

COUNTY BUDGET FORMS

APACHE COUNTY

Fiscal Year 2026

APACHE COUNTY

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Fiscal Year 2026

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

ALTON JOE SHEPHERD
SUPERVISOR
DISTRICT II
P.O. Box 994, Ganado, AZ 86505

NELSON DAVIS
CHAIRMAN DISTRICT III
P.O. Box 428, St. Johns, AZ 85936

BOARD OF SUPERVISORS
OF APACHE COUNTY

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

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



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

APACHE COUNTY RESOLUTION FOR THE ADOPTION OF
THE BUDGET FISCAL YEAR 2025-2026
RESOLUTION NO 2025-13

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 May 6, 2025, make 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 3, 2025, 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 June 3, 2025, at the office of the Board for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate amount exceed that amount as computed in A.R.S. S42-17051 (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 2025-2026.

Passed and adopted by the Board of Supervisors of Apache County, this 3rd day of June 2025.



Nelson Davis
Chairman, Board of Supervisors

ATTEST:


Ryan N. Patterson
Clerk of the Board

Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2026
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		
2025	E	28,123,046	50,195,699						78,318,745
2025	E	20,898,861	30,179,222						51,078,083
2026		5,000,000	6,341,720	6,000,000					17,341,720
2026	B	3,605,859							3,605,859
2026	B		7,204,949						7,204,949
2026	C	17,543,045	38,991,590						56,534,635
2026	D								
2026	D								
2026	D	2,116,483	4,005,737						6,122,220
2026	D	1,811,776	4,310,435						6,122,211
2026									
2026									
2026									
2026		26,453,611	52,233,562	6,000,000					84,687,173
2026	E	26,453,611	52,233,562	6,000,000					84,687,173

EXPENDITURE LIMITATION COMPARISON

	2025	2026
1. Budgeted expenditures/expenses	\$ 87,438,788	\$ 84,687,173
2. Add/subtract: estimated net reconciling items	(60,000,000)	(55,000,000)
3. Budgeted expenditures/expenses adjusted for reconciling items	27,438,788	29,687,173
4. Less: estimated exclusions	18,500,000	18,500,000
5. Amount subject to the expenditure limitation	\$ 8,938,788	\$ 11,187,173
6. EEC expenditure limitation	\$ 19,173,863	\$ 19,173,863

* 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 2026

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>3,476,986</u>	\$ <u>3,605,859</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>3,476,986</u>	\$ <u>3,605,859</u>
B. Secondary property taxes		
County Library	\$ <u>1,564,377</u>	\$ <u>1,590,424</u>
Public Health District	<u>1,210,818</u>	<u>1,201,953</u>
Jail District	<u>968,655</u>	<u>964,185</u>
Juvenile Jail District	<u>484,327</u>	<u>482,093</u>
Junior College Tuition	<u>1,254,408</u>	<u>1,542,696</u>
Post Secondary Education	<u>726,491</u>	<u>723,139</u>
Flood Control District	<u>168,482</u>	<u>169,675</u>
Fire District Assistance	<u>533,244</u>	<u>530,784</u>
Total secondary property taxes	\$ <u>6,910,803</u>	\$ <u>7,204,949</u>
C. Total property tax levy amounts	\$ <u>10,387,789</u>	\$ <u>10,810,808</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total primary property taxes	\$	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	<u>0.7179</u>	<u>0.7500</u>
(2) Secondary property tax rate		
County Library	<u>0.3230</u>	<u>0.3308</u>
Public Health District	<u>0.2500</u>	<u>0.2500</u>
Jail District	<u>0.2000</u>	<u>0.2000</u>
Juvenile Jail District	<u>0.1000</u>	<u>0.1000</u>
Junior College Tuition	<u>0.2590</u>	<u>0.3200</u>
Post Secondary Education	<u>0.1500</u>	<u>0.1500</u>
Flood Control District	<u>0.0817</u>	<u>0.0793</u>
Fire District Assistance	<u>0.1101</u>	<u>0.1101</u>
(3) Total county tax rate	<u>2.1347</u>	<u>2.2902</u>
B. Special assessment district tax rates		
Secondary property tax rates		
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

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

APACHE COUNTY
Revenues Other Than Property Taxes
Fiscal Year 2026

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2025	2025	2026
GENERAL FUND			
Taxes			
Interest on Delinquent Taxes	\$ 180,000	\$ 456,519	\$ 250,000
SRP Auto Lieu	8,000	4,784	6,000
Prior Year's Taxes	60,000	351,122	60,000
Licenses and permits			
Business Licenses	500	-	500
Variance Permits	5,000	2,050	5,000
Building Permits	130,000	126,500	130,000
Flood Plain Review	1,500	1,400	1,500
Subdivision Fees	500	-	500
Minor Division Fees	10,000	11,375	10,000
Intergovernmental			
Federal PILT	2,200,000	2,200,000	2,200,000
State Reimb. JP Salaries	90,000	51,488	90,000
VLTA Auto Lieu	1,000,000	318,890	1,000,000
State Shared Revenue	7,700,000	3,935,503	7,800,000
County Excise Tax	2,000,000	1,785,842	2,000,000
State Allocation	-	-	699,000
Lottery	550,050	550,050	550,050
Liquor License	1,500	800	1,500
Charges for Magistrate	78,655	79,434	79,000
Charges to Entities	258,842	-	200,000
State Payment in Lieu of Tax	2,056	4,763	3,000
Charges for services			
Recorder	175,000	175,000	175,000
Election Charges	100,000	45,000	100,000
Other Service Fees	-	-	25,000
Fines and forfeits			
Defensive Driving	80,000	50,000	70,000
JP Surcharge	34,000	32,000	32,000
JP North Star	200,000	180,000	200,000
JP Round Valley	80,000	80,000	80,000
JP St. Johns	15,000	16,798	17,000
JP Clerk of the Court	50,000	72,990	60,000
Fines	1,000	1,000	1,000
Unclaimed/Forfeited Bonds	1,000	1,000	1,000
Investments			
Interest Earnings	40,000	75,342	75,000
Rents, royalties, and commissions			
Rents	50,000	38,000	50,000
Contributions			
Salt River Project - Primary	1,185,103	1,194,000	1,302,795
Miscellaneous			
Vending Machine Fees	-	-	200
North Star Constable Fees	1,000	1,265	1,000
St. Johns Constable Fees	500	3,093	2,000
RV Constable Fees	3,000	-	-
BOS Land Sales	5,000	-	5,000
Auction Proceeds	10,000	1,945	10,000
School SIT Grant	-	-	-
Other	351,000	172,770	250,000
Total General Fund	\$ 16,658,206	\$ 12,020,723	\$ 17,543,045

* 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 2026

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2025	2025	2026
SPECIAL REVENUE FUNDS			
Road Fund			
Highway User Revenue Funds	\$ 9,600,000	\$ 9,600,000	\$ 9,600,000
VLТ Auto Lieu	3,385,000	3,385,000	3,385,000
Other Road Fund Revenues	1,000,000	1,000,000	1,000,000
Other Service Fees	-	-	-
Interest Earnings	3,000	3,000	3,000
Miscellaneous	3,000,000	-	3,000,000
Total	\$ 16,988,000	\$ 13,988,000	\$ 16,988,000
Library District Fund			
Preceding Year's R.E. Taxes	\$ 40,000	\$ 166,000	\$ 40,000
E-Rate	67,765	50,064	70,000
State Grant	25,000	25,000	25,000
SRP Contribution	554,765	537,330	574,619
Other Service Fees	11,350	12,960	11,350
Fees/Fines	4,500	2,801	4,500
Donations	82,200	8,491	40,000
Other Miscellaneous	600	400	600
Interest Earning	4,000	8,157	4,000
Total	\$ 837,311	\$ 811,203	\$ 770,069
Jail District			
Preceding Year's R.E.Taxes	\$ 25,000	\$ 13,165	\$ 25,000
Inmate Housing	500,000	15,750	500,000
Salt River Project	343,508	332,712	347,412
Total	\$ 868,508	\$ 361,627	\$ 872,412
Juvenile Jail District			
Preceding Year's R.E.Taxes	\$ 12,000	\$ 52,495	\$ 12,000
Salt River Project	171,754	166,356	173,796
Juvenile Jail District Housing	500	-	-
Interest Earnings	800	-	800
Total	\$ 185,054	\$ 218,851	\$ 186,596
Junior College			
Preceding Year's R.E.Taxes	\$ 30,000	\$ 130,810	\$ 30,000
Salt River Project	444,843	430,950	555,859
Total	\$ 474,843	\$ 561,760	\$ 585,859
Post Secondary Education			
Preceding Year's R.E. Taxes	\$ 15,000	\$ 15,000	\$ 15,000
Salt River Project	\$ 257,631	\$ 257,631	\$ 260,559
Total	\$ 272,631	\$ 272,631	\$ 275,559
Flood Control			
SRP	\$ 17,000	\$ 15,455	\$ 17,000
Preceding Year's R.E.Taxes	4,000	4,000	4,000
Total	\$ 21,000	\$ 19,455	\$ 21,000
Fire District Assistance			
SRP	\$ 189,101	\$ 189,101	\$ 191,250
Total	\$ 189,101	\$ 189,101	\$ 191,250
Health District			
SRP	429,385	429,385	\$ 434,265
Tuberculosis	12,700	12,700	12,700
MCH	-	-	-
GOHS Health	20,667	20,667	24,023
Vital Records	60,000	60,000	54,000
Teen Pregnancy Prevention	-	-	-
AZ Nutrition Network	-	-	-
Immunizations	60,046	60,046	202,548
Immunization Fees	150,000	150,000	-
Public Fiduciary	10,000	10,000	10,000
State Medical Marijuana funds	-	-	-
Tobacco Prevention	172,048	172,048	172,048
HAPI	12,952	12,952	58,469
Suicide Mortality	25,000	25,000	25,000
Smoke-Free AZ	67,316	67,316	67,436
WIC	108,152	108,152	195,974
MCHFP	91,737	91,737	91,787
Health Start	134,000	134,000	134,000
Bioterrorism,(PHEP)	152,900	152,900	212,865
PHEP Workforce	200,000	200,000	-
COVID19 CTC	92,259	92,259	-
AZCOVIDSUP	260,000	260,000	-
COVID Expansion	-	-	-
Environmental Fees - ADHS	30,000	30,000	30,000
Septic Certification ADEQ	90,000	90,000	90,000
Miscellaneous	50,000	50,000	50,000
Future Grants	2,000,000	2,000,000	1,000,000
Total	\$ 4,229,162	\$ 4,229,162	\$ 2,865,115

APACHE COUNTY
Revenues Other Than Property Taxes
Fiscal Year 2026

SOURCE OF REVENUES	ESTIMATED	ACTUAL	ESTIMATED
	REVENUES	REVENUES*	REVENUES
	2025	2025	2026
Other Funds			
HAVA	75,000		75,000
Limestone Pit	250,000		250,000
Other Agency Projects	2,000,000		2,285,662
Forest Thinning EECO	200,000		200,000
Transit Funds	-		-
Misc. Revenue	2,300,000		2,300,000
Attorney Grants	1,000		1,000
Sheriff's Grants	1,557,500		1,557,500
Forest Fees	550,000		550,000
Emergency Management	216,320		216,320
Misc. Grant Funds	10,000,000		5,000,000
Juvenile High Risk Court	74,798		74,798
Extra Juvenile Diversion Fees	-		-
Criminal Justice, Attorney	-		-
RICO, State & Other	-		-
Norviel Decree	23,600		23,600
DP Services, Schools	100,000		100,000
Local Court Automation	27,679		27,679
Jail Enhancement	52,250		52,250
State Aid to Probation	207,935		207,935
Family Counseling	11,498		11,498
DGVC - BYRNE	105,158		105,158
Adult Probation Services	188,084		188,084
CASA	31,301		31,301
Adult IPS	304,060		304,060
JCRF	-		-
Juvenile Treatment Services	127,347		127,347
Juvenile Probation Services	5,000		5,000
JIPS	100,805		100,805
Recorder's Surcharge	-		-
Diversion Fees	-		-
Adult Probation Enhancement	577,765		577,765
SCET/Sheriff	177,823		177,823
Victim's Compensation	-		-
Superior CT. Docket Storage	32,000		32,000
Victim's Assistance/Rights	-		-
VOCA	131,064		131,064
Bad Check Prosecution	-		-
Detention Equalization	-		-
Victim's Comp - Restitution	-		-
Jail Services	150,000		150,000
Field Trainer	38,342		38,342
Extra Adult Probation Fees	-		-
Extra Juvenile Probation Fees	-		-
Drug Treatment & Ed	14,988		14,988
Diversion Intake	69,539		69,539
Diversion Consequence	50,096		50,096
Drug Testing	37,984		37,984
Case Processing Assistance	-		-
JCEF	160,000		160,000
Community Punishment	47,951		47,951
Prosecution Recovery	30,000		30,000
Fill the Gap, Attorney	-		-
Fill The Gap, Courts	4,500		4,500
Fill The Gap, Indigent Defense	60,000		60,000
Fill The Gap, Court Administration	16,000		16,000
Prosecution Recovery Sup Ct.	-		-
Prosecution Recovery COC	187,681		187,681
Attorney Diversion	180,000		180,000
Cinder Pit	-		-
CDBG	300,000		300,000
Waste Tire Disposal	175,000		175,000
Total	\$ 20,950,068	\$	\$ 16,235,730
Total Special Revenue Funds	\$ 45,015,678	\$ 20,651,790	\$ 38,991,590

APACHE COUNTY
Revenues Other Than Property Taxes
Fiscal Year 2026

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
<u>2025</u>	<u>2025</u>	<u>2026</u>	<u>2026</u>
DEBT SERVICE FUNDS			
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
Total Capital Projects Funds	\$ _____	\$ _____	\$ _____
PERMANENT FUNDS			
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
Total Enterprise Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ 74,807,827	\$ 32,672,513	\$ 56,534,635

* 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.

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**Other Financing Sources/<Uses> and In refund Transfers
 Fiscal Year 2026**

FUND	OTHER FINANCING 2026		INTERFUND TRANSFERS 2026	
	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			198,579	
Emergency Management				700,000
Flood District			75,173	
Juvenile Jail District			127,001	414,790
Jail District				591,298
Total General Fund	\$	\$	\$ 2,116,483	\$ 1,811,776
SPECIAL REVENUE FUNDS				
County Library District	\$	\$	\$	\$ 228,889
Road Fund				1,866,154
Limestone Pit			750,000	
Public Health District			105,688	428,559
GIS			165,000	
Post Secondary Education				207,128
Junior College				1,198,570
Flood District				175,173
Emergency Management			700,000	
Detention Equalization				78,961
Jail District			1,791,298	
Juvenile Jail District			493,751	127,001
Total Special Revenue Funds	\$	\$	\$ 4,005,737	\$ 4,310,435
DEBT SERVICE FUNDS				
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 6,122,220	\$ 6,122,211

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APACHE CO
Expenditures/Expenses by Fund
Fiscal Year 2026

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025	ACTUAL EXPENDITURES/ EXPENSES* 2025	BUDGETED EXPENDITURES/ EXPENSES 2026
GENERAL FUND				
Assessor	\$ 1,132,723	-	\$ 1,004,879	\$ 1,150,796
Attorney	2,163,882	-	1,877,552	1,813,882
Adminstration	2,399,538	-	2,123,676	2,396,500
District #1	250,500	-	207,898	250,500
District #2	250,500	-	244,551	250,500
District #3	250,500	-	238,290	250,000
Clerk of the Court	907,515	-	747,187	906,035
Constable North Star	122,285	-	127,168	114,791
Constable St. Johns	41,544	-	42,479	38,521
Constable Round Valley	43,460	-	-	-
Contingencies	5,000,000	-	165,084	4,153,805
Data Processing	976,073	-	834,646	976,072
IT Capital Imp. & Software Maintenance	1,000,000	-	533,324	600,000
Elections	518,746	-	518,746	388,904
Ground & Maintenance	1,329,447	-	1,104,227	1,329,416
J.P. North Star	588,282	-	588,000	596,476
J.P. St. Johns	323,014	-	311,607	336,026
SJ Magistrate	50,190	-	50,190	50,190
J.P. Round Valley	387,990	-	349,846	398,895
Springerville Magistrate	7,125	-	-	-
Economic Development	154,338	-	144,470	141,562
Community Development	487,191	-	487,191	493,126
Recorder	790,007	-	970,108	816,894
Superior Court	857,119	-	757,093	841,856
Public Defenders	500,000	-	551,455	500,000
Jury Fees & Expenses	90,749	-	83,732	154,528
Treasurer	530,331	-	522,939	622,308
Probation/Adult	309,761	-	307,302	306,339
Probation/Juvenile	261,576	-	261,000	280,638
Sheriff	4,081,491	-	4,081,491	4,250,953
Dispatch Services	677,835	-	523,396	677,835
AHCCCS/ALTCS	491,420	-	491,420	491,420
Fleet Management	600,000	-	100,000	300,000
School Superintendent	447,914	-	447,914	474,843
Gaming Compact	100,000	-	100,000	100,000
Total General Fund	\$ 28,123,046	\$	\$ 20,898,861	\$ 26,453,611

SPECIAL REVENUE FUNDS

Law Library	\$ 17,250	\$ -	\$ 16,388	\$ 22,000
Roads				
Engineer	758,874	-	720,930	758,874
District #1	2,503,717	-	2,378,531	2,533,717
Carryover Reserve, District #1	990,000	-	940,500	1,747,292
District #2	2,503,717	-	2,378,531	2,533,717
Carryover Reserve, District #2	675,000	-	641,250	523,419
District #3	3,592,997	-	3,413,347	3,636,259
Carryover Reserve, District #3	-	-	-	113,911
HURF Support	186,542	-	177,215	186,542
Aviation	110,000	-	104,500	110,000
Liability Insurance	330,000	-	313,500	330,000
Contingency	5,002,160	-	4,752,052	728,584
Other Expenditures	268,326	-	254,910	268,326
Forest Thinning - EECO	200,000	-	190,000	200,000
Limestone Pit	1,088,540	-	1,034,113	1,088,540
GIS	162,007	-	153,907	162,007
Other Agency Projects	5,000,000	-	-	2,285,662
Misc Revenue	2,300,000	-	-	2,300,000
Sheriff's Grants	1,557,500	-	-	1,557,500
Forest Fees	550,000	-	522,500	550,000
Emergency Management	707,060	-	671,707	707,060
Misc Grant Funds	10,000,000	-	-	9,000,000
Juvenile High Risk Court	74,798	-	71,058	74,798
Norviel Degree	23,600	-	22,420	23,900
DP Services, Schools	100,000	-	95,000	-
Local Court Automation	27,678	-	26,294	29,130
Jail Enhancement	52,250	-	49,638	52,250
State Aid To Probation	207,935	-	197,538	301,008
Family Counseling	11,498	-	10,923	12,000
DGVC - BYRNE	105,158	-	99,900	108,186
Adult Probation Fees	188,084	-	178,680	124,859
CASA	31,301	-	29,736	63,000
Adult Intens. Supervision	304,060	-	288,857	318,521
Juvenile Treatment Services	127,347	-	120,980	113,678
Juv. Probation Fees	5,000	-	4,750	5,000
J.I.P.S.	100,805	-	95,765	100,805
Adult Prob. Enhancement	577,765	-	548,877	509,495
SCET/Sheriff	177,823	-	168,932	188,585
Victim's Compensation	-	-	-	45,429
S. Court Docket Storage	32,000	-	30,400	40,000
VOCA, Attorney	131,064	-	124,511	91,511
Jail Services	150,000	-	142,500	150,000
Field Trainer	38,342	-	36,425	23,232
Drug Treatment & Education	14,988	-	14,239	16,275
Diversion Intake - Probation	69,539	-	66,062	38,135
Diversion Consequence	50,096	-	47,591	47,166
Drug Testing	37,984	-	36,085	40,151
Case Processing Assistance	-	-	-	24,513
JCEF	160,000	-	152,000	175,000
Community Punishment	47,951	-	45,553	27,295
Fill The Gap, Courts	45,000	-	42,750	49,500
Fill The Gap, Indigent Defense	60,000	-	57,000	60,000

Fill The Gap, Court Administration	16,000	-	15,200	14,000
Prosecution Recovery COC	187,681	-	178,297	18,678
Attorney Diversion	180,000	-	171,000	180,000
Waste Tire Disposal	175,000	-	166,250	175,000
CDBG	300,000	-	285,000	300,000
County Library	2,520,166	-	2,394,158	2,207,716
Public Health District	6,524,877	-	3,908,760	6,187,284
Jail District	2,694,086	-	3,279,619	3,279,619
Inmate Housing	500,000	-	23,000	500,000
Juvenile Jail District	1,144,755	-	1,123,000	1,051,889
Junior College Tuition	1,794,100	-	1,794,100	2,053,363
Post Secondary Education	930,810	-	898,777	1,224,181
Flood Control	145,000	-	137,750	145,000
Fire District Assistance	672,511	-	638,885	700,000
Total Special Revenue Funds	\$ 50,195,699	\$ -	\$ 30,179,222	\$ 52,233,562
DEBT SERVICE FUNDS				
Pension Bond	-	-	-	6,000,000
Total Debt Service Funds	\$ -	\$ -	\$ -	\$ 6,000,000
CAPITAL PROJECTS FUNDS				
	\$ -	\$ -	\$ -	\$ -
Total Capital Projects Funds	\$ -	\$ -	\$ -	\$ -
PERMANENT FUNDS				
	\$ -	\$ -	\$ -	\$ -
Total Permanent Funds	\$ -	\$ -	\$ -	\$ -
ENTERPRISE FUNDS				
	\$ -	\$ -	\$ -	\$ -
Total Enterprise Funds	\$ -	\$ -	\$ -	\$ -
TOTAL ALL FUNDS	\$ 78,318,745	\$ -	\$ 51,078,083	\$ 84,687,173

APACHE COUNTY
Expenditures/Expenses by Department
Fiscal Year 2026

<u>DEPARTMENT/FUND</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2025</u>	<u>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2025</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2026</u>
ASSESSOR:				
General Fund	\$ 1,132,723	\$ -	\$ 1,004,879	\$ 1,150,796
Department Total	\$ 1,132,723	\$ -	\$ 1,004,879	\$ 1,150,796
ATTORNEY:				
General Fund	\$ 2,163,882	\$ -	\$ 1,877,552	\$ 1,813,882
SCET/Attorney	105,158	-	99,900	108,186
Victim's Compensation	-	-	-	45,429
VOCA, Attorney	131,064	-	124,511	91,511
Attorney Diversion	180,000	-	171,000	180,000
Department Total	\$ 2,580,104	\$ -	\$ 2,272,963	\$ 2,239,008
BOARD OF SUPERVISORS:				
General Fund	\$ 1,451,500	\$ -	\$ 790,739	\$ 1,151,000
Department Total	\$ 1,451,500	\$ -	\$ 790,739	\$ 1,151,000
COUNTY MANAGER:				
General Fund	\$ 2,399,538	\$ -	\$ 2,123,676	\$ 2,396,500
General Fund - Contingencies	5,000,000	-	165,084	4,153,805
Public Defenders	500,000	-	551,455	500,000
Misc Revenue	2,300,000	-	-	2,300,000
Forest Fees	550,000	-	522,500	550,000
Misc Grant Funds	10,000,000	-	-	9,000,000
Junior College Tuition Reimbursement	1,794,100	-	1,794,100	2,053,363
Post Secondary Education	930,810	-	898,777	1,224,181
Waste Tire Disposal	175,000	-	166,250	175,000
CDBG	300,000	-	285,000	300,000
Fire District Assistance	672,511	-	638,885	700,000
Department Total	\$ 24,621,959	\$ -	\$ 7,145,727	\$ 23,352,849
CLERK OF THE COURT:				
General Fund	\$ 907,515	\$ -	\$ 747,187	\$ 1,060,563
Local Court Automation	27,678	-	26,294	29,130
S. Court Docket Storage	32,000	-	30,400	40,000
JCEF	160,000	-	152,000	175,000
Prosecution Recovery COC	187,681	-	178,297	18,678
Department Total	\$ 1,314,874	\$ -	\$ 1,134,178	\$ 1,323,371
CONSTABLES:				
General Fund	\$ 207,289	\$ -	\$ 169,647	\$ 153,312
Department Total	\$ 207,289	\$ -	\$ 169,647	\$ 153,312

DATA PROCESSING:

General Fund	\$ 1,976,073	\$ -	\$ 1,367,970	\$ 1,576,072
DP Services, Schools	100,000	-	95,000	-
Department Total	\$ 2,076,073	\$ -	\$ 1,462,970	\$ 1,576,072

ELECTIONS:

General Fund	\$ 518,746	\$ -	\$ 518,746	\$ 388,904
Department Total	\$ 518,746	\$ -	\$ 518,746	\$ 388,904

EMERGENCY SERVICES:

Emergency Services	\$ 707,060	\$ -	\$ 671,707	\$ 707,060
Department Total	\$ 707,060	\$ -	\$ 671,707	\$ 707,060

GROUNDS AND MAINTENANCE:

General Fund	\$ 1,329,447	\$ -	\$ 1,104,227	\$ 1,329,416
Department Total	\$ 1,329,447	\$ -	\$ 1,104,227	\$ 1,329,416

JUSTICES OF THE PEACE:

General Fund	\$ 1,356,601	\$ -	\$ 1,299,643	\$ 1,381,587
Department Total	\$ 1,356,601	\$ -	\$ 1,299,643	\$ 1,381,587

ECONOMIC DEVELOPMENT

General Fund	\$ 154,338	\$ -	\$ 144,470	\$ 141,562
Department Total	\$ 154,338	\$ -	\$ 144,470	\$ 141,562

COMMUNITY DEVELOPMENT:

General Fund	\$ 487,191	\$ -	\$ 487,191	\$ 493,126
Forest Thinning	200,000	-	190,000	200,000
Department Total	\$ 687,191	\$ -	\$ 677,191	\$ 693,126

RECORDER:

General Fund	\$ 790,007	\$ -	\$ 970,108	\$ 816,894
Department Total	\$ 790,007	\$ -	\$ 970,108	\$ 816,894

SUPERIOR COURT:

General Fund	\$ 857,119	\$ -	\$ 757,093	\$ 841,856
Law Library	17,250	-	16,388	22,000
Juvenile High Risk Court	74,798	-	71,058	74,798
Norviel Decree	23,600	-	22,420	23,900
CASA	31,301	-	29,736	63,000
Field Trainer	38,342	-	36,425	23,232
Case Processing Assistance	-	-	-	24,513
Fill the Gap, Courts	45,000	-	42,750	49,500
Fill the Gap, Indigent Defense	60,000	-	57,000	60,000
Fill the Gap, Court Administration	16,000	-	15,200	14,000
Department Total	\$ 1,163,410	\$ -	\$ 1,048,069	\$ 1,196,799

TREASURER:

General Fund	\$ 530,331	\$ -	\$ 522,939	\$ 622,308
Department Total	\$ 530,331	\$ -	\$ 522,939	\$ 622,308

PROBATION:

General Fund	\$ 571,337	\$ -	\$ 568,302	\$ 586,977
State Aid to Probation	207,935	-	197,538	301,008
Family Counseling	11,498	-	10,923	12,000
Adult Probation Fees	188,084	-	178,680	124,859
Adult Intensive Supervision	304,060	-	288,857	318,521
Juvenile Treatment Services	127,347	-	120,980	113,678
Juvenile Probation Fees	5,000	-	4,750	5,000
J.I.P.S.	100,805	-	95,765	100,805
Adult Probation Enhancement	577,765	-	548,877	509,495
Drug Treatment & Education	14,988	-	14,239	16,275
Diversion Intake	69,539	-	66,062	38,135
Diversion Consequence	50,096	-	47,591	47,166
Drug Testing	37,984	-	36,085	40,151
Community Punishment	47,951	-	45,553	27,295
Juvenile Jail District	1,144,755	-	1,123,000	1,051,889
Department Total	\$ 3,459,144	\$ -	\$ 3,347,201	\$ 3,293,254

SHERIFF:

General Fund	\$ 4,759,326	\$ -	\$ 4,604,887	\$ 4,928,788
Sheriff's Grants	1,557,500	-	-	1,557,500
Jail Enhancement	52,250	-	49,638	52,250
SCET/Sheriff	177,823	-	168,932	188,585
Jail Services, Sheriff's Canteen	150,000	-	142,500	150,000
Jail District	2,694,086	-	3,279,619	3,279,619
Inmate Housing	500,000	-	23,000	500,000
Department Total	\$ 9,890,985	\$ -	\$ 8,268,575	10,656,742

ENGINEER

Roads	\$ 16,921,333	\$ -	\$ 16,075,266	\$ 13,470,641
Limestone Pit	1,088,540	-	1,034,113	1,088,540
GIS	162,007	-	153,907	162,007
Flood Control	145,000	-	137,750	145,000
Other Agency Projects	5,000,000	-	-	2,285,662
Department Total	\$ 23,316,880	\$ -	\$ 17,401,036	\$ 17,151,850

HEALTH SERVICES:

Public Health District	\$ 6,524,877	\$ -	\$ 3,908,760	\$ 6,187,284
Department Total	\$ 6,524,877	\$ -	\$ 3,908,760	\$ 6,187,284

INDIGENT HEALTH

General Fund	\$ 491,420	\$ -	\$ 491,420	\$ 491,420
Department Total	\$ 491,420	\$ -	\$ 491,420	\$ 491,420

COUNTY LIBRARY:

Library District	\$ 2,520,166	\$ -	\$ 2,394,158	\$ 2,207,716
Debt Service, Library Bond	-	-	-	6,000,000
Department Total	\$ 2,520,166	\$ -	\$ 2,394,158	\$ 8,207,716

SCHOOL SUPERINTENDENT:

General Fund	\$ 447,914	\$ -	\$ 447,914	\$ 474,843
Department Total	\$ 447,914	\$ -	\$ 447,914	\$ 474,843

	\$ 87,273,039	\$ -	\$ 57,197,268	\$ 84,687,173
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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 2026

FUND	Full-Time Equivalent (FTE) 2026	Employee Salaries and Hourly Costs		Retirement Costs		Healthcare Costs		Other Benefit Costs		Total Estimated Personnel Compensation 2026
		2026	2026	2026	2026	2026	2026	2026	2026	
GENERAL FUND	163.72	\$ 10,193,300	\$ 1,937,990	\$ 2,273,277	\$ 987,568	\$ 15,392,135				
SPECIAL REVENUE FUNDS										
County Library	29	1,053,617	116,525	267,386	90,974	1,528,502				
Roads	84.75	4,630,719	558,823	1,203,780	605,733	6,999,055				
Limestone	5	248,797	30,155	49,491	35,032	363,475				
Health Services	26	1,451,164	175,885	291,783	128,697	2,047,529				
GIS	1	85,422	10,354	8,404	7,827	112,007				
Sheriff's Grants										
Emergency Services	3.95	293,772	35,606	58,978	35,164	423,520				
Juvenile High Risk Court	0.38	10,093	1,224	7,076	795	19,188				
Criminal Justice, Attorney										
D.P. Services Schools										
Local Court Automation	1.5	19,466	2,360	4,322	1,530	27,678				
State Aid to Probation	2	125,369	39,971	31,893	10,701	207,935				
DGVC-BYRNE Grant/Attorney	0.6	78,224	9,481	11,173	6,281	105,158				
Probation Services	2.15	94,954	40,033	33,495	9,602	178,084				
CASA	0.62	16,466	1,996	11,545	1,294	31,301				
Adult Intensive Supervision	2.5	160,141	47,356	18,061	78,501	304,060				
Juvenile Treatment Services	1	76,559	14,034	18,561	6,170	115,324				
J.I.P.S	1.5	64,683	14,638	12,502	5,630	97,453				
Recorder Document Storage Fund	1									
State Adult Enhancement Fund	3.5	315,384	110,026	110,462	30,550	566,421				
SCET/Sheriff	2	129,507	13,553	17,178	17,586	177,823				
Victim's Compensation										
Victim's Assistance										
VOCA	1.85	98,417	11,928	12,157	8,563	131,064				
Detention Equalization										
Field Trainer	0.45	24,993	3,029	7,762	2,559	38,342				
Drug Treatment and Education		9,727	1,179	2,101	766	13,773				
Diversion Intake	0.56	39,532	16,173	9,647	4,187	69,539				
Diversion Consequence	0.5	32,871	3,984	6,423	2,819	46,097				
Drug Testing	0.50	22,108	7,530	6,140	2,206	37,984				
Case Processing Assistance										
Community Punishment	0.25	19,708	2,389	4,656	1,550	28,303				
Prosecution Recovery Attorney	0.5									
Fill the Gap, Courts										
Prosecution Recovery COC	0.5	19,467	2,360	4,322	1,532	27,681				
RCAPD	2.4									
Attorney Diversion										
Jail District	22	1,181,873	78,693	347,757	144,028	1,752,351				
Juvenile Jail District	6.82	469,082	108,217	93,883	40,029	711,211				
Total Special Revenue Funds	204.78	\$ 10,772,116	\$ 1,457,500	\$ 2,650,937	\$ 1,280,306	\$ 16,160,859				

