

**Summary Schedule of Estimated Revenues and Expenditures/Expenses  
Fiscal Year 2027  
APACHE COUNTY**

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Total All Funds	
2026	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	26,453,611	52,233,562	6,000,000	0	0	0	84,687,173
2026	Actual Expenditures/Expenses**	E	21,808,156	28,514,671	0	0	0	0	50,322,827
2027	Fund Balance/Net Position at July 1***		9,888,982	12,489,882	6,000,000	0	0	0	28,378,864
2027	Primary Property Tax Levy	B	3,709,683						3,709,683
2027	Secondary Property Tax Levy	B		7,160,395					7,160,395
2027	Estimated Revenues Other than Property Taxes	C	17,866,156	36,339,238	0	0	0	0	54,205,394
2027	Other Financing Sources	D	0	0			0	0	0
2027	Other Financing (Uses)	D	0	0	0	0	0	0	0
2027	Interfund Transfers In	D	3,316,474	3,373,992	3,000,000	0	0	0	9,690,466
2027	Interfund Transfers (Out)	D	5,380,031	4,310,435	0	0	0	0	9,690,466
2027	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures		0	0	0	0	0	0	0
	Maintained for Future Debt Retirement		0	0		0	0	0	0
	Maintained for Future Capital Projects		0	0	0	0	0	0	0
	Maintained for Future Financial Stability		0	0	0	0	0	0	0
	Maintained for Future Retirement Contributions		0	0	0	0	0	0	0
2027	Total Financial Resources Available		29,401,264	55,053,072	9,000,000		0	0	93,454,336
2027	Budgeted Expenditures/Expenses	E	29,401,264	55,053,072	9,000,000	0	0	0	93,454,336
			0	0	0	0	0	0	0

**EXPENDITURE LIMITATION COMPARISON**

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2026	2027
1. Budgeted expenditures/expenses	\$ 84,687,173	\$ 93,454,336
2. Add/subtract: estimated net reconciling items	(55,000,000)	(42,000,000)
3. Budgeted expenditures/expenses adjusted for reconciling items	29,687,173	51,454,336
4. Less: estimated exclusions	18,500,000	18,500,000
5. Amount subject to the expenditure limitation	\$ 11,187,173	\$ 32,954,336
6. EEC expenditure limitation	\$ 19,530,450	\$ 19,947,271

\* 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 2027**

	2026	2027
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>3,605,859</u>	\$ <u>3,709,683</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>3,605,859</u>	\$ <u>3,709,683</u>
B. Secondary property taxes		
County Library	\$ <u>1,590,424</u>	\$ <u>1,770,065</u>
Public Health District	<u>1,201,953</u>	<u>1,164,516</u>
Jail District	<u>964,185</u>	<u>931,613</u>
Juvenile Jail District	<u>482,093</u>	<u>465,807</u>
Junior College Tuition	<u>1,542,696</u>	<u>1,490,581</u>
Post Secondary Education	<u>723,139</u>	<u>698,710</u>
Flood Control District	<u>169,675</u>	<u>173,296</u>
Fire District Assistance	<u>530,784</u>	<u>465,807</u>
Total secondary property taxes	\$ <u>7,204,949</u>	\$ <u>7,160,395</u>
C. Total property tax levy amounts	\$ <u>10,810,808</u>	\$ <u>10,870,078</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$	
(2) Prior years' levies		
(3) Total primary property taxes	\$	
B. Secondary property taxes		
(1) <b>Current</b> 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>0.7500</u>	<u>0.7964</u>
(2) Secondary property tax rate		
County Library	<u>0.3308</u>	<u>0.3800</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>0.3200</u>	<u>0.3200</u>
Post Secondary Education	<u>0.1500</u>	<u>0.1500</u>
Flood Control District	<u>0.0793</u>	<u>0.0777</u>
Fire District Assistance	<u>0.1000</u>	<u>0.1000</u>
(3) Total county tax rate	<u>2.2801</u>	<u>2.3741</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 2027**

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2026	2026	2027
<b>GENERAL FUND</b>			
<b>Taxes</b>			
Prior Year's Taxes	60,000	\$ 32,414	\$ 60,000
Interest on Delinquent Taxes	\$ 250,000	341,892	250,000
SRP Auto Lieu	6,000	9,755	9,000
<b>Licenses and permits</b>			
Business Licenses	500	-	500
Variance Permits	5,000	4,300	5,000
Building Permits	130,000	152,613	130,000
Subdivision Fees	500	-	500
Minor Division Fees	10,000	12,075	10,000
Liquor License	1,500	5,000	5,000
Flood Plain Review	1,500	1,800	1,500
<b>Intergovernmental</b>			
Auto Lieu VLT	1,000,000	1,000,000	993,750
State Payment in Lieu of Tax	3,000	-	3,000
Federal PILT	2,200,000	2,364,400	2,412,600
State Reimb. JP Salaries	90,000	114,000	115,000
State Reimb. EORP	0	250,000	250,000
State Shared Revenue	7,800,000	7,800,000	8,200,000
County Excise Tax	2,000,000	2,361,793	2,400,000
State Allocation	699,000	-	-
Lottery	550,050	550,050	550,050
Smart and Safe (Restricted)	0	63,000	63,000
Charges for Magistrate	79,000	79,000	79,000
Charges to Entities	200,000	-	200,000
Gaming Compact	0	15,000	15,000
<b>Charges for services</b>			
Recorder	175,000	175,000	175,000
Election Charges	100,000	34,856	50,000
Other Service Fees	25,000	6,122	7,000
<b>Fines and forfeits</b>			
JP North Star	200,000	105,000	105,000
JP Round Valley	80,000	52,285	60,000
JP St. Johns	17,000	23,907	25,000
JP Clerk of the Court	60,000	115,242	120,000
Defensive Driving	70,000	46,000	45,000
Delinquent Tax Fees	-	62,913	60,000
Fines	1,000	-	-
Bonds Forfeitures	1,000	-	-
JP Surcharge	32,000	26,063	30,000
<b>Investments</b>			
Interest Earnings	75,000	55,660	55,000
<b>Rents, royalties, and commissions</b>			
Rents	50,000	50,000	50,000
<b>Contributions</b>			
Salt River Project - Primary	1,302,795	1,298,780	1,279,756
<b>Miscellaneous</b>			
Vending Machine Fees	200	-	-
North Star Constable Fees	1,000	1,935	1,500
St. Johns Constable Fees	2,000	5,372	5,000
BOS Land Sales	5,000	-	5,000
Auction Proceeds	10,000	1,945	10,000
Miscellaneous Revenue	250,000	32,866	30,000
<b>Total General Fund</b>	<b>\$ 17,543,045</b>	<b>\$ 17,251,038</b>	<b>\$ 17,866,156</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 2027**

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2026	2026	2027
<b>SPECIAL REVENUE FUNDS</b>			
<b>Library District Fund</b>			
Preceding Year's R.E. Taxes	\$ 40,000	\$ 21,593	\$ 40,000
State Grant	25,000	25,000	25,000
E-Rate	70,000	50,064	50,000
SRP Contribution	574,619	572,858	589,162
Fees/Fines	4,500	2,769	4,000
Other Service Fees	11,350	13,060	13,000
Interest Earnings	4,000	22,611	10,000
Donations	40,000	7,719	10,000
Other Miscellaneous	600	1,955	600
<b>Total</b>	<b>\$ 770,069</b>	<b>\$ 717,629</b>	<b>\$ 741,762</b>
<b>Road Fund</b>			
Highway User Revenue Funds	\$ 9,600,000	\$ 9,866,497	\$ 9,993,414
VL T Auto Lieu	3,385,000	3,563,955	3,385,000
Other Road Fund Revenues	1,000,000	-	-
Interest Earnings	3,000	126,899	50,000
Miscellaneous	3,000,000	-	-
<b>Total</b>	<b>\$ 16,988,000</b>	<b>\$ 13,557,351</b>	<b>\$ 13,428,414</b>
<b>Health District</b>			
Preceding Year's R.E. Taxes	-	11,000	\$ 11,000
SRP	434,265	434,265	\$ 398,086
Interest Earnings	-	18,000	18,000
Future Grants - 1000	1,000,000	1,000,000	1,000,000
Miscellaneous - 5100	50,000	50,000	50,000
Tuberculosis	12,700	12,700	12,700
GOHS Health	24,023	24,023	35,840
Vital Records	54,000	54,500	55,000
Immunizations	202,548	202,548	202,548
Public Fiduciary	10,000	10,000	10,000
PHIG	-	456,893	75,000
PHI	-	48,799	48,799
Tobacco Prevention	172,048	272,048	272,048
HAPI	58,469	53,469	53,469
Suicide Mortality	25,000	25,000	-
Smoke-Free AZ	67,436	67,982	51,559
WIC	195,974	195,974	175,974
MCH/FP	91,787	91,787	91,787
Health Start	134,000	134,000	129,111
Focus A Plan (PHEP) Bioterrorism	212,865	212,865	212,865
Environmental Health Fees - ADHS	30,000	30,000	20,000
Environmental Health Septic Cert - ADEQ	90,000	90,000	79,000
Rural Health Transformation	-	-	363,690
<b>Total</b>	<b>\$ 2,865,115</b>	<b>\$ 3,495,853</b>	<b>\$ 3,366,476</b>
<b>Jail District</b>			
Preceding Year's R.E.Taxes	\$ 25,000	\$ 9,459	\$ 25,000
Salt River Project	347,412	346,374	318,466
Inmate Housing	500,000	354,668	400,000
Other (Interest, Fines, Misc)	-	17,261	15,000
<b>Total</b>	<b>\$ 872,412</b>	<b>\$ 727,762</b>	<b>\$ 758,466</b>
<b>Juvenile Jail District</b>			
Preceding Year's R.E.Taxes	\$ 12,000	\$ 4,471	\$ 12,000
Salt River Project	173,796	173,186	159,233
Juvenile Jail District Housing	-	-	-
Interest Earnings	800	1,629	800
<b>Total</b>	<b>\$ 186,596</b>	<b>\$ 179,286</b>	<b>\$ 172,033</b>
<b>Junior College</b>			
Preceding Year's R.E.Taxes	30,000	\$ 30,000	\$ 30,000
State Tuition Assistance	-	699,300	699,300
Salt River Project	555,859	557,572	509,546
Interest Earnings	-	80,000	40,000
<b>Total</b>	<b>\$ 585,859</b>	<b>\$ 1,366,872</b>	<b>\$ 1,278,846</b>
<b>Post Secondary Education</b>			
Preceding Year's R.E.Taxes	15,000	\$ 15,000	\$ 10,000
Salt River Project	260,559	260,559	238,850
Interest Earnings	-	18,489	9,000
<b>Total</b>	<b>\$ 275,559</b>	<b>\$ 294,048</b>	<b>\$ 257,850</b>
<b>Flood Control</b>			
Preceding Year's R.E.Taxes	4,000	4,000	4,000
SRP	\$ 17,000	\$ 15,455	\$ 15,214
<b>Total</b>	<b>\$ 21,000</b>	<b>\$ 19,455</b>	<b>\$ 19,214</b>

**APACHE COUNTY**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2027**

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2026	2026	2027
Fire District Assistance			
SRP	\$ 191,250	\$ 191,250	\$ 159,233
<b>Total</b>	<b>\$ 191,250</b>	<b>\$ 191,250</b>	<b>\$ 159,233</b>

**APACHE COUNTY**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2027**

SOURCE OF REVENUES	ESTIMATED	ACTUAL	ESTIMATED
	REVENUES	REVENUES*	REVENUES
	2026	2026	2027
<b>Other Funds</b>			
Law Library	-	22,436	22,000
HAVA	75,000	75,000	75,000
Limestone Pit	250,000	200,000	250,000
Other Agency Projects	2,285,662	126,899	2,285,662
Forest Thinning EECO	200,000	55,904	60,000
Misc. Revenue	2,300,000	-	7,300,000
Misc. Grant Funds	5,000,000	423,492	-
Attorney Grants	1,000	-	-
Sheriff Court Fees	-	4,796	2,000
School Super - Indirect Cost	-	-	50,000
Sheriff's Grants	1,557,500	789,540	1,557,500
Forest Fees	550,000	1,163,198	625,000
Emergency Management	216,320	41,612	20,000
Juvenile High Risk Court	74,798	17,435	74,798
Extra Juvenile Diversion Fees	-	-	-
Criminal Justice, Attorney	-	119,967	120,000
RICO, State & Other	-	-	-
Norviel Decree	23,600	20,894	23,600
DP Services, Schools	100,000	959	-
Local Court Automation	27,679	41,730	40,000
Jail Enhancement	52,250	117,932	140,000
State Aid to Probation	207,935	56,258	207,935
Family Counseling	11,498	9,347	9,000
DGVC - BYRNE	105,158	80,569	105,158
Adult Probation Services	188,084	147,505	188,084
CASA	31,301	58,970	77,145
Adult IPS	304,060	385,539	385,536
Transferred Youth	-	1,923	2,000
JCRF	-	19,214	20,000
Juvenile Treatment Services	127,347	32,425	127,347
Juvenile Probation Services	5,000	55	50
JIPS	100,805	180,820	100,805
Recorder's Surcharge	-	8	-
Diversion Fees	-	377	250
Adult Probation Enhancement	577,765	586,433	577,765
SCET/Sheriff	177,823	378,555	488,585
Victim's Compensation	-	76,341	76,341
Superior CT. Docket Storage	32,000	7,656	10,000
Victim's Assistance/Rights	-	-	-
VOCA	131,064	69,640	76,281
Bad Check Prosecution	-	1,008	1,000
Detention Equalization	-	17	-
Victim's Comp - Restitution	-	19,132	19,132
Jail Services	150,000	96,383	100,000
Field Trainer	38,342	25,000	25,000
Extra Adult Probation Fees	-	35	5
Extra Juvenile Probation Fees	-	115	5
Domestic Relations Education	-	1,072	1,000
Drug Treatment & Ed	14,988	25,643	25,000
Diversion Intake	69,539	5,359	48,000
Diversion Consequence	50,096	15,946	25,000
Drug Testing	37,984	14,404	20,000
Case Processing Assistance	-	33,063	30,000
JCEF	160,000	160	60
Community Punishment	47,951	73,000	73,000
Prosecution Recovery	30,000	15,730	21,000
Fill the Gap, Attorney	-	5,709	5,000
Fill The Gap, Courts	4,500	73,568	90,000
Fill The Gap, Indigent Defense	60,000	-	1,000
Fill The Gap, Court Administration	16,000	14,671	16,000
CDBG	300,000	-	-
Prosecution Recovery COC	187,681	8,681	10,000
Jail Education - School Superintendent	-	17,400	16,400
Opioid	-	148,000	300,000
Attorney Diversion	180,000	40,940	50,000
Rodeo Grounds	-	7,500	7,500
Cinder Pit	-	-	-
Waste Tire Disposal	175,000	253,639	175,000
<b>Total</b>	\$ 16,235,730	\$ 6,209,604	\$ 16,156,944
<b>Total Special Revenue Funds</b>	\$ 38,991,590	\$ 26,759,110	\$ 36,339,238

**APACHE COUNTY**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2027**

SOURCE OF REVENUES	ESTIMATED REVENUES 2026	ACTUAL REVENUES* 2026	ESTIMATED REVENUES 2027
<b>DEBT SERVICE FUNDS</b>			
	\$ 0	\$ 0	\$ 0
<b>Total Debt Service Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>CAPITAL PROJECTS FUNDS</b>			
	\$ 0	\$ 0	\$ 0
	0		0
<b>Total Capital Projects Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>PERMANENT FUNDS</b>			
	\$ 0	\$ 0	\$ 0
<b>Total Permanent Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>ENTERPRISE FUNDS</b>			
	\$ 0	\$ 0	\$ 0
<b>Total Enterprise Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 56,534,635</b>	<b>\$ 44,010,148</b>	<b>\$ 54,205,394</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 2027**

FUND	OTHER FINANCING 2027		INTERFUND TRANSFERS 2027	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
County Library District	\$	\$	\$ 328,889	\$
Road Fund			951,154	
Public Health District			428,559	105,688
Emergency Management				600,000
Family Counseling				2,254
SCET/Sheriff - Match				49,202
Victim's Assistance/Rights Match				4,583
Drug Testing				7,186
Jail District				1,194,254
Juvenile Jail District			327,001	416,864
Junior College			598,570	
Post Secondary Education			407,128	
Flood District			275,173	
Debt Service				3,000,000
<b>Total General Fund</b>	\$ 0	\$ 0	\$ 3,316,474	\$ 5,380,031
<b>SPECIAL REVENUE FUNDS</b>				
County Library District	\$	\$	\$	\$ 328,889
Road Fund				1,866,154
Limestone Pit			750,000	
Public Health District			105,688	428,559
GIS			165,000	
Emergency Management			600,000	
Family Counseling			2,254	
SCET/Sheriff - Match			49,202	
Victim's Assistance/Rights Match			4,583	
Detention Equalization				78,961
Drug Testing			7,186	
Jail District			1,194,254	
Juvenile Jail District			495,825	327,001
Junior College				598,570
Post Secondary Education				407,128
Flood District				275,173
<b>Total Special Revenue Funds</b>	\$ 0	\$ 0	\$ 3,373,992	\$ 4,310,435
<b>DEBT SERVICE FUNDS</b>				
General Fund			3,000,000	
<b>Total Debt Service Funds</b>	\$ 0	\$ 0	\$ 3,000,000	\$ 0
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Total Capital Projects Funds</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>PERMANENT FUNDS</b>				
<b>Total Permanent Funds</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>ENTERPRISE FUNDS</b>				
<b>Total Enterprise Funds</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL ALL FUNDS</b>	\$ 0	\$ 0	\$ 9,690,466	\$ 9,690,466

**APACHE COUNTY**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2027**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES/ EXPENSES* 2026	BUDGETED EXPENDITURES/ EXPENSES 2027
<b>GENERAL FUND</b>				
Assessor	\$ 1,150,796	-	\$ 1,021,577	\$ 1,150,796
Attorney	1,813,882	-	1,803,796	2,163,882
Administration	2,396,500	-	2,236,673	3,661,310
District #1	250,500	-	210,728	300,500
District #2	250,500	-	244,774	300,500
District #3	250,000	-	220,341	300,500
Clerk of the Court	906,035	-	813,917	899,952
Constable North Star	114,791	-	153,283	129,779
Constable St. Johns	38,521	-	46,345	42,439
Contingencies	4,153,805	-	92,105	5,000,000
Information Technology	976,072	-	900,123	976,072
IT Capital Imp. & Software Maintenance	600,000	-	652,520	600,000
Elections	388,904	-	258,159	518,953
Ground & Maintenance	1,329,416	-	1,080,126	1,329,416
J.P. North Star	596,476	-	526,823	571,151
J.P. St. Johns	336,026	-	322,400	373,905
SJ Magistrate	50,190	-	54,300	57,112
J.P. Round Valley	398,895	-	379,314	425,180
Economic Development	141,562	-	155,576	161,719
Community Development	493,126	-	535,490	585,408
Recorder	816,894	-	703,865	816,970
Superior Court	841,856	-	772,758	841,856
Public Defenders	500,000	-	524,795	550,000
Jury Fees & Expenses	154,528	-	99,757	154,528
Treasurer	622,308	-	604,746	670,841
Probation/Adult	306,339	-	331,151	337,036
Probation/Juvenile	280,638	-	286,981	270,471
Sheriff	4,250,953	-	5,088,214	4,250,953
Dispatch Services	677,835	-	601,728	609,404
AHCCCS/ALTCS	491,420	-	430,599	443,600
School Superintendent	474,843	-	474,843	497,531
Fleet Management	300,000	-	180,349	300,000
Gaming Compact (106)	100,000	-	-	109,500
<b>Total General Fund</b>	<b>\$ 26,453,611</b>	<b>\$ 0</b>	<b>\$ 21,808,156</b>	<b>\$ 29,401,264</b>

**SPECIAL REVENUE FUNDS**

County Library	\$ 2,207,716	\$ -	\$ 2,091,256	\$ 2,251,211
Law Library	22,000	-	22,000	22,000
HAVA	-	110,000	110,000	75,000
Roads				
Engineer	758,874	-	614,319	758,874
District #1	2,533,717	-	1,729,288	2,847,142
Carryover Reserve, District #1	1,747,292	-	560,372	1,998,495
District #2	2,533,717	-	2,155,605	2,847,142
Carryover Reserve, District #2	523,419	-	523,419	320,318
District #3	3,636,259	-	2,434,426	4,080,904
Carryover Reserve, District #3	113,911	-	108,215	270,060
HURF Support	186,542	-	155,675	214,784
Aviation	110,000	-	98,046	140,000
Liability Insurance	330,000	-	328,874	330,000
Contingency	728,584	-	58,578	728,584
Other Expenditures	268,326	-	-	268,326
Limestone Pit	1,088,540	-	872,013	1,088,540
Roads - SRS (207)				
District #1	-	-	-	96,881
District #2	-	-	-	96,881
District #3	-	-	-	96,881
Other Agency Projects	2,285,662	-	181,057	2,285,662
Public Health District	6,187,284	-	3,048,512	6,187,284
Forest Thinning - EECO	200,000	-	53,947	60,000
GIS	162,007	-	155,363	162,007
Misc Revenue	2,300,000	-	-	2,300,000
Misc Grant Funds	9,000,000	(185,000)	476,443	9,000,000
Sheriff Court Fees	-	-	-	158,000
School Super - Indirect Costs	-	60,000	48,372	150,000
Sheriff's Grants	1,557,500	-	295,813	1,557,500
Forest Fees	550,000	-	540,000	625,000
Emergency Management	707,060	-	578,025	707,060
Juvenile High Risk Court	74,798	-	51,156	74,798
Criminal Justice, Attorney	-	-	-	352,500
Norviel Degree	23,900	-	16,165	23,900
Local Court Automation	29,130	-	49,522	29,130
Jail Enhancement	52,250	-	138,928	52,250
State Aid To Probation	301,008	-	218,639	301,008
Family Counseling	12,000	-	152	12,000
DGVC - BYRNE	108,186	-	120,291	85,680
Adult Probation Fees	124,859	-	102,772	124,859
CASA	63,000	-	55,333	63,000
Adult Intens. Supervision	318,521	-	338,486	318,521
JCRF	-	-	6,200	20,000
Juvenile Treatment Services	113,678	-	113,454	113,678
Juv. Probation Fees	5,000	-	1,200	5,000
J.I.P.S.	100,805	-	100,771	100,805
Adult Prob. Enhancement	509,495	-	628,405	509,495
SCET/Sheriff	188,585	-	483,241	488,585
Victim's Compensation	45,429	-	95,750	32,487
S. Court Docket Storage	40,000	-	10,132	40,000
VOCA, Attorney	91,511	-	81,040	76,281
Bad Check Prosecution	-	-	-	65,000
Jail Services	150,000	-	123,408	150,000
Field Trainer	23,232	-	28,749	23,232
Drug Treatment & Education	16,275	-	17,233	16,275
Diversion Intake - Probation	38,135	-	54,241	48,000
Diversion Consequence	47,166	-	61,230	47,166
Drug Testing	40,151	-	26,039	40,151
Case Processing Assistance	24,513	-	11,175	24,513
JCEF	175,000	-	-	-
Community Punishment	27,295	-	40,845	27,295
Fill The Gap, Attorney	-	-	-	42,000
Fill The Gap, Courts	49,500	-	59,605	90,000
Court Security - Fill The Gap, Ind Def	60,000	-	-	60,000

Fill The Gap, Court Administration	14,000	-	17,605	14,000
CDBG	300,000	-	9,660	-
Prosecution Recovery COC	18,678	-	45,592	18,678
Jail Education - Schools Super	-	15,000	10,000	20,000
Opioid	-	-	71,855	700,000
RCAPD	-	-	117,386	-
Attorney Diversion	180,000	-	600	159,750
Jail District	3,279,619	-	3,180,627	3,279,619
Inmate Housing	500,000	-	-	-
Juvenile Jail District	1,051,889	-	1,017,574	1,051,889
Junior College Tuition	2,053,363	-	2,053,363	2,053,363
Post Secondary Education	1,224,181	-	839,964	1,311,128
Flood Control	145,000	-	-	45,000
Rodeo Grounds	-	-	1,875	7,500
Eager Cihder Pit	-	-	-	35,000
Waste Tire Disposal	175,000	-	174,790	175,000
Fire District Assistance	700,000	-	700,000	1,000,000
<b>Total Special Revenue Funds</b>	<b>\$ 52,233,562</b>	<b>\$ 0</b>	<b>\$ 28,514,671</b>	<b>\$ 55,053,072</b>

**DEBT SERVICE FUNDS**

Pension Bond	6,000,000	-	-	9,000,000
<b>Total Debt Service Funds</b>	<b>\$ 6,000,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 9,000,000</b>

**CAPITAL PROJECTS FUNDS**

<b>Total Capital Projects Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
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**PERMANENT FUNDS**

<b>Total Permanent Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
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**ENTERPRISE FUNDS**

<b>Total Enterprise Funds</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
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<b>TOTAL ALL FUNDS</b>	<b>\$ 84,687,173</b>	<b>\$ 0</b>	<b>\$ 50,322,827</b>	<b>\$ 93,454,336</b>
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**APACHE COUNTY**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2027**

<u>DEPARTMENT/FUND</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2026</u>	<u>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026</u>	<u>ACTUAL EXPENDITURES/ EXPENSES* 2026</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2027</u>
<b>ASSESSOR:</b>				
General Fund	\$ 1,150,796	\$ -	\$ 1,021,577	\$ 1,150,796
<b>Department Total</b>	<b>\$ 1,150,796</b>	<b>\$ -</b>	<b>\$ 1,021,577</b>	<b>\$ 1,150,796</b>
<b>ATTORNEY:</b>				
General Fund	\$ 1,813,882	\$ -	\$ 1,803,796	\$ 2,163,882
DGVC - BYRNE/SCET/Attorney	108,186	-	120,291	85,680
Victim's Compensation	45,429	-	95,750	32,487
VOCA, Attorney	91,511	-	81,040	76,281
Attorney Diversion	180,000	-	600	159,750
<b>Department Total</b>	<b>\$ 2,239,008</b>	<b>\$ -</b>	<b>\$ 2,101,477</b>	<b>\$ 2,518,080</b>
<b>BOARD OF SUPERVISORS:</b>				
General Fund	\$ 1,151,000	\$ 0	\$ 856,192	\$ 1,311,000
General Fund - Contingencies	4,153,805	-	92,105	5,000,000
General Fund - Public Defenders	500,000	-	524,795	550,000
Misc Revenue	2,300,000	-	-	2,300,000
Misc Grant Funds	9,000,000	(185,000)	476,443	9,000,000
Junior College Tuition Reimbursement	2,053,363	-	2,053,363	2,053,363
Post Secondary Education	1,224,181	-	839,964	1,311,128
Fire District Assistance	700,000	-	700,000	1,000,000
<b>Department Total</b>	<b>\$ 21,082,349</b>	<b>\$ (185,000)</b>	<b>\$ 5,542,862</b>	<b>\$ 22,525,491</b>
<b>COUNTY MANAGER:</b>				
General Fund	\$ 2,396,500	\$ 0	\$ 2,236,673	\$ 3,661,310
Forest Fees	550,000	-	540,000	625,000
CDBG	300,000	-	9,660	-
Waste Tire Disposal	175,000	-	174,790	175,000
<b>Department Total</b>	<b>\$ 3,421,500</b>	<b>\$ -</b>	<b>\$ 2,961,123</b>	<b>\$ 4,461,310</b>
<b>CLERK OF THE COURT:</b>				
General Fund & (Jury Fees & Exp)	\$ 1,060,563	\$ 0	\$ 913,674	\$ 1,054,480
Local Court Automation	29,130	-	49,522	29,130
S. Court Docket Storage	40,000	-	10,132	40,000
JCEF	175,000	-	-	-
Prosecution Recovery COC	18,678	-	45,592	18,678
<b>Department Total</b>	<b>\$ 1,323,371</b>	<b>\$ -</b>	<b>\$ 1,018,920</b>	<b>\$ 1,142,288</b>
<b>CONSTABLES:</b>				
General Fund	\$ 153,312	\$ -	\$ 199,628	\$ 172,218
<b>Department Total</b>	<b>\$ 153,312</b>	<b>\$ -</b>	<b>\$ 199,628</b>	<b>\$ 172,218</b>

IT DATA PROCESSING:

General Fund	\$ 1,576,072	\$ 0	\$ 1,552,643	\$ 1,576,072
<b>Department Total</b>	<b>\$ 1,576,072</b>	<b>\$ -</b>	<b>\$ 1,552,643</b>	<b>\$ 1,576,072</b>

ELECTIONS:

General Fund	\$ 388,904	\$ -	\$ 258,159	\$ 518,953
HAVA	\$ -	\$ 110,000	\$ 110,000	\$ 75,000
<b>Department Total</b>	<b>\$ 388,904</b>	<b>\$ 110,000</b>	<b>\$ 368,159</b>	<b>\$ 593,953</b>

EMERGENCY SERVICES:

Emergency Services	\$ 707,060	\$ -	\$ 578,025	\$ 707,060
<b>Department Total</b>	<b>\$ 707,060</b>	<b>\$ -</b>	<b>\$ 578,025</b>	<b>\$ 707,060</b>

GROUNDS AND MAINTENANCE:

General Fund	\$ 1,329,416	\$ -	\$ 1,080,126	\$ 1,329,416
<b>Department Total</b>	<b>\$ 1,329,416</b>	<b>\$ -</b>	<b>\$ 1,080,126</b>	<b>\$ 1,329,416</b>

JUSTICES OF THE PEACE:

General Fund	\$ 1,381,587	\$ -	\$ 1,282,837	\$ 1,427,348
<b>Department Total</b>	<b>\$ 1,381,587</b>	<b>\$ -</b>	<b>\$ 1,282,837</b>	<b>\$ 1,427,348</b>

ECONOMIC DEVELOPMENT

General Fund	\$ 141,562	\$ -	\$ 155,576	\$ 161,719
<b>Department Total</b>	<b>\$ 141,562</b>	<b>\$ -</b>	<b>\$ 155,576</b>	<b>\$ 161,719</b>

COMMUNITY DEVELOPMENT:

General Fund	\$ 493,126	\$ -	\$ 535,490	\$ 585,408
Forest Thinning	\$ 200,000	\$ -	\$ 53,947	\$ 60,000
<b>Department Total</b>	<b>\$ 693,126</b>	<b>\$ -</b>	<b>\$ 589,437</b>	<b>\$ 645,408</b>

RECORDER:

General Fund	\$ 816,894	\$ -	\$ 703,865	\$ 816,970
<b>Department Total</b>	<b>\$ 816,894</b>	<b>\$ -</b>	<b>\$ 703,865</b>	<b>\$ 816,970</b>

SUPERIOR COURT:

General Fund	\$ 841,856	\$ -	\$ 772,758	\$ 841,856
Law Library	22,000	-	22,000	22,000
Juvenile High Risk Court	74,798	-	51,156	74,798
Norviel Decree	23,900	-	16,165	23,900
CASA	63,000	-	55,333	63,000
Field Trainer	23,232	-	28,749	23,232
Case Processing Assistance	24,513	-	11,175	24,513
Fill the Gap, Courts	49,500	-	59,605	90,000
Fill the Gap, Indigent Defense	60,000	-	-	60,000
Fill the Gap, Court Administration	14,000	-	17,605	14,000
<b>Department Total</b>	<b>\$ 1,196,799</b>	<b>\$ -</b>	<b>\$ 1,034,546</b>	<b>\$ 1,237,299</b>

TREASURER:

General Fund	\$ 622,308	\$ -	\$ 604,746	\$ 670,841
<b>Department Total</b>	<b>\$ 622,308</b>	<b>\$ -</b>	<b>\$ 604,746</b>	<b>\$ 670,841</b>

PROBATION:

General Fund - Adult	\$ 306,339	\$ -	\$ 331,151	\$ 337,036
General Fund - Juv	280,638	-	286,981	270,471
State Aid to Probation	301,008	-	218,639	301,008
Family Counseling	12,000	-	152	12,000
Adult Probation Fees	124,859	-	102,772	124,859
Adult Intensive Supervision	318,521	-	338,486	318,521
Juvenile Treatment Services	113,678	-	113,454	113,678
Juvenile Probation Fees	5,000	-	1,200	5,000
J.I.P.S.	100,805	-	100,771	100,805
Adult Probation Enhancement	509,495	-	628,405	509,495
Drug Treatment & Education	16,275	-	17,233	16,275
Diversion Intake	38,135	-	54,241	48,000
Diversion Consequence	47,166	-	61,230	47,166
Drug Testing	40,151	-	26,039	40,151
Community Punishment	27,295	-	40,845	27,295
Juvenile Jail District	1,051,889	-	1,017,574	1,051,889
<b>Department Total</b>	<b>\$ 3,293,254</b>	<b>\$ -</b>	<b>\$ 3,339,173</b>	<b>\$ 3,323,649</b>

SHERIFF:

General Fund - Sheriff	\$ 4,250,953	\$ -	\$ 5,088,214	\$ 4,250,953
General Fund - Dispatch	677,835	-	601,728	609,404
Sheriff's Grants	1,557,500	-	295,813	1,557,500
Jail Enhancement	52,250	-	138,928	52,250
SCET/Sheriff	188,585	-	483,241	488,585
Jail Services, Sheriff's Canteen	150,000	-	123,408	150,000
Jail District	3,279,619	-	3,180,627	3,279,619
Inmate Housing	500,000	-	-	-
<b>Department Total</b>	<b>\$ 10,656,742</b>	<b>\$ -</b>	<b>\$ 9,911,959</b>	<b>10,388,311</b>

ENGINEER

Limestone Pit	1,088,540	-	872,013	1,088,540
Roads	\$ 13,470,641	\$ -	\$ 8,766,817	\$ 15,095,272
GIS	162,007	-	155,363	162,007
Other Agency Projects	2,285,662	-	181,057	2,285,662
Flood Control	145,000	-	-	45,000
<b>Department Total</b>	<b>\$ 17,151,850</b>	<b>\$ -</b>	<b>\$ 9,975,250</b>	<b>\$ 18,676,481</b>

HEALTH SERVICES:

Public Health District	\$ 6,187,284	\$ -	\$ 3,048,512	\$ 6,187,284
<b>Department Total</b>	<b>\$ 6,187,284</b>	<b>\$ -</b>	<b>\$ 3,048,512</b>	<b>\$ 6,187,284</b>

INDIGENT HEALTH

General Fund	\$ 491,420	\$ -	\$ 430,599	\$ 443,600
<b>Department Total</b>	<b>\$ 491,420</b>	<b>\$ -</b>	<b>\$ 430,599</b>	<b>\$ 443,600</b>

COUNTY LIBRARY:

Library District	\$ 2,207,716	\$ -	\$ 2,091,256	\$ 2,251,211
Debt Service, Library Bond	6,000,000	-	-	-
<b>Department Total</b>	<b>\$ 8,207,716</b>	<b>\$ -</b>	<b>\$ 2,091,256</b>	<b>\$ 2,251,211</b>

SCHOOL SUPERINTENDENT:

General Fund	\$ 474,843	\$ -	\$ 474,843	\$ 497,531
<b>Department Total</b>	<b>\$ 474,843</b>	<b>\$ -</b>	<b>\$ 474,843</b>	<b>\$ 497,531</b>

DEBT

Pension Bond	\$ -	\$ -	\$ -	\$ 9,000,000
<b>Department Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,000,000</b>

\$ 84,687,173 \$ (75,000) \$ 50,067,139 \$ 91,904,336

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 2027**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2027</b>	<b>Employee Salaries and Hourly Costs 2027</b>	<b>Retirement Costs 2027</b>	<b>Healthcare Costs 2027</b>	<b>Other Benefit Costs 2027</b>	<b>Total Estimated Personnel Compensation 2027</b>
<b>GENERAL FUND</b>	201.43	\$ 10,131,886	\$ 1,898,841	\$ 2,606,941	\$ 845,576	\$ 15,483,244
<b>SPECIAL REVENUE FUNDS</b>						
County Library	29.00	\$ 1,015,570	\$ 110,518	\$ 325,918	\$ 79,936	\$ 1,531,942
Roads	80.25	4,079,019	485,291	1,237,076	424,087	6,225,473
Limestone	5.00	264,071	31,635	84,637	28,869	409,212
Health Services	35.50	1,326,290	158,889	320,756	108,693	1,914,628
GIS	1.00	90,624	10,857	9,721	7,612	118,814
Sheriff's Grants	1.00	46,256	5,541	21,410	3,603	76,810
Emergency Services	5.50	390,830	46,822	97,615	37,123	572,389
Juvenile High Risk Court	0.38	20,811	2,493	8,136	1,621	33,061
Criminal Justice, Attorney		0	0	0	0	0
D.P. Services Schools		0				0
Local Court Automation	1.50	20,652	2,474	4,921	1,609	29,656
State Aid to Probation	2.00	141,655	42,947	25,467	13,083	223,152
DGVC-BYRNE Grant/Attorney		117,875	14,122	9,841	9,171	151,009
Probation Services	1.51	62,750	24,866	13,299	6,112	107,027
CASA	0.62	33,955	4,068	13,274	2,645	53,942
Adult Intensive Supervision	3.50	218,838	73,228	37,773	20,601	350,439
Juvenile Treatment Services	1.50	68,658	22,957	10,809	6,510	108,935
J.I.P.S	1.50	62,264	14,326	14,817	5,392	96,799
Recorder Document Storage Fund						0
State Adult Enhancement Fund	6.50	448,850	152,985	179,356	43,718	824,909
SCET/Sheriff	2.00	137,394	13,980	21,602	14,207	187,182
Victim's Assistance		0				0
VOCA	1.00	55,404	6,637	9,841	4,310	76,193
Detention Equalization	-	0	0		0	0
Field Trainer	0.31	19,980	2,394	6,538	1,556	30,468
Drug Treatment and Education	0.25	9,676	1,159	5,295	753.74	16,884
Diversion Intake	0.56	35,110	4,206	5,511	2,735	47,562
Diversion Consequence	0.75	39,731	8,016	4,461	3,332	55,539
Drug Testing	0.39	18,552	5,208	3,070	1,654	28,484
Case Processing Assistance	-	0	0		0	0
Community Punishment	0.25	12,898	5,204	5,295	1,256	24,654
Prosecution Recovery Attorney		0	0	0	0	0
Fill the Gap, Courts	-	0	0	0	0	0
Prosecution Recovery COC	0.50	20,652	2,474	4,921	1,609	29,655
RCAPD	2.00					
Attorney Diversion	-	0				0
Jail District	23.00	965,375	72,362	319,120	96,612	1,453,469
Juvenile Jail District	6.30	465,937	87,959	86,828	38,619	679,343
<b>Total Special Revenue Funds</b>	<b>213.57</b>	<b>\$ 10,189,674</b>	<b>\$ 1,413,618</b>	<b>\$ 2,887,309</b>	<b>\$ 967,028</b>	<b>\$ 15,457,629</b>

**APACHE COUNTY**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2027**

FUND	Full-Time Equivalent (FTE) 2027	Employee Salaries and Hourly Costs 2027	Retirement Costs 2027	Healthcare Costs 2027	Other Benefit Costs 2027	Total Estimated Personnel Compensation 2027
<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>	415.00	\$ 20,321,560	\$ 3,312,459	\$ 5,494,250	\$ 1,812,604	\$ 30,940,874