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P.O. Box 1952, Chinle, AZ 86503

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NELSON DAVIS  
VICE CHAIRMAN OF THE BOARD  
DISTRICT III  
P.O. Box 428, St. Johns, AZ 85936

**BOARD OF SUPERVISORS  
OF APACHE COUNTY**

P.O. BOX 428  
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RYAN N. PATTERSON  
MANAGER-CLERK  
ST. JOHNS, AZ 859

**APACHE COUNTY**

**Resolution 2023-17  
for the Adoption of the 2024 Fiscal Budget**

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 27, 2023, 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 \$11,003,578 County, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Board met on June 27, 2023, 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

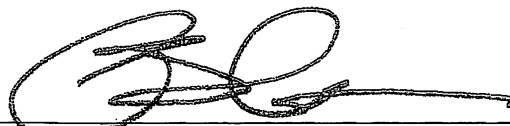
WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Board would meet on July 25, 2023, at the office of the Board for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

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

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of Apache County for the fiscal year 2023-2024.

Passed by the Board of Supervisors of Apache County, this 25th day of July, 2023.


APPROVED:



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Alton Joe Shepherd  
Chairman of the Board of Supervisors

ATTEST:



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Ryan N. Patterson  
Clerk of the Board of Supervisors

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**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2023**  
**APACHE COUNTY**

Fiscal Year	S c h	FUNDS								Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available			
2022	E	22,861,026	63,876,106						86,737,132	
2022	E	16,910,866	33,985,465						50,896,331	
2023		11,000,000	470,257						11,470,257	
2023	B	3,199,135							3,199,135	
2023	B		7,806,259						7,806,259	
2023	C	15,393,202	59,414,625						74,807,827	
2023	D									
2023	D									
2023	D	3,166,474	4,464,392	6,000,000					13,630,866	
2023	D	8,720,431	4,910,435						13,630,866	
2023				6,000,000					6,000,000	
2023										
2023	E	24,038,379	67,245,098						91,283,477	
2023		24,038,379	67,245,098						91,283,477	

**EXPENDITURE LIMITATION COMPARISON**

	2022	2023
1. Budgeted expenditures/expenses	\$ 86,737,132	\$ 91,283,477
2. Add/subtract: estimated net reconciling items	(18,358,404)	(19,052,030)
3. Budgeted expenditures/expenses adjusted for reconciling items	68,378,728	72,231,447
4. Less: estimated exclusions	53,275,837	56,572,658
5. Amount subject to the expenditure limitation	\$ 15,102,891	\$ 15,658,789
6. EEC expenditure limitation	\$ 17,999,431	\$ 17,135,115

\* 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 2023**

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>3,067,642</u>	\$ <u>3,199,135</u>
2. Amount received from primary property taxation in the <b>current</b> year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	\$ _____
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>3,007,672</u>	\$ <u>3,199,135</u>
B. Secondary property taxes		
County Library	\$ <u>1,497,307</u>	\$ <u>1,497,508</u>
Public Health District	<u>1,191,655</u>	<u>1,209,228</u>
Jail District	<u>953,227</u>	<u>967,383</u>
Juvenile Jail District	<u>476,856</u>	<u>483,691</u>
Junior College Tuition	<u>2,378,474</u>	<u>2,297,534</u>
Post Secondary Education	<u>725,439</u>	<u>725,537</u>
Flood Control District	<u>164,545</u>	<u>166,353</u>
Fire District Assistance	<u>435,747</u>	<u>459,023</u>
Total secondary property taxes	\$ <u>7,823,252</u>	\$ <u>7,806,259</u>
C. Total property tax levy amounts	\$ <u>10,830,924</u>	\$ <u>11,005,393</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>2,917,442</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>2,917,442</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>7,588,554</u>	
(2) Prior years' levies	<u>78,329</u>	
(3) Total secondary property taxes	\$ <u>7,666,883</u>	
C. Total property taxes collected	\$ <u>10,584,325</u>	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	<u>0.6219</u>	<u>0.6614</u>
(2) Secondary property tax rate		
County Library	<u>0.3096</u>	<u>0.3096</u>
Public Health District	<u>0.2464</u>	<u>0.2500</u>
Jail District	<u>0.1971</u>	<u>0.2000</u>
Juvenile Jail District	<u>0.0986</u>	<u>0.1000</u>
Junior College Tuition	<u>0.4918</u>	<u>0.4750</u>
Post Secondary Education	<u>0.1500</u>	<u>0.1500</u>
Flood Control District	<u>0.0860</u>	<u>0.0850</u>
Fire District Assistance	<u>0.0901</u>	<u>0.0949</u>
(3) Total county tax rate	<u>2.2915</u>	<u>2.3259</u>
B. Special assessment district tax rates		
Secondary property tax rates	_____	_____
	_____	_____

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

**APACHE COUNTY**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2023**

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2022	2022	2023
<b>GENERAL FUND</b>			
<b>Taxes</b>			
Interest on Delinquent Taxes	\$ 180,000	\$ 221,643	\$ 180,000
SRP Auto Lieu	8,000	9,347	8,000
Prior Year's Taxes	60,000		60,000
<b>Licenses and permits</b>			
Business Licenses	500	-	500
Variance Permits	2,000	3,400	2,000
Building Permits	80,000	135,934	80,000
Flood Plain Review	1,000	1,800	1,000
Subdivision Fees	500	-	500
Minor Division Fees	5,000	8,100	5,000
<b>Intergovernmental</b>			
Federal PILT	2,013,000	1,912,350	2,195,300
State Reimb. JP Salaries	42,400	58,322	42,400
VLT Auto Lieu	606,600	687,016	606,600
State Shared Revenue	6,000,000	7,231,141	7,303,000
County Excise Tax	1,113,000	1,641,447	1,500,000
Lottery	550,050	550,050	550,050
Liquor License	1,500	878	1,500
Charges for Magistrate	70,000	58,128	70,000
Charges for Services	258,842	201,842	258,842
St. in Lieu of Tax	2,056	4,058	2,056
<b>Charges for services</b>			
Recorder	60,000	353,768	120,000
Election Charges	100,000	65,988	100,000
Other Service Fees	-	8,493	
<b>Fines and forfeits</b>			
Defensive Driving	80,000	54,070	80,000
JP Surcharge	34,000	18,071	34,000
JP Puerco	200,000	100,270	200,000
JP Round Valley	80,000	47,531	80,000
JP St. Johns	15,000	18,911	15,000
JP Chinle	25,000	8,706	25,000
Clerk of the Court	50,000	32,240	50,000
Fines	1,000	-	1,000
Unclaimed/Forfeited Bonds	1,000	-	1,000
<b>Investments</b>			
Interest Earnings	20,000	35,920	20,000
<b>Rents, royalties, and commissions</b>			
Rents	45,000	51,875	45,000
<b>Contributions</b>			
Salt River Project - Primary	1,264,354	1,262,518	1,264,354
<b>Miscellaneous</b>			
Vending Machine Fees	600	29	600
Puerco Constable Fees	1,000	355	1,000
St. Johns Constable Fees	500	3,410	500
RV Constable Fees	3,000	1,340	3,000
BOS Land Sales	5,000	49,960	5,000
Auction Proceeds	10,000	-	10,000
School SIT Grant	120,000	-	120,000
Other	351,000	173,200	351,000
<b>Total General Fund</b>	<b>\$ 13,460,902</b>	<b>\$ 15,012,111</b>	<b>\$ 15,393,202</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**APACHE COUNTY**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2023**

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2022	2022	2023
<b>SPECIAL REVENUE FUNDS</b>			
<b>Road Fund</b>			
Highway User Revenue Funds	\$ 8,600,000	\$ 9,360,919	\$ 8,600,000
VLT Auto Lieu	3,000,000	2,526,783	3,000,000
Other Road Fund Revenues	907,073	28,260	907,073
Miscellaneous	2,779,861	-	7,333,934
<b>Total</b>	<b>\$ 15,286,934</b>	<b>\$ 11,915,962</b>	<b>\$ 19,841,007</b>
<b>Library District Fund</b>			
Preceding Year's R.E. Taxes	\$ 40,000	\$ 19,009	\$ 40,000
E-Rate	70,000	42,587	68,797
State Grant	25,000	25,000	25,000
SRP Contribution	612,835	640,118	621,237
Other Service Fees	11,350	12,567	11,350
Fees/Fines	4,500	5,915	4,500
Donations	40,000	5,249	40,000
Other Miscellaneous	600	10,463	600
Interest Earning	4,000	6,257	4,000
<b>Total</b>	<b>\$ 808,285</b>	<b>\$ 767,164</b>	<b>\$ 815,484</b>
<b>Jail District</b>			
Preceding Year's R.E. Taxes	\$ 25,000	\$ 12,276	\$ 25,000
Inmate Housing	500,000	6,870	500,000
Rural County Subsidy	-	-	-
Salt River Project	390,216	400,132	401,316
<b>Total</b>	<b>\$ 915,216</b>	<b>\$ 419,278</b>	<b>\$ 926,316</b>
<b>Juvenile Jail District</b>			
Preceding Year's R.E. Taxes	\$ 12,000	\$ 6,012	\$ 12,000
Salt River Project	195,108	200,168	200,658
Juvenile Jail District Housing	500	-	500
Interest Earnings	800	-	800
<b>Total</b>	<b>\$ 208,408</b>	<b>\$ 206,180</b>	<b>\$ 213,958</b>
<b>Junior College</b>			
Preceding Year's R.E. Taxes	\$ 30,000	\$ 27,795	\$ 30,000
State Tuition Assistance	973,800	973,800	973,800
Salt River Project	959,492	998,402	953,126
<b>Total</b>	<b>\$ 1,963,292</b>	<b>\$ 1,999,997</b>	<b>\$ 1,956,926</b>
<b>Post Secondary Education</b>			
Preceding Year's R.E. Taxes	\$ 15,000	\$ 8,941	\$ 15,000
Salt River Project	306,991	304,514	300,987
<b>Total</b>	<b>\$ 321,991</b>	<b>\$ 313,455</b>	<b>\$ 315,987</b>
<b>Flood Control</b>			
SRP	\$ 19,706	\$ 19,751	\$ 20,629
Preceding Year's R.E. Taxes	4,000	4,296	4,000
<b>Total</b>	<b>\$ 23,706</b>	<b>\$ 24,047</b>	<b>\$ 24,629</b>
<b>Fire District Assistance</b>			
SRP	\$ 178,719	\$ 170,477	\$ 190,424
<b>Total</b>	<b>\$ 178,719</b>	<b>\$ 170,477</b>	<b>\$ 190,424</b>
<b>Health District</b>			
SRP	487,770	500,216	501,645
Tuberculosis	13,248	3,025	12,900
MCH	-	-	-
GOHS Health	11,847	2,508	11,847
Vital Records	54,000	39,506	63,000
STD Prevention	-	-	-
Teen Pregnancy Prevention	186,880	37,484	187,420
AZ Nutrition Network	70,000	54,782	70,000
Immunizations	778,931	137,658	102,838
Immunization Fees	75,000	69,786	77,534
Public Fiduciary	15,000	5,429	10,000
Tobacco Prevention	185,000	49,465	172,048
HAPI	-	6,224	12,952
Suicide Mortality	-	-	25,000
Smoke-Free AZ	67,316	6,620	67,316
WIC	97,500	55,026	87,764
MCHFP	91,587	34,985	93,087
Health Start	119,000	78,543	134,000
Bioterrorism,(PHEP)	212,865	102,069	212,865
PHEP Workforce	-	-	641,898
COVID19 CTC	448,000	130,189	92,259
AZCOVIDSUP	-	-	466,037
COVID Expansion	-	-	870,757
Environmental Fees - ADHS	32,000	12,074	30,000
Septic Certification ADEQ	53,000	84,835	106,000
Future Grants	2,000,000	-	2,000,000
<b>Total</b>	<b>\$ 4,998,944</b>	<b>\$ 1,410,424</b>	<b>\$ 6,049,167</b>

**APACHE COUNTY**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2023**

SOURCE OF REVENUES	ESTIMATED	ACTUAL	ESTIMATED
	REVENUES	REVENUES*	REVENUES
	2022	2022	2023
<b>Other Funds</b>			
HAVA	1,000	-	1,000
Limestone Pit	250,000	140,534	250,000
Other Agency Projects	2,000,000	-	2,000,000
Forest Thinning EECO	200,000	17,435	200,000
Transit Funds	20,000	658	20,000
Misc. Revenue	2,300,000	-	2,300,000
Attorney Grants	1,000	-	1,000
Sheriff's Grants	1,557,500	55,000	1,557,500
Forest Fees	530,600	595,196	644,597
Emergency Management	346,361	217,574	346,361
Misc. Grant Funds	20,000,000	-	17,500,000
Juvenile High Risk Court	64,563	48,666	68,492
Extra Juvenile Diversion Fees	100	33	100
Criminal Justice, Attorney	120,000	118,618	120,000
RICO, State & Other	50,000	54,467	50,000
Norviel Decree	21,400	10,987	22,600
DP Services, Schools	389,207	389,207	389,207
Local Court Automation	70,000	19,359	90,000
Jail Enhancement	150,000	150,000	150,000
State Aid to Probation	142,004	125,352	177,888
Family Counseling	12,495	12,898	12,260
SCET/Attorney	92,114	92,114	107,402
Adult Probation Services	163,174	119,616	148,300
CASA	52,870	56,900	52,500
Adult IPS	330,616	241,552	334,873
JCRF	25,000	-	25,000
Juvenile Treatment Services	102,945	117,123	106,511
Juvenile Probation Services	20,000	890	5,000
JIPS	72,761	63,970	79,695
Recorder's Surcharge	25,000	29,652	45,000
Diversion Fees	1,268	487	214
Adult Probation Enhancement	365,668	279,461	360,197
SCET/Sheriff	304,271	253,517	304,271
Victim's Compensation	31,731	38,626	31,731
Superior CT. Docket Storage	6,000	5,273	20,000
Victim's Assistance/Rights	30,017	2,750	16,961
VOCA	47,690	23,131	54,678
Bad Check Prosecution	-	1,947	-
Detention Equalization	30,000	479	30,000
Victim's Comp - Restitution	5,000	4,981	5,000
Jail Services	150,000	131,850	150,000
Field Trainer	30,199	25,000	34,072
Extra Adult Probation Fees	500	330	500
Extra Juvenile Probation Fees	125	86	125
Drug Treatment & Ed	11,397	12,179	10,046
Diversion Intake	33,269	22,112	39,880
Diversion Consequence	36,260	28,320	40,861
Drug Testing	34,129	23,542	35,205
Case Processing Assistance	9,313	10,340	19,300
JCEF	50,000	63	120,000
Community Punishment	40,344	49,281	38,637
Prosecution Recovery	30,000	30,469	30,000
Fill the Gap, Attorney	5,000	6,152	5,000
Fill The Gap, Courts	205,658	54,106	70,000
Fill The Gap, Indigent Defense	10,000	-	10,000
Fill The Gap, Court Administration	15,000	15,000	28,925
Prosecution Recovery Sup Ct.	50,000	8,111	50,000
Prosecution Recovery COC	57,000	11,995	134,838
Attorney Diversion	180,000	149,257	180,000
Cinder Pit	30,000	189	30,000
CDBG	300,000	300,000	300,000
Waste Tire Disposal	125,000	113,012	125,000
<b>Total</b>	<b>\$ 31,335,549</b>	<b>\$ 4,279,848</b>	<b>\$ 29,080,727</b>
<b>Total Special Revenue Funds</b>	<b>\$ 56,041,044</b>	<b>\$ 21,506,832</b>	<b>\$ 59,414,625</b>

**APACHE COUNTY**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2023**

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>
<b>DEBT SERVICE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
<b>Total Debt Service Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>CAPITAL PROJECTS FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
<b>Total Capital Projects Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>PERMANENT FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>ENTERPRISE FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
<b>Total Enterprise Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 69,501,946</b>	<b>\$ 36,518,943</b>	<b>\$ 74,807,827</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**APACHE COUNTY**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2023**

FUND	OTHER FINANCING 2023		INTERFUND TRANSFERS 2023	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
County Library District	\$	\$	\$ 678,889	\$
Road Fund			951,154	
Public Health District			428,559	105,688
Post Secondary Education			207,128	
Junior College			598,570	
Emergency Management Match				40,420
Emergency Management				357,087
Flood District			175,173	
SCET/Sheriff - Match				49,202
Victim's Assistance/Rights Match				4,583
Family Counseling				3,271
Drug Testing				3,503
Juvenile Jail District			127,001	394,419
Jail District				1,762,258
Pension Bond				6,000,000
<b>Total General Fund</b>	\$	\$	\$ 3,166,474	\$ 8,720,431
<b>SPECIAL REVENUE FUNDS</b>				
County Library District	\$	\$	\$	\$ 678,889
Road Fund				2,616,154
Limestone Pit			1,500,000	
Public Health District			105,688	428,559
GIS			165,000	
Post Secondary Education				207,128
Junior College				598,570
Flood District				175,173
Emergency Management Match			40,420	
Emergency Management			357,087	
SCET/Sheriff - Match			49,202	
Victim's Assistance/Rights Match			4,583	
Family Counseling			3,271	
Drug Testing			3,503	
Detention Equalization				78,961
Jail District			1,762,258	
Juvenile Jail District			473,380	127,001
<b>Total Special Revenue Funds</b>	\$	\$	\$ 4,464,392	\$ 4,910,435
<b>DEBT SERVICE FUNDS</b>				
Pension Bond	\$	\$	\$ 6,000,000	\$
<b>Total Debt Service Funds</b>	\$	\$	\$ 6,000,000	\$
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>				
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
<b>Total Enterprise Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 13,630,866	\$ 13,630,866

**APACHE COUNTY**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2023**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022	ACTUAL EXPENDITURES/ EXPENSES* 2022	BUDGETED EXPENDITURES/ EXPENSES 2023
<b>GENERAL FUND</b>				
Assessor	\$ 752,094	-	\$ 761,018	\$ 885,620
Attorney	1,281,220	-	1,281,220	1,543,256
Administration	2,188,553	-	1,898,007	2,236,009
District #1	236,883	-	235,627	245,318
District #2	236,883	-	208,813	245,318
District #3	236,883	-	230,883	245,318
Clerk of the Court	609,123	-	548,639	768,045
Constable Puerco	91,938	-	92,315	98,460
Constable St. Johns	23,116	-	15,863	27,534
Constable Round Valley	37,826	-	34,796	38,538
Contingencies	4,359,620	-	431,447	3,335,951
Data Processing	536,681	-	484,381	758,627
IT Capital Imp. & Software Maintenance	1,000,000	-	354,901	1,000,000
Elections	336,047	-	251,544	496,957
Ground & Maintenance	973,806	-	843,760	1,089,822
J.P. Chinle	177,130	-	148,372	168,913
J.P. Puerco	352,258	-	337,424	380,974
J.P. St. Johns	238,669	-	221,365	279,296
SJ Magistrate	39,089	-	35,204	54,228
J.P. Round Valley	330,218	-	306,752	380,185
Springerville Magistrate	7,675	-	8,081	7,125
Communication Specialist	153,997	-	95,382	170,269
Economic Development	125,320	-	120,992	146,292
Community Development	350,153	-	385,288	453,000
Recorder	571,345	-	543,175	658,014
Superior Court	505,920	-	442,099	645,556
Public Defenders	427,500	-	467,588	500,000
Jury Fees & Expenses	111,373	-	92,472	150,000
Jury Trial Costs	19,869	-	-	-
Treasurer	509,725	-	494,586	544,242
Probation/Adult	284,212	-	292,452	295,441
Probation/Juvenile	216,333	-	222,200	224,821
Sheriff	3,538,007	-	3,410,522	3,616,085
Dispatch Services	621,404	-	528,974	640,882
AHCCCS/ALTCS	469,520	-	469,520	469,520
Vehicle Replacement	300,000	-	261,313	600,000
School Superintendent	390,636	-	353,888	418,764
School SIT Grant	120,000	-	-	120,000
Gaming Compact	100,000	-	-	100,000
<b>Total General Fund</b>	<b>\$ 22,861,026</b>	<b>\$ -</b>	<b>\$ 16,910,866</b>	<b>\$ 24,038,379</b>

**SPECIAL REVENUE FUNDS**

Law Library	\$ 15,500	\$ -	\$ 16,439	\$ 15,500
HAVA	4,000	-	19,008	4,000
Roads				
Engineer	758,874	-	582,217	758,874
District #1	2,189,113	-	1,375,548	2,189,113
Carryover Reserve, District #1	951,929	-	634,602	913,613
District #2	2,189,113	-	1,325,923	2,189,113
Carryover Reserve, District #2	609,641	-	507,556	141,212
District #3	3,112,872	-	2,305,406	3,112,872
Carryover Reserve, District #3	600,000	-	712,440	132,272
HURF Support	184,541	-	122,729	184,541
Aviation	110,000	-	119,873	110,000
Liability Insurance	330,000	-	326,792	330,000
Contingency	3,000,000	-	427,843	5,500,000
Other Expenditures	268,326	-	-	268,326
RAC Grant	150,000	-	-	150,000
Forest Thinning - EECO	200,000	-	39,440	200,000
Limestone Pit	500,000	-	658,321	500,000
GIS	145,445	-	105,673	145,445
Other Agency Projects	2,000,000	-	-	5,000,000
Transit Funds	20,000	-	-	20,000
Misc Revenue	2,300,000	-	212,444	2,300,000
Victim's Interest Fund	-	-	-	-
Sheriff's Grants	1,557,500	-	17,252	1,557,500
Forest Fees	530,600	-	558,547	644,597
Emergency Management	346,361	-	581,257	607,171
Misc Grant Funds	20,000,000	-	7,055,552	17,500,000
Juvenile High Risk Court	64,563	-	59,881	68,492
Extra Juvenile Diversion	100	-	-	100
Criminal Justice, Attorney	97,265	-	102,217	97,265
RICO, State & Other	50,000	-	80,897	50,000
Norviel Degree	22,600	-	12,234	22,600
DP Services, Schools	406,160	-	389,207	406,160
Local Court Automation	21,268	-	24,197	24,837
Jail Enhancement	200,000	-	235,038	200,000
State Aid To Probation	153,828	-	148,955	183,189
Family Counseling	12,475	-	6,865	12,220
SCET/Attorney	92,663	-	90,928	107,402
Adult Probation Fees	123,592	-	94,278	148,300
CASA	52,800	-	42,620	52,500
Adult Intens. Supervision	330,462	-	348,418	342,569
JCRF	25,000	-	-	25,000
Juvenile Treatment Services	102,949	-	103,908	106,511
Juv. Probation Fees	5,000	-	1,751	5,000
J.I.P.S.	72,766	-	75,234	84,822
Recorder's Sur-Charge	40,000	-	27,493	45,000
Diversion Fees, Juv Probation	10,000	-	-	10,000
Adult Prob. Enhancement	367,426	-	327,269	354,769
SCET/Sheriff	311,823	-	311,426	311,823
Victim's Compensation	31,731	-	57,371	31,731
S. Court Docket Storage	11,000	-	12,293	20,000
Victim's Assist./Rights	29,548	-	22,253	16,961
VOCA, Attorney	80,862	-	53,910	54,678
Detention Equalization	30,000	-	-	30,000
Jail Services	150,000	-	113,584	150,000
Field Trainer	30,200	-	28,880	34,072
Extra Adult Probation Fees	500	-	-	500
Extra Juvenile Probation Fees	100	-	-	100
Drug Treatment & Education	11,907	-	14,546	12,410
Diversion Intake - Probation	33,269	-	36,922	40,223
Diversion Consequence	41,362	-	39,653	41,700
Drug Testing	50,245	-	41,449	35,205
Case Processing Assistance	5,388	-	14,081	19,300
JCEF	90,000	-	-	120,000
Community Punishment	40,344	-	51,659	38,640
Fill The Gap, Courts	106,717	-	140,592	70,000
Fill The Gap, Indigent Defense	10,000	-	-	10,000

Fill The Gap, Court Administration	15,000	-	11,270	28,925
Prosecution Recovery Sup Ct.	50,000	-	-	50,000
Prosecution Recovery COC	101,270	-	2,130	134,838
Attorney Diversion	180,000	-	105,908	180,000
Cinder Pit	30,000	-	-	30,000
Waste Tire Disposal	125,000	-	86,149	125,000
CDBG	300,000	-	28,115	300,000
County Library	2,109,846	-	1,699,978	2,356,865
Public Health District	6,517,389	-	3,008,004	7,474,849
Jail District	2,450,000	-	2,744,369	2,500,000
Inmate Housing	500,000	-	-	500,000
Juvenile Jail District	1,091,663	-	1,091,663	801,126
Junior College Tuition	3,318,196	-	2,908,500	3,179,200
Post Secondary Education	930,810	-	821,991	930,810
Flood Control	145,484	-	90,419	145,484
Fire District Assistance	621,721	-	572,100	649,772
<b>Total Special Revenue Funds</b>	<b>\$ 63,876,106</b>	<b>\$ -</b>	<b>\$ 33,985,465</b>	<b>\$ 67,245,098</b>
<b>DEBT SERVICE FUNDS</b>				
Pension Bon	-	-	-	-
<b>Total Debt Service Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS FUNDS</b>				
	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Projects Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PERMANENT FUNDS</b>				
	\$ -	\$ -	\$ -	\$ -
<b>Total Permanent Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENTERPRISE FUNDS</b>				
	\$ -	\$ -	\$ -	\$ -
<b>Total Enterprise Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 86,737,132</b>	<b>\$ -</b>	<b>\$ 50,896,331</b>	<b>\$ 91,283,477</b>

**APACHE COUNTY**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2023**

<u>DEPARTMENT/FUND</u>	<u>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2022</u>	<u>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2022</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2022</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2023</u>
<b>ASSESSOR:</b>				
General Fund	\$ 752,094	\$ -	\$ 761,018	\$ 885,620
<b>Department Total</b>	<b>\$ 752,094</b>	<b>\$ -</b>	<b>\$ 761,018</b>	<b>\$ 885,620</b>
<b>ATTORNEY:</b>				
General Fund	\$ 1,281,220	\$ -	\$ 1,281,220	\$ 1,543,256
Victim's Interest Fund	-	-	-	-
Criminal Justice, Attorney	97,265	-	102,217	97,265
RICO, State & Other	50,000	-	80,897	50,000
SCET/Attorney	92,663	-	90,928	107,402
Victim's Compensation	31,731	-	57,371	31,731
Victim's Assistance / Rights	29,548	-	22,253	16,961
VOCA, Attorney	80,862	-	53,910	54,678
Attorney Diversion	180,000	-	105,908	180,000
<b>Department Total</b>	<b>\$ 1,843,289</b>	<b>\$ -</b>	<b>\$ 1,794,704</b>	<b>\$ 2,081,293</b>
<b>BOARD OF SUPERVISORS:</b>				
General Fund	\$ 1,110,649	\$ -	\$ 936,636	\$ 1,435,954
<b>Department Total</b>	<b>\$ 1,110,649</b>	<b>\$ -</b>	<b>\$ 936,636</b>	<b>\$ 1,435,954</b>
<b>COUNTY MANAGER:</b>				
General Fund	\$ 2,188,553	\$ -	\$ 1,898,007	\$ 2,236,009
General Fund - Contingencies	4,359,620	-	431,447	3,335,951
Misc Revenue	2,300,000	-	212,444	2,300,000
Forest Fees	530,600	-	558,547	644,597
AZCares Fund	20,000,000	-	7,055,552	17,500,000
Junior College Tuition Reimbursement	3,318,196	-	2,908,500	3,179,200
Post Secondary Education	930,810	-	821,991	930,810
Waste Tire Disposal	125,000	-	86,149	125,000
CDBG	300,000	-	28,115	300,000
Fire District Assistance	621,721	-	572,100	649,772
<b>Department Total</b>	<b>\$ 34,674,500</b>	<b>\$ -</b>	<b>\$ 14,572,852</b>	<b>\$ 31,201,339</b>
<b>CLERK OF THE COURT:</b>				
General Fund	\$ 609,123	\$ -	\$ 548,639	\$ 768,045
Local Court Automation	21,268	-	24,197	24,837
S. Court Docket Storage	11,000	-	12,293	20,000
JCEF	90,000	-	-	120,000
Prosecution Recovery COC	101,270	-	2,130	134,838
<b>Department Total</b>	<b>\$ 832,661</b>	<b>\$ -</b>	<b>\$ 587,259</b>	<b>\$ 1,067,720</b>
<b>CONSTABLES:</b>				
General Fund	\$ 152,880	\$ -	\$ 142,975	\$ 164,532
<b>Department Total</b>	<b>\$ 152,880</b>	<b>\$ -</b>	<b>\$ 142,975</b>	<b>\$ 164,532</b>

DATA PROCESSING:

General Fund	\$ 1,536,681	\$ -	\$ 839,282	\$ 1,758,627
DP Services, Schools	406,160	-	389,207	406,160
<b>Department Total</b>	<b>\$ 1,942,841</b>	<b>\$ -</b>	<b>\$ 1,228,489</b>	<b>\$ 2,164,787</b>

ELECTIONS:

General Fund	\$ 336,047	\$ -	\$ 251,544	\$ 496,957
HAVA	4,000	-	19,008	4,000
<b>Department Total</b>	<b>\$ 340,047</b>	<b>\$ -</b>	<b>\$ 270,552</b>	<b>\$ 500,957</b>

EMERGENCY SERVICES:

Emergency Services	\$ 346,361	\$ -	\$ 581,257	\$ 607,171
<b>Department Total</b>	<b>\$ 346,361</b>	<b>\$ -</b>	<b>\$ 581,257</b>	<b>\$ 607,171</b>

GROUNDS AND MAINTENANCE:

General Fund	\$ 973,806	\$ -	\$ 843,760	\$ 1,089,822
<b>Department Total</b>	<b>\$ 973,806</b>	<b>\$ -</b>	<b>\$ 843,760</b>	<b>\$ 1,089,822</b>

JUSTICES OF THE PEACE:

General Fund	\$ 1,145,039	\$ -	\$ 1,057,199	\$ 1,270,721
<b>Department Total</b>	<b>\$ 1,145,039</b>	<b>\$ -</b>	<b>\$ 1,057,199</b>	<b>\$ 1,270,721</b>

COMMUNICATIONS:

General Fund	\$ 153,997	\$ -	\$ 95,382	\$ 170,269
<b>Department Total</b>	<b>\$ 153,997</b>	<b>\$ -</b>	<b>\$ 95,382</b>	<b>\$ 170,269</b>

ECONOMIC DEVELOPMENT

General Fund	\$ 125,320	\$ -	\$ 120,992	\$ 146,292
<b>Department Total</b>	<b>\$ 125,320</b>	<b>\$ -</b>	<b>\$ 120,992</b>	<b>\$ 146,292</b>

COMMUNITY DEVELOPMENT:

General Fund	\$ 350,153	\$ -	\$ 385,288	\$ 453,000
Forest Thinning	200,000	-	39,440	200,000
<b>Department Total</b>	<b>\$ 550,153</b>	<b>\$ -</b>	<b>\$ 424,728</b>	<b>\$ 653,000</b>

RECORDER:

General Fund	\$ 571,345	\$ -	\$ 543,175	\$ 658,014
Recorder's Surcharge	40,000	-	27,493	45,000
<b>Department Total</b>	<b>\$ 611,345</b>	<b>\$ -</b>	<b>\$ 570,668</b>	<b>\$ 703,014</b>

SUPERIOR COURT:

General Fund	\$ 1,064,662	\$ -	\$ 1,002,160	\$ 1,295,556
Law Library	15,500	-	16,439	15,500
Juvenile High Risk Court	64,563	-	59,881	68,492
Norviel Decree	22,600	-	12,234	22,600
CASA	52,800	-	42,620	52,500
Field Trainer	30,200	-	28,880	34,072
Case Processing Assistance	5,388	-	14,081	19,300
Fill the Gap, Courts	106,717	-	140,592	70,000
Fill the Gap, Indigent Defense	10,000	-	-	10,000
Fill the Gap, Court Administration	15,000	-	11,270	28,925
Prosecution Recovery Sup Ct.	50,000	-	-	50,000
<b>Department Total</b>	<b>\$ 1,437,430</b>	<b>\$ -</b>	<b>\$ 1,328,157</b>	<b>\$ 1,666,945</b>

TREASURER:

General Fund	\$ 509,725	\$ -	\$ 494,586	\$ 544,242
<b>Department Total</b>	<b>\$ 509,725</b>	<b>\$ -</b>	<b>\$ 494,586</b>	<b>\$ 544,242</b>

PROBATION:

General Fund	\$ 500,545	\$ -	\$ 514,652	\$ 520,262
Extra Juvenile Diversion	100	-	-	100
State Aid to Probation	153,828	-	148,955	183,189
Family Counseling	12,475	-	6,865	12,220
Adult Probation Fees	123,592	-	94,278	148,300
Adult Intensive Supervision	330,462	-	348,418	342,569
Juvenile Treatment Services	102,949	-	103,908	106,511
Juvenile Probation Fees	5,000	-	1,751	5,000
JCRF	25,000	-	-	25,000
J.I.P.S.	72,766	-	75,234	84,822
Adult Probation Enhancement	367,426	-	327,269	354,769
Diversion Fees, Juv Probation	10,000	-	-	10,000
Detention Equalization	30,000	-	-	30,000
Extra Adult Probation Fees	500	-	-	500
Extra Juvenile Probation Fees	100	-	-	100
Drug Treatment & Education	11,907	-	14,546	12,410
Diversion Intake	33,269	-	36,922	40,223
Diversion Consequence	41,362	-	39,653	41,700
Drug Testing	50,245	-	41,449	35,205
Community Punishment	40,344	-	51,659	38,640
Juvenile Jail District	1,091,663	-	1,091,663	801,126
<b>Department Total</b>	<b>\$ 3,003,532</b>	<b>\$ -</b>	<b>\$ 2,897,220</b>	<b>\$ 2,792,646</b>

SHERIFF:

General Fund	\$ 4,159,411	\$ -	\$ 3,939,497	\$ 4,256,967
Sheriff's Grants	1,557,500	-	17,252	1,557,500
Jail Enhancement	200,000	-	235,038	200,000
SCET/Sheriff	311,823	-	311,426	311,823
Jail Services, Sheriff's Canteen	150,000	-	113,584	150,000
Jail District	2,450,000	-	2,744,369	2,500,000
Inmate Housing	500,000	-	-	500,000
<b>Department Total</b>	<b>\$ 9,328,734</b>	<b>\$ -</b>	<b>\$ 7,361,165</b>	<b>\$ 9,476,290</b>

ENGINEER

Roads	\$ 14,304,409	\$ -	\$ 8,440,929	\$ 15,829,936
RAC Grant	150,000	-	-	150,000
Limestone Pit	500,000	-	658,321	500,000
GIS	145,445	-	105,673	145,445
Transit Fund	20,000	-	-	20,000
Cinder pit	30,000	-	-	30,000
Flood Control	145,484	-	90,419	145,484
Other Agency Projects	2,000,000	-	-	5,000,000
<b>Department Total</b>	<b>\$ 17,295,338</b>	<b>\$ -</b>	<b>\$ 9,295,342</b>	<b>\$ 21,820,865</b>

HEALTH SERVICES:

Public Health District	\$ 6,517,389	\$ -	\$ 3,008,004	\$ 7,474,849
<b>Department Total</b>	<b>\$ 6,517,389</b>	<b>\$ -</b>	<b>\$ 3,008,004</b>	<b>\$ 7,474,849</b>

INDIGENT HEALTH

General Fund	\$ 469,520	\$ -	\$ 469,520	\$ 469,520
<b>Department Total</b>	<b>\$ 469,520</b>	<b>\$ -</b>	<b>\$ 469,520</b>	<b>\$ 469,520</b>

COUNTY LIBRARY:

Library District	\$ 2,109,846	\$ -	\$ 1,699,978	\$ 2,356,865
Debt Service, Library Bond	-	-	-	-
<b>Department Total</b>	<b>\$ 2,109,846</b>	<b>\$ -</b>	<b>\$ 1,699,978</b>	<b>\$ 2,356,865</b>

SCHOOL SUPERINTENDENT:

General Fund	\$ 390,636	\$ -	\$ 353,888	\$ 418,764
School SIT Grant	120,000	-	-	120,000
<b>Department Total</b>	<b>\$ 510,636</b>	<b>\$ -</b>	<b>\$ 353,888</b>	<b>\$ 538,764</b>

\$ 86,737,132 \$ - \$ 50,896,331 \$ 91,283,477

Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was

**APACHE COUNTY**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2023**

FUND	Full-Time Equivalent (FTE) 2023	Employee Salaries and Hourly Costs		Retirement Costs		Healthcare Costs		Other Benefit Costs		Total Estimated Personnel Compensation 2023
		2023	2023	2023	2023	2023	2023	2023		
<b>GENERAL FUND</b>	168.43	\$ 8,909,765	\$ 1,550,661	\$ 1,809,192	\$ 833,767	\$ 13,103,385				
<b>SPECIAL REVENUE FUNDS</b>										
County Library	25	\$ 929,917	\$ 118,458	\$ 277,373	\$ 77,289	\$ 1,403,037				
Roads	83.15	4,175,882	496,701	1,053,047	513,751	6,239,381				
Limestone	3.75	171,931	20,684	34,300	25,533	252,448				
Health Services	26.33	1,268,583	150,851	273,421	106,832	1,799,687				
GIS	1	77,480	9,321	7,301	7,022	101,124				
Sheriff's Grants										
Emergency Services	5	272,128	32,737	56,280	35,771	396,917				
Juvenile High Risk Court	0.38	9,155	1,102	5,803	730	16,790				
Criminal Justice, Attorney	0.15	20,870	2,511	2,291	1,670	27,342				
D.P. Services Schools	1	87,449	10,520	15,270	7,014	120,253				
Local Court Automation	0.5	17,657	2,124	3,650	1,406	24,837				
State Aid to Probation	2	111,952	34,095	26,556	10,586	183,189				
SCET/Attorney	0.91	77,903	9,372	13,896	6,232	107,402				
Probation Services	0.5	21,779	8,071	7,635	2,173	39,658				
CASA	0.62	14,935	1,797	9,468	1,189	27,389				
Adult Intensive Supervision	3.5	221,838	70,106	29,597	21,029	342,569				
Juvenile Treatment Services	1	69,441	12,313	9,293	5,848	96,895				
J.I.P.S	2.5	56,712	12,212	10,951	4,947	84,822				
Recorder Document Storage Fund	1	13,527			1,068	14,595				
State Adult Enhancement Fund	6.25	197,593	73,228	64,249	19,700	354,769				
SCET/Sheriff	2	117,466	8,252	15,438	14,343	155,500				
Victim's Compensation										
Victim's Assistance	0.39	14,076	1,693	66	1,126	16,961				
VOCA	1.06	40,707	4,897	5,817	3,257	54,678				
Detention Equalization										
Field Trainer	0.45	22,669	2,727	6,872	1,804	34,072				
Drug Treatment and Education	0.25	8,822	1,061.32	1,825	702.52	12,411				
Diversion Intake	0.56	26,457	3,183	8,479	2,106	40,224				
Diversion Consequence	0.75	29,815	3,586	5,475	2,824	41,700				
Drug Testing	0.25									
Case Processing Assistance										
Community Punishment	0.25	17,876	2,151	1,826	19,301	41,154				
Prosecution Recovery Attorney										
Fill the Gap, Courts										
Prosecution Recovery COC	0.5	17,657	2,124	3,651	1,407	24,839				
Attorney Diversion										
Jail District	27	1,338,344	86,385	314,092	157,989	1,896,810				
Juvenile Jail District	4.57	318,153	54,438	63,114	26,475	462,180				
<b>Total Special Revenue Funds</b>	202.57	\$ 9,768,773	\$ 1,236,701	\$ 2,327,036	\$ 1,081,123	\$ 14,413,633				

**APACHE COUNTY**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2023**

FUND	Full-Time Equivalent (FTE) 2023	Employee Salaries and Hourly Costs 2023	Retirement Costs 2023	Healthcare Costs 2023	Other Benefit Costs 2023	Total Estimated Personnel Compensation 2023
<b>DEBT SERVICE FUNDS</b>		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
<b>Total Enterprise Funds</b>		\$	\$	\$	\$	\$
<b>INTERNAL SERVICE FUND</b>						
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	371	18,678,538	2,787,361	4,136,228	1,914,890	27,517,018