

COCHISE COUNTY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2013

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2012	ACTUAL EXPENDITURES/ EXPENSES** 2012	FUND BALANCE/ NET ASSETS*** July 1,2012**	PROPERTY TAX REVENUES 2013	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2013	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013		TOTAL FINANCIAL RESOURCES AVAILABLE 2013	BUDGETED EXPENDITURES/ EXPENSES 2013
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 80,682,283	\$ 52,917,994		\$ 27,283,082	\$ 25,594,094			\$ 444,766	\$ 221,389	\$ 53,100,553	\$ 83,964,571
2. General Fund - Override Election				Primary:							
				Secondary:							
3. Total General Fund	80,682,283	52,917,994		27,283,082	25,594,094			444,766	221,389	53,100,553	83,964,571
4. Special Revenue Funds	48,489,862	30,687,987			24,216,647			1,903,079	2,077,930	24,041,796	46,480,009
5. Debt Service Funds Available											
6. Less: Amounts for Future Debt Retirement											
7. Total Debt Service Funds											
8. Capital Projects Funds	22,217,525	5,711,282			7,085,466			3,341,474		10,426,940	22,616,371
9. Permanent Funds											
10. Enterprise Funds Available	17,275,055	16,252,914			5,743,387			865,000	4,334,757	2,273,630	5,721,756
11. Less: Amounts for Future Debt Retirement											
12. Total Enterprise Funds	17,275,055	16,252,914			5,743,387			865,000	4,334,757	2,273,630	5,721,756
13. TOTAL ALL FUNDS	\$ 168,664,725	\$ 105,570,177		\$ 27,283,082	\$ 62,639,594			\$ 6,554,319	\$ 6,634,076	\$ 89,842,919	\$ 158,782,707

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

2012	2013
<u>\$ 168,664,725</u>	<u>\$ 158,782,707</u>
<u>(9,561,129)</u>	<u>(11,727,700)</u>
<u>159,103,596</u>	<u>147,055,007</u>
<u>117,724,696</u>	<u>88,087,971</u>
<u>\$ 41,378,900</u>	<u>\$ 58,967,036</u>
<u>\$ 64,665,068</u>	<u>\$ 63,625,169</u>

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

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

*** Amounts in this column represent Fund Balance/Net Asset 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).

COCHISE COUNTY
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2013

	2012	2013
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>28,746,374</u>	\$ <u>29,578,824</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>27,585,264</u>	\$ <u>27,283,082</u>
B. Secondary property taxes		
General Fund - Override election	\$ _____	\$ _____
Flood Control District	<u>2,416,778</u>	<u>2,333,793</u>
Library District	<u>1,584,610</u>	<u>1,538,349</u>
Fire District	<u>1,092,081</u>	<u>1,060,199</u>
Light Districts Levies	<u>51,662</u>	<u>58,972</u>
Total secondary property taxes	\$ <u>5,145,131</u>	\$ <u>4,991,313</u>
C. Total property tax levy amounts	\$ <u>32,730,395</u>	\$ <u>32,274,395</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>25,816,931</u>	
(2) Prior years' levies	<u>894,807</u>	
(3) Total primary property taxes	\$ <u>26,711,738</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>4,922,031</u>	
(2) Prior years' levies	<u>66,500</u>	
(3) Total secondary property taxes	\$ <u>4,988,531</u>	
C. Total property taxes collected	\$ <u>31,700,269</u>	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	<u>2.6276</u>	<u>2.6276</u>
(2) Secondary property tax rate		
General Fund - Override election	_____	_____
_____	_____	_____
_____	_____	_____
(3) Total county tax rate	<u>2.6276</u>	<u>2.6276</u>
B. Special assessment district tax rates		
Secondary property tax rates		
Flood Control District	<u>0.2597</u>	<u>0.2597</u>
Library District	<u>0.1451</u>	<u>0.1451</u>
Fire District	<u>0.1000</u>	<u>0.1000</u>
Light and Fire Districts	<u>various</u>	<u>various</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.

COCHISE COUNTY
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
GENERAL FUND			
Taxes			
Penalties and Interest on Delinq. Prop. Taxes	\$ 393,697	\$ 1,200,000	\$ 395,209
Auto Lieu Taxes	3,500,000	3,803,290	3,700,000
County Excise Tax	3,597,072	3,597,072	3,171,934
Licenses and permits			
Animal Licenses	200	1,705	1,000
Other Licenses	25,000	15,000	15,000
Franchise Licenses			
Intergovernmental			
Federal Payment in Lieu	1,914,000	2,001,124	1,914,000
Federal Prisoner Reimb	79,000	81,214	79,000
Fema Reimb	99,395	94,000	72,614
Federal OT Reimb	10,000	20,000	10,000
State Sales Tax	10,710,000	10,935,000	11,200,000
State Lottery			
JP Salary Reimb		109,923	109,923
Liquor Licenses	30,000	26,000	30,000
State Prisoner Reimb	9,500	12,000	11,000
City Reimbursement for Court Consolidations	237,432	255,432	255,432
Other State Grants	35,785	38,885	36,785
Charges for services			
Court Fees	576,000	528,700	532,000
General Government Fees	638,070	680,660	693,107
Sheriff Fees	124,000	129,970	121,000
Planning Fees	463,500	329,100	358,200
Health Fees	531,500	515,250	532,250
Fines and forfeits			
Justice Courts	1,991,400	1,895,946	1,828,280
Superior Court	30,000	50,000	55,000
Other Fines	61,100	66,942	54,900
Investments			
Interest	200,000	220,000	200,000
Rents, royalties, and commissions			
Contributions			
Voluntary contributions			
Miscellaneous			
Misc	274,560	502,161	217,460
Total General Fund	\$ 25,531,211	\$ 27,109,374	\$ 25,594,094

COCHISE COUNTY
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
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* 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.

COCHISE COUNTY
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES 2012	ACTUAL REVENUES* 2012	ESTIMATED REVENUES 2013
SPECIAL REVENUE FUNDS			
Highway/Flood Control			
Penalties and Interest on Prop Taxes	\$ (75,839)	\$	\$ (71,690)
Federal Government	265,000	648,961	265,000
State Government	8,935,000	8,180,000	8,100,000
Charges for Services	3,037,000	1,534,000	3,037,000
Interest	70,000	70,091	70,000
Other	303,100	803,224	313,100
Total Highway/Flood Funds	\$ 12,534,261	\$ 11,236,276	\$ 11,713,410
Health Services Funds			
Federal Government	\$ 1,156,170	\$ 951,693	\$ 1,002,910
State Government	797,837	724,772	897,328
Charges for Services	700	7,363	1,400
Interest		971	876
Other			
Total Health Services Funds	\$ 1,954,707	\$ 1,684,799	\$ 1,902,514
CASS Special Revenue Fund			
Federal Government	\$ 256,296	\$ 256,296	\$ 256,296
Interest			
Total CASS Fund	\$ 256,296	\$ 256,296	\$ 256,296
Library District Funds			
Penalties and Interest on Prop Taxes	\$ (41,892)	\$	\$ (40,035)
Federal Government			
State Government	23,000	23,000	23,000
Charges for Services			
Interest	8,000	8,000	6,000
Other	2,000	2,000	2,000
Total Library District Funds	\$ (8,892)	\$ 33,000	\$ (9,035)
Solid Waste Special Revenue Funds			
Federal Government	\$ 21,000	\$ 10,000	\$ 10,000
State Government	220,000	220,000	220,000
Charges for Services			
Interest	1,500	1,500	1,500
Other			
Total Solid Waste Funds	\$ 242,500	\$ 231,500	\$ 231,500
Attorney Special Revenue Funds			
Federal Government	\$ 389,189	\$ 529,285	\$ 310,875
State Government	515,602	266,350	344,199
Charges for Services			
Fines and Forfeits	93,000	83,817	65,000
Interest	24,682	11,524	14,020
Other	355,100	300,028	221,000
Total Attorney Funds	\$ 1,377,573	\$ 1,191,004	\$ 955,094
Public Safety Special Revenue Funds			
Federal Government	\$ 2,278,547	\$ 2,306,156	\$ 776,751
State Government	224,700	222,400	199,900
Charges for Services	200,000	245,000	230,000
Fines and Forfeits			
Interest	4,000	5,001	4,500
Other	1,500	919,249	1,500
Total Public Safety Funds	\$ 2,708,747	\$ 3,697,806	\$ 1,212,651
Judicial Special Revenue Funds			
Federal Government	\$ 330,614	\$ 177,806	\$ 167,729
State Government	3,076,213	3,195,720	3,298,047

COCHISE COUNTY
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2012	2012	2013
Charges for Services	1,658,348	1,604,588	1,661,038
Fines and Forfeits			
Interest	23,973	23,062	22,820
Other	7,090	3,855	6,400
Total Judicial Funds	\$ 5,096,238	\$ 5,005,031	\$ 5,156,034
School Special Revenue Funds			
Federal Government	\$ 374,056	\$ 437,007	\$ 329,324
State Government	253,529	262,029	258,745
Charges for Services	27,000	23,479	34,752
Interest	3,336	2,064	2,236
Other			
Total School Funds	\$ 657,921	\$ 724,579	\$ 625,057
BOS - Econ Dev Special Revenue Funds			
Federal Government - Fund 218	\$ 32,469	\$ 17,653	\$ 34,045
State Government - Fund 116	76,380	76,380	76,380
Charges for Services - Fund 213	3,200	5,821	4,000
County Excise Tax - Fund 340			
Other			
Total BOS-Econ Dev Funds	\$ 112,049	\$ 99,854	\$ 114,425
General Government Special Revenue Funds			
Excise Tax	\$	\$	\$
Federal Government	1,831,697	1,311,943	1,920,285
State Government	56,543	52,857	11,386
Intergovernmental			
Charges for Services	179,500	174,908	122,000
Interest	6,110	1,399	5,030
Other	3,481	2,481	
Total General Government Funds	\$ 2,077,331	\$ 1,543,588	\$ 2,058,701
Total Special Revenue Funds	\$ 27,008,731	\$ 25,703,733	\$ 24,216,647
DEBT SERVICE FUNDS			
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$
CAPITAL PROJECTS FUNDS			
County Capital Projects	\$ 7,538,262	\$ 3,433,783	\$ 6,883,966
IT Capital Projects	205,000	201,200	201,500
Total Capital Projects Funds	\$ 7,743,262	\$ 3,634,983	\$ 7,085,466
PERMANENT FUNDS			
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Solid Waste	\$ 5,113,115	\$ 4,649,813	\$ 5,417,915
Solid Waste Capital Projects	2,900	2,900	2,900

COCHISE COUNTY
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2013

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2012	2012	2013
Cochise Health Systems	8,350,000	9,452,906	
BDI	634,469	410,587	322,572
Total Enterprise Funds	\$ 14,100,484	\$ 14,516,206	\$ 5,743,387
TOTAL ALL FUNDS	\$ 74,383,688	\$ 70,964,296	\$ 62,639,594

* 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.

COCHISE COUNTY
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2013

FUND	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Attorney	\$	\$	\$ 97,333	\$ 18,824
Elections				41,133
Public Defender			24,730	
Judicial - Court Admin			190,898	40,000
Judicial - Clerk of Court				23,250
Judicial - Juvenile				7,152
CASS			99,659	46,865
School				10,000
General Government			32,146	
BOS - Tourism				34,165
Total General Fund	\$	\$	\$ 444,766	\$ 221,389
SPECIAL REVENUE FUNDS				
Attorney	\$	\$	\$ 218,211	\$ 824,720
CASS			46,865	
Judicial			906,533	970,496
Highways/Flood Control				32,146
Sheriff			628,000	10,000
BOS - Tourism			34,165	
Library				130,000
General Government-P&Z, Pub Def			59,305	24,730
Schools			10,000	85,838
Total Special Revenue Funds	\$	\$	\$ 1,903,079	\$ 2,077,930
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
County Capital Projects	\$	\$	\$ 3,300,341	\$
IT - Capital Projects				
Elections - Capital			41,133	
Total Capital Projects Funds	\$	\$	\$ 3,341,474	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Solid Waste	\$	\$	\$	\$ 934,757
Solid Waste Capital Projects			865,000	
Cochise Health Systems				3,400,000
BDI				
Total Enterprise Funds	\$	\$	\$ 865,000	\$ 4,334,757
TOTAL ALL FUNDS	\$	\$	\$ 6,554,319	\$ 6,634,076

COCHISE COUNTY
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2013

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES* 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
GENERAL FUND				
Assessor	\$ 1,614,055	\$	\$ 1,608,459	\$ 1,715,279
Attorney	1,958,708		1,908,034	2,025,589
Board of Supervisors	1,167,051		1,148,305	1,176,870
CASS	8,613,825		8,723,298	8,678,121
Recorder	373,902		398,095	403,512
School Superintendent	329,816		333,209	354,147
Sheriff	14,200,417		14,100,408	14,915,260
Treasurer	1,086,157		1,100,735	1,105,045
Health	2,679,594		2,592,668	2,728,742
Judicial System	9,066,075		9,395,184	9,397,146
Public/Legal Defender	3,267,623		3,774,563	3,308,371
General Government	11,303,919		7,835,036	11,474,095
Contingency	25,021,141			26,682,394
Total General Fund	\$ 80,682,283	\$	\$ 52,917,994	\$ 83,964,571
SPECIAL REVENUE FUNDS				
Attorney	\$ 2,366,926	\$	\$ 1,149,203	\$ 1,946,558
Sheriff	4,303,973		2,743,138	3,776,919
Health	2,834,600		1,762,856	2,691,051
CASS	355,609		328,303	333,712
Judicial System	7,131,089		5,053,143	7,366,476
General Government	3,242,757		2,806,937	3,175,722
BOS	166,802		139,406	179,390
Highways	24,671,340		14,176,770	23,717,482
Library	2,292,324		1,501,090	2,255,053
Schools	780,268		809,641	689,886
Solid Waste/Waste Tire	344,174		217,500	347,760
IT				
Total Special Revenue Funds	\$ 48,489,862	\$	\$ 30,687,987	\$ 46,480,009
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
County Capital Projects	\$ 21,788,467	\$	\$ 5,358,501	\$ 22,340,388
IT Capital Projects	429,058		352,781	275,983
Total Capital Projects Funds	\$ 22,217,525	\$	\$ 5,711,282	\$ 22,616,371
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Solid Waste Capital Projects	\$ 4,770,676	\$	\$ 4,475,604	\$ 5,288,181
Cochise Health Systems	11,823,819		11,334,824	
BDI	680,560		442,486	433,575
Total Enterprise Funds	\$ 17,275,055	\$	\$ 16,252,914	\$ 5,721,756
TOTAL ALL FUNDS	\$ 168,664,725	\$	\$ 105,570,177	\$ 158,782,707

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

COCHISE COUNTY
Summary by Department of Expenditures/Expenses
Fiscal Year 2013

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012	ACTUAL EXPENDITURES/ EXPENSES * 2012	BUDGETED EXPENDITURES/ EXPENSES 2013
Assessor				
General Fund	\$ 1,614,055	\$	\$ 1,608,459	\$ 1,715,279
Department Total	\$ 1,614,055	\$	\$ 1,608,459	\$ 1,715,279
Attorney				
General Fund	\$ 1,958,708	\$	\$ 1,908,034	\$ 2,025,589
Other funds	2,366,926		1,149,203	1,946,558
Department Total	\$ 4,325,634	\$	\$ 3,057,237	\$ 3,972,147
Board of Supervisors				
General Fund	\$ 1,167,051	\$	\$ 1,148,305	\$ 1,176,870
Other funds	166,802		139,406	179,390
Department Total	\$ 1,333,853	\$	\$ 1,287,711	\$ 1,356,260
CASS				
General Fund	\$ 8,613,825	\$	\$ 8,723,298	\$ 8,678,121
Other funds	12,179,428		11,663,127	333,712
Department Total	\$ 20,793,253	\$	\$ 20,386,425	\$ 9,011,833
Recorder				
General Fund	\$ 373,902	\$	\$ 398,095	\$ 403,512
Other funds	52,588		93,520	63,028
Department Total	\$ 426,490	\$	\$ 491,615	\$ 466,540
School Superintendent				
General Fund	\$ 329,816	\$	\$ 333,209	\$ 354,147
Other funds	780,268		809,641	689,886
Department Total	\$ 1,110,084	\$	\$ 1,142,850	\$ 1,044,033
Sheriff				
General Fund	\$ 14,200,417	\$	\$ 14,100,408	\$ 14,915,260
Other funds	4,303,973		2,743,138	3,776,919
Department Total	\$ 18,504,390	\$	\$ 16,843,546	\$ 18,692,179
Treasurer				
General Fund	\$ 1,086,157	\$	\$ 1,100,735	\$ 1,105,045
Other funds	177,284		42,939	138,588
Department Total	\$ 1,263,441	\$	\$ 1,143,674	\$ 1,243,633
Health				
General Fund	\$ 2,679,594	\$	\$ 2,592,668	\$ 2,706,927
Other funds	2,834,600		1,762,856	2,691,051
Department Total	\$ 5,514,194	\$	\$ 4,355,524	\$ 5,397,978
Judicial System				
General Fund	\$ 9,066,075	\$	\$ 9,395,184	\$ 9,397,146
Other funds	7,131,089		5,053,143	7,366,476
Department Total	\$ 16,197,164	\$	\$ 14,448,327	\$ 16,763,622
Public/Legal Defender				
General Fund	\$ 3,267,623	\$	\$ 3,774,563	\$ 3,308,371
Other funds	136,918		53,999	129,020
Department Total	\$ 3,404,541	\$	\$ 3,828,562	\$ 3,437,391
IT				
General Fund	\$ 2,091,274	\$	\$ 2,081,812	\$ 2,174,590
Other Funds	1,181,053		581,129	966,926
Department Total	\$ 3,272,327	\$	\$ 2,662,941	\$ 3,141,516
General Government				
General Fund	\$ 9,212,645	\$	\$ 5,753,224	\$ 9,637,119
Other funds	2,804,532		2,830,617	2,587,718
Department Total	\$ 12,017,177	\$	\$ 8,583,841	\$ 12,224,837
Contingency				
General Fund	\$ 25,021,141	\$	\$	\$ 26,366,595
Department Total	\$ 25,021,141	\$	\$	\$ 26,366,595
Highway/Flood				
Highway	\$ 18,488,648	\$	\$ 11,847,740	\$ 16,221,485
Flood/Other funds	6,182,692		2,329,030	7,495,997
Department Total	\$ 24,671,340	\$	\$ 14,176,770	\$ 23,717,482
General Government				
County Capital Projects	\$ 21,788,467	\$	\$ 5,358,501	\$ 22,340,388
Department Total	\$ 21,788,467	\$	\$ 5,358,501	\$ 22,340,388
Library				
Other Funds	\$ 2,292,324	\$	\$ 1,501,090	\$ 2,255,053
Department Total	\$ 2,292,324	\$	\$ 1,501,090	\$ 2,255,053
Solid Waste				
Other funds	\$ 5,114,850	\$	\$ 4,693,104	\$ 5,635,941
Department Total	\$ 5,114,850	\$	\$ 4,693,104	\$ 5,635,941

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

RECONCILIATION OF STATE REPORT
TO COCHISE COUNTY BUDGET
FY 12/13

From State Report Schedule A

Total Expense	\$ 158,782,707
Add Interfund Transfers Out	\$ 6,634,076
Add Other Financing Uses	\$ -

Subtotal County Outlays	\$ 165,416,783
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From Cochise County Adopted Budget

Internal Service Funds:

Fleet	\$ 6,308,830
Heavy Fleet	\$ 6,123,449
Group Health Trust	\$ 8,291,066
Computer Replacement Fund	\$ 690,943

<u>Grand Total Cochise County Budget</u>	<u>\$ 186,831,071</u>
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