	1,000,000
Elections	469,907	-	469,907	469,619
Ground & Maintenance	820,341	-	843,760	948,070
J.P. Chinle	152,514	-	148,372	183,686
J.P. Puerco	364,351	-	337,424	364,158
J.P. St. Johns	219,808	-	221,365	237,622
SJ Magistrate	36,626	-	35,204	37,661
J.P. Round Valley	299,309	-	306,752	342,421
Springerville Magistrate	8,081	-	8,081	8,081
Communication Specialist	100,543	-	95,382	100,543
Community Development	412,425	-	385,288	417,863
Recorder	559,201	-	543,175	583,400
Superior Court	446,551	-	442,099	513,381
Public Defenders	410,000	-	467,588	450,000
Jury Fees & Expenses	114,717	-	92,472	115,576
Jury Trial Costs	20,915	-	-	20,915
Treasurer	522,997	-	494,586	522,997
Probation/Adult	292,452	-	292,452	292,603
Probation/Juvenile	222,200	-	222,200	221,970
Sheriff	3,394,998	-	3,410,522	3,544,998
Dispatch Services	517,603	-	528,974	517,453
AHCCCS/ALTCS	469,520	-	469,520	469,520
Vehicle Replacement	300,000	-	261,313	200,000
School Superintendent	362,611	-	353,888	373,176
School SIT Grant	120,000	-	-	120,000
IDEA Secure Care	41,894	-	-	-
Total General Fund	\$ 22,079,848	\$ -	\$ 16,718,665	\$ 21,955,962

2020 BUDGET DOCUMENT

SPECIAL REVENUE FUNDS

Law Library	\$ 24,385	\$ -	\$ 16,439	\$ 15,500
HAVA	4,000	-	3,666	4,000
Roads		-		
Engineer	758,874	-	758,874	758,874
District #1	2,189,113	-	1,704,865	2,189,113
Carryover Reserve, District #1	432,128	-	411,461	922,790
District #2	2,189,113	-	1,824,506	2,189,113
Carryover Reserve, District #2	30,000	-	110,659	725,953
District #3	3,132,872	-	2,931,499	3,132,872
Carryover Reserve, District #3	99,736	-	111,539	1,088,070
HURF Support	194,255	-	157,525	194,255
Liability Insurance	273,000	-	271,761	273,000
Contingency	448,309	-	34,453	448,309
Other Expenditures	268,326	-	16,585	268,326
RAC Grant	150,000	-	-	150,000
Forest Thinning - EECO	200,000	-	46,276	200,000
Limestone Pit	500,000	-	472,086	500,000
GIS	71,829	-	88,107	90,000
Other Agency Projects	-	-	-	5,000,000
Transit Funds	20,000	-	-	20,000
Misc Revenue	1,400,000	-	-	-
Victim's Interest Fund	1,000	-	-	1,000
Sheriff's Grants	1,587,500	-	24,561	1,587,500
Forest Fees	500,000	-	500,000	605,000
Emergency Management	346,361	-	115,529	346,361
Juvenile High Risk Court	52,738	-	59,881	60,695
Extra Juvenile Diversion	100	-	-	100
Criminal Justice, Attorney	110,000	-	102,217	110,000
RICO, State & Other	30,000	-	80,897	30,000
Norviel Degree	21,400	-	12,234	22,600
DP Services, Schools	389,207	-	389,207	406,160
Local Court Automation	23,714	-	24,197	23,877
Jail Enhancement	200,000	-	235,038	200,000
State Aid To Probation	150,902	-	148,955	150,994
Family Counseling	13,986	-	6,865	13,986
Accent/Attorney	92,114	-	90,928	93,991
Adult Probation Fees	121,232	-	94,278	108,542
CASA	57,000	-	42,620	57,000
Adult Intens. Supervision	332,730	-	348,418	275,730
Juvenile Treatment Services	130,356	-	103,908	127,356
Juv. Probation Fees	20,000	-	1,751	20,000
J.I.P.S.	74,774	-	75,234	74,856
Recorder's Sur-Charge	25,000	-	27,493	40,000
Diversion Fees, Juv Probation	10,000	-	-	10,000
Adult Prob. Enhancement	347,704	-	327,269	340,467
Accent/Sheriff	304,271	-	730,535	311,823
Victim's Compensation	31,731	-	57,371	31,731
S. Court Docket Storage	20,000	-	12,293	20,000
Victim's Assist./Rights	30,017	-	22,253	30,017
VOCA, Attorney	47,690	-	53,910	73,485
Fair & Legal Employment	-	-	-	-
Bad Check Prosecution	-	-	-	-
Detention Equalization	30,000	-	-	30,000
Victim's Comp - Restitution	-	-	-	-
Jail Services	150,000	-	113,584	150,000
Victim's Comp - Subrogation	-	-	-	-
Field Trainer	27,307	-	28,880	29,590
Extra Adult Probation Fees	4,000	-	-	4,000
Extra Juvenile Probation Fees	100	-	-	100
Drug Treatment & Education	14,678	-	14,546	14,678
Diversion Intake - Probation	37,661	-	36,922	37,661
Diversion Consequence	66,152	-	39,653	66,152

2020 BUDGET DOCUMENT

Drug Testing	53,729	-	41,449	53,729
Case Processing Assistance	14,398	-	14,081	14,398
JCEF	50,000	-	-	65,000
Community Punishment	56,579	-	51,659	56,579
Prosecution Recovery	-	-	-	-
Fill the Gap, Attorney	-	-	-	-
Fill The Gap, Courts	205,658	-	140,592	205,658
Fill The Gap, Indigent Defense	10,000	-	-	10,000
Fill The Gap, Court Administration	15,000	-	11,270	16,350
Title 1	-	-	-	-
Prosecution Recovery Sup Ct.	50,000	-	-	50,000
Prosecution Recovery COC	57,000	-	2,130	90,000
Attorney Diversion	180,000	-	105,908	180,000
Cinder Pit	30,000	-	-	30,000
Waste Tire Disposal	125,000	-	86,149	125,000
Special Road Projects	126,000	-	-	126,000
CDBG	300,000	-	28,115	300,000
County Library	2,085,441	-	1,611,449	2,085,441
Public Health District	3,045,498	-	2,915,614	3,383,173
Jail District	1,869,970	-	2,563,754	1,869,970
Inmate Housing	500,000	-	-	500,000
Juvenile Jail District	943,566	-	923,503	1,415,060
Junior College Tuition	2,030,000	-	1,745,622	2,030,000
Post Secondary Education	850,665	-	638,104	850,665
Flood Control	145,484	-	90,419	145,484
Fire District Assistance	552,947	-	315,970	552,947
Total Special Revenue Funds	\$ 31,084,300	\$	\$ 24,167,514	\$ 37,831,079
DEBT SERVICE FUNDS				
GADA Loan	\$ -	\$ -	\$ -	\$ -
Library District GOB	729,566	-	722,475	729,566
Total Debt Service Funds	\$ 729,566	\$	\$ 722,475	\$ 729,566
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 53,893,714	\$	\$ 41,608,654	\$ 60,516,607

2020 BUDGET DOCUMENT

APACHE COUNTY Expenditures/Expenses by Department Fiscal Year 2020

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
ASSESSOR:				
General Fund	\$ 752,630	\$ -	\$ 672,806	\$ 752,616
Department Total	\$ 752,630	\$ -	\$ 672,806	\$ 752,616
ATTORNEY:				
General Fund	\$ 1,213,823	\$ -	\$ 1,094,124	\$ 1,213,822
Victim's Interest Fund	1,000	-	-	1,000
Criminal Justice, Attorney	110,000	-	102,217	110,000
RICO, State & Other	30,000	-	80,897	30,000
ACCENT/Attorney	92,114	-	90,928	93,991
Victim's Compensation	31,731	-	57,371	31,731
Victim's Assistance / Rights	30,017	-	22,253	30,017
VOCA, Attorney	47,690	-	53,910	73,485
Fair & Legal Employment	-	-	-	-
Bad Check Prosecution	-	-	-	-
Victim's Compensation - Restitution	-	-	-	-
Victim's Comp - Subrogation	-	-	-	-
Prosecution Recovery	-	-	-	-
Fill the Gap, Attorney	-	-	-	-
Attorney Diversion	180,000	-	105,908	180,000
Department Total	\$ 1,736,375	\$ -	\$ 1,607,608	\$ 1,764,045
BOARD OF SUPERVISORS:				
General Fund	\$ 1,048,050	\$ -	\$ 955,103	\$ 948,050
Department Total	\$ 1,048,050	\$ -	\$ 955,103	\$ 948,050
COUNTY MANAGER:				
General Fund	\$ 2,370,483	\$ -	\$ 1,865,276	\$ 2,148,869
General Fund - Contingencies	3,905,740	-	431,447	3,733,260
Misc Revenue	1,400,000	-	-	-
Forest Fees	500,000	-	500,000	605,000
Junior College Tuition Reimbursement	2,030,000	-	1,745,622	2,030,000
Post Secondary Education	850,665	-	638,104	850,665
Waste Tire Disposal	125,000	-	86,149	125,000
CDBG	300,000	-	28,115	300,000
Fire District Assistance	552,947	-	315,970	552,947
Department Total	\$ 12,034,835	\$ -	\$ 5,610,683	\$ 10,345,741
CLERK OF THE COURT:				
General Fund	\$ 578,757	\$ -	\$ 548,639	\$ 622,643
Local Court Automation	23,714	-	24,197	23,877
S. Court Docket Storage	20,000	-	12,293	20,000
JCEF	50,000	-	-	65,000
Prosecution Recovery COC	57,000	-	2,130	90,000
Department Total	\$ 729,471	\$ -	\$ 587,259	\$ 821,520
CONSTABLES:				
General Fund	\$ 133,519	\$ -	\$ 142,975	\$ 158,632
Department Total	\$ 133,519	\$ -	\$ 142,975	\$ 158,632

2020 BUDGET DOCUMENT

DATA PROCESSING:

General Fund	\$ 1,697,282	\$ -	\$ 839,282	\$ 1,522,357
DP Services, Schools	389,207	-	389,207	406,160
Department Total	\$ 2,086,489	\$ -	\$ 1,228,489	\$ 1,928,517

ELECTIONS:

General Fund	\$ 469,907	\$ -	\$ 469,907	\$ 469,619
HAVA	4,000	-	3,666	4,000
Department Total	\$ 473,907	\$ -	\$ 473,573	\$ 473,619

EMERGENCY SERVICES:

Emergency Services	\$ 346,361	\$ -	\$ 115,529	\$ 346,361
Department Total	\$ 346,361	\$ -	\$ 115,529	\$ 346,361

GROUNDS AND MAINTENANCE:

General Fund	\$ 820,341	\$ -	\$ 843,760	\$ 948,070
Department Total	\$ 820,341	\$ -	\$ 843,760	\$ 948,070

JUSTICES OF THE PEACE:

General Fund	\$ 1,080,689	\$ -	\$ 1,057,199	\$ 1,173,629
Department Total	\$ 1,080,689	\$ -	\$ 1,057,199	\$ 1,173,629

COMMUNICATIONS:

General Fund	\$ 100,543	\$ -	\$ 95,382	\$ 100,543
Department Total	\$ 100,543	\$ -	\$ 95,382	\$ 100,543

COMMUNITY DEVELOPMENT:

General Fund	\$ 412,425	\$ -	\$ 385,288	\$ 417,863
Forest Thinning	200,000	-	46,276	200,000
Department Total	\$ 612,425	\$ -	\$ 431,563	\$ 617,863

RECORDER:

General Fund	\$ 559,201	\$ -	\$ 543,175	\$ 583,400
Recorder's Surcharge	25,000	-	27,493	40,000
Department Total	\$ 584,201	\$ -	\$ 570,668	\$ 623,400

SUPERIOR COURT:

General Fund	\$ 992,183	\$ -	\$ 1,002,160	\$ 1,099,872
Law Library	24,385	-	16,439	15,500
Juvenile High Risk Court	52,738	-	59,881	60,695
Norviel Decree	21,400	-	12,234	22,600
CASA	57,000	-	42,620	57,000
Field Trainer	27,307	-	28,880	29,590
Case Processing Assistance	14,398	-	14,081	14,398
Fill the Gap, Courts	205,658	-	140,592	205,658
Fill the Gap, Indigent Defense	10,000	-	-	10,000
Fill the Gap, Court Administration	15,000	-	11,270	16,350
Prosecution Recovery Sup Ct.	50,000	-	-	50,000
Department Total	\$ 1,470,069	\$ -	\$ 1,328,157	\$ 1,581,663

TREASURER:

General Fund	\$ 522,997	\$ -	\$ 494,586	\$ 522,997
Department Total	\$ 522,997	\$ -	\$ 494,586	\$ 522,997

2020 BUDGET DOCUMENT

PROBATION:

General Fund	\$ 514,652	\$ -	\$ 514,652	\$ 514,573
Extra Juvenile Diversion	100	-	-	100
State Aid to Probation	150,902	-	148,955	150,994
Family Counseling	13,986	-	6,865	13,986
Adult Probation Fees	121,232	-	94,278	108,542
Adult Intensive Supervision	332,730	-	348,418	275,730
Juvenile Treatment Services	130,356	-	103,908	127,356
Juvenile Probation Fees	20,000	-	1,751	20,000
J.I.P.S.	74,774	-	75,234	74,856
Adult Probation Enhancement	347,704	-	327,269	340,467
Diversion Fees, Juv Probation	10,000	-	-	10,000
Detention Equalization	30,000	-	-	30,000
Extra Adult Probation Fees	4,000	-	-	4,000
Extra Juvenile Probation Fees	100	-	-	100
Drug Treatment & Education	14,678	-	14,546	14,678
Diversion Intake	37,661	-	36,922	37,661
Diversion Consequence	66,152	-	39,653	66,152
Drug Testing	53,729	-	41,449	53,729
Community Punishment	56,579	-	51,659	56,579
Title 1	-	-	-	-
Juvenile Jail District	943,566	-	923,503	1,415,060
Department Total	\$ 2,922,901	\$ -	\$ 2,729,061	\$ 3,314,562

SHERIFF:

General Fund	\$ 3,912,601	\$ -	\$ 3,939,497	\$ 4,062,451
Sheriff's Grants	1,587,500	-	24,561	1,587,500
Jail Enhancement	200,000	-	235,038	200,000
ACCENT/Sheriff	304,271	-	730,535	311,823
Jail Services, Sheriff's Canteen	150,000	-	113,584	150,000
Jail District	1,869,970	-	2,563,754	1,869,970
Inmate Housing	500,000	-	-	500,000
Department Total	\$ 8,524,342	\$ -	\$ 7,606,968	\$ 8,681,744

ENGINEER

Roads	\$ 10,015,726	\$ -	\$ 8,333,728	\$ 12,190,675
RAC Grant	150,000	-	-	150,000
Limestone Pit	500,000	-	472,086	500,000
GIS	71,829	-	88,107	90,000
Transit Fund	20,000	-	-	20,000
Cinder pit	30,000	-	-	30,000
Flood Control	145,484	-	90,419	145,484
Other Agency Projects	-	-	-	5,000,000
Special Roads	126,000	-	-	126,000
Department Total	\$ 11,059,039	\$ -	\$ 8,984,339	\$ 18,252,159

HEALTH SERVICES:

Public Health District	\$ 3,045,498	\$ -	\$ 2,915,614	\$ 3,383,173
Department Total	\$ 3,045,498	\$ -	\$ 2,915,614	\$ 3,383,173

INDIGENT HEALTH

General Fund	\$ 469,520	\$ -	\$ 469,520	\$ 469,520
Department Total	\$ 469,520	\$ -	\$ 469,520	\$ 469,520

COUNTY LIBRARY:

Library District	\$ 2,085,441	\$ -	\$ 1,611,449	\$ 2,085,441
Debt Service, Library Bond	729,566	-	722,475	729,566
Department Total	\$ 2,815,007	\$ -	\$ 2,333,924	\$ 2,815,007

SCHOOL SUPERINTENDENT:

General Fund	\$ 362,611	\$ -	\$ 353,888	\$ 373,176
School SIT Grant	120,000	-	-	120,000
IDEA Secure Care	41,894	-	-	-
Department Total	\$ 524,505	\$ -	\$ 353,888	\$ 493,176

\$ 53,893,714 \$ - \$ 41,608,654 \$ 60,516,607

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.

2020 BUDGET DOCUMENT

APACHE COUNTY Full-Time Employees and Personnel Compensation Fiscal Year 2020

FUND	Full-Time Equivalent (FTE) 2020	Employee Salaries and Hourly Costs 2020	Retirement Costs 2020	Healthcare Costs 2020	Other Benefit Costs 2020	Total Estimated Personnel Compensation 2020
GENERAL FUND	165.15	\$ 7,495,269	\$ 2,178,909	\$ 1,822,766	\$ 655,603	\$ 12,152,320
SPECIAL REVENUE FUNDS						
County Library	27	\$ 778,583	\$ 86,790	\$ 251,188	\$ 62,932	\$ 1,179,520
Roads	94	3,618,322	426,754	984,345	415,952	5,445,467
Limestone	4	131,162	15,885	44,373	17,814	209,238
Health Services	31.5	1,126,376	132,246	302,941	90,419	1,652,014
GIS	1	67,949	8,230	14,898	5,920	96,998
Sheriff's Grants						
Emergency Services	1	57,085	6,914	7,372	4,541	75,913
Juvenile High Risk Court	0.7	28,827	3,491	7,322	2,224	41,864
Criminal Justice, Attorney	0.7	63,966	7,747	9,895	5,010	86,619
D.P. Services Schools	3	208,083	25,200	44,694	16,316	294,296
Local Court Automation	0.5	16,885	2,046	3,645	1,304	23,880
State Aid to Probation	2	92,369	24,923	25,992	7,714	151,000
Accent/Attorney	0.6	69,679	8,439	10,419	5,458	93,996
Probation Services	1.7	55,355	16,943	21,522	4,722	98,544
CASA	0.7	21,252	2,575	168	1,642	25,638
Adult Intensive Supervision	5	170,905	45,607	44,211	14,412	275,140
Juvenile Treatment Services	1	63,477	7,688	7,289	4,902	83,357
J.I.P.S	1.5	50,029	982	10,933	4,025	65,971
Recorder Document Storage Fund	0.3	11,733			920	12,653
State Adult Enhancement Fund	5.5	200,746	52,075	70,524	17,125	340,476
Accent/Sheriff	3	137,642	72,065	37,085	15,031	261,826
Victim's Compensation	0.4	11,688	1,396	3,855	917	17,856
Victim's Assistance	0.6	13,986	1,696	4,051	1,097	20,831
VOCA	0.9	48,761	5,905	15,003	3,820	73,490
Detention Equalization						
Field Trainer	0.5	21,957	2,660	3,280	1,697	29,595
Drug Treatment and Education	0.25	6,817	826	3,725	527	11,895
Diversion Intake	0.6	20,537	2,453	8,343	1,587	32,921
Diversion Consequence	0.75	23,694	2,870	5,466	1,911	33,942
Drug Testing	0.8	24,050	7,364	8,114	2,053	41,582
Case Processing Assistance	0.12	7,905	958	21	611	9,495
Community Punishment	0.25	10,060	1,220	1,823	859	13,962
Prosecution Recovery Attorney						
Fill the Gap, Courts	0.68	44,795	5,426	115	3,455	53,792
Attorney Diversion	0.8	28,322	3,431	11,919	2,219	45,892
Jail District	37	1,319,297	214,368	354,374	134,474	2,022,550
Juvenile Jail District	1.5	211,770	25,647	39,996	15,071	292,486
Total Special Revenue Funds	229.85	\$ 8,764,064	\$ 1,222,820	\$ 2,358,901	\$ 868,681	\$ 13,214,695
DEBT SERVICE FUNDS						
Total Debt Service Funds						
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds						
PERMANENT FUNDS						
Total Permanent Funds						
ENTERPRISE FUNDS						
Total Enterprise Funds						
INTERNAL SERVICE FUND						
Total Internal Service Fund						
TOTAL ALL FUNDS	395	\$ 16,259,333	\$ 3,401,729	\$ 4,181,667	\$ 1,524,284	\$ 25,367,015

A wide-angle photograph of a desert canyon landscape. In the foreground, there is a river with a sandy, light-colored bed, surrounded by green bushes and tall grasses. The middle ground features large, reddish-brown rock formations with distinct horizontal layers. The background shows a vast, flat desert plain under a bright blue sky with scattered white clouds. A white rectangular box with a thin orange border is centered in the upper half of the image, containing the word "GLOSSARY" in a dark, sans-serif font.

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 Revertment - 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.

2020 Annual Budget Document

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