

Fiscal Year 2014

Annual Adopted Budget July 1, 2013—June 30, 2014



**Adopted Budget
Fiscal Year 2014
(July 1, 2013—June 30, 2014)**

COCONINO COUNTY BOARD OF SUPERVISORS

Art Babbott
District I

Elizabeth C. Archuleta
Chairperson
District II

Matthew G. Ryan
Vice Chairperson
District III

Mandy Metzger
District IV

Lena Fowler
District V

COCONINO COUNTY MANAGEMENT

Mike Townsend
Interim County Manager

Larry Dannenfeldt
Deputy County Manager

Vacant
Deputy County Manager

**Coconino County is committed to enhancing the
public good of those we serve.**

Budget Team

*Sandi Schulz
Megan Zickerman
Misty Drye
John Comer*

www.coconino.az.gov

Distinguished Budget Presentation Award

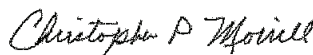
GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

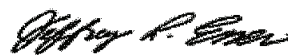
PRESENTED TO

**Coconino County
Arizona**

For the Fiscal Year Beginning

July 1, 2012

President



Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Coconino County, Arizona for its annual budget for the fiscal year beginning July 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to confirm to program requirements, and we are submitting it to GFOA to determine eligibility for another award.

Table of Contents

<u>Prefix</u>	2
GFOA Distinguished Budget Presentation Award - FY13 Adopted Budget	3
Table of Contents.....	4
Alphabetical Quick Reference by Department	7
How this Document is Organized	8
Budget Resolution	10
Coconino County Board of Supervisors	11
Map of Supervisory Districts.....	12
Mission Statement, Leadership Philosophy, Values Statement.....	13
List of Coconino County Officials.....	14
Coconino County Organization Chart.....	15
 <u>Letter to the Citizens</u>	16
 <u>Budget Summary</u>	23
Community Profile - History and Government	24
Community Profile - County Services.....	25
Community Profile - Geography and Land Use.....	27
Community Profile - Population Profile	28
Community Profile - Incorporated and Unincorporated Populations.....	29
Community Profile - Tribal Lands	30
Community Profile - Employment and Economy	31
Community Profile - Housing.....	32
Policies that Guide the Budget.....	33
Expenditure Limitation.....	41
Basis of Budgeting and Accounting	42
Fund Types	43
Other Funds.....	46
Department Expenditures by Function	48
Department Expenditures by Strategic Priority Area	49
Summary Financial Statements	50
Analysis of Revenue	57
Analysis of Expenditures.....	68
Reserves.....	78
General Fund Operating Budget.....	80
General Fund Ten-Year Financial Plan	81
General Fund Revenue Assumptions	83
General Fund Revenues by Percentage	85
General Fund Revenue Projections	86
General Fund Expenditures	88
General Fund Transfers	90
General Fund Budget Allocation Changes for FY14	92
State Budget Impacts	94
Personnel.....	95
Secure Rural Schools and Community Self-Determination Act	97
Debt	98
 <u>Strategic Budget and Long Term Planning</u>	100
Financial Planning	101
Strategic Budget Process.....	108
Alignment of Long-Term Planning and Strategic Budget Process	110
Strategic Budget Process FY14 Timeline	111
Presentation of Financial Information	112
Strategic Priority Areas	112

Table of Contents

<u>General Government</u>	119
Service Area Summary	120
Board of Supervisors	122
County Manager	130
Assessor	145
Recorder	155
Superintendent of Schools	164
Treasurer	174
Non-Departmental	182
<u>Justice System</u>	184
Service Area Summary	185
Adult Probation	187
Clerk of the Superior Court	197
Constable	206
County Attorney	210
Justice Court - Flagstaff	225
Justice Court - Fredonia	230
Justice Court - Page	235
Justice Court - Williams	240
Juvenile Court Services	245
Legal Defender	259
Public Defender	267
Sheriff/Jail	276
Superior Court	288
<u>Health and Social Services</u>	304
Service Area Summary	305
Career Center	307
Community Services	317
Public Health Services District (PHSD)	332
<u>Community Development</u>	344
Service Area Summary	345
Community Development	347
Kachina Village Improvement District (KVID)	358
Parks and Recreation	366
Public Works	390
<u>Internal Services</u>	411
Service Area Summary	412
Facilities Management	414
Finance	424
Human Resources (HR)	432
Information Technology (IT)	449
<u>Special Taxing Districts</u>	458
Overview	459
Fire Districts	461
Library District	462
Road Improvement Districts	463
Public Health Services District (PHSD)	464
Flood Control District	465
Other Districts	466
Tax Rates	467

Table of Contents

<u>Capital Budget</u>	470
Definition of Capital and Breakdown the Capital Budget	471
Summary of Sources and Uses for Capital Expenditures.....	471
Routine Capital.....	473
Carryover Capital	473
Non-routine Capital	474
Impact of Capital Projects on Operating Budget.....	480
Capital Planning.....	481
County Parks and Open Space (CPOS) Capital Projects	481
County-Wide Copier Replacement Projects	481
Facilities Management Capital Projects	482
Flood Control District Capital Projects.....	483
Highway User Revenue Fund (HURF) Capital Projects	484
<u>State Budget Document</u>	485
<u>Glossary</u>	508
Glossary of Terms.....	509
Acronym List	518
<u>Index</u>	521
<u>Appendix</u>	528
Fiscal Year 2014 Budget Brief.....	528

Alphabetical Quick Reference by Department

Adult Probation	187
Assessor	145
Board of Supervisors	122
Career Center	307
Clerk of the Superior Court	197
Community Development	347
Community Services	317
Constable	206
County Attorney	210
County Manager	130
Facilities Management	414
Finance	424
Human Resources (HR)	432
Information Technology (IT)	449
Justice Court - Flagstaff	225
Justice Court - Fredonia	230
Justice Court - Page	235
Justice Court - Williams	240
Juvenile Court Services	245
Kachina Village Improvement District (KVID)	358
Legal Defender.....	259
Non-Departmental	182
Parks and Recreation.....	366
Public Defender	267
Public Health Services District (PHSD).....	332
Public Works.....	390
Recorder	155
Superintendent of Schools	164
Sheriff/Jail.....	276
Superior Court	288
Treasurer	174

How This Document is Organized

This Fiscal Year 2014 Budget Document has been developed to provide information to the public, document the FY14 budget process and decisions, and present the budget for FY14. The document is divided into the following major sections: Prefix, Letter to the Citizens, Budget Summary, Strategic Budget Process and Long-Term Financial Planning, Department Budgets presented by Service Area, Special Taxing Districts, Capital Budget, State Budget Document, Glossary and Acronym List, Index, and an Appendix containing the FY2014 Budget Brief.

Prefix

This section includes the County Mission Statement, Leadership Philosophy, and Values Statement, a map of County Supervisory Districts, a list of Coconino County Officials, a County organizational chart, the Table of Contents, and a Department Quick Reference list.

Letter to the Citizens

This section contains the Letter to the Citizens of Coconino County detailing conditions and decisions that determined the structure of the FY14 budget.

Budget Summary

The Budget Summary provides a community profile of Coconino County with pertinent economic and demographic information, a discussion of the budget management and fiscal policies that guide the budget process, an explanation of the basis of budgeting and accounting used, and a discussion of fund types. It moves into a discussion of revenues, expenditures, and General Fund past and projected trends, as well as budget allocations for FY14. The summary ends with a discussion of personnel, projects funded under Title III of the Secure Rural Schools and Community Self-Determination Act of 2000 and 2008, and County debt.

Strategic Budget Process and Long Term Financial Planning

This section was added to the FY10 Adopted Budget. This section details Coconino County's phase-in of a new Strategic Budget Process, which attempts to align our budget allocations with the outcome of the strategic priorities that are most meaningful to citizens. We also discuss our long-term financial planning efforts and how we have successfully used long-term planning in our budget development.

Departmental Budgets Presented by Service Area

This section includes a department overview and financial statements for each County department. The department overview includes a department description, opportunities and challenges the department is facing, long-term goals and short-term objectives, and an explanation for the alignment of the department's programs with its primary strategic priority area. Following each overview is a detailed financial report that shows revenues and expenditures by category and program within the department, along with a detailed list of department staffing. An explanation is included for any major staffing changes from year to year. Each service area is preceded by a summary of the services provided within that area, as well as an explanation for fluctuations in the per capita costs for that service area.

Special Taxing Districts

This section describes the County's various special districts, including all improvement districts. It also provides a list of tax rates for all taxing districts within the County.

Capital Budget

This section contains the County's capital budget, including the long-term plan, a detailed explanation of each non-routine project, and the effect each project is expected to have on the operating budget.

State Budget Document

This area contains the State Budget Document. The State Budget Document legally constitutes the budget for Coconino County for FY14.

How This Document is Organized

Glossary and Acronym List

This section includes a glossary of financial and budgetary terms and a quick reference list of acronyms. In some cases, it also provides definitions for Statutes and programs specific to the State of Arizona and Coconino County.

Index

A detailed index is provided to assist in locating information on specific subjects.

Appendix : Budget Brief

This section includes the Fiscal Year 2014 Budget Brief, which is a tri-fold brochure presenting key components of the FY14 budget.

Budget Resolution

COCONINO COUNTY

Resolution 2013-36

A Resolution of the Coconino County Board of Supervisors of the County of Coconino, Arizona, Adopting the Final Budget for Fiscal Year 2014

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 18, 2013, 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 Coconino County, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Board met on July 9, 2013, 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 9, 2013, 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 Coconino County for the fiscal year 2014.

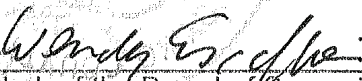
Passed by the Board of Supervisors of Coconino County, this 9th day of July, 2013.

APPROVED:



Liz Archuleta, Chairperson of the Board of Supervisors

ATTEST:



Clerk of the Board of Supervisors

Board of Supervisors



**Supervisor Art Babbott
District I**



**Supervisor Liz Archuleta
District II (Chair)**



**Supervisor Matt Ryan
District III (Vice Chair)**

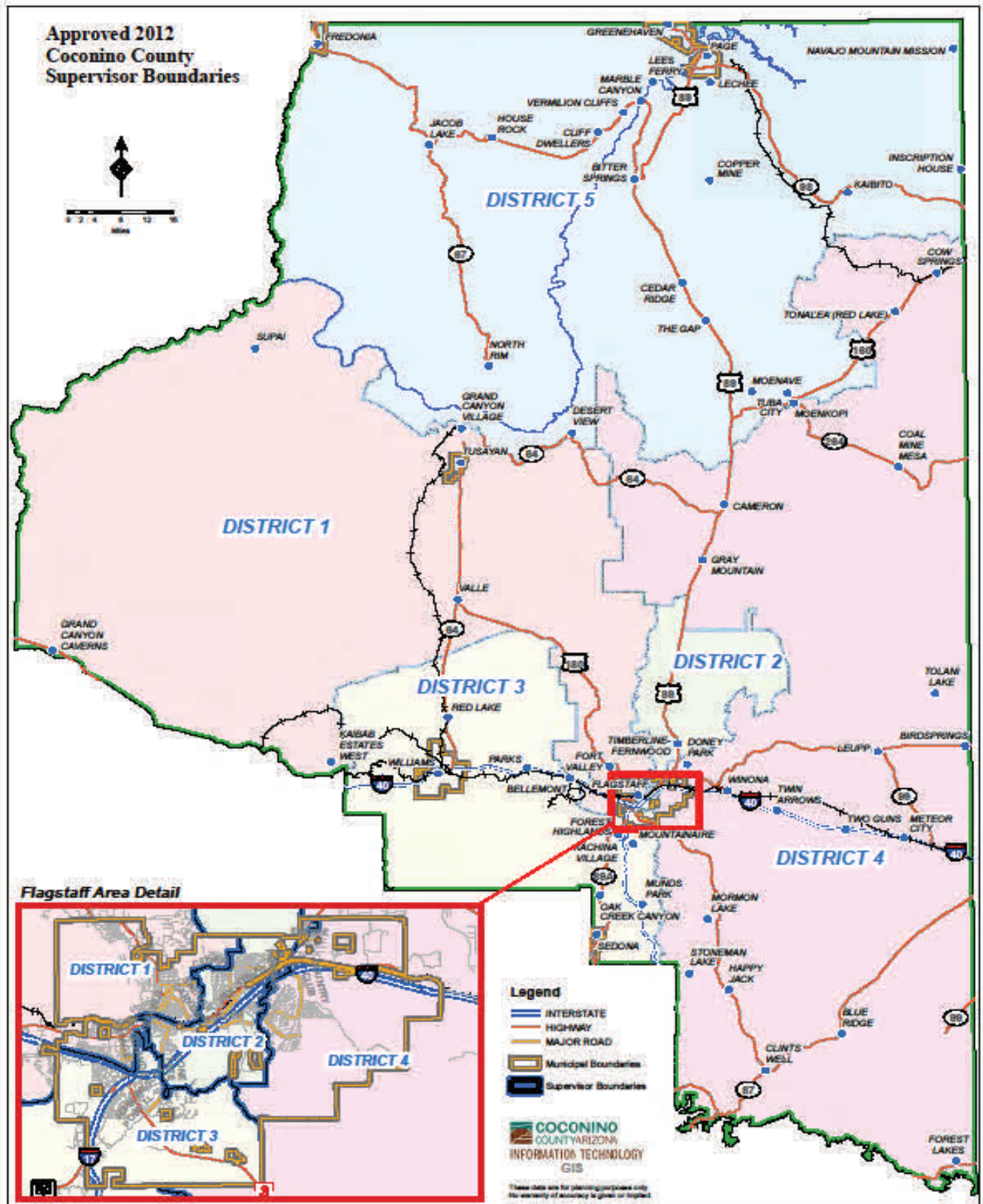


**Supervisor Mandy Metzger
District IV**



**Supervisor Lena Fowler
District V**

County Supervisory Districts



Mission Statement

Coconino County is a land of vast and endless beauty, home to many cultures.
With energy and enthusiasm, we commit to:

- Conscientiously serve our community and provide our citizens with accessible local government;
- Provide the most effective and efficient delivery of services;
- Challenge, recognize and support our employees because they are the backbone of the County;
- Protect, preserve and care for our environment.

In our second century of public service, we envision our citizens and staff proud of their government and its accomplishments. We look forward to the future - confident that working together in an atmosphere of cooperation and trust, we will meet each new challenge with creativity and integrity.

Leadership Philosophy

Each employee has a shared responsibility for the leadership, management and outstanding performance of our organization. To achieve excellence, we promote opportunities for self-development, encourage the use of each individual's talent, knowledge and creativity, and support recognition of achievement. As a result, higher performance is achieved by dedicated colleagues who are interdependent with a common sense of purpose and a shared vision of success.

Values

We are responsible and accountable to all and our actions are guided by these core values:

- Honesty - Everything we say and do is based in truth.
- Respect - We value differences and treat everyone with kindness and creativity.
 - Integrity - We honor our commitments.
- Responsibility - We take ownership of our actions and their results.
- Community - We share goals, cooperate to solve problems and promote a spirit of belonging within the organization.

County Officials

BOARD OF SUPERVISORS

District I	Art Babbott
District II.....	Elizabeth C. Archuleta, Chairperson
District III	Matthew G. Ryan, Vice Chairperson
District IV.....	Mandy Metzger
District V	Lena Fowler
County Manager (Interim)	Michael Townsend
Deputy County Manager.....	Larry Dannenfeldt
Clerk of the Board	Wendy Escoffier

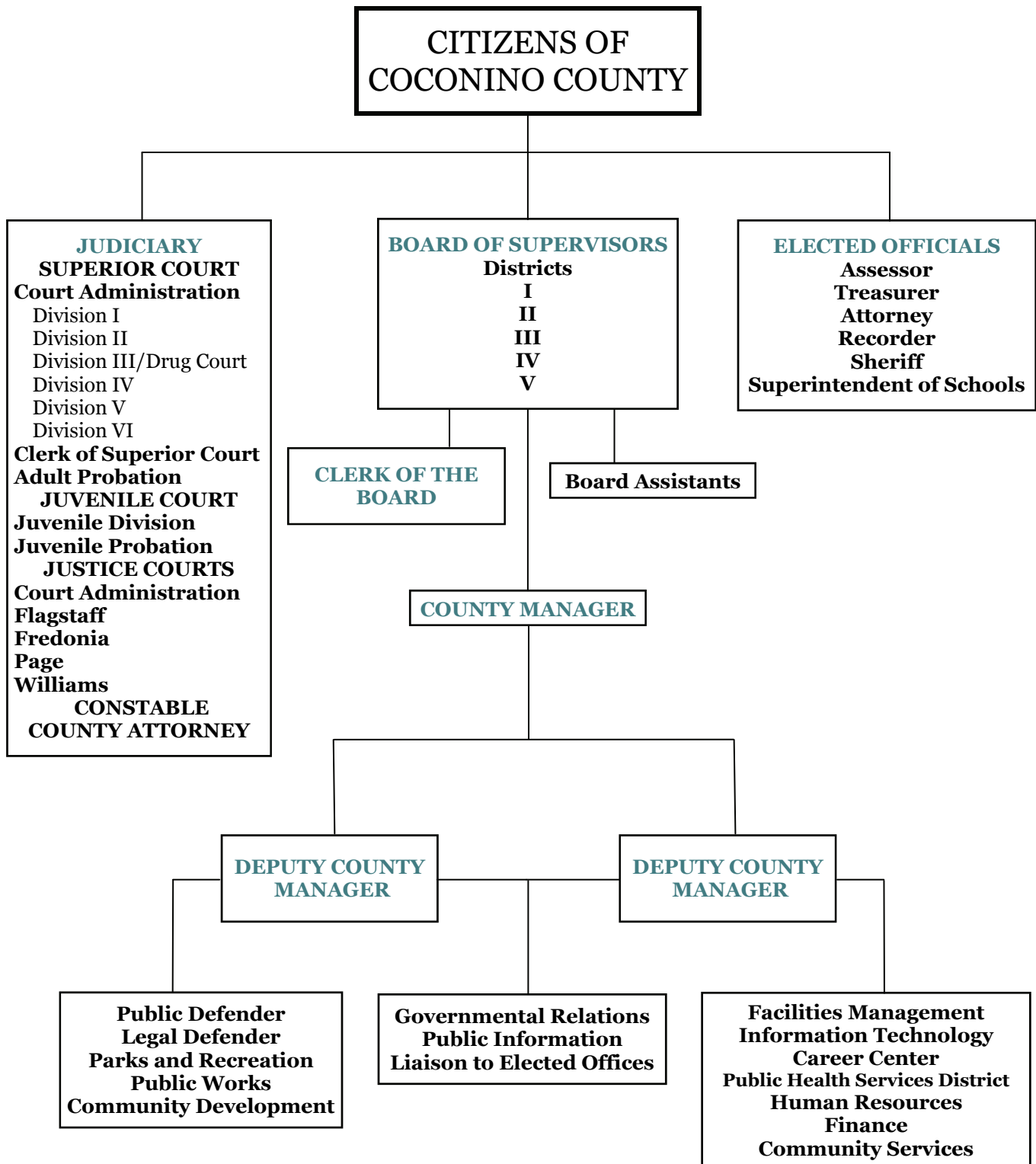
ELECTED OFFICIALS

Clerk of the Superior Court.....	Debbie Young
Constable.....	Linda Kuczynski
County Assessor	Chris Mazon
County Attorney.....	David Rozema
County Recorder	Patty Hansen
County Sheriff	William Pribil
County Superintendent of Schools	Robert Kelty
County Treasurer	Bonny Lynn
Justice of the Peace Flagstaff.....	Howard Grodman
Fredonia	Mark R. Baron
Page	Donald G. Roberts
Williams	Robert Krombeen
Superior Court Division I.....	Jacqueline Hatch
Division II.....	Dan Slayton
Division III/Drug Court	Mark Moran, Presiding Judge
Division IV.....	Elaine Fridlund-Horne
Division V	Cathleen Brown
Division VI.....	Ted Reed, Judge Pro Tempore

APPOINTED DEPARTMENT HEADS

Adult Probation (Chief Probation Officer)	Cindy Winn
Career Center	Carol Curtis
Community Development.....	Sue Pratt
Community Services	Janet Regner
Court Administrator	Gary Krcmarik
Facilities Management.....	Susan Brown
Public Health Services District (Interim).....	Kimbal Babcock
Human Resources	Allison Eckert
Finance.....	Sandra Schulz
Information Technology	Kristopher Estes
Juvenile Court Services	Bryon Matsuda
Legal Defender.....	Gary Pearlmutter
Parks and Recreation	Judy Weiss
Public Defender	H. Allen Gerhardt
Public Works	Andrew Bertelsen
Superior Court Juvenile Court Judge/Commissioner	Margaret McCullough

Organizational Chart



Letter to the Citizens



July 9, 2013

Dear Citizens of Coconino County,

The Coconino County Board of Supervisors and I are pleased to submit the Adopted Budget for Fiscal Year 2013-2014.

FY14 Budget

The total Fiscal Year 2014 Adopted Budget for all funds is \$229,565,178. The FY14 budget is a 26% increase over the FY13 budget. This variance is due to \$43 million in highway un-awarded grants. The appropriation by fund type is as follows:

General Fund	\$ 70,776,665
Special Revenue Funds and Grants	\$ 156,172,013
Debt Service	\$ 503,645
Capital Projects	\$ 2,112,855
FY14 Adopted Budget	\$ 229,565,178

FY14 Budget Development

Key Considerations

The key elements of the FY14 budget are based on the assumption that the economy is steadily recovering, but total revenues will not return to our FY07 and FY08 levels for many years to come. This new level of revenue is referred to as our new normal. Going into FY14, the budget recommendation was for a “flat” operating budget at the program level, meaning changes and reallocations were made at the department and program level. We will use reserves as needed in FY14 to balance our major fund budgets, but our budget outcome focus will continue to look at long-term financial planning that will align recurring revenues and expenditures over the long term.

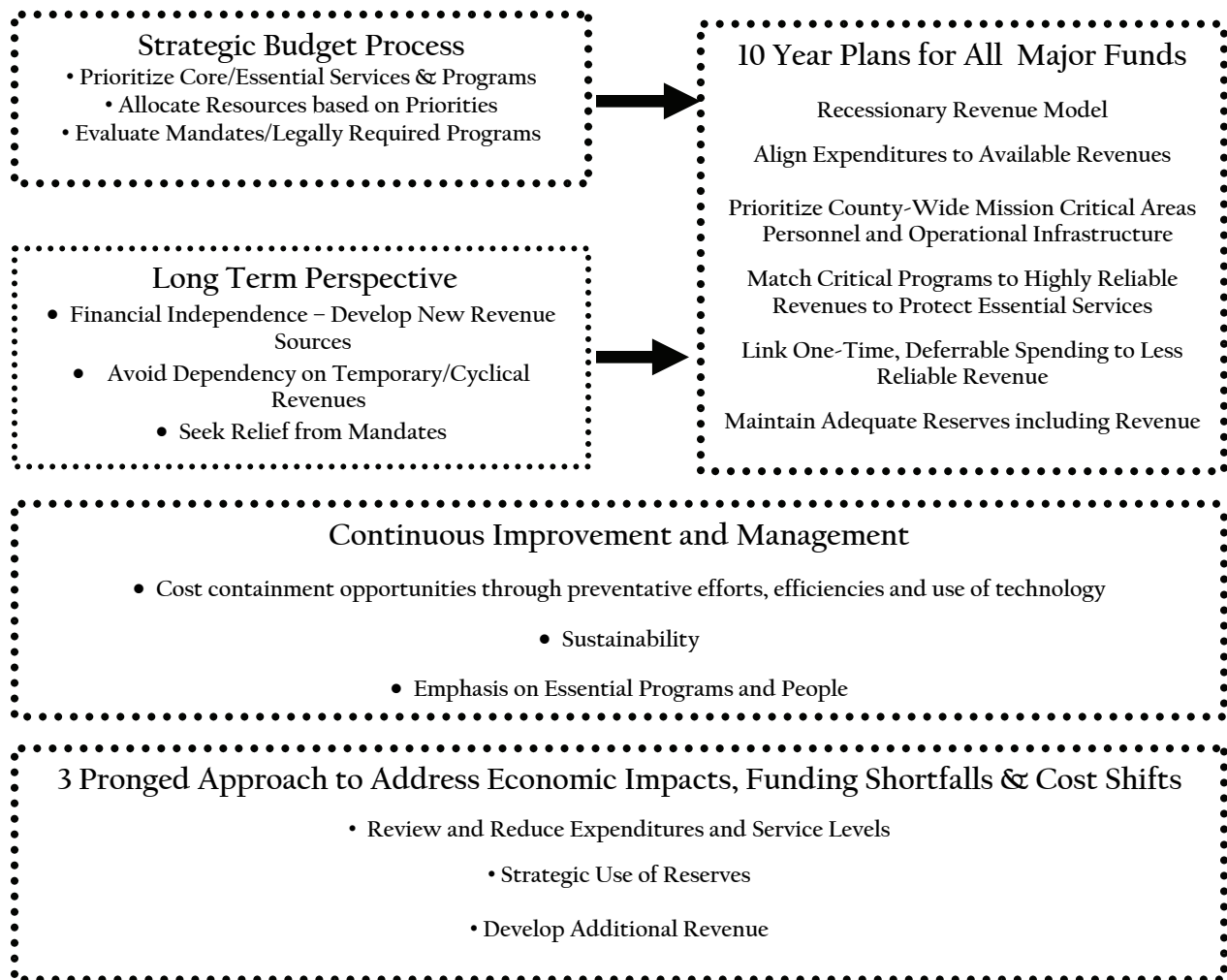
The FY14 Budget recommendation prioritizes investment in our organizational assets: compensation, technology, and facilities. As the economy continues to improve we need to be cognizant of the potential risks of increased turnover we have experienced in years prior to the recession. To address this need, the FY14 budget includes a market adjustment to help better align each position with salaries for similar positions in other organizations. The adjustment raises every pay range for all grades by 1.5%. In addition to the market adjustment, funding is also appropriated for annual merit increases. County employees will be eligible for a 2.5% performance-based merit increase on their evaluation date. The FY14 budget recommendation also includes set-aside funding for technology upgrades as well as funding for the Capital Space Plan fund for office modification and capital needs. Additional General Fund budget allocation changes are discussed in the Budget Summary section on page 92. While we have yet to fully recover from the turbulent economy, we feel we are now in a better position to invest in our most valuable resources.

Longer-term considerations in the FY14 budget development process included consistent application of the foundations previously adopted and implemented, recognizing that all major funds and mission critical areas are under funding pressure, and that we have strained areas of needs that are part of our core services. For that reason, we will continue with our more strategic process of evaluating all of our programs and services with a critical eye, knowing we cannot afford to continue at the same service delivery levels. By using the Strategic Budget Process to drive budget allocation decisions we will be able to address decisions to solve our structural budget deficit.

Financial Planning

As part of the County's strategic plan, and in order to plan for future revenue constraints, workforce shortages, and expenditure increases, the County began a long-term financial planning process in FY07. This is an on-going process with the goal of making the County better prepared to provide essential services to its residents into the future. The financial planning process has become even more important as the County works to manage through the difficult economic times that we are facing. The goal of the financial planning process is to have a long term plan to analyze investments of taxpayer dollars for long term benefits with the objective being to align recurring revenues with recurring expenditures, cushioning us from service level fluctuations in times of economic growth or recession.

The financial plan foundation key elements are shown in the graph below:



The Strategic Budget Process section of this document details our financial planning process and our use of a 10-year forecasting model to develop the FY14 budget.

Mission Critical

Compensation: The Compensation Strategy Plan was adopted in 2007 and encompasses the following steps:

- Step One: Movement Toward Market Competitive Salary Structure
- Step Two: Review Job Classifications and Continue Movement Toward Market
- Step Three: Remain Competitive - Focus on Performance-Based Compensation
- Step Four: Ongoing Maintenance of Market Competitive Compensation Plan

Merit increases have not been in place for the past four years in order to help balance the budget. In light of not having merit increases, we are faced with an unintended consequence of compression as well as increases in payroll deductions resulting in less take home pay for employees. During the FY13 adopted budget, the Board of Supervisors supported a package to help address and mitigate staff turnover. The implementation of the Classification and Compensation plan was accelerated to place all position classification grades into an upgraded, more competitive pay structure (salary range). In addition, the FY13 budget included a mid-year adjustment that was implemented following recommendations by a Compensation Committee. In FY14, for the first time since the recession, County staff will receive a market adjustment of 1.5% as well as a 2.5% performance-based merit increase on their evaluation date. By reinstating both the market adjustment and merit increase, the Board and County management are recognizing we must remain competitive in our compensation and retain institutional talent.

Information Technology: Technology is essential to everyday work. Our County-wide network is critical to daily operations. During the recession technology replacements have been delayed, which has resulted in employees using outdated software and older computers. This has led to a loss of functionality and less efficiency. In FY14 funding is once again appropriated for updated software and other efficient technology practices.

Facilities Infrastructure: Leaving our facilities as status quo will result in higher costs in the future. Our assets continue to deteriorate with the potential for expensive failures. In FY14, funding has been set aside for office modification and other needs, with the anticipation of additional funding being set aside in future years.

State Budget Impacts

As a subdivision of the State, Counties are mandated by the State to deliver certain services at the local level. Funding provided and services mandated have changed creating additional impacts counties must accommodate. A major concern in the development of the FY14 budget is the continued uncertainty at the State level. At the time of adoption the Arizona State Legislature had failed to adopt a budget placing uncertainty on some key funding decisions. We were still unclear on our AHCCSS and ALTCS payments, as well as whether we would be able to count on a restoration of the County Assistance Fund, a key legislative priority for Coconino County. We continue to see the following proposed reductions and impacts in order for the State to balance their budget.

- A shift of HURF shared revenues to fund State DPS
 - FY14 impact expected to be \$900,000
- A shift of the cost of Court employee liability insurance payments to counties
 - Impact expected to be \$73,000
- A mandated cost shift for court restoration to competency and sexually violent predator treatment services
 - FY14 impact expected to be \$205,000
- A mandated cost shift for Justice of the Peace salaries, reducing the State's share of these payments by 50%
 - FY14 impact expected to be \$76,000

- Inactivation of the State Department of Revenue valuation system, forcing counties to invest in a capital system and staffing to create assessed valuations
 - FY14 impact expected to be \$83,028
- A loss in State grant revenue for continuing Court, Probation, and Health programs
 - FY14 impact unknown—estimated to be at least \$1.2 million

From FY09 through FY14 we are estimating our impact of what has been passed on to us as a State budget “solution” to be close to \$17.1 million. Our annual impact has been between \$2.5 million and \$3 million, with an unknown for future increases.

State Grant Funding

The County receives State funding to administer programs. The departments that receive the majority of State funding and would be affected most by State cutbacks include Health, Community Services, Sheriff, Courts, Probation, and Parks and Recreation. Those departments receive over \$7 million per year in State grant funding to offset the cost of their programs, and we also receive State shared revenues of \$25 million for road maintenance, courts, and as General Fund shared revenues. Additional budget reductions from the State would greatly impact our ability to provide those services.

A long-term issue in the annual budget development process is dealing with flat or reduced State funding for our essential programs. The State has swept our funding in periods of economic downturn. Many of the programs we receive State funding to provide are mandated services. When the State funding declines, it becomes necessary to backfill programs with limited General tax dollars. The State has also impacted the County’s ability to find other revenue sources to cover the flat or reduced State funding for our mandates. Our property taxes have a mandated cap on the annual increase of 2% and we do not have authority to increase our local sales tax rate. This has made a decreased level of service for all County programs necessary over time.

Federal Issues

Coconino County receives over \$6 million in Federal revenue in the form of program grants each year. The majority of this funding is for Health, Community Services, and Career Center programs. The recent discussions at the Federal level have focused on budget reductions in exchange for raising the debt ceiling. If there are budget reductions at the Federal level that are passed on through grant and program payment reductions, Coconino County Health and Social Services programs would be greatly impacted.

Another source of Federal revenue comes from the reauthorization of the Secure Rural Schools and Community Self-Determination Act of 2000 (SRS). Also known as Forest Fee revenue, this act provides funding to counties for schools and roads, and Title III of this act provides funding for service on Federal land. Coconino County has over 4.7 million acres of federal land, and has typically received between \$3 and \$4 million of funding from this act. Coconino County uses Title III funds for search and rescue, Sheriff patrol, forest fuels reduction, and emergency services on County federal land. Under the reauthorization of the Act, a percentage of Forest Fee revenue goes to a Resource Allocation Committee that funds projects related to Federal land protection. The remainder funds schools and road improvement projects. The original act was passed in 2000 and expired at the end of 2007. A one year extension to this act was passed in 2008 and a three year reauthorization extended the act through Federal Fiscal Year 2011. On July 6, 2012, the Secure Rural Schools and Community Self-Determination Act of 2000 was reauthorized for Federal Fiscal Year 2012 as part of Public Law 112-141. If this act is allowed to expire at the end of the reauthorization, the County will lose \$2 million in funding for vital services on Federal land and County schools will lose over \$1.5 million of annual funding. At the time this document was being created, the Act was reauthorized for an additional Federal Fiscal Year.

The Payment in Lieu of Taxes (PILT) program is another Federal revenue source for the County. This is a payment to the County in lieu of property taxes on Federal land. Full funding of PILT was authorized for FY13, for which we receive \$1.5 million annually. If full funding is not reauthorized and historical PILT funding is not maintained, the County could lose \$600,000 in annual PILT payments.

Other Challenges

Coconino County has a history of prudent financial management. We have consistently maintained one of the lowest, or the lowest, property tax rates for all counties in the State. We have used this excess levy capacity during prior recessions to help maintain consistent service levels. Due to a voter approved proposition, our levy was frozen below our prior limit and a cap of 2% growth was placed on our primary property tax levy. This is the first recession in history where we have not had the capacity in our property tax levy to increase our rate to stabilize our revenues. At the same time we are in the process of recovering from a “great recession”, in which public demand for many of our services is at an all time high. It has become increasingly important to prioritize our services and attempt to provide more services with fewer resources.

Major Funds

All major funds are under financial pressure. In each fund at least one significant revenue stream is negatively impacted. This is due to the recession and/or State and Federal decisions. We are witnessing expenditures continue to grow faster than revenues.

Jail District

Bed rental revenues are a steady stream of revenue for the Jail District. This revenue is seeing a decrease as the local population use of beds has increased, leaving less beds to rent. The challenge being faced is the ability to hold down the local population to see a higher return in bed rentals. Also impacting bed rental revenues is a decrease in Federal rentals due these prisoners being sent to a Federal prison facility in Texas.

Highway User Revenue Fund (HURF)

The gas tax is the main stream of revenue for HURF. This tax is distributed based on a portion of fuel distribution and consumption and on a portion of un-incorporated population. The gasoline tax has been flat at \$0.18/gallon on gasoline purchases and has not been adjusted in 22 years. This tax has declined 25.5% since FY07. FY14 budgeted HURF revenues are at FY1998 levels.

Public Health Services District (PHSD)

The main revenue stream for the Public Health Services District is property taxes. The property taxes are based on secondary assessed valuations, which have declined due to the recession. The district will see a decline in property taxes until the secondary valuations start to increase. The annual decrease in secondary assessed values is 13.8%

Flood Control

The Flood Control revenue stream is also based on property taxes and we are seeing the same issue discussed for the PHSD. With the decline of secondary assessed values, we will see a lower collection in property taxes that go towards flood control projects. The Board of Supervisors will be discussing the Flood Control projects that have been delayed due to resources being redirected to the Schultz Flood area. This discussion will lead to the prioritization and scheduling of high priority projects.

CPOS

The Capital Projects and Open Space fund is based on a voter approved sales tax. The sales tax is set to expire in FY2015. Discussions are set to take place to decide on options for maintaining newly acquired and improved parks and land.

Collaboration

Coconino County is involved in several multi-agency collaborative efforts, including the Northern Arizona Public Employee Benefit Trust (NABEPT), which includes the City of Flagstaff, Coconino Community College, the Northern Arizona Intergovernmental Public Transportation Authority, and Flagstaff Unified School District. NABEPT has been instrumental in the cost containment of employee health benefits. We have averaged significantly lower increases in our health insurance premiums over the past several years when other agencies have seen cost increases of 10% or more.

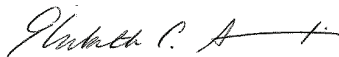
We also have law enforcement services co-located with the City of Flagstaff, which creates efficiencies in the jail system. Our collaboration with all area criminal justice organizations through the Criminal Justice Coordinating Council has identified efficiencies in the criminal justice system, creating a better system for all users.

The Coconino County Board of Supervisors relies on recommendations from the Library Board, which is made up of representatives from all County libraries. This collaboration results in library funding recommendations for all district libraries given the available resources.

One of the State budget impacts requires counties to pay the cost of restoration to competency cases. Historically the people requiring these services were treated at the Arizona State Hospital. Coconino County formed a collaboration with Yavapai County to treat cases in a Yavapai facility, substantially reducing costs to both Yavapai and Coconino County for this State shifted cost. The FY14 estimated cost savings as a result of this partnership totals over \$100,000.

Although we have faced some financial challenges in recent years, and difficult decisions will continue to be needed to maintain a balanced budget, the Board of Supervisors is optimistic that FY14 will continue to show economic recovery, and that through investments we have positioned Coconino County to deal with what lies ahead. We are proud of our ability to minimize the impact the recession has had on our service delivery to citizens, and look forward to continuing to provide outstanding service this year.

Sincerely,



Elizabeth Archuleta, Chairperson
Coconino County Board of Supervisors

Budget Summary



History and Government

History of Coconino County

- Prior to 1891 Coconino County was considered the northern 70% of Yavapai County. However, citizens of Northern Arizona felt the distribution of tax money was going primarily to Prescott to improve roads and railroads in that area as the Yavapai County seat. In 1887 citizens petitioned for secession from Yavapai County.
- It wasn't until February 19, 1891 that Coconino County was established by the 16th Territorial Assembly with an initial population count of 4,000. An election was held that established Flagstaff as the permanent County seat.
- A group of taxpayers, seeing the need for the new County to have a place to conduct its business, pressed the U.S. Congress to pass a bill authorizing the Board of Supervisors to issue bonds for the construction of a County building. The Honorable D. M. Riordan was sent to Washington, D.C. to lobby for its passage. In July of 1894, President Grover Cleveland signed the bill, paving the way for the construction of the Historic County Courthouse, which is still used today.



Coconino County Courthouse - Circa 1902



Coconino County Courthouse - December 2012

- Coconino County had three Supervisors from establishment until January 1981 when the County was split into five Districts.
- The assessed valuation reported by the Board of Supervisors in 1891 was \$1,975,975. It has grown to \$1,519,086,333 in FY2014.

Form of Government

County government in the United States developed out of the British system of local government (first known as shires - then counties) whose origins can be traced to the 5th century. The traditional primary functions of County government in the United States include law enforcement, the recording of deeds and other documents, and the provision and maintenance of public works such as roads and parks.

Coconino County's government consists of an elected Board of Supervisors who in turn appoint a County Manager. There are five districts, each represented by a Supervisor, and the County Manager serves as the Chief Administrative Officer for the organization. Departments are either headed by an appointed official or an elected official. Elected offices are statutorily determined and include the Sheriff, County Attorney, Recorder, Treasurer, Assessor, Superintendent of Schools, Constable, Clerk of the Superior Court, and the Judiciary. Other departments, such as Community Services and Health, provide services to the community that are either Federally or State mandated or serve the local population's need and are headed by appointed officials.

County Services

The County, through its various departments, provides a wide array of services to citizens of all ages. Departments with similar missions and functions are grouped into five service areas. The following paragraphs summarize the services provided by the County as well as services that the County does not provide but may be available from other governmental entities such as fire districts or school districts.

- **General Government** includes the offices of the Board of Supervisors, County Manager, Assessor, Recorder, Superintendent of Schools, Treasurer, and Non-Departmental. The Board of Supervisors establishes administrative policy and direction for the County. The County Manager, as the Chief Administrative Officer, implements and administers organizational policies and procedures, and provides support for County initiatives and programs. The County Manager's Office also has an emergency management division that provides capability for local governments, businesses, organizations, and individuals to respond to, prepare for, recover from, and mitigate the effects of any natural or human-caused emergency or disaster. The Assessor values property for the purposes of taxation and is responsible for a property tax appraisal and administration system, which was previously handled by the Department of Revenue. The Recorder processes and creates a public record of all documents received, such as deeds to land ownership, and manages all aspects of elections, including voter registration and outreach. The Superintendent of Schools advises County School Districts on all budget and



finance matters, School Board elections, filling School Board vacancies, and reporting and monitoring teacher certification. The Treasurer collects property taxes for the State, County, incorporated cities and towns, school districts, and special districts. Non-Departmental covers County-wide revenues and expenditures, along with those not directly linked to the functions of one department.

- **Justice System** includes Adult Probation, Clerk of the Superior Court, Constable, County Attorney, Justice Courts in Flagstaff, Fredonia, Page and Williams, Juvenile Court Services, Legal Defender, Public Defender, Sheriff, and Superior Court. The shared purpose of this area is to provide a safe and secure community while administering justice fairly and efficiently. Responsible departments perform pre-trial release and pre-sentence investigations, supervise a wide range of court clients (both adult and juvenile), provide court services to serve the judicial needs of the County, prosecute felonies and juvenile offenses including all misdemeanor cases occurring in the unincorporated areas of the County, prosecute and defend all civil litigation involving the County and its officers, provide law enforcement and patrol services to citizens, operate the County jail, provide access to stakeholders' records of the Superior Court, and provide legal representation to indigent persons. Other services to citizens include the issuance and recording of marriage licenses, processing passport applications, resolving matters in small claims court, assisting in mental health commitment proceedings, managing citizen volunteers in community policing efforts, and providing law enforcement and search and rescue operations on Lake Powell and the Colorado River.
- **Health and Social Services** includes the Career Center, Community Services, and the Public Health Services District. The Career Center trains youth and adults to enter or re-enter the workforce. The Career Center also provides summer employment and education for teens. Community Services works to meet the needs of the elderly population and the less fortunate citizens of Coconino County. These services include a nutrition program for seniors, respite care, home care, congregate meals, public fiduciary services, emergency assistance for locating housing and paying utilities, and case management to address the needs of the elderly. The Public Health Services District's focus is to prevent epidemics and the spread of disease, protect against environmental hazards, promote and encourage healthy behaviors, and assure the quality and accessibility of health services. The Medical Examiner's Office is also under the Public Health Services District and investigates deaths and performs autopsies. Additionally, the Public Health Services District provides clinical health and emergency services to County jail inmates and juveniles in detention.



CREC - March 2013

County Services

- **Community Development** includes the departments of Community Development, Kachina Village Improvement District, Parks and Recreation, and Public Works. The Community Development Department administers and enforces County zoning and building codes, provides inspections, and issues building permits. The Kachina Village Improvement District (KVID) is a division of the Public Works Department that provides potable drinking water and operates a wastewater treatment facility for the residents of Kachina Village. Parks and Recreation creates and maintains unique recreational opportunities including the County fair. The Public Works Highway Division is responsible for maintaining 958 miles of County roadways. Of this total, 222 miles of roads are on Reservation lands and 258 miles on Forest Service land. This division also provides engineering services for roads and bridges, signing and striping of roads, and the management of the County's vehicle fleet through Mechanical Services.
- **Internal Services** includes Facilities Management, Finance, Human Resources, and Information Technology. These departments primarily provide services for all County departments. Some of the services provided include: providing a safe and clean working environment for all employees and citizens, providing sound financial stewardship of County resources, job recruitment, classification, compensation, training, safety, employee benefits, and networking and programming of the County's information systems.



Services Provided by Other Agencies



Many services are provided to County residents and visitors through agencies and governmental entities other than the County. The County does not have or manage fire stations, school districts, potable drinking water and wastewater disposal systems (with the exception of KVID), hospitals, airports, animal shelters, or libraries. The County is also not authorized by Statute to construct roadways but is authorized to perform maintenance and improvements to existing roadways. All of the services listed here are provided to residents by individual cities and towns or through special districts of these agencies. Non-profit organizations also provide various services throughout Coconino County.

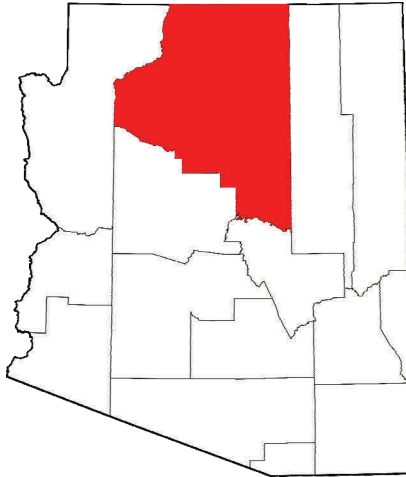
The Navajo Nation and the Hopi Nation lie partly or entirely within the County's boundaries. Some services are provided by the Federal Government on Tribal Lands. Under intergovernmental agreements (IGA's), the County provides road maintenance programs on tribal lands. Prior to FY14, the County also provided solid-waste disposal services on tribal lands under these IGA's.

The Northern Arizona Intergovernmental Public Transportation Authority (NAIPTA) includes transportation agencies from around Northern Arizona in Coconino County. This organization administers the fixed route Mountain Line Transit System throughout the City of Flagstaff, the ADA-compliant special needs para-transit VanGo system, and the Roadrunner Transit System in Sedona. These services were previously provided by the County Transportation department (which is now part of NAIPTA).

Geography and Land Use

Coconino County - at 18,661 square miles - is the largest county in Arizona and the second largest in the United States. Of the 18,661 square miles in Coconino County, 18,619 square miles are land and 42 square miles are water. (U.S. Census Bureau)

- Coconino County's land area is larger than nine of the smallest states: Vermont, Connecticut, Delaware, Hawaii, Maryland, Massachusetts, New Hampshire, New Jersey, and Rhode Island.
- Despite its size, Coconino County is one of the most sparsely populated counties in Arizona with a population of 7.2 persons per square mile. (U.S. Census)
- In comparison, the U.S. population density is 87.4 persons per square mile. (U.S. Census)



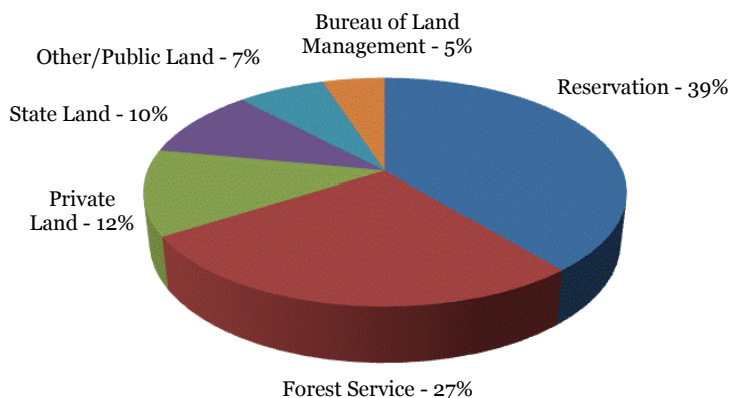
- Due to its vast size, it is difficult for Coconino County to provide all of its available services in each community.
- The County is continually striving to provide more critical needs programs in outlying and rural communities.
- The County is also making technological advancements, which allow more services and information to be provided online. For example, taxpayers can now make property tax payments online.

Coconino County's topography is marked by large mountain ranges, deep canyons, red rocks, and the largest contiguous Ponderosa pine forest on earth. It is home to Arizona's highest point - Mount Humphreys in the San Francisco Peaks, elevation 12,633 feet. The difference in elevation from the County's lowest point at the Colorado River to its highest point at the summit of Mount Humphreys is 11,574 feet.

Coconino County is home to the Grand Canyon National Park, which was granted National Park status on February 26, 1919 in a bill signed by President Woodrow Wilson. That year, the park hosted 44,173 visitors. Today, nearly five million people visit the Grand Canyon annually.

Glen Canyon Dam, located on the northern border of the County, was completed in 1963. Its construction led to the creation of Lake Powell and the Glen Canyon National Recreation Area.

Coconino County Land Composition (18,619 Square Miles)



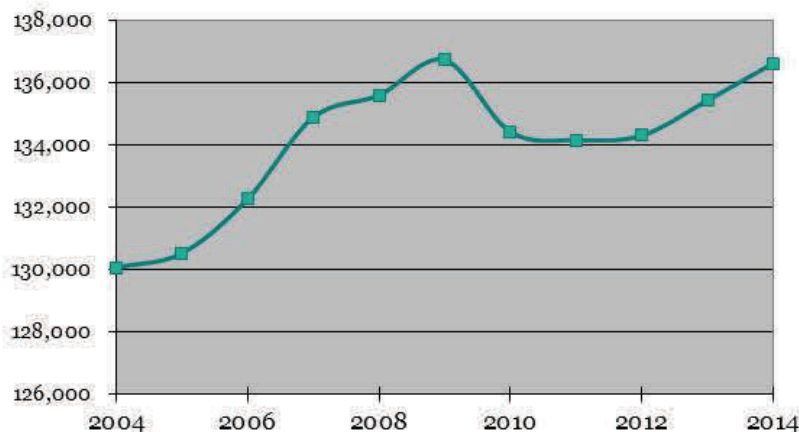
Source: ALRIS/Coconino County GIS

- ◇ Nine entities own 70% of all privately owned land in Coconino County. (Northern Arizona University Rural Policy Institute)
- ◇ Coconino County is home to five Federal recreation areas: Glenn Canyon National Recreation Area, Grand Canyon National Park, Wupatki National Monument, Sunset Crater National Monument, and Walnut Canyon National Monument.
- ◇ Coconino County is home to two State recreation areas: Slide Rock State Park and Riordan State Historic Park.
- ◇ Coconino County is home to 30 Municipal parks, 6 County parks, and 1 natural area.

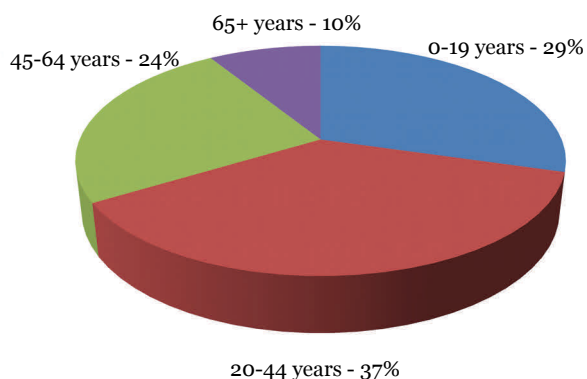
Population Profile

According to the Arizona Department of Administration, Office of Employment and Population Statistics, the estimated population of the area in 2012 was approximately 134,313 people. This is less than a 1% decrease from the 2010 Census population of 134,431 and is a 15.5% increase from the 2000 Census population of 116,320. The Arizona Department of Administration, Office of Employment and Population Statistics estimates that the 2013 population projection for Coconino County is 135,446.

Projected Population (2004-2014)



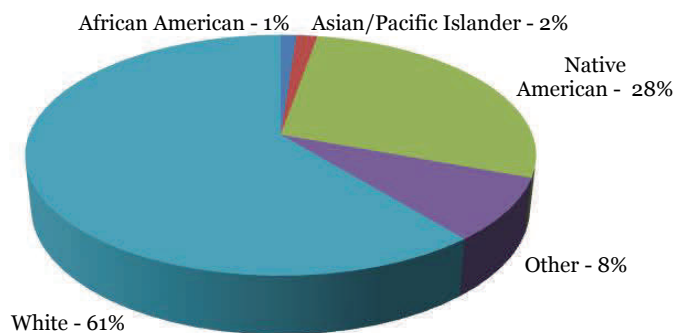
Population Distribution by Age (2013)



Source: Arizona Department of Administration, EPS

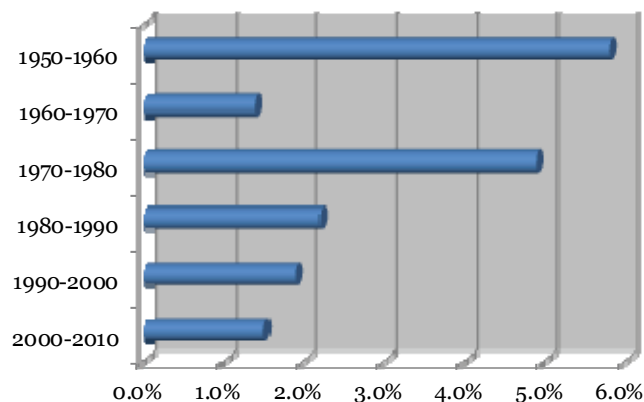
The population data shows a large increase in the 15 - 24 year old age group from 2000 to 2010. This trend is reflective of the expansion and growth of Northern Arizona University, which is located in central Flagstaff. The data also shows an increasing trend in the retiree age group from 50 years and above, while the age group from 25 - 49 years old has remained relatively flat over the last ten years. Projections going forward show the 15 - 24 year old age group will level out, but the retiree population for the area is projected to continue growing, which result in an increased demand for services provided by many County departments in the future.

Population Composition (2013)



Source: Arizona Department of Administration, EPS

Annual Population Growth Rates (1950-2010)



Of the reported population above, 14% of people also identify themselves as Hispanic, which can be of any race.

Growth rates for the State of Arizona have been approximately three times the national average for the past 20 years. Maricopa County has experienced the highest population growth in Arizona since 1980. The average annual growth rate for Coconino County was 1.9% per year from 1990—2000, which is below the State average. This rate decreased slightly to 1.5% from the 2000 census to the 2010 census. However, the City of Flagstaff is experiencing the highest growth rate in the County since the 2000 census. According to the 2010 Census, Arizona is the second-fastest growing state behind Nevada.

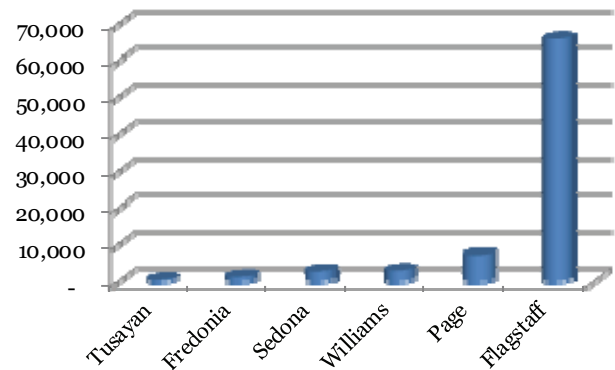
Population Profile

Incorporated Populations

An incorporated area is a city or town that has an established local government. The charts below reflect the local populations for the incorporated areas of Coconino County. The City of Flagstaff, the County Seat, is Northern Arizona's largest city, which serves as the trade and tourist center for the County.

	1990 Census	2000 Census	2010 Census	2013 Estimate
Arizona	3,665,339	5,130,632	6,392,017	6,572,232
Coconino	96,591	116,320	134,421	135,446
Flagstaff	45,857	52,894	65,870	67,213
Fredonia	1,207	1,036	1,314	1,307
Page	6,598	6,809	7,247	7,388
Sedona*	2,316	2,963	2,842	2,819
Tusayan	-	562	558	550
Williams	2,532	2,842	3,023	3,000

*Represents the portion of Sedona that lies in Coconino County.



Source: Arizona Department of Administration, EPS

Unincorporated Populations

An unincorporated community is the general term for a geographical area having a common social identity without the benefit of a municipal organization or official political designation (i.e. incorporation as a city or town). There are two main types of unincorporated communities:

- A neighborhood or other community existing within one or across multiple incorporated areas. In this case a community is part of a municipal government, but not separately incorporated from it.
- A neighborhood or other community existing outside of an incorporated municipal government.

Coconino County Unincorporated Areas

Bellemont	Fort Valley	Leche-e	Red Lake
Bitter Springs	Grand Canyon Village	Lees Ferry	Stoneman Lake
Blue Ridge	Greenhaven	Marble Canyon	Timberline/Fernwood
Cliff Dwellers	Happy Jack	Mormon Lake	Tuba City
Clints Well	Jacob Lake	Mountaineire	Valle
Doney Park	Kachina Village	Munds Park/Pinewood	Vermilion Cliffs
Forest Highlands	Kaibab Estates West	Parks	Winona
Forest Lakes			

Select Unincorporated-Census Designated Places (CDP) Populations

CDPs are delineated solely to provide data for settled concentrations of populations that are identifiable by name but are not legally incorporated under the laws of the state in which they are located.

PLACE	POPULATION	PLACE	POPULATION
Tuba City	8,547	Mountaineire	1,111
Kachina Village	2,602	Leupp	944
Kaibito	1,511	Cameron	878
Parks	1,179	Munds Park	626

Tribal Lands

Coconino County has several Native American Reservation lands and communities within its borders, including the Havasupai, Hopi, Hualapai, Kaibab Paiute, and Navajo tribes.

Reservation Geographic and Economic Profiles

The **Havasupai** have lived in the Grand Canyon and central Arizona for over 1,000 years. The reservation consists of plateaus and canyon lands and abuts the western edge of the Grand Canyon's south rim. The village of Supai is in the 3,000-foot deep Havasu Canyon. The Havasupai economy is driven by tourism, based on the more than 12,000 visitors annually who hike or ride into the Canyon and use the Tribe's services.

Population within Coconino County (2010 Census): 465
Enrolled Tribal Members: 667
Land Area: 293.8 Square Miles

The **Hopi Reservation** lies partially in Coconino County and in neighboring Navajo County and consists of three major mesas with a maximum elevation of 7,200 feet and low deserts and gullies. The village of Old Oraibi is believed to be the oldest continuously inhabited village in the United States (established possibly as early as 1150 A.D.). The Hopi Land economy is principally driven by Federally funded programs (46% of all employment) and private sector service businesses (54%). Other economic activities include cattle production, tourism, coal mining, royalties, and construction.

Population within Coconino County (2010 Census): 1,145
Tribal Members: 12,008 Hopi; 10,590 enrolled
Land Area: 2,438.6 Square Miles

The **Hualapai Reservation** lies along the Colorado River and the Grand Canyon in both Coconino and Mohave Counties. The terrain is characterized by hills, rugged mesas, forests, cliffs and gorges. The Tribal economy relies on cattle ranching, timber activity, tourism, river rafting, art, and hunting expeditions. The tribe has also undertaken several improvement projects such as construction, paving, lighting, and water treatment installations and other infrastructure.

Population within Coconino County (2010 Census): 6
Enrolled Tribal Members: 2,156
Land Area: 1,550.2 Square Miles

The **Kaibab Paiute Reservation** crosses both Coconino and Mohave Counties along Kanab Creek adjacent to the Arizona-Utah border. Its terrain is characterized by grasslands and mesas. The Tribe is part of the Southern Paiute Nation and speaks a Uto-Aztec language along with English. The Tribal economy is based on livestock and tourism as Arizona Highway 389, the central artery between Las Vegas and Lake Powell, crosses the reservation.

Population within Coconino County (2010 Census): 0
Enrolled Tribal Members: 233
Land Area: 188.7 Square Miles

The **Navajo Nation**, the largest reservation in the United States, lies partly in Coconino, Navajo, and Mohave Counties, as well as Utah and New Mexico. Its terrain consists of desert, grasslands, mesas, forests, mountains, and waterways (including Lake Powell). Landmarks include Canyon de Chelly National Park, Monument Valley, the Little Colorado River, Four Corners, Petrified Forest National Monument, and Rainbow Arch National Monument. The Tribe's economy is driven by several diverse sectors, including livestock ranching, arts, oil production, services and tourism.

Population within Coconino County (2010 Census): 23,411
Enrolled Tribal Members: 255,543
Land Area: 18,119.2 Square Miles

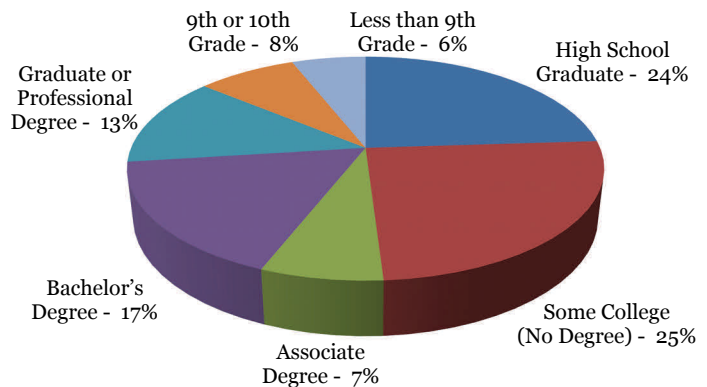
Employment and Economy

- The economy of Coconino County is based primarily on public administration, the service industry, wholesale and retail trade, and tourism. The City of Flagstaff (the County seat) is the center of educational, governmental, and scientific employment and is becoming a center for research and development as well as for the manufacture and distribution of high-technology products.
- Tourism accounts for 84% of total cluster employment (cluster defined as the geographic concentration of interdependent companies, suppliers, products, labor pool, and institutions that together constitute a significant competitive advantage for a region). Cluster employment is concentrated in eating and drinking places, lodging, and the Federal government (the National Park Service and the U.S. Forest Service).
- Major employers include: Northern Arizona University, Coconino Community College, the Unified School Districts, the U.S. Forest Service, the U.S. National Park Service and the Navajo Nation in the government sector; Flagstaff Medical Center, W.L. Gore and Associates, ARA Leisure Services, Nestle-Purina, Walgreens, and SCA Tissues in the private sector.

2013 Employment by Industry (as of May 2013)	
State and Local Government	16,500
Leisure and Hospitality	13,800
Trade, Transportation, and Utilities	8,800
Educational and Health Services	8,700
Manufacturing	4,400
Federal Government	2,800
Professional and Business Services	3,000
Mining and Construction	2,000
Other Services	1,600
Financial Activities	1,200
Information	400

Source: Arizona Department of Administration, EPS

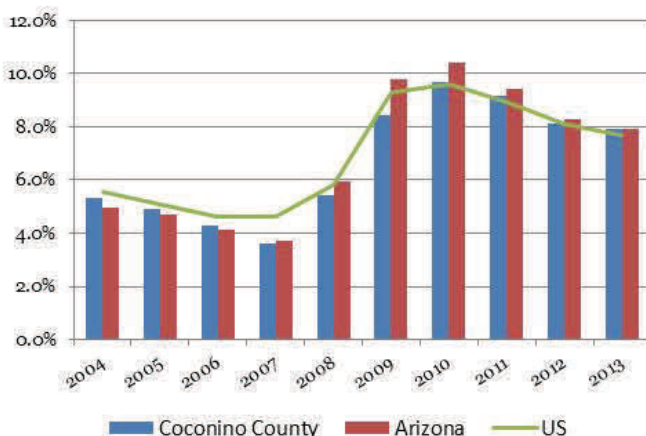
Educational Attainment 25 years +



Source: American Community Survey, 2005-2009

The Arizona Department of Administration, Office of Employment and Population Statistics is projecting a 4.0% increase in Nonfarm jobs across the State over the two projected years of 2013 and 2014, which is slightly lower than original projections. Although the job growth is occurring slowly, the local economy has been hit by the effects of sequestration and the payroll tax increase.

Average Unemployment Rate (2004-2013)



Source: Arizona Department of Administration, EPS

Top Ten Property Taxpayers (2012)

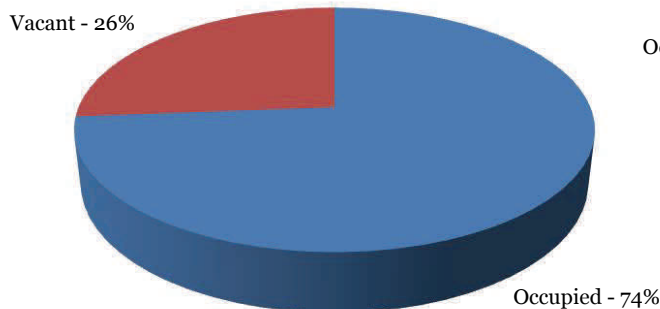
Arizona Public Service Company
 Transwestern Pipeline Company
 W.L. Gore & Associates Incorporated
 Unisource Energy Corporation
 El Paso Natural Gas Company
 City of Los Angeles Department of Water & Power
 BNSF Railway Company
 Qwest Corporation
 Nevada Power Company
 Red Feather Properties LTD Partnership

Source: Coconino County Assessor

Housing

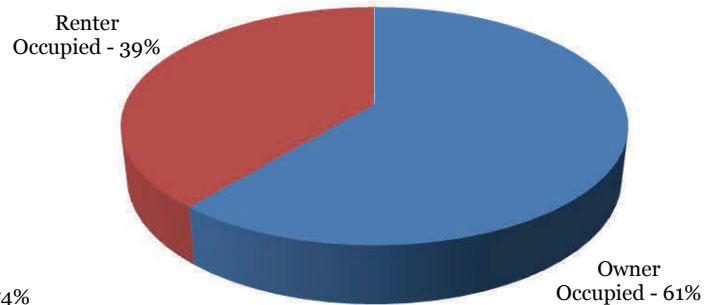
- In 2011, the average household size in Coconino County was 2.78, while the average family size was 3.26. Both figures represent a 3% decrease compared to the 2000 Census data.
- In 2011 Coconino County had 64,021 housing units, which was a 1.11% increase from the 2010 Census and a 19.79% increase from 53,443 units in 2000. According to the US Census Bureau, the median home value in Coconino County in 2011 was \$246,600, a 1.45% decrease from the prior year. As home values decrease in Coconino County, home ownership is slowly beginning to increase again.

Total Housing Units (2010)



Source: US Census

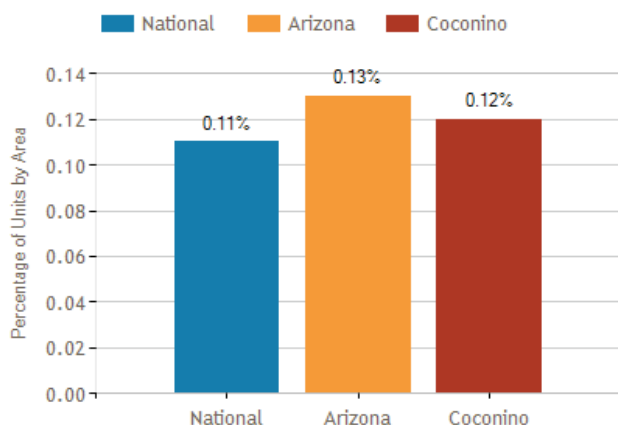
Occupied Housing Units (2010)



Source: US Census

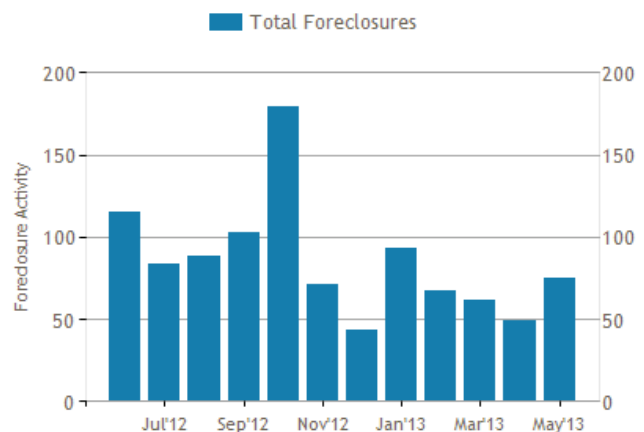
- For the period from March 2013 to May 2013, single-family home sales in the greater Flagstaff area were down 31.5% compared to the same period in 2012. The median home sales price also declined by 10.2% compared to the same period in the prior year.
- As of May 2013, 1 in every 686 housing units in Coconino County foreclosed compared to 1 in every 742 housing units in the State of Arizona.
- Foreclosure activity for Coconino County was down 15% in May 2013 compared to the same month the prior year.

Geographic Foreclosure Comparison



Source: RealtyTrac.com

Coconino County Foreclosure Activity



The financial goals of Coconino County include: accountability to the citizenry, stewardship of public resources and the purposes for which they are intended, helping users assess whether current year revenues are sufficient to pay for services provided in that year, to not burden taxpayers for services previously provided, to protect the County's capital investments and to realistically present the financial picture of the County. These goals are incorporated into the budget process along with the policies, goals, and priorities of the County to develop a budget that works to meet the needs of all citizens in Coconino County.

Policy Requirement of the Budget

The Board of Supervisors and the County Manager adopted fiscal policies, budget management policies, and strategic goals and priorities which are used by the departments to guide them through the budget process. Early in the budget process cycle, departments are required to provide revenue and expenditure estimates for the current fiscal year and planned revenues for the following year. The budget team uses these estimates to assist in the update of a ten-year financial plan which is used to monitor changes in available revenues and expenditure levels. Departments also provide an estimate of available fund balances in their Special Revenue Funds to be carried over to the next fiscal year. Departmental requests for incremental increases emphasize funding for program and service changes rather than specific items to be purchased. All decisions are subject to the availability of the County's financial resources and consistency with program and policy goals set out for the budget process.

State Legal Requirements of the Budget

The budget process used by Coconino County is developed each year to meet the requirements of both Arizona State Statutes and the County's management and policy needs. The State Statutes that govern the process are ARS 11-705 and ARS 42-17101 through ARS 42-17110, which establish a fiscal year ending date of June 30th along with specific schedules for the adoption of the Tentative Budget, the adoption of the Final Adopted Budget, and the setting of tax rates for all counties in Arizona.

The County is required by statute to adopt a balanced budget each year. A balanced budget has the sum of estimated net revenues and estimated fund balances equal to appropriated expenditures. Once the Final Adopted Budget is approved (legally required by the first Monday in August), it may not be increased and State Statutes prohibit expenditures in excess of this budget total. Additionally, actual expenditures may not legally exceed the expenditure appropriations at the level the budget is adopted and must comply with ARS 42-17106. During the year, the Board of Supervisors may make changes to the budget, which can include adjusting appropriation levels between funds or departments, as long as these changes do not increase the Adopted Budget total. Adjustments to the budget are processed by the budget team and are reviewed in accordance with State laws and the County budget management policy.

How Policies Guide County Management and the Budget

Since 1996, the Board has had a set of fiscal management policies which guide budget recommendations. They are reviewed and revised every year at the beginning of the budget process. The policies were developed:

- (1) to significantly contribute to the County's ability to insulate itself from fiscal crisis
- (2) to promote its long-term financial stability by establishing clear and consistent guidelines
- (3) to provide perspective to the financial picture of the entire County rather than single issues areas
- (4) to link long-run financial planning with day-to-day operations
- (5) to provide the Board of Supervisors and the citizens of Coconino County with a framework for measuring the fiscal impact of government services against established fiscal parameters.

Fiscal Policy

The County has five main aspects of its fiscal policy: operating budget policies, capital budget policies, revenue policies, reserve policies and debt policies.

Operating Budget Policies

The budget is a plan for allocating resources.

- The County shall annually adopt a balanced budget by fund and department. A balanced budget has the sum of estimated net revenue and estimated fund balances equal to appropriated expenditures.
- The County shall not use debt or bond financing to fund current operating expenditures.
- The County shall generally use only recurring revenues to fund recurring expenditures. Non-recurring revenues shall generally not be used to fund recurring expenditures.
- The County shall maintain a budgetary control system to ensure adherence to the Adopted Budget and associated appropriations. Quarterly reports shall be provided comparing actual revenues and expenditures to budgeted amounts.
- All departments shall share in the responsibility of meeting policy goals and ensuring long-term financial viability. Future service plans and program initiatives shall be developed reflecting policy directives, projected resources, and future service requirements. In order to ensure proper policy discussion, discontinuation (or “sunset”) provisions shall be incorporated into service plans, as appropriate. Budgets should be developed to meet the strategic goals and priorities of the organization.
- The County will develop and annually update a ten-year financial forecasting system, which will include projections of revenues, expenditures, future costs of current budget decisions and costs, and financing of capital improvements.
- Requests for increases in funding will be evaluated within the context of the request’s financial impact on the County’s financial condition on an on-going basis, the County’s expenditure limitation, its impact on organizational performance, its future cost-benefit to the County, and its importance in accomplishing specific outcomes of the strategic priorities for the organization.
- The County shall move in the direction of identifying internal services that can be allocated to the different funds and departments of the organization. This allocation should be equitable, based on the use of these services. An indirect cost plan shall be prepared every year to determine the allocation basis for such services.
- The cost-benefit of all County services, both internal and external, shall be analyzed periodically and recommendations shall be made about the continuation of these services.
- The County Manager shall follow the adopted fiscal policies when developing a recommended budget. The County will actively seek to move towards reporting costs and benefits associated with programs, even as they cross departmental lines in the County’s operating budget.
- Full reporting of all costs, direct and indirect, current and future, will be expected as part of the new funding and services decisions. Unless a decision is made by the Board of Supervisors to support a program, grant funds will be expected to cover their full cost and not be looked at in simple terms as “free” funding.
- When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive cash balance. This responsibility resides with the department.

Capital Budget Policies

The capital budget provides resources for capital maintenance and future capital needs, without adversely affecting the operating budget.

- The County shall establish an adequate contingency for the maintenance and orderly replacement of capital assets. This is to protect the County's capital investments and minimize future maintenance costs.
- The cost of all new capital projects should include a projection of the future maintenance costs of the assets.
- Expenditures for maintenance supplies and materials for replacement items (other than motor vehicles) along with lease/purchase costs shall be budgeted as an operating item. These appropriations will not be placed in the capital budget.
- The County shall purchase capital assets using pay-as-you-go financing whenever economically feasible. When economic and statutory constraints make pay-as-you-go financing impractical or financially unwise, the County will consider conservative borrowing to fund the acquisition of capital assets.
- Departments will develop and maintain capital replacement plans for major capital repairs and replacements.
- Capital projects may begin expending funds for planning and design costs prior to the implementation of a final plan of financing. Expenditures for construction shall begin after the implementation of a final financial plan, which could be pay-as-you-go or debt financing.

Revenue Policies

Funding for public programs should be derived from a fair, equitable and adequate resource base, while minimizing tax differential burdens.

- The County will try to maintain a diversified and stable revenue structure to shelter it from the short-term fluctuations in any one revenues source.
- The County will follow an aggressive policy of collecting tax revenues. The County shall continuously explore new sources for revenue.
- The County shall consider user fees, when appropriate, to fund services. User fees should be used when there is a direct relationship between the costs of the service and the user. User fees allow the County to provide services without increases to the general tax burden.
- The County will establish recovery rates for direct and indirect costs for user fees and charges. These shall be regularly reviewed to determine if pre-established recovery goals are being met.
- The County will conservatively estimate its annual revenues by an objective, analytical process. This will include the use of historical trends, current local economic trends, national and global economic trends, and changes in State and Federal laws and policies.
- Revenues will be projected for ten years and projections shall be updated quarterly each year.
- Each fee and permit revenue source will be evaluated every other year. Inflationary increases to these fee sources will be recommended to maintain a level recovery percentage, unless compelling justification is presented to maintain current fees.

Reserve Policies

Responsible reserve policies will provide adequate resources for cash flow and contingency purposes, while maintaining reasonable tax rates.

- The County will maintain a contingency for cash liquidity purposes (i.e. designated fund balances) in the County General Fund equal to at least 10% of its annual revenue budget.
- The County will utilize a revenue smoothing reserve allocation of 5% of its annual revenue budget. These funds should only be utilized to cover short-term drops in County revenues to maintain services levels in difficult economic times. This fund is to be replenished as revenues increase.
- The County will maintain a contingency account (a.k.a. County contingency) for the General Fund's annual operating budget to provide for unanticipated expenditures or to meet unexpected increases in service demands. Use of these funds is subject to the County Manager's approval.
- In other major funds, the County will maintain a contingency fund for cash liquidity purposes (i.e. designated fund balance) equal to at least 10% of their annual operating budget.
- Available fund balances shall not be used for on-going operating expenditures unless a determination has been made that available balances are in excess of required guidelines and that plans have been established to address future operating budget shortfalls. For using fund balances, emphasis shall be placed on one-time uses.
- An annual review of cash flow requirements and appropriate fund balances shall be undertaken to determine whether modifications are appropriate for the reserve/contingency policies.

Debt Policies

Responsible debt management policy maintains the County's ability to incur present and future debt at minimal interest rates in amounts needed for infrastructure and economic development without endangering its ability to finance essential County services.

- The County will not fund current operations from the proceeds of borrowed funds.
- The County will confine long-term borrowing to capital improvements or projects.
- When the County finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.

Budget Management Policy

Overview

- The Board uses the approved County fiscal policies and strategic priorities to guide the County's budget process. Decisions are evaluated within these contexts as well as the accompanying ten-year financial plan.
- During the budget process, departments are asked to put together and evaluate a line item budget for both revenues and expenditures and present program performance measures and outcomes. Funding for all County programs will be submitted to the Budget Team, County Manager, and Board of Supervisors for recommended funding. Increases to program funding must be submitted as part of the annual budget adoption process and must be clearly tied to a specific strategic priority outcome indicator, as adopted by the Board of Supervisors.
- All Program Funding Reports (PFRs) should be tied to the outcomes of the adopted Strategic Priority Areas and will be evaluated for funding based on criteria adopted by the Board of Supervisors.
- In accordance with State Statutes, the County will adopt a Tentative Budget by the third Monday in July and a Final Adopted Budget by the first Monday in August. The Final Adopted Budget cannot exceed the total of the Tentative Budget. The budget process is planned with the intent to adopt the Tentative Budget by June 30.

Funding Contracts with Outside Granting Agencies

- All applications for new grants, which are submitted by a department during the off-budget cycle **and request a match from the County's General Fund**, must be approved by the Board of Supervisors.
- All applications for new grants, submitted by a department during the off-budget cycle, **which do not require a match from the County's General Fund**, must be approved by the County Manager.
- If new grants or contracts are received by the County, either by any of its agencies headed by elected or appointed officials, they must be approved first by the Board of Supervisors.
- Under ARS 42-17102, all expenditures must be shown in the budget, regardless of the source of the funds which pays for the expense.
- Departments must appropriate funds for grants that are received off-budget cycle. If it is a new grant, an appropriation is made to the budget holding account. Once the grant is awarded, a budget adjustment is made to move the appropriation into the new fund.
- Grant funds that have accumulated a fund balance must expend that fund balance before requesting new funds from the granting agency. An exception is made when there are grant restrictions on the use of the fund balance for a specific purpose.

Note: When the County, or any of its granting agencies or elected officials, receives a grant from an outside source, it generally incurs obligations. Grants are generally given for a specific purpose. At a minimum, in accepting the grant, the County assumes the obligation of ensuring that the grant money is spent only for the specific purposes attached to the grant. In addition, there may be impacts to internal service departments, reporting obligations, compliance with nondiscrimination laws, indemnity and releases—all of which become County obligations upon receipt of the grant funds.

In accordance with ARS 11-201, the Board of Supervisors is the only entity that has the authority to incur financial, legal, and other obligations on behalf of the County, its agencies, and elected officials. Although some County officials may have express or implied authority to enter into contracts, all of their expenditures are

subject to budgetary approval by the Board of Supervisors. To ensure fiscal control, the Board of Supervisors must approve all contracts or specifically authorize a designated elected or appointed official to enter into contracts. Under ARS 11-401, County officials are listed as the: Sheriff, Recorder, Treasurer, Superintendent of Schools, County Attorney, Assessor, Supervisors, Clerk of the Board of Supervisors, and the Tax Collector (the Treasurer is the ex-officio tax collector). Delegation authority for appointed officials is in accordance with a specific action taken by the Board of Supervisors.

Budget Amendments

- Budget amendments throughout the fiscal year, if approved, cannot increase the budget over the adopted total.
- Under the State's Budgetary Statutes that apply to counties, total expenditures cannot exceed the final appropriation in a given fiscal year, once the budget is adopted.
- The County's Board of Supervisors can amend the total appropriations for an individual fund. To guarantee compliance with State Statutes, when one fund's total appropriation is increased, another fund's appropriation must be reduced by an equal amount.
- Budget amendments are defined as a change in the total appropriations amount at the department or fund level; reallocation of line items is within a department's budget authority subject to certain internal approvals (see departmental responsibilities below).
- All requests for budget amendments that change the budget in a fund or increase the total department budget should be made through the County Manager with final approval from the Board of Supervisors in the form of an agenda item with accompanying documentation.
- Departments should use the pull-down menu in the agenda routing software to note that an agenda item requires a budget amendment and a BA should be processed. Any requests for increased general fund support should be clearly explained in the fiscal impact section of the staff report.
- Accompanying documentation with an agenda item includes details of the changed budget. The budget changes must be entered in the financial management system (HTE) by the department. When amendments include a request for contingency funds it should be noted specifically in the agenda item. Additionally, when amendments include a request for new staff, it should be noted specifically in the agenda item. An agenda item without this documentation cannot be processed.
- All requests from departments to expend appropriations in their budget for a purpose other than for what the appropriation was originally approved must be authorized by the Board of Supervisors.
- Departments may expend appropriations in their budget in a program other than the program the appropriation was initially allocated towards if they are still able to achieve the outcomes in each program as presented to the Board of Supervisors in their Program Funding Reports. If a department would like to expend appropriations in their budget in a program other than the program the appropriation was initially allocated towards resulting in a change to the outcomes presented to the Board, they must receive approval from the County Manager.

Departmental Responsibilities

- Each department is responsible for managing its budget and ensuring compliance with these policies and procedures, i.e. performing the ongoing tracking of revenues and expenditures each month to guard against expenditures in excess of budget or the under-collection of budgeted revenues. Departments should be prepared to explain unexpected variances from the budget, to the Budget Team, County Manager, and/or Board of Supervisors.

- Departments may spend appropriations within their operations budget without formally reallocating the budget between line items. **Budget compliance according to State Statute is at the department or fund level.**
- A department will need to consult with the Budget Division to expend capital or salary (including ERE) appropriations for a different purpose.
- All requests for the reallocation of the budget between the operations and capital categories need to be reviewed by the Budget Division before changes can be finalized.
- Requests for transfers between salaries and the other budget categories (i.e. use of salary savings) should be submitted by the department to the County Manager for approval. The department should submit the request with an analysis of how this change will impact the department's budget. **One-time salary savings cannot be used to fund recurring expenditures.**
- The responsibility for projecting the on-going impact will be calculated by the department and must accompany budget submissions.
- To aid departments in managing their budgets, the Finance Department shall send out monthly expenditure and revenue reports to the business manager of each department and include a year-to-date percentage of budget for each line item.
- Departments should monitor their revenues on a monthly basis. If revenue estimates drop more than 10% below the amount projected in the budget, the department should contact their Budget representative with an updated revenue figure.

Policy for Budgeted Expenditure Carryovers

The Board of Supervisors adopts an annual budget which includes every department's approved expenditures for the year, with the dollar amounts distributed in detail according to the program and category of expense. Major expenditure categories are salaries, benefits, operations, travel, and capital. Policy guidelines and the criteria for requesting and approving carryovers are as follows:

- A department may request to carryover an approved capital expenditure appropriation into the next fiscal year when they do not expect to expend all of the appropriation for the project by the end of the current fiscal year. Requests to carryover operating budget items, however, would be limited to special studies or special projects, and one-time expenditures for a specific purpose, such as postage of a major mailing. As with capital, the request should be based on the department's estimate that the project or study will not be completed in the current fiscal year.
- Departments should submit carryover requests during the budget process when they identify current expenditure appropriations that will need to be completed in the next fiscal year.
- Budget appropriation dollars must exist in the current year's annual budget so that there is already an appropriation that may be carried over to the next year. Requests for carryovers will be funded from the same source as the original appropriation.
- The original budget appropriation from which the carryover is being requested will almost always be a one-time funding. If the carryover is approved then the carryover amount is a one-time appropriation in the next fiscal year's budget and does not become part of that department's base budget.
- Approval of carryover requests is subject to available funds. Grants and Special Revenue Funds need to specify the funding source for every carryover request.

- The total actual expenditures for all year may not exceed the total project budget, regardless of the annual amount appropriated.
- Capital expenditures are the most frequent type of carryover request. Often a project is begun in one fiscal year but must be completed in the next fiscal year. This is especially true of major road construction and maintenance projects, building construction or renovation projects, and purchases of major pieces of equipment where the delivery date is after the end of the current fiscal year.
- Salary and employee benefit budget appropriations generally do not meet the criteria for carryovers.

General Fund Expenditures, Revenue, and Support

- Budget management is at the expenditure category level by fund and program. Revenues are considered estimates. An increase in revenue above the budgeted amount does not automatically equate to an increase in an expenditure appropriation in the General Fund.
- Departments are expected to stay within their expenditure budget, regardless of revenue. Using additional General Fund revenue as justification for an expenditure appropriation increase will only be considered in special cases. Approval must come from the County Manager.
- Routine revenue increases resulting from the fee study related to licenses and permits and charges for services will not be considered as a basis for an expenditure increase. Aside from special cases, new fees identified in the fee study for the General Fund will not be considered as justification for an expenditure appropriation increase.
- For funds that receive General Fund support in the form of a transfer, it is the department's responsibility to stay within the budgeted transfer amount. If revenues will not meet budget projections, expenditures should be reduced accordingly so that the budgeted level of General Fund support will not be exceeded.

Financial Management of Personnel Expenditures

- Approval for new positions, even through grant funds, must come from the Board of Supervisors.
- The Board approves the funding sources for all FTEs.
- Charging of an FTE to a General Fund supported cost center for more than the approved amount can be considered in special cases only. Approval can be granted on a limited-term basis and must come from the County Manager or Deputy County Manager that oversees the department. E-mail approval is recommended, with the departmental budget contact to be copied on the request. The department must have the ability to absorb the cost of the cost center change in their budget appropriation.
- If positions are approved as part-time, they cannot be combined with other part-time positions to create a benefit-eligible position. An exception can be made for fully grant-funded positions that receive no General Fund support, as long as the grant allows for the benefits and there is sufficient funding in the grant(s) to cover the cost of benefits.
- Benefit-eligible FTEs should not be split into part-time FTEs. If this is necessary, it should be done on a limited-term basis and re-evaluated each year.

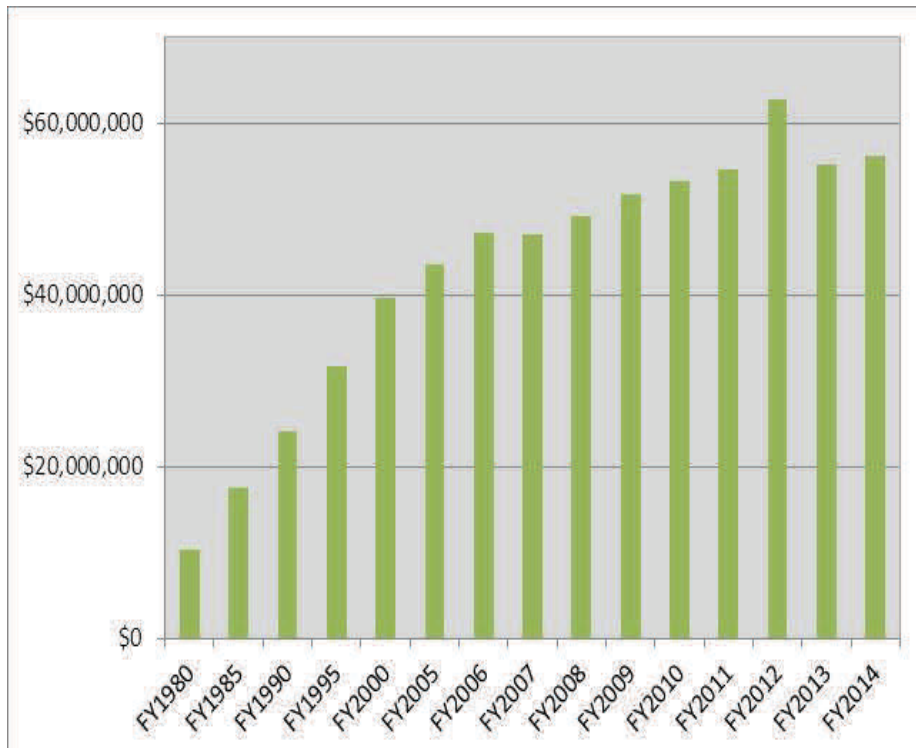
The Arizona Constitution specifies that counties will be subject to expenditure limitations in their annual budgets. This law has been in place since fiscal year 1980 and is based upon a decision by voters to place limits on the spending capacity of local governments. Expenditures that are subject to the limit are those derived from local revenues which include property taxes, County sales tax, fees for services, permits, licenses, and court fines as well as a portion of the gasoline tax. Capital expenditures that are debt-financed are not subject to the limit. Additionally, neither are the expenditures to meet debt service obligations. Revenues received from the State or Federal government are excludable from the limit calculation as well.

The Arizona Economic Estimates Commission (EEC) publishes the expenditure limit for every county by May 1 for the upcoming fiscal year beginning on July 1. FY1980 is referred to as the base year. The calculation for each successive year's expenditure limit as set in Statute contains three parts. First, annual growth in the limit can occur based on the County's change in population. The population factor in the calculation is the percentage growth in the County population for the current year compared to the population count as of July 1, 1978. The second factor in the calculation accounts for inflation. Each year since 1980 the current year's national gross domestic product (GDP) implicit price deflator is compared to the 1978 GDP price deflator. The population and inflation factors are multiplied times that part of the calculation which is the expenditure base for FY1980. The result is the expenditure limit for the new fiscal year.

The graph below illustrates the change in the annual expenditure limit since 1980. The annual expenditure limit for FY14 is over six times what it was in 1980 and has only increased 6% annually on average since FY00. The overall growth rate has averaged 15.4% since the expenditure limit was enacted. The Federal Bureau of Economic Statistics adjusted the formula by recalculating the base year to 1996 for the GDP price deflator and re-indexing the calculation on measuring inflation. These combined changes dramatically reduced the expenditure limit growth for the County. Coconino County to date has never exceeded the annual expenditure limit.

The County has accumulated expenditure limit carry-forwards from prior years when actual expenditures were less than the limit. These amounts are being carried forward to be used this year and in future years when expenditures would otherwise exceed the limit for a particular year. These carry-forward amounts may also be used to support capital projects.

The graph below illustrates changes in the expenditure limit since FY1980.



Fiscal Year	Expenditure Limitation
FY1980	10,268,127
FY1985	17,562,554
FY1990	24,003,655
FY1995	31,633,275
FY2000	39,533,349
FY2005	43,555,714
FY2006	47,253,582
FY2007	46,922,733
FY2008	49,205,337
FY2009	51,710,904
FY2010	53,212,623
FY2011	54,492,857
FY2012	62,768,726
FY2013	55,182,593
FY2014	56,203,452

In FY10, Coconino County began the implementation of a Strategic Budget Process. This process implementation, combined with a downturn in the State and local economy, changed the way the budget was developed compared to prior processes. For more information on the Strategic Budget Process and the impact its implementation had on the budget development process, please see Page 100—Strategic Budget and Long Term Planning.

The Basis of Budgeting

Historically the County has used a base budget process for its preparation, in which each department has a base operations appropriation for the upcoming fiscal year. In FY10, it was taken a step further and budgets were developed by program. The program-based budgeting has continued to grow in each fiscal year since FY10. Each department was asked to establish a base budget for each program, not to exceed the calculated base of the entire department. The Budget Team reviewed and set the base budget by fund and department at the beginning of the budget cycle. This base amount includes personnel and operations costs. During past budget processes, departments could request incremental increases to the base amount which may have had a one-time impact (e.g., capital) or a recurring impact (e.g., requests for additional staff). Given the revenue challenges faced by the County this year, there was little opportunity to request budget increases at the total department level. Departments could increase program budgets and reallocate their resources by reducing the base budget of another program in that department.

The Basis of Accounting

The accounting policies of Coconino County conform to General Accepted Accounting Principles (GAAP) applicable to governmental units as adopted by the Government Accounting Standards Board (GASB).

The County's accounts are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions on the County's available resources are observed. The principles of fund accounting require that resources be classified for accounting and reporting purposes into funds or account groups in accordance with the activities or objectives specified for those resources. Each fund is considered a separate accounting entity, and its operations are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditure or expenses.

All governmental funds are budgeted and accounted for using the modified accrual basis of accounting. The modified accrual basis of accounting is a blend of accrual and cash basis accounting concepts. Revenue is recognized when measurable and available to finance the expenditures of the current period. Expenditures are generally recorded when the related fund liability is incurred.

The internal service fund is accounted for using the full accrual basis of accounting. Revenue is recognized when it is earned and expense are recorded when they are incurred. **Fiduciary funds are not formally budgeted for or accounted for by the County.**

Governmental Funds

Governmental Funds account for the County's general government activities undertaken in response to the needs of the citizens of Coconino County and are designed to measure the extent to which revenues obtained during the current fiscal year are sufficient to cover current expenditures. Governmental Funds include the following types:

General Fund - The General Fund is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in other funds. Revenues in the General Fund are primarily derived from sales taxes, vehicle license taxes, property taxes, license and permit fees, fines and intergovernmental sources, including State Shared Sales Taxes. General Fund expenditures include the costs associated with general government, the costs associated with providing internal services, and transfers to other funds (principally the funding of operations for health and social services).

Special Revenue Funds - Special Revenue Funds account for specific revenue sources, other than major capital projects, that are legally restricted to expenditures for specified purposes. The largest source of revenue in this fund type is the Highway User Revenue Fund (HURF) which is restricted for the maintenance and construction of County roads. It is revenue returned to counties from the State-wide gasoline tax.

Debt Service Fund - Debt Service Funds account for resources accumulated and used for the payment of general and special district long-term debt principal, interest, and related costs. Revenues in Debt Service Funds are in the form of transfers, sales tax, special assessments, and investment income. Funds that account for revenues and expenditures associated with special districts, which are funded through special assessments, are also currently active. The County has no general obligation debt currently outstanding.

Capital Projects Funds - Capital project funds account for resources to be used for acquiring or constructing major capital facilities. The majority of current capital project expenditures are budgeted in the Parks Capital Plan Fund.

Proprietary Funds

Proprietary Funds account for the County's ongoing activities that are similar to those found in the private sector but are not profit seeking; they are intended to be cost-covering. In other words, users of specific goods or services are charged amounts directly related to the costs of providing those goods or services. Coconino County has one Proprietary Fund - it is the Internal Service Fund known as the Mechanical Services Fund.

Internal Service Fund - Internal Service Funds are a type of Proprietary Fund where departments are charged for the services of the funds. The fund recovers 100% of its costs through department reimbursements. The accrual basis of accounting is used for the County's Internal Service Fund. Internal Service Funds account for the financing of goods or services provided by the department or agency to other County departments or agencies, or to other governments on a cost-reimbursement basis. The only Internal Service Fund within Coconino County is the Mechanical Services Fund that operates the County's fleet of automobiles used for official County business. Depreciation on general fixed assets is expensed. The appropriation for this fund is not shown independently because the fund expenses are charged back to the County departments and are already represented in the Governmental Funds budget.

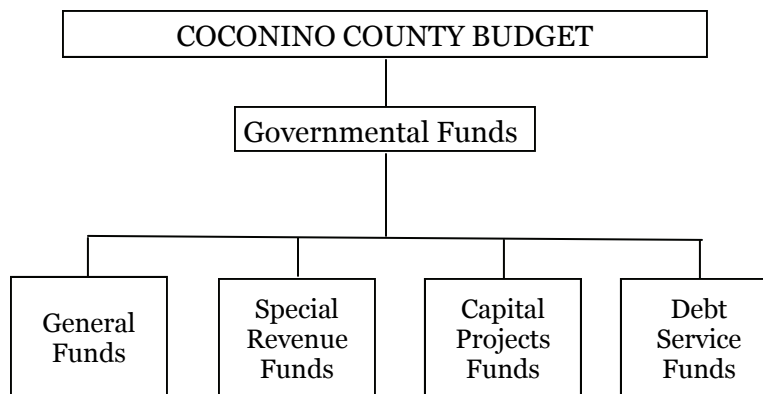
Fiduciary Funds

Fiduciary Funds account for assets the County holds on behalf of others. Because these funds account for non-County assets, the County has no authority over how they are expended. They are not included in the County Budget. Fiduciary Funds include the following fund types:

Investment Trust Funds - Investment Trust Funds account for investments made by the County on behalf of other governmental entities.

Agency Funds - An Agency Fund is custodial in nature and does not present results of operations. These funds are used to account for assets that the government holds for others in an agency capacity.

The County's budgetary fund structure is illustrated below

**Major Funds**

The following pages present summary financial statement for all Coconino County Governmental Funds along with Major Fund financial statements. Major Funds can be any Governmental Fund type: they do not include Internal Service or Fiduciary Funds. Major Funds are defined as those meeting both of the following criteria:

1. 10% or more of the associated total revenues, expenditures/expenses, assets, or liabilities of:
 - A. All Governmental Funds
 - Or
 - B. Enterprise Funds

And

2. 5% or more of revenues, expenditures/expenses, assets, or liabilities of:
 - A. All Governmental Funds
 - And
 - B. All Enterprise Funds

Coconino County does not have any Enterprise Funds. Government officials may elect to report a fund as major if they believe that the public interest is served by the reporting—regardless of the quantitative criteria.

The following funds are considered Major Funds by Coconino County in FY14:

General Fund

The General Fund is the County's primary operating fund. It accounts for all financial resources of the County, except for those required to be accounted for in other funds.

Highway User Revenue Fund

The Highway User Revenue Fund (HURF) accounts for the portion of revenues derived from gasoline tax and returned to the County by the State. HURF is used to support road construction and maintenance projects in the County.

Jail District

The Jail District is a separate legal entity established to fund the operations of the Coconino County Jail. Its primary source of revenue is a dedicated sales tax. It receives General Fund support in the form of a maintenance of effort payment.

Parks and Open Space Sales Tax Fund

This fund is used to account for sales tax receipts in association with the Capital Parks and Open Space (CPOS) ballot issue approved by the voters in 2002. This fund has no expenditures, but transfers money for the operating and capital portions of the CPOS projects.

Public Health Services District

The Public Health Services District was formed on December 15, 2009. It is funded by a property tax, General Fund support, user fees, and State and Federal grants. It funds Public Health Services in the County.

Non-Major Funds

This is the total of all other Governmental Funds not considered major funds.

As mentioned on pages 43 and 44, Coconino County has proprietary and fiduciary funds that are not part of the adopted budget structure. The budget for these funds are not legally adopted by the Board of Supervisors. Because these funds have FTEs or are used to offset County expenditures, we feel it is important to discuss the sources and uses of funds in our proprietary and fiduciary funds.

Internal Service Funds

Coconino County has an internal service fund called Mechanical Services for the operation of general motor pool. We establish a budget for this fund, in which the revenue sources comes through expenditure charges to County departments for their proportional share of vehicle usage expenditures. Coconino County went through a study to evaluate the Mechanical Services program and to determine if there are efficiencies and cost cutting measures that can be utilized to reduce County-wide motor pool costs. The end result will be the adoption of a new rate structure to give the motor pool users more control over their cost allocations. The new rates are to be effective July 1, 2014 (FY15).

	FY2014 Budget
Charges for Services	\$ 3,647,164
Investment Income	10,000
Miscellaneous	12,000
Total Revenue	\$ 3,669,164
Salary/ERE	\$ 830,262
Operations	53,525
Travel	14,256
Vehicle Replacement	518,569
Total Expenditures	\$ 1,416,612
Increase/(Decrease) in Fund Balance	\$ 2,252,552

	FY2014 Budget
Accounting Technician II	0.95
Parts Runner	1.00
Trades Division Supervisor	1.00
Equipment Parts Specialist	3.00
Fleet Analyst	0.25
Fleet Services Manager	0.25
Mechanic	4.00
Mechanic, Lead	1.00
Trades Supervisor	1.00
Total FTEs	12.45

Investment Trust Funds: Courts

The Justice Courts and Superior Court have funds set by Statute in which a percentage of every fee and fine paid to the court is designated to a separate fund. Authority to use the funds is made by grant application to the AOC, which they approve based on need, fund balance, and recurring receivables. Expenditures from the funds that are under \$2,500 do not need such approval. The use of these funds are limited to certain types of projects relating to training, collections, automation, and case processing. During the budget process each year, the judges make a recommendation for the annual use of the funds. Although the County Board of Supervisors are not legally required to adopt a budget for these funds, the departments prepare an annual budget for the expenditure of funds. The anticipated expenditure budget by department for FY14 is shown in the table below. There are no FTEs budgeted in these funds.

Department	FY2014 Budget
Justice Court - Flagstaff	\$ 26,837
Justice Court - Fredonia	8,750
Justice Court - Page	6,426
Justice Court - Williams	8,300
Superior Court	102,751

Investment Trust Funds: Fire District Assistance Tax

Please see page 461 for a complete explanation of the fire district assistance tax.

Investment Trust Funds: Accommodation Schools

The Superintendent of Schools Office operates an accommodation school as an alternative route to achieving a high school diploma. The accommodation school funding is primarily from State Education Equalization revenues. Although the County Board of Supervisors is not legally required to adopt a budget for these funds, the department prepares an annual budget for the expenditure of funds. The Accommodation School program description can be found in the Superintendent of Schools financials on page 164.

Department Expenditures by Function

	General Government	Public Safety	Highways and Streets	Sanitation	Health	Welfare	Culture and Recreation	Education
Board of Supervisors	x							
County Manager	x							
Assessor	x							
Recorder	x							
Superintendent of Schools								x
Treasurer	x							
Non-Departmental	x							
Adult Probation		x						
Clerk of the Superior Court	x							
Constable		x						
County Attorney	x							
Justice Courts	x							
Juvenile Court Services		x						
Legal Defender	x							
Public Defender	x							
Sheriff/Jail District		x						
Superior Court	x							
Career Center						x		
Community Services						x		
Community Development	x	x						
KVID				x				
Parks and Recreation							x	
Public Health Services District		x			x			
Public Works		x	x	x				
Facilities Management	x							
Finance	x		x					
Human Resources	x							
Information Technology	x		x					
Special Districts			x				x	

Expenditures by Strategic Priority Area

	Community Vitality	Cultural and Natural Resources	Economic Vitality and Development	Organizational and Fiscal Health	Public Health	Public Safety
Board of Supervisors	x			x		
County Manager				x		x
Assessor				x		
Recorder	x			x		
Superintendent of Schools	x					
Treasurer				x		
Non-Departmental	x	x	x	x		
Adult Probation						x
Clerk of the Superior Court				x		x
Constable						x
County Attorney				x		x
Justice Courts						x
Juvenile Court Services						x
Legal Defender						x
Public Defender						x
Sheriff/Jail District						x
Superior Court	x					x
Career Center	x		x			
Community Services	x	x	x	x		
Community Development						x
KVID				x	x	
Parks and Recreation	x	x				
Public Health Services District					x	
Public Works	x				x	x
Facilities Management		x		x		
Finance				x		
Human Resources				x		
Information Technology				x		x
Special Districts	x					x

All Funds

Fiscal Years 2012 Through 2014

The total Fiscal Year 2014 Adopted Budget for all funds is \$229,565,178

	FY2012 Actuals	FY2013 Revised Budget	FY2013 Estimated Actuals	FY2014 Adopted Budget
Revenues:				
Property Taxes	\$ 20,057,025	\$ 19,527,352	\$ 19,249,408	\$ 18,523,834
Other Taxes	31,488,040	32,097,042	34,458,175	34,387,024
Special Assessments	428,886	481,290	435,824	515,045
Licenses & Permits	2,080,424	1,611,971	1,428,915	1,673,532
Fees, Fines, and Forfeits	1,536,207	1,884,850	1,433,768	1,871,750
Intergovernmental	49,479,387	61,510,314	47,684,940	59,055,088
Charges for Services	12,540,698	12,272,639	11,288,240	11,715,768
Investment Income	1,441,570	946,433	561,747	718,099
Contributions	22,211	35,900	125,873	15,600
Miscellaneous	1,072,788	837,630	1,161,545	46,855,567
Total Revenues	\$ 120,147,237	\$ 131,205,421	\$ 117,828,436	\$ 175,331,307
Expenditures:				
Current:				
General Government	\$ 30,159,038	\$ 54,513,469	\$ 30,546,427	\$ 56,449,549
Public Safety	36,413,450	53,644,486	41,192,559	52,836,720
Highways and Streets	12,879,978	23,153,175	14,090,753	68,798,532
Sanitation	3,064,009	3,425,141	1,938,204	2,328,674
Health	12,909,138	15,361,171	13,810,964	18,583,497
Welfare	6,512,737	8,229,436	6,117,085	7,075,898
Culture and Recreation	6,700,442	17,364,784	8,216,224	19,466,619
Education	2,762,261	2,885,219	2,866,342	1,409,189
Capital Outlay	141,590	2,323,113	273,951	2,112,855
Debt Service:				
Principle	2,353,289	396,953	396,669	446,653
Interest and Other Charges	178,026	68,737	69,723	56,992
Total Expenditures	\$ 114,073,960	\$ 181,365,684	\$ 119,518,901	\$ 229,565,178
Excess(deficiency) o revenues over expenditures	\$ 6,073,277	\$ (50,160,263)	\$ (1,690,465)	\$ (54,233,871)
Other Financing Sources (Uses):				
Sales of Capital Assets	-	-	11,992	150,000
Transfers In	13,366,433	25,359,442	14,266,335	31,927,602
Transfers Out	(13,366,433)	(25,359,442)	(14,264,885)	(31,927,602)
Total Other Financing Sources and U ses	\$ -	\$ -	\$ 13,442	\$ 150,000
Net Change in Fund Balances	6,073,277	(50,160,263)	(1,677,023)	(54,083,871)
Fund Balances, July 1	93,001,497	99,074,774	99,074,774	97,397,751
Fund Balances, June 30	\$ 99,074,774	\$ 48,914,511	\$ 97,397,751	\$ 43,313,880

General Funds

Fiscal Years 2012 Through 2014

The total Fiscal Year 2014 Adopted Budget for all General Funds is \$70,776,665

	FY2012 Actuals	FY2013 Revised Budget	FY2013 Estimated Actuals	FY2014 Adopted Budget
Revenues:				
Property Taxes	\$ 7,809,629	\$ 7,985,781	\$ 7,783,970	\$ 8,303,326
Other Taxes	15,658,266	15,669,237	16,865,712	16,791,889
Special Assessments	-	-	-	-
Licenses & Permits	1,296,586	892,500	667,473	902,500
Fees, Fines, and Forfeits	1,132,653	1,110,850	1,125,687	1,108,650
Intergovernmental	20,348,822	19,825,819	21,577,028	21,429,464
Charges for Services	5,038,826	4,646,984	4,988,472	4,874,718
Investment Income	388,954	263,851	176,189	248,861
Contributions	1,000	-	99,260	-
Miscellaneous	394,418	234,960	359,752	239,094
Total Revenues	\$ 52,069,155	\$ 50,629,982	\$ 53,643,542	\$ 53,898,502
Expenditures:				
Current:				
General Government	\$ 28,331,555	\$ 52,320,795	\$ 28,656,941	\$ 53,886,495
Public Safety	11,611,904	12,183,736	12,669,887	13,268,271
Highways and Streets	512,880	607,188	457,152	610,597
Sanitation	-	-	-	-
Health	-	14,500	-	18,000
Welfare	525,877	506,612	468,673	547,565
Culture and Recreation	1,440,323	1,421,703	1,479,900	1,920,552
Education	492,150	465,680	462,222	525,185
Capital Outlay	-	-	-	-
Debt Service:	-	-	-	-
Principle	-	-	-	-
Interest and Other Charges	-	-	-	-
Total Expenditures	\$ 42,914,689	\$ 67,520,214	\$ 44,194,774	\$ 70,776,665
 Excess(deficiency) o revenues over expenditures	 \$ 9,154,465	 \$ (16,890,232)	 \$ 9,448,767	 \$ (16,878,163)
 Other Financing Sources (Uses):				
Sales of Capital Assets	\$ -	\$ -	\$ -	\$ -
Transfers In	2,876,517	1,903,377	1,689,729	2,678,562
Transfers Out	(8,524,365)	(11,176,166)	(8,920,375)	(16,005,815)
Total Other Financing Sources and U ses	\$ (5,647,848)	\$ (9,272,789)	\$ (7,230,646)	\$ (13,327,253)
 Net Change in Fund Balances	 \$ 3,506,618	 \$ (26,163,021)	 \$ 2,218,122	 \$ (30,205,416)
 Fund Balances, July 1	 29,960,354	 33,466,972	 33,466,972	 35,685,093
Fund Balances, June 30	\$ 33,466,972	\$ 7,303,951	\$ 35,685,093	\$ 5,479,677

Highway User Revenue Fund

Fiscal Years 2012 Through 2014

The total Fiscal Year 2014 Adopted Budget for the Highway User Revenue Fund is \$23,429,373

	FY2012 Actuals	FY2013 Revised Budget	FY2013 Estimated Actuals	FY2014 Adopted Budget
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Taxes	1,628,885	1,600,000	1,678,845	1,709,800
Special Assessments	-	-	-	-
Licenses & Permits	50,035	23,525	20,470	25,827
Fees, Fines, and Forfeits	-	-	-	-
Intergovernmental	8,975,903	9,868,060	7,901,472	8,538,296
Charges for Services	106,075	-	4,560	-
Investment Income	337,067	180,000	121,585	50,000
Contributions	-	-	-	-
Miscellaneous	12,485	-	41,609	-
Total Revenues	<u>\$ 11,110,449</u>	<u>\$ 11,671,585</u>	<u>\$ 9,768,540</u>	<u>\$ 10,323,923</u>
Expenditures:				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-
Highways and Streets	12,298,062	22,491,359	13,572,849	23,429,373
Sanitation	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and Recreation	-	-	-	-
Education	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:	-	-	-	-
Principle	-	-	-	-
Interest and Other Charges	-	-	-	-
Total Expenditures	<u>\$ 12,298,062</u>	<u>\$ 22,491,359</u>	<u>\$ 13,572,849</u>	<u>\$ 23,429,373</u>
Excess(deficiency) o revenues over expenditures	\$ (1,187,613)	\$ (10,819,774)	\$ (3,804,309)	\$ (13,105,450)
Other Financing Sources (Uses):				
Sales of Capital Assets	\$ -	\$ -	\$ 11,992	\$ 150,000
Transfers In	1,623,966	3,020,000	1,605,077	2,775,000
Transfers Out	(337,326)	(163,864)	(157,005)	(199,059)
Total Other Financing Sources and U ses	<u>\$ 1,286,641</u>	<u>\$ 2,856,136</u>	<u>\$ 1,460,065</u>	<u>\$ 2,725,941</u>
Net Change in Fund Balances	\$ 99,028	\$ (7,963,638)	\$ (2,344,244)	\$ (10,379,509)
Fund Balances, July 1	20,241,623	20,340,651	20,340,651	17,996,407
Fund Balances, June 30	<u>\$ 20,340,651</u>	<u>\$ 12,377,013</u>	<u>\$ 17,996,407</u>	<u>\$ 7,616,898</u>

Jail District Funds

Fiscal Years 2012 Through 2014

The total Fiscal Year 2014 Adopted Budget for the Jail District Fund is \$14,958,940

	FY2012 Actuals	FY2013 Revised Budget	FY2013 Estimated Actuals	FY2014 Adopted Budget
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Taxes	11,368,185	11,862,999	12,731,437	12,691,779
Special Assessments	-	-	-	-
Licenses & Permits	-	-	-	-
Fees, Fines, and Forfeits	-	-	-	-
Intergovernmental	43,001	20,000	-	12,000
Charges for Services	1,558,773	1,883,983	1,269,735	1,407,483
Investment Income	166,426	193,057	76,579	193,057
Contributions	-	-	-	-
Miscellaneous	3,094	-	5,008	-
Total Revenues	<u>\$ 13,139,479</u>	<u>\$ 13,960,039</u>	<u>\$ 14,082,759</u>	<u>\$ 14,304,319</u>
Expenditures:				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Public Safety	12,563,205	13,714,536	12,720,617	14,145,802
Highways and Streets	-	-	-	-
Sanitation	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and Recreation	-	-	-	-
Education	-	-	-	-
Capital Outlay	21,885	1,009,136	266,585	813,138
Debt Service:	-	-	-	-
Principle	1,970,000	-	-	-
Interest and Other Charges	89,333	-	1,500	-
Total Expenditures	<u>\$ 14,644,422</u>	<u>\$ 14,723,672</u>	<u>\$ 12,988,702</u>	<u>\$ 14,958,940</u>
Excess(deficiency) o revenues over expenditures	\$ (1,504,944)	\$ (763,633)	\$ 1,094,058	\$ (654,621)
Other Financing Sources (Uses):				
Sales of Capital Assets	\$ -	\$ -	\$ -	\$ -
Transfers In	2,421,136	2,455,695	2,455,695	2,518,950
Transfers Out	(53,644)	(86,250)	(48,311)	(63,500)
Total Other Financing Sources and U ses	<u>\$ 2,367,492</u>	<u>\$ 2,369,445</u>	<u>\$ 2,407,384</u>	<u>\$ 2,455,450</u>
Net Change in Fund Balances	\$ 862,548	\$ 1,605,812	\$ 3,501,442	\$ 1,800,829
Fund Balances, July 1	10,899,156	11,761,704	11,761,704	15,263,146
Fund Balances, June 30	<u>\$ 11,761,704</u>	<u>\$ 13,367,516</u>	<u>\$ 15,263,146</u>	<u>\$ 17,063,975</u>

Parks and Open Space Sales Tax

Fiscal Years 2012 Through 2014

The total Fiscal Year 2014 Adopted Budget for the Parks and Open Space Sales Tax Fund is \$0

	FY2012 Actuals	FY2013 Revised Budget	FY2013 Estimated Actuals	FY2014 Adopted Budget
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Taxes	2,832,704	2,964,806	3,180,089	3,193,556
Special Assessments	-	-	-	-
Licenses & Permits	-	-	-	-
Fees, Fines, and Forfeits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Investment Income	152,201	24,000	66,523	24,000
Contributions	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>\$ 2,984,905</u>	<u>\$ 2,988,806</u>	<u>\$ 3,246,612</u>	<u>\$ 3,217,556</u>
Expenditures:				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Public Safety	-	-	-	-
Highways and Streets	-	-	-	-
Sanitation	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and Recreation	-	-	-	-
Education	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:	-	-	-	-
Principle	-	-	-	-
Interest and Other Charges	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess(deficiency) o revenues over expenditures	\$ 2,984,905	\$ 2,988,806	\$ 3,246,612	\$ 3,217,556
Other Financing Sources (Uses):				
Sales of Capital Assets	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	-
Transfers Out	(1,199,056)	(9,435,736)	(2,179,623)	(11,849,202)
Total Other Financing Sources and U ses	<u>\$ (1,199,056)</u>	<u>\$ (9,435,736)</u>	<u>\$ (2,179,623)</u>	<u>\$ (11,849,202)</u>
Net Change in Fund Balances	\$ 1,785,850	\$ (6,446,930)	\$ 1,066,989	\$ (8,631,646)
Fund Balances, July 1	8,832,486	10,618,336	10,618,336	11,685,324
Fund Balances, June 30	<u>\$ 10,618,336</u>	<u>\$ 4,171,406</u>	<u>\$ 11,685,324</u>	<u>\$ 3,053,678</u>

Health and Public Health Services District Funds

Fiscal Years 2012 Through 2014
 The total Fiscal Year 2014 Adopted Budget for all Health Funds is \$15,043,752

	FY2012 Actuals	FY2013 Revised Budget	FY2013 Estimated Actuals	FY2014 Adopted Budget
Revenues:				
Property Taxes	\$ 4,680,097	\$ 4,399,025	\$ 4,371,583	\$ 3,832,663
Other Taxes	-	-	2,093	-
Special Assessments	-	-	-	-
Licenses & Permits	720,303	687,946	729,472	737,205
Fees, Fines, and Forfeits	-	-	26	-
Intergovernmental	4,092,170	4,626,257	3,796,483	4,688,115
Charges for Services	467,541	518,700	526,112	505,317
Investment Income	31,363	23,480	9,785	12,338
Contributions	1,135	300	180	-
Miscellaneous	133,609	44,485	128,333	33,850
Total Revenues	<u>\$ 10,126,217</u>	<u>\$ 10,300,193</u>	<u>\$ 9,564,068</u>	<u>\$ 9,809,488</u>
Expenditures:				
Current:				
General Government	\$ -	\$ -	\$ -	\$ -
Public Safety	645,099	571,918	740,072	570,894
Highways and Streets	-	-	-	-
Sanitation	-	-	-	-
Health	12,909,138	14,583,653	13,810,964	14,472,858
Welfare	-	-	-	-
Culture and Recreation	-	-	-	-
Education	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:	-	-	-	-
Principle	-	-	-	-
Interest and Other Charges	-	-	-	-
Total Expenditures	<u>\$ 13,554,236</u>	<u>\$ 15,155,571</u>	<u>\$ 14,551,036</u>	<u>\$ 15,043,752</u>
Excess(deficiency) o revenues over expenditures	\$ (3,428,019)	\$ (4,855,378)	\$ (4,986,968)	\$ (5,234,264)
Other Financing Sources (Uses):				
Sales of Capital Assets	\$ -	\$ -	\$ -	\$ -
Transfers In	3,779,930	4,647,231	4,059,458	5,159,004
Transfers Out	(174,411)	(201,973)	(166,055)	(209,792)
Total Other Financing Sources and U ses	<u>\$ 3,605,519</u>	<u>\$ 4,445,258</u>	<u>\$ 3,893,403</u>	<u>\$ 4,949,212</u>
Net Change in Fund Balances	\$ 177,500	\$ (410,120)	\$ (1,093,565)	\$ (285,052)
Fund Balances, July 1	2,079,931	2,257,431	2,257,431	1,163,866
Fund Balances, June 30	<u>\$ 2,257,431</u>	<u>\$ 1,847,311</u>	<u>\$ 1,163,866</u>	<u>\$ 878,814</u>

Non Major Funds

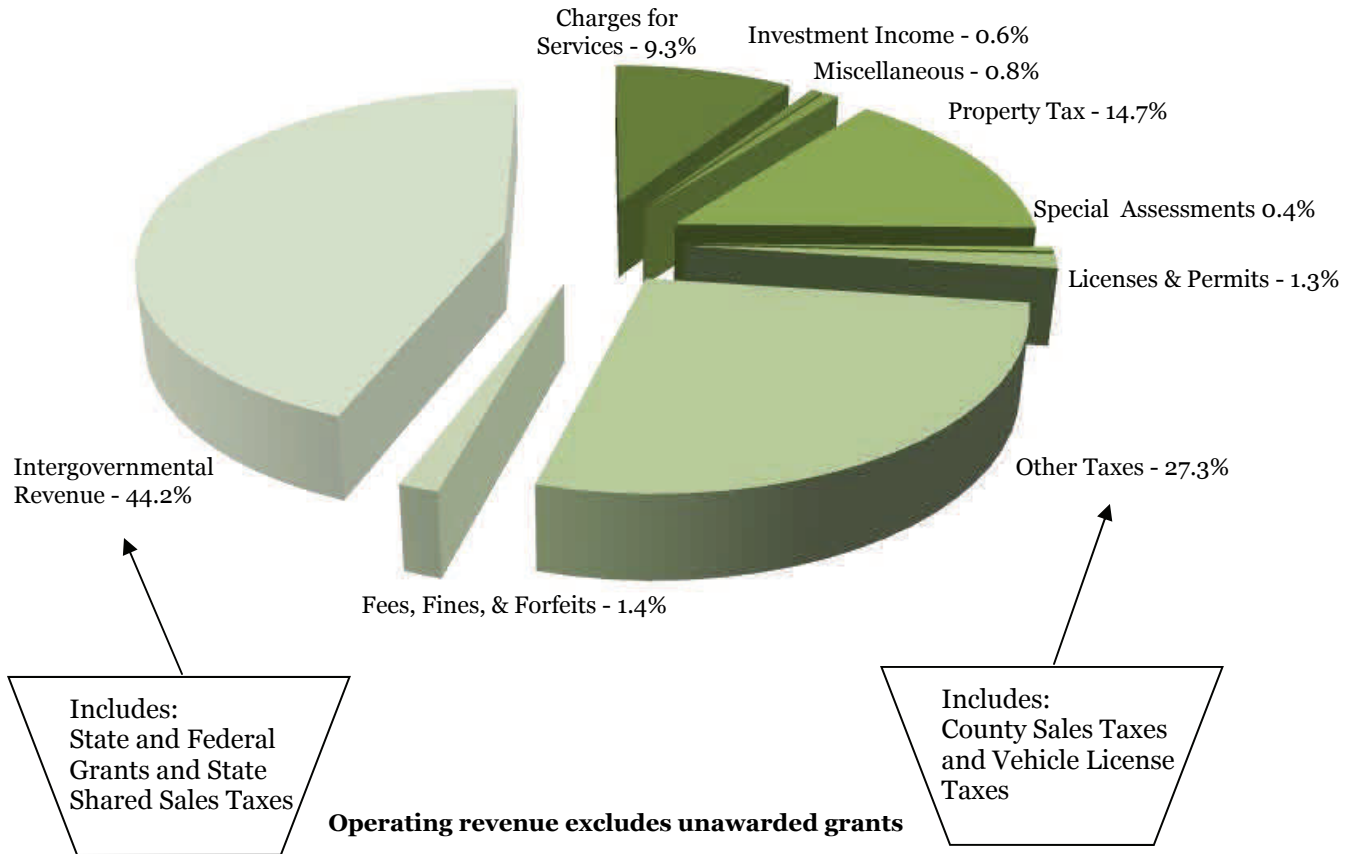
Fiscal Years 2012 Through 2014

The total Fiscal Year 2014 Adopted Budget for all Non Major is \$105,356,448

	FY2012 Actuals	FY2013 Revised Budget	FY2013 Estimated Actuals	FY2014 Adopted Budget
Revenues:				
Property Taxes	\$ 7,567,299	\$ 7,142,546	\$ 7,093,856	\$ 6,387,845
Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Licenses & Permits	13,500	8,000	11,500	8,000
Fees, Fines, and Forfeits	403,555	774,000	308,055	763,100
Intergovernmental	16,019,492	27,170,178	14,409,957	24,387,213
Charges for Services	5,369,482	5,222,972	4,499,361	4,928,250
Investment Income	365,559	262,045	111,087	189,843
Contributions	20,076	35,600	26,433	15,600
Miscellaneous	529,182	558,185	626,842	46,582,623
Total Revenues	\$ 30,288,145	\$ 41,173,526	\$ 27,087,090	\$ 83,262,474
Expenditures:				
Current:				
General Government	\$ 1,827,483	\$ 2,192,674	\$ 1,889,487	\$ 2,563,054
Public Safety	11,593,243	27,174,296	15,061,983	24,851,753
Highways and Streets	69,036	54,628	60,752	44,758,562
Sanitation	3,064,009	3,425,141	1,938,204	2,328,674
Health	-	763,018	-	4,092,639
Welfare	5,986,861	7,722,824	5,648,412	6,528,333
Culture and Recreation	5,260,119	15,943,081	6,736,324	17,546,067
Education	2,270,111	2,419,539	2,404,120	884,004
Capital Outlay	119,706	1,313,977	7,366	1,299,717
Debt Service:	-	-	-	-
Principle	383,289	396,953	396,669	446,653
Interest and Other Charges	88,693	68,737	68,223	56,992
Total Expenditures	\$ 30,662,550	\$ 61,474,868	\$ 34,211,540	\$ 105,356,448
 Excess(deficiency) o revenues over expenditures	 \$ (374,405)	 \$ (20,301,342)	 \$ (7,124,449)	 \$ (22,093,974)
 Other Financing Sources (Uses):				
Sales of Capital Assets	\$ -	\$ -	\$ -	\$ -
Transfers In	2,664,883	13,333,139	4,456,377	18,796,086
Transfers Out	(3,077,632)	(4,295,453)	(2,793,517)	(3,600,234)
Total Other Financing Sources and U ses	\$ (412,749)	\$ 9,037,686	\$ 1,662,859	\$ 15,195,852
 Net Change in Fund Balances	 \$ (787,153)	 \$ (11,263,656)	 \$ (5,461,590)	 \$ (6,898,122)
 Fund Balances, July 1	 20,987,946	 20,200,793	 20,200,793	 14,739,203
Fund Balances, June 30	\$ 20,200,793	\$ 8,937,137	\$ 14,739,203	\$ 7,841,081

All Fund Detail by Category

This chart highlights FY14 operating revenues for all funds by percentage of the total:



The County began a comprehensive financial planning process in FY07. This process has helped to more accurately project financial resources and manage alignment of expenditures to long-term revenue projections. The Strategic Budget Process and Long Term Financial Planning Section (Page 100) discusses our revenue forecasting philosophy in detail.

The following pages discuss County revenues for all funds and discuss the projections for the various revenue sources that were used in the County's ten year financial planning process. General Fund revenue assumptions are discussed in detail on pages 83 through 84.

Revenue Sources and Trends

Total revenues for all funds are estimated at \$126,069,644 for FY14.

REVENUE POLICIES

The County tries to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any one revenue source. The organization follows an aggressive policy on collecting tax revenues and is continuously exploring new sources for revenue. All money is required to be deposited with the Treasurer including all taxes collected on real and personal property in the County, all public monies, statutory fees or funds, and outside agency grants.

The County conservatively estimates its annual revenues by an objective and analytical process. This process includes the use of historical trends, current local economic trends, national and global economic trends, and changes in State and Federal laws and policies. Revenues are projected for ten years and projections are updated monthly during the year.

Current General fund revenues include a large budget for sales taxes. County sales tax and State shared sales taxes make up 58% of the General Fund revenue budget. In order to try to insulate the organization from the fluctuations in the economy, the organization reviews its user fees and makes recommendations for changes every year for 1/2 of all County departments. In effect, all users fees are re-evaluated and updated as needed every two years. In keeping with legal requirements, user fees are only charged when there is a direct relationship between the costs and revenues associated with a particular departmental service. User fees can allow the County to provide services without increasing the general tax burden. Each time a fee is changed, a public hearing is held to give users the opportunity to review, comment, or change the proposed fees.

For a complete list of Coconino County revenue policies, please refer to page 35.

Prior year revenues are estimated during the development of the budget and do not always reflect the actual ending revenues for each category. The revenue projections discussed below were based on the revenue estimates developed during the budget. The actual FY13 ending revenues can be found in the major fund and departmental financial statements presented throughout this document.

TAXES

Property Taxes

There are two categories of property for the purpose of taxation in Arizona, real property and personal property. Real property is defined as land and all improvements permanently affixed or attached to the land, including homes, buildings, canals, etc. Personal property is defined as all other property that is not permanently affixed to land, including business equipment and inventory, boats, computers, furniture, vehicles, and an individual's personal possessions. The County Assessor determines the full cash value of each property. This value is used when determining secondary property taxes. For primary taxes the limited cash value is used. The limited value of property is determined by taking the limited property value of the property in the preceding valuation year, plus the greater of either:

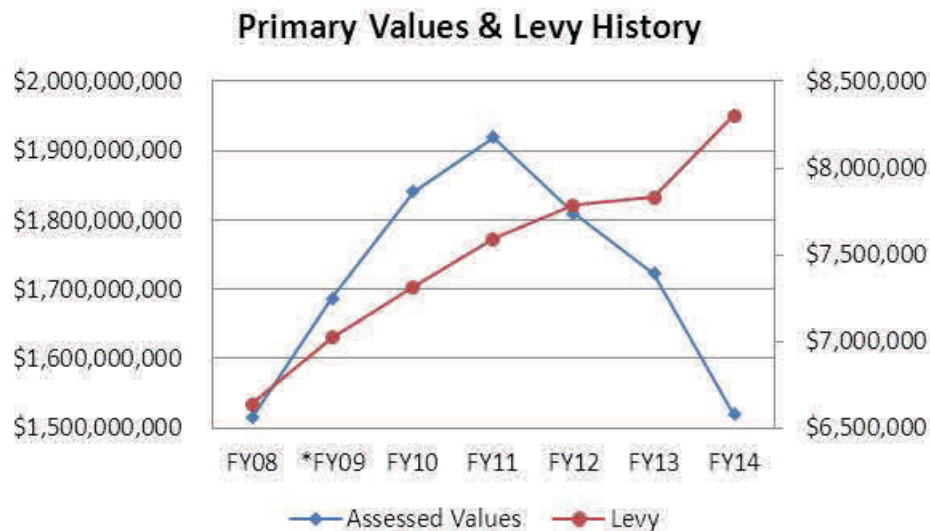
- 10% of that value, or
- 25% of the difference between the full cash value of the parcel in the current valuation year and the limited value of the parcel in the preceding valuation year.

The County uses primary property taxes to fund a portion of its General Fund budget; secondary taxes are levied to fund the Library District, Public Health Services District, a special lighting district, and the Flood Control District.

Primary Property Taxes: Under the primary system, the full cash value of locally-assessed real property (consisting primarily of residential, commercial, industrial, agricultural, and unimproved property) cannot increase by more than 10% per year, except under certain circumstances. Annual levies under the primary system are based on the nature of the property taxed and the taxing authority. Primary taxes levied only on residential property are limited to 1% of the full cash value of the property. In addition, primary taxes levied on all types of property by counties, cities, towns, and community college districts are limited to a maximum increase of 2% over the prior year's levy plus any amount directly attributable to new construction and annexation. The 2% limitation does not apply to primary taxes levied for local school districts. A law passed by the Arizona State Legislature effective for FY07 further limited the County's ability to increase primary property tax revenue by limiting those counties that were not assessing their maximum primary property tax rate. Their new maximum rate is a calculation based on the lower rate that was assessed in FY06.

Revenues from primary property taxes account for 15.4% of General Fund revenues. Under the 2% levy growth limitation statute, if property values increase more than 2% in any given year, the tax rate will decline. If property values decrease, or increase less than 2%, the tax rate will increase.

Below is a chart showing the relationship between assessed valuation changes compared to the primary tax levy. The levy increases by 2% regardless of the change in primary net assessed values. In FY13, we kept the levy flat and did not increase by the 2% but realized a small increase due to new construction. For FY14, Coconino County is collecting the 2% increase plus new construction.

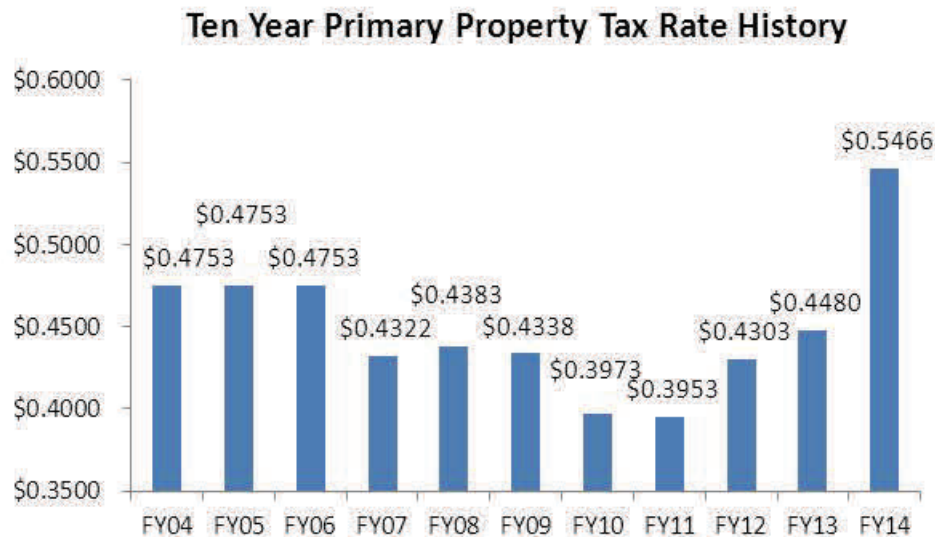


At the FY14 rate of \$0.5466 per \$100 of assessed valuation, the County primary property taxes collected on a home valued at \$300,000 are \$163.98, which equals \$29.58 increase from FY13.

Coconino County currently has the second lowest primary property tax rate allowed by Statute for all counties in the State of Arizona!

Ten Year Property Tax Rate History (Per \$100 of Assessed Valuation)

The passage of legislation capping County levies is evident in the chart below of our tax rate history. Prior to this legislation, our property tax rate was held flat, and the levy increased and decreased depending on assessed values. The primary rate was increased or decreased depending on budgetary needs. Beginning in FY07 our maximum rate was decreased to \$0.4622. The effective rate we could assess on new construction continued to decline as values rose at a rate greater than 2% per year. In FY14, our tax rate is the highest it has been since FY04.



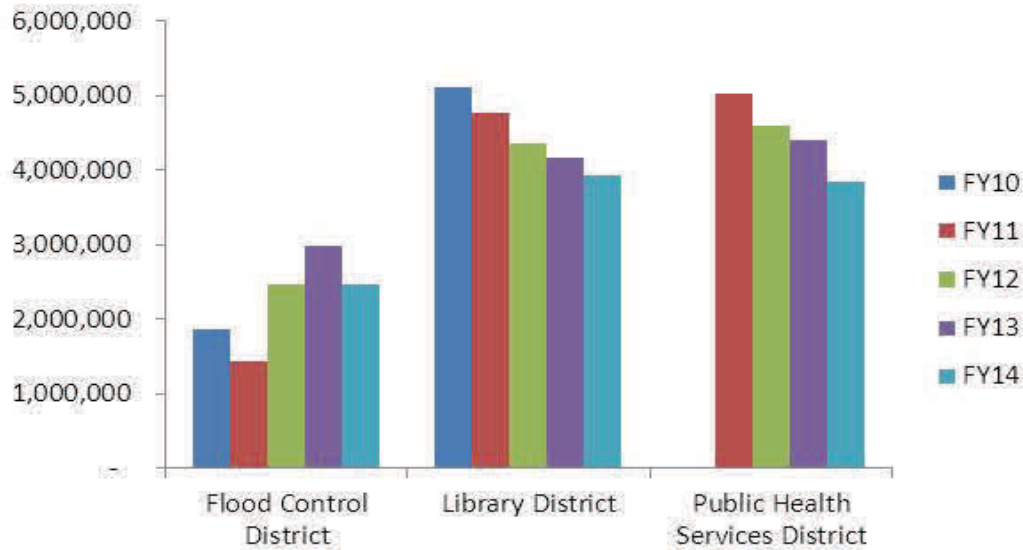
Secondary Property Taxes: Coconino County also collects secondary property taxes for the Library District, the Fire District Assistance Tax, the Public Health Services District, and the Flood Control District. Secondary assessed values, or full cash values, reflect the market prices. Like much of the nation, property values in Coconino County have fallen after large short-term increases. Because of the lag in timing of assessed value changing on the tax rolls, the FY14 secondary assessed values reflect the 2011 market. Secondary values are down 12.87% in FY14 compared to FY13.

Library District allocations are made based on recommendations from the Library District Board. For FY14 the tax rate has been increased from .2367 to .2566. Increasing this rate will assist in keeping all County Library operations whole for the fiscal year. Operational reductions may need to be discussed in future budgets.

The Public Health Services District was formed during FY10 to protect the funding that is available for public health programs and create additional budget capacity in the General Fund. The maximum rate is \$0.2500 per \$100 of assessed value. This rate has remained in effect since the onset of the district and will stay at \$0.2500 for FY14.

The Flood Control District is a special taxing jurisdiction and is not County-wide. Flood control and drainage work is performed and managed by the Community Development and Public Works departments. Coconino County has experienced multiple natural disasters within the past four years, including substantial flooding in the Schultz Burn Area. Coconino County spent over \$5 million on response to mitigation efforts related to flooding in FY11. The Flood Control levy at the FY11 rate of \$0.2000 would have been less than \$1.6 million. With the current conditions there will be flooding concerns for the next 10 years that require mitigation and response action now. The FY12 and FY13 tax rates were set at \$0.4000 in order to help offset some of the anticipated mitigation costs. This same rate was adopted for FY14. For more information on the Flood Control District, please refer to page 465.

The chart below shows the 5-year history of property tax levies for districts where the levy is set by the Coconino County Board of Supervisors.



<i>History of Tax Rates</i>	FY10	FY11	FY12	FY13	FY14
Flood Control District	\$ 0.2000	\$ 0.2000	\$ 0.4000	\$ 0.4000	\$ 0.4000
Library District	\$ 0.2293	\$ 0.2367	\$ 0.2367	\$ 0.2367	\$ 0.2556
Public Health Services District	\$ -	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500

The Fire District Assistance Tax is required by Statute, collected by the County, and distributed to the various fire districts based on a statutory formula.

Sales Tax

County Sales Tax: A County sales tax is collected to fund general County operations. The tax rate is imposed at 10% of the State transaction privilege tax rate or 0.5% of a total taxable sale. Proposition 100 temporarily increased the State sales tax by \$0.001. This increase expired in May of FY13. The County Sales Tax is estimated to be \$12,737,297 for FY13 and is projected at \$12,691,779 for FY14. It represents 24% of budgeted General Fund revenues and 10% of total County operating revenues. Tax collections are monitored by staff in order to track changes in sales activity and the local economy.

FY13 collections increased by 12% from FY12. This is a large increase compared to how far we had fallen from the FY08 high in sales tax revenue. With this increase, we ended FY13 up 15% from where we were just three years ago. Arizona was one of the hardest hit States in this recent recession. We are anticipating some continued increases in our sales tax revenue going into FY14 and are projecting our revenue at 5.5% growth compared to FY13. This growth would bring us back to FY08 levels.

Jail District Sales Tax: An additional sales tax is levied to fund the Sheriff's detention facility under a County-wide voter authorized Jail District. The Jail District tax rate is imposed at 10% of the State rate, or 0.5% of a total taxable sale. Sales taxes for the district represents approximately 89% of total estimated Jail District operating revenues for FY14. Any fluctuations in the general economy which impact the taxable sales base will have a dramatic impact on the ability of the Jail District to meet its ongoing obligations. In FY07 this tax was increased from 0.3% of a total taxable sale to 0.5% and the sunset on this tax was extended to 2027. This new rate took effect January 1, 2007. For FY13, the estimated tax collections will be \$12,731,437 and for FY14 this number is projected at \$12,691,779. These taxes are on the same base as the local sales tax, and the projections incorporate the same growth figures.

County Parks and Open Space Sales Tax: On January 1, 2003, a voter approved eighth of a cent sales tax became effective. This enables the County to collect taxes to purchase land for open spaces, to construct new parks, and to enhance existing County parks. By Statute, this tax can remain in effect until \$33 million has been collected. At the end of FY13, the County will have collected about \$29.3 million. FY14 estimated collections are approximately \$3,193,556. For more information on the projects this tax is funding, please refer to pages 476 – 481.

Other Taxes

Vehicle License Tax: Also known as auto in lieu taxes, vehicle license taxes represent about 6% of total General Fund Collections and 16% of HURF revenues. This revenue is split by formula between the General Fund and HURF fund. Tax collections are based on rates applied to the blue book values of vehicles registered in the County. FY13 collections are up 1.8% from FY12. This is another revenue source that has been greatly impacted by the recession, and in FY13 is down over 16.4% from the FY07 high. For FY14 it is estimated to be \$3,365,110 in the General Fund, and \$1.7 million in the HURF fund. The County is anticipating a 6.5% increase in this revenue source for FY14.

Projection: Overall tax revenues collected in FY14 are estimated at \$314,042 above FY13 collections. The County will receive \$1.5 million above FY13 collections. The County will receive 9% growth in primary property taxes in FY14, which will be offset by declines in our other County-wide secondary levies. For FY14 we are expecting our primary property taxes to grow at a rate of 2% plus less than 1% for new construction. This growth is anticipated in the long-term. Secondary values– and secondary levies– have dropped again for FY14, but we are optimistic that values will level out in FY15, reflecting the current housing market. County Sales tax is projected to have some large growth in FY14 and FY15 reflecting some economic recovery, but our long-term projection is that we will not reach the unsustainable growth curve we were on in the past decade and that long-term growth will reflect population and CPI increases in the County. These projections reflect the growth in Jail District Sales tax and CPOS sales tax as well, because the tax base is the same. Vehicle license taxes are anticipated to rebound a bit more aggressively in FY14, because there has been such a substantial decline in this industry over the last few years as consumers have delayed vehicle replacement purchases. Slower growth is projected moving towards the end of the ten-year forecast period.

SPECIAL ASSESSMENTS

Assessments are levied twice per year on property owners residing within special improvement district boundaries to pay off the debt issued for improvements to roads or sewer and water systems. Special assessments may also be levied for the maintenance of certain roads not constructed to the County standards. County improvement districts are created at the request of individual homeowners via a petition process and in accordance with ARS Title 48. These revenues are less than 1% of total County operating revenue and are not a General Fund revenue source. For more detail on improvement districts, please refer to Page 458—Special Taxing Districts.

Projection: Revenues from special assessments are budgeted to decrease from FY13 to FY14, due to the continual payoff of districts that are in the assessment phase. Moving forward, we are projecting a decrease in Special Assessment revenues as there has been a stall in the creation of new improvement districts for the construction of roads. Assessments from existing districts will be paid off, and there are no districts currently in formation. Although County improvement districts are a viable alternative to residents of unincorporated areas to authorize infrastructure improvements without increasing the general tax burden, the demand for the formation of new districts is anticipated to remain relatively low in the next few years as is construction in the County, and thus the addition of private roads, remains slow. A possible exception to this could be in the Schultz flood area, where residents may form special improvement districts to deal with the projected continued annual flooding that has been impacting private roads. This flooding is a result of the Schultz fire that burned 15,000 acres in 2010.

LICENSES AND PERMITS

License and permit fees are collected from a variety of County departments and are approved by the Board of Supervisors unless otherwise set forth in Statute. License and Permits represent 1.3% of total operating revenues and 1.8% of General Fund operating revenues. Examples of license and permits include building permits, marriage licenses, dog licenses, and environmental health permits. In the General Fund building permits and plan review fees represent about 1.4% of General Fund operating revenues for FY14.

Projection: In FY06 and FY07, we had experienced a boom in our license and permit revenues coinciding with the housing boom that greatly increased our building permit revenue. This was deeply impacted by the recession. Building permit and plan check fees are close to 41% of our FY07 levels. This again is due to the recessionary impact on building. The long-term projection for all licenses and permit growth is 7% in FY14, 3% in FY15, and growth that reflects population and inflation increases moving forward. Staff anticipates the steady collections experienced in the past three years to continue through the forecast period for environmental health and dog licensing, as many of those permits are subject to annual renewal. License and permits are budgeted to increase each fiscal year to account not only for volume increases, but as a result of the user fee study that is conducted every two years for each department. The budget team will continue to closely monitor changes in building permit collections, as this is an indicator of local economic health.

FEES, FINES, AND FORFEITS

The Coconino County Court System collects various fees, fines, and forfeitures such as citations, court fines, and restitutions. The largest source of fine revenue is through the Justice Courts. The majority of collections are generally related to traffic and misdemeanor fines and support the General Fund (about 2.1% of the total General Fund operating revenues). They represent 1.5% of total operating revenues. For FY14 this revenue is anticipated to increase from FY13 in total, due to a projected increase in forfeitures.

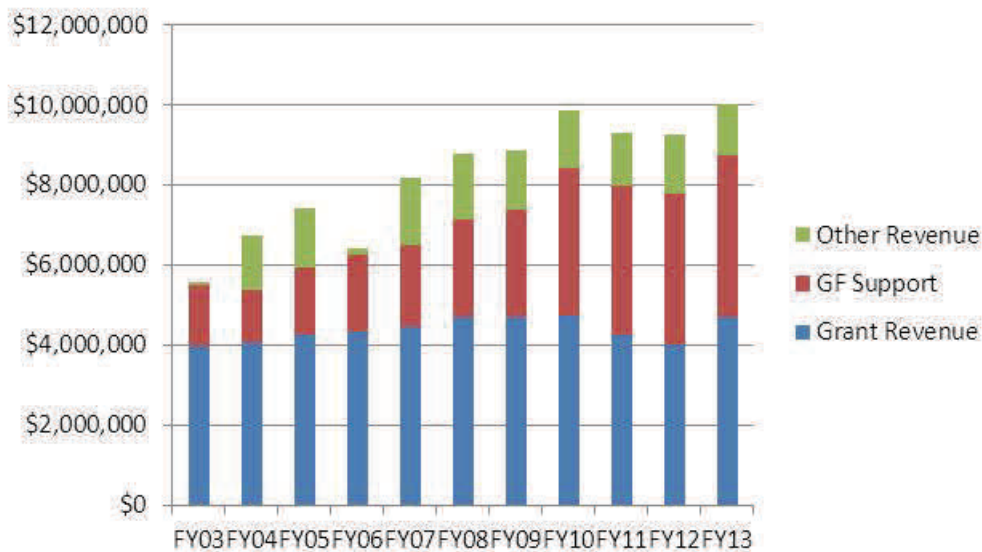
Projection: Fees, fines, and forfeit collections will experience an increase in overall revenue in FY14 due to the anticipation of receiving more forfeiture dollars. Growth into the future is expected to be 1.5% but this projection could change with forfeiture revenue fluctuations.

INTERGOVERNMENTAL

Intergovernmental revenues are collections received by the County from other governments and public entities and include payments in lieu of taxes, State shared sales tax revenues, grants, indirect costs paid by grants, and payments required by intergovernmental agreements. Intergovernmental revenues are distributed from a variety of sources including State or Federal agencies and local cities. State shared sales taxes and highway user revenues are the two largest sources of revenue in this category. Included in this revenue classification are grant revenues that usually carry restrictions on expenditures. Coconino County depends heavily on these sources of revenue to supplement the General Fund and other program functions to provide services to citizens, most notably in the Public Works, Health, Adult Probation, Juvenile Court, and Community Services departments. Overall these revenues will increase \$9.4 million from FY13 to FY14. The main reason for this increase being Federal grant funding for Flood Mitigation projects.

Grants

State and Federal grant revenue is provided to many County departments to assist with the programs that are mandated or that the granting agency believes should be provided. In many instances grants have been awarded, the County has provided a new service, and then the grant money disappears and the County has had to increase financial support or take over funding for that program to maintain the level of service expected by residents of the County. The cost of attracting and retaining employees rises each year, but usually the grant funding does not increase or does not increase at a level that is sufficient to keep up with the County's increase. This results in increased General Fund support to grant programs or a reduction in these programs to keep them going. An example of this for the Health Department is shown in the chart below.



Over time, the General Fund portion of program funding has grown by a higher percentage than State and Federal grant funding. This is particularly true when it comes to State grant allocations. Coconino County has experienced level funding when the economy was booming, and funding cuts from the State during the recession. Many of the programs are State mandated programs, where at the same time we are seeing an increase in case loads, employee costs, and inflationary expenditure increases. There are State mandates that require services to be performed, or statutory levels to be maintained (Probation Officer caseloads, for example, but funding has been drastically reduced for Counties to provide those programs).

State Shared Sales Tax

A transaction and privilege tax is collected by the State on various business activities. A portion of the total is allocated to a pool which is then distributed to cities, counties, and the State. Incorporated cities/towns receive 25%, counties receive 40.51%, and 34.49% remains in the State General Fund. The categories taxed range from retail, construction, restaurants and bars, and hotel/motels. The "shared ratio" is set by the State Legislature. In addition to the shared portion of the sales tax, the State received voter approval to collect an additional one cent sales tax beginning in June 2010. This authority expired in May of FY13.

Coconino County's portion of State Shared Sales Tax has shown considerable growth over the past two years and into FY14. This growth is based on assessed valuation and the fact that Coconino has a higher percentage of assessed values in the state. As these values increase throughout the state we will experience a decline in this revenue, and will move closer to our anticipated sustainable line, and grow at the rate of population and CPI increases.

Highway User Revenue (HURF)

HURF is a State tax collected on motor vehicle fuels (gasoline, diesel, etc.); the rate levied is \$0.18 per gallon on the motor fuel sold in the State. The primary purpose of HURF is to fund construction and maintenance of streets and highways. A portion of the amount collected is distributed to the State and a portion is returned to cities, towns, and counties. HURF money distributed to the counties is allocated based on fuel sales and estimated consumption as well as the population. As part of the FY09 State budget, the State changed the allocation formula of HURF revenues to allocate more funding to State DPS. This impact was estimated to be a \$600,000 reduction in Coconino County HURF revenue for FY09, and was estimated to be at least \$650,000 in FY10 and FY11. In FY12, the State increased the reallocation of HURF revenue and the annual reduction in this County revenue by approximately \$900,000 per year for Coconino County, which is also the projection for FY14. Fluctuating fuel process and environmental concerns have resulted in a shift in consumer travel behavior. Larger vehicles have been traded in for more fuel efficient vehicles, and consumers are finding ways to carpool and reduce overall travel. These impacts will most likely result in a permanent negative adjustment in this revenue source, with growth for population increases.

National Forest Fees

National Forest Fee Revenue is received by the County under the Secure Rural Schools and Self-Determination Act of 2008. This revenue includes payments to eligible Counties to compensate them for lumber activities on Federal forest land located within these Counties. The funding can be used for schools and roads, and a portion is set aside under Title III of this act for funding projects on Federal land. This act was scheduled to sunset at the end of FY08, but received a three-year extension by Congress through Federal FY12. On July 6, 2012, the Secure Rural Schools and Community Self-Determination Act of 2000 was reauthorized for Federal fiscal year 2012 as part of Public Law 112-141. At the time of this document, we are still awaiting word on the reauthorization of this act for Federal fiscal year 2013 (County FY2014).

Payment in Lieu of Taxes

Payments in lieu of taxes (PILT) are made to counties for providing services on federal lands, which are exempt from property taxes. Congress authorized full funding of the PILT program through Federal fiscal year 2012. Under full funding, we receive \$1.5 million of revenue. Coconino County has 4.7 million acres of federal land, so the impact of providing services like Search and Rescue and Sheriff patrol can be great. For FY13, Congress authorized an additional year of PILT full funding. PILT funding has been budgeted in FY14 at a reduced level. In future years, if full funding is not authorized and we return to historically reduced funding levels, Coconino County could lose at least \$600,000 per year in PILT.

Projection: Staff anticipates the County's continued reliance on outside revenue sources for the operation of programs. We anticipate growth at an average of 2% per year into the future for most intergovernmental revenues. Depending on future Forest Fee legislation and PILT full funding reauthorization, the County may sustain funding reductions from intergovernmental revenue sources in future fiscal years. Staff will continue to be proactive in pursuing grant funding and the Board will continue their legislative efforts to retain Forest Fee funding and PILT full funding.

CHARGES FOR SERVICES

Charges for services include the County's user fees, which are revenues collected for services that are provided for the benefit of a specific individual or group. These voluntary services can be withheld if beneficiaries refuse to pay, and can be charged if service utilization can be measured. The County exercises care in establishing charges for services that do not unfairly discriminate against those most in need of services. In the case of many of our Public Health related fees, the Board has adopted a sliding fee schedule in order to provide services to even the neediest of populations. The Board of Supervisors approves all changes to the fee schedule, unless fees are specifically set forth in State Statute. Examples of charges for services to the public include transfer station charges, Jail District bed rentals, probation services, charges for recording documents, and charges for maps, copies and other records.

Projection: General fund charges for services are anticipated to increase 2% per year in FY14 and each year moving forward. This increase is driven by volume and inflationary rate increases from fee reviews. For all funds, this number is projected at around 2% for a few years and growing at varying rates depending on the fee type.

INVESTMENT INCOME

Investment income is comprised of revenues generated from the investment of the County's cash balances. Balances are invested either through the State of Arizona's "pool" or through a recognized investment advisor authorized by the Treasurer. Investments are made in conservative instruments (identified by State Statute) due to the public nature of this money. Not all balances can earn interest for the benefit of the particular funds; in some cases, grant contracts do not allow interest to accrue during the year to a fund. The majority of interest earnings accrue to the Highway User Revenue Fund, the Parks and Open Space Debt Service Fund, the Jail District fund balances, and the General Fund reserve. Earnings are allocated monthly by the Treasurer, the County's investment officer. Staff anticipates that these collections will decline in the next couple of years due to decreases in the fund balance available for interest earnings and a drop in market interest rates.

Projection: Investment income is projected at 1.25% of average fund balances for FY14 and FY15 and then increases to 1.75% on the average fund balances for FY16 through the remaining years in the forecast period. Overall this revenue will decline as the County spends down fund balance for revenue smoothing, capital, facility, and IT planning purchases. The interest rate earned by the County has fluctuated in the past, but was about 2% in FY11 as the Treasurer was able to maintain investments with higher than market yields. Staff is anticipating a lower rate of return in the next few years, coinciding with the economic downturn we have been experiencing and interest rates remaining at their current low for a few years. Staff will continue to monitor the rates earned and will make adjustments in the financial planning process as needed.

CONTRIBUTIONS

Contributions are State contribution revenues derived from the Salt River Project Utility (SRP) and other private donations. Although SRP is a public entity, it estimates its net assessed value and makes payments in lieu of property taxes to each taxing jurisdiction. The General Fund and Library District both receive this annual contribution. The State Legislature authorized the Salt River Project to make a contribution to counties instead of paying property taxes. Other private donations are voluntary contributions the County receives, primarily for providing social services.

Projection: The SRP contributions are anticipated to increase in the next few years due to an increase in the County's primary property tax rate. In the long-term the cap on our property taxes will cause our rate to decline and decrease this revenue source. Other private contributions are difficult to estimate, and are not material to the budget.

MISCELLANEOUS

Miscellaneous revenues are classified as any revenue that does not fall within a more specific revenue category. An example would include facilities rental. They are generally revenues derived from unanticipated sources and are therefore not subject to discernible variances.

Projection: Due to the nature of this revenue, the outlook is for this revenue to remain fairly flat.

OTHER FINANCING SOURCES

Other financing sources are proceeds received from debt issuances for capital projects and gains on the sale of fixed assets. It is the policy of the Board of Supervisors that debt, short or long-term, may not be issued for operational expenses.

Projection: Other financing sources fluctuate depending on debt issuances, both General County and Special District, and asset sales. Additional debt may be issued for Special Districts in future fiscal years, depending on the size of new districts that go into formation. Any debt issued for this purpose is repaid through assessments on district residents.

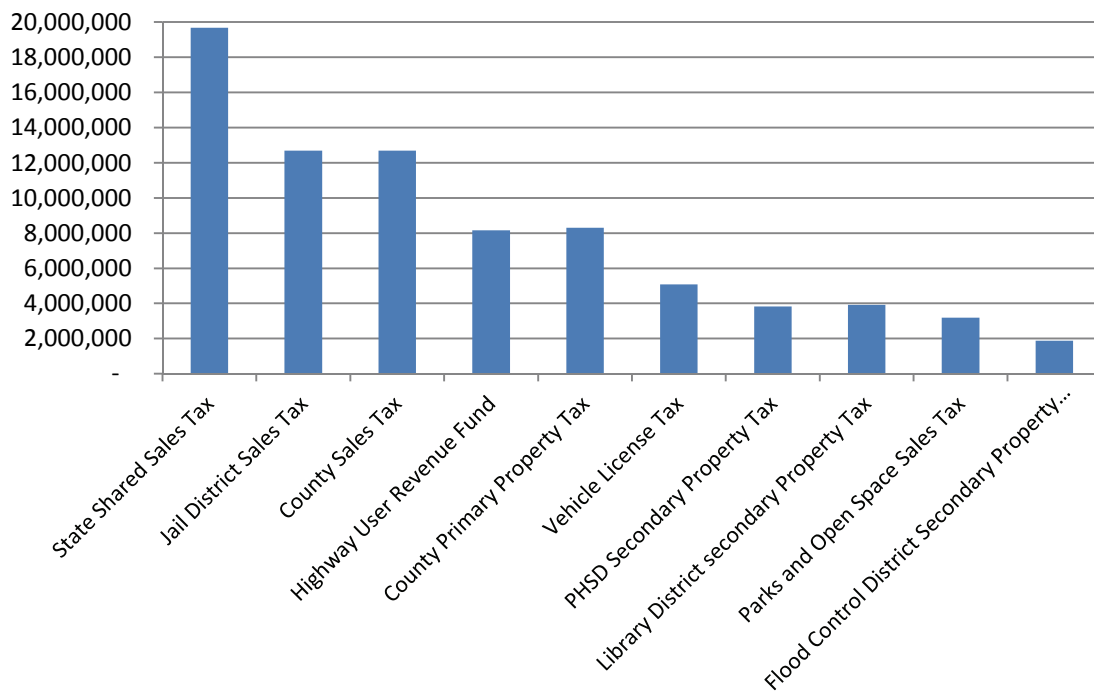
Top Ten Revenue Sources

Excluding un-awarded stimulus and other grant funding, the County's top ten revenues sources in FY14 are (from greatest to least)

- ◇ State Shared Sales Tax - General Fund
- ◇ Jail District Sales Tax - Jail District
- ◇ County Sales Tax - General Fund
- ◇ County Primary Property Tax - General Fund
- ◇ Highway User Revenue Fund - Public Works
- ◇ Library District Secondary Property Tax - Library District
- ◇ Public Health Services District Secondary Property Tax - Public Health Services District Fund
- ◇ Vehicle License Tax - General Fund/HURF
- ◇ Parks and Open Space Sales Tax - County Parks and Open Space Debt Service Fund
- ◇ Flood Control District Secondary Property Tax - Flood Control District

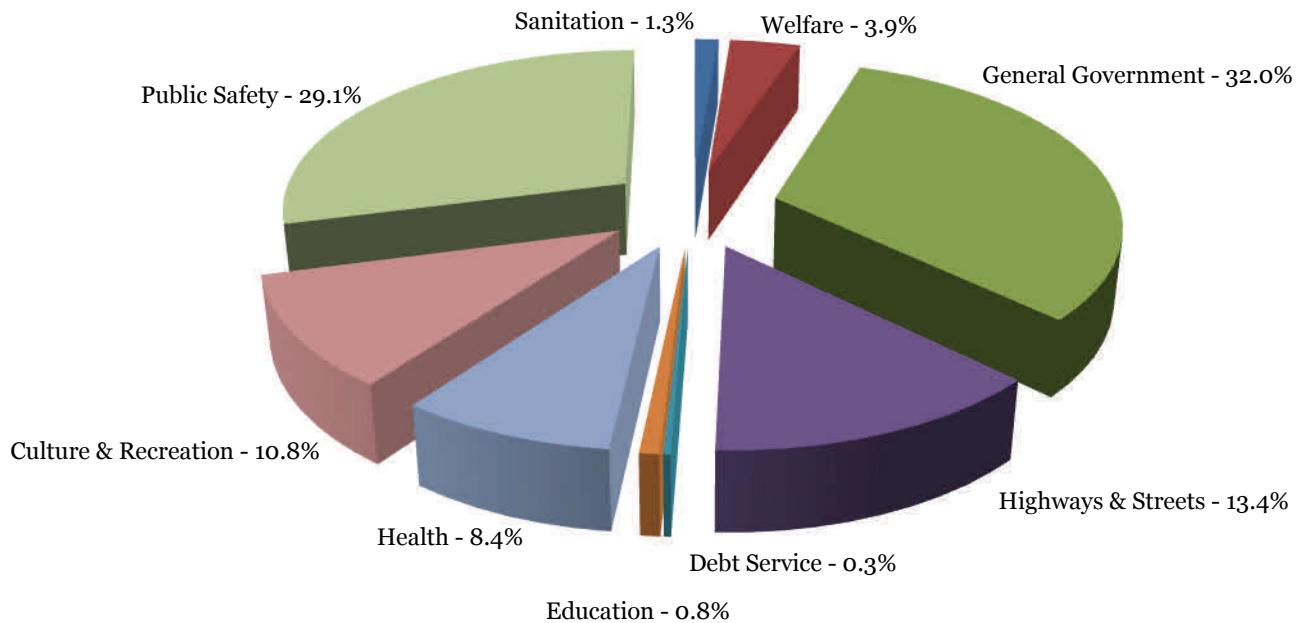
The County's dependence upon outside (non-property tax) sources of funding is evident and includes the State Shared Sales Tax, County Sales Tax, Jail District Sales Tax, Highway User Revenues, Vehicles License Tax, and Parks and Open Spaces Sales Tax. These select sources make up 49% of all operating revenues. In the General Fund, 66% of revenues come from State Shared Sales Tax, County Sales Tax, and Vehicle Licenses Taxes. Four of the top ten revenues sources are sales taxes that are pegged to the health of the regional tourist economy, which has suffered as the County economy has been in this recession. Diversifying our revenue sources was a main reason for establishing the Public Health Services District as a property tax.

FY14 Budgeted Top Ten Revenue Sources



All Fund Detail by Function

This chart highlights FY14 expenditures for all funds by percentage of the total:



A discussion of these programs, what is included under each, and a projection of future expenditure trends by fund type is included in the pages that follow. It is important to note that the functions listed above, on the County-wide financial statements and in the expenditure discussions, represent the same format as our audit information. These functions are identified and grouped according to GASB guidelines on expenditures by function. The same expenditure information, classified by County Strategic Priority Area, is included as well.

The information shown in the Analysis of Expenditures section is for operating expenditures, and excludes un-awarded grants.

Coconino County's FY14 budgeted expenditures have increased by 26% from the FY13 revised budgeted expenditures. This is due to our reserve for un-awarded grants.

The County's expenditure budget for FY14 is composed of its General Funds, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. General Fund expenditures in FY14 represent 31% of the total expenditure budget. Special Revenue Funds, which include grant funds, represent 68% of the total budget. Capital Project Funds account for a little over 0.9%, and Debt Service Funds make up less than 1% of the total County budget.

GENERAL GOVERNMENT

General government is the function used to describe all expenditures that do not fall under any other function. This includes expenditures for internal services, court services, and many of the offices run by Elected Officials, including the Treasurer, Assessor, Recorder, and Board of Supervisors.

General Fund

In the County's General Fund, general government expenditures increased by 3.0% between the FY13 and FY14 budgets, primarily due to the reinstatement of merit raises and a market adjustment of 1.5%.

Projection: General government operating expenditures in the General Fund are projected to increase in FY14 over the FY13 budget. We project a slight increase in General Funding in FY14, with continued gradual increases in the next three to five years. The Recorder's budget will continue to fluctuate due to the cyclical nature of elections. FY14 is not a general election year. In FY14 we were able to address some critical funding issues. The budget includes reinstatement of the merit raises on employees' anniversary dates, and a 1.5% market adjustment on July 1, 2013. Funds were also set aside to address facility and information technology capital needs.

Special Revenue Funds

In the various Special Revenue Funds, general government expenditures will increase by 19% between the FY13 and FY14 budgets, primarily due to budgeting the use of fund balances in various funds.

Projection: Special Revenue Fund general government expenditures are projected to increase between the FY13 and FY14 budgets. Beginning in FY14, Special Revenue fund budgets are projected to remain fairly constant because outside revenue opportunities available to fund general government activities are limited.

Debt Service Funds

Debt Service Funds do not have general government expenditures in FY14.

Capital Project Funds

In FY13 funds were budgeted for the Page Justice Facility. This is a one-time project and funds are being carried over into FY14 to finish the project. Also budgeted for FY13 were funds for technology infrastructure. The County data center must be relocated to enable efficient and effective use of technology. The project was not completed in FY13 and these funds have been carried over into FY14 for the one-time project cost.

Projection: The technology infrastructure is a one-time mission critical expenditure. We do not anticipate any general government expenditures in Capital Projects Funds going forward until we are able to implement our strategic Facilities Master Plan.

PUBLIC SAFETY

The public safety function includes all expenditures for Flood Control, Emergency Services, Constable, Sheriff, Jail District, Juvenile Court Services, Adult Probation, and the Medical Examiner. At 23.4% of the operating budget, this is one of the largest functions.

General Fund

In the County's General Fund, public safety expenditures increased 9.0% between the FY13 and FY14 budgets. A large part of this is due to the increase in public safety retirement rates.

Projection: Public safety expenditures in the General Fund are projected to increase for the foreseeable future. Due to local competition, the County has had a difficult time attracting and retaining Deputy Officers, Youth Care Workers, and Probation Officers. If this trend continues, the County will have to increase hiring and retention benefits for those positions, putting a strain on County-wide General Funds. The County is committed to remaining competitive with other local jurisdictions to help offset the shortage of public safety workers in a high demand market. The employee contribution to the public safety retirement system is capped in statute, but recent changes at the State level may slow the contribution rate growth and have long-term impacts to the PSRS system. As the State continues to decrease our grant funding for critical public safety programs, the General Fund will be required to increase our contribution in order to meet our mandates.

Special Revenue

In the various Special Revenue Funds, public safety expenditures will decrease 5.0% between the FY13 and FY14 budgets. This is primarily due to a decrease in anticipated reimbursements for mitigation in the Shultz flood area. Net of that decrease, the expenditures will increase by 1.5%.

Projection: Special Revenue Fund public safety expenditures are projected to increase (net of the Flood Control District increase) between the FY13 and FY14 budgets. This increase is attributed to merit and market increases implemented in the FY14 budget. The trend for Special Revenue Fund public safety expenditures is projected to gradually increase each year. Special Revenue Funds are impacted by the staffing challenges facing the County in the area of public safety. The same retirement system increases mentioned for the General Fund will also impact Special Revenue Funds. Reduced State grant funding for public safety will offset some of these projected budget increases. The County is working on holding down overall public safety and criminal justice system costs. The County's establishment of the Criminal Justice Coordinating Council has been a major factor in managing public safety and criminal justice system expenditure growth.

Debt Service Funds

Debt Service Funds do not have public safety expenditures for FY14.

Capital Projects Funds

Capital Project Funds were budgeted in FY13 and FY14 for the Jail Repair and Replacement (R&R) fund. This is a recurring budget item for routine R&R needs that arise, and the budget changes each year depending on the R&R needs identified. These expenditures are budgeted according to a long-term Jail District R&R schedule and will fluctuate from year to year, as needs change. Similar to our Facilities repair and replacement program, our goal is to identify and perform repair and replacement projects when we are able to maximize our return on investment, by weighing repair costs against replacement costs for Jail District Capital.

HIGHWAYS AND STREETS

The highways and streets function of expenditures includes all expenditures for road maintenance, construction, engineering, GIS, and special districts.

General Fund

Expenditures for highways and streets in the General Fund include those expenditures for GIS. This budget will increase by 1% compared to FY13, due to compensation increases in the FY14 budget.

Projection: GIS expenditures are projected to increase for health and retirement rate increases in the next several years.

Special Revenue Funds

Special Revenue Funds expenditures relating to highways and streets pertain to Public Works expenditures, and they will increase over 200% between the FY14 and FY13 budgets. This is due to reserving un-awarded grant capacity for highways and streets. Un-awarded grant capacity is reserved to allow for us to spend grant funds that are anticipated, but not received, at the time the budget is developed. If we do not reserve this expenditure capacity, we may exceed our budget ceiling that is adopted with the Tentative Budget. The Board of Supervisors must still approve a grant and adjustment to move the expenditure appropriation out of the un-awarded grant appropriation into the operating budget. Public Works is anticipating un-awarded grants in the amount of \$44 million.

Projection: The goal of the Public Works Department is to plan for a manageable construction level each year. This is becoming increasingly difficult with the uncertainty in the State budget and shifting of HURF funds to State programs. Fund balance in the HURF fund is being depleted, and the point will come when capital projects will not have funding. The focus will be on a manageable level of road maintenance. If the County loses Secure Rural Schools and Community Self Determination Act funding, the HURF fund will lose about \$2 million from this revenue source that is currently allocated on an annual basis. This will further limit the ability to provide capital road improvements.

Debt Service Fund

Debt Service Funds do not have highways and streets expenditures for FY14.

Capital Projects Funds

Capital Projects Funds do not have highway and streets expenditures for FY14.

CULTURE AND RECREATION

Library funding and Parks and Recreation Department programs are considered culture and recreation funding.

General Fund

The General Fund supports culture and recreation by funding administrative and maintenance salaries in the Parks and Recreation Department. In previous years, CPOS (Coconino Parks and Open Space) expenditures were included in the General Fund, but were reimbursed through a transfer of CPOS tax funds. The ability to transfer the reimbursement has expired. These expenditures have now been absorbed into the General Fund. These expenditures will increase 35% in the upcoming fiscal year due to a one-time capital project cost for a new Amphitheater roof.

Projection: The CPOS administration dollars were exhausted in FY12. These expenditures are now being absorbed by the General Fund. The Parks and Recreation Department will continue to evaluate these expenditures and prioritize available funding to make up for this revenue loss as they can.

Special Revenue Funds

Culture and recreation expenditures will increase 19% in FY14 over the FY13 budget. This increase is for expenditures related to the Coconino Parks and Open Space ballot. Parks and Open Space projects are budgeted according to a capital improvement schedule and the availability of land that was identified for open space acquisition. The projects are funded by a voter-approved sales tax, which is a dedicated voter-protected funding source for projects that were listed on the CPOS ballot. The County Board of Supervisors have very limited ability to change the CPOS budget. There will be a 13% decrease in Library District expenditures.

Projection: Library expenditures will decrease in FY14 due to the District levy declining due to secondary assessed valuations being lower. Parks and Recreation expenditures vary due to capital projects in the CPOS programs. For more detail on the upcoming capital projects associated with the CPOS program, see pages 476-481.

Debt Service Funds

Debt Service Funds do not have culture and recreation expenditures for FY14.

Capital Project Funds

Capital Project Funds do not have culture and recreation expenditures for FY14.

HEALTH

Health expenditures include expenditures for the Public Health Services District programs in the County.

General Fund

There are no direct General Fund health expenditures budgeted. The County does provide General Fund support for health programs through a maintenance of effort payment to the Public Health Services District.

Special Revenue Funds

In Special Revenue Funds, expenditures for health are expected to increase by 21% in FY14. This is primarily due to un-awarded grants. There are about 35 active Special Revenue health funds, so there are some with budget increases and others with decreases.

Projection: Health expenditures will continue to fluctuate depending on available State and Federal grant funding. The recession had a double impact in this area. State funding was reduced because of the State budget crisis, while demand for health services increased. The formation of the Public Health Services District guarantees a baseline of Public Health funding. Secondary assessed values have continued to decline. This has an impact on the property tax revenues available to fund health services, causing the General Fund to prioritize additional health funding along with all other expenditure functions.

Debt Service Funds

Debt Service Funds do not have health expenditures in FY14.

Capital Project Funds

Capital Project Funds do not have health expenditures in FY14.

WELFARE

Welfare expenditures are for programs in the Community Services and Career Center departments.

General Fund

The General Fund directly supports Community Services Administration, and also provides funding for Community Services programs that are operated in Special Revenue Funds. For FY14 General Fund expenditures for welfare will increase by 8%. This is mainly due to compensation increases implemented in FY14 and a one-time budget increase for a community assessment. In addition to the direct General Fund budgeted expenditures, the County supports welfare expenditures in Special Revenue funds through transfers of General Fund support.

Projection: General Fund welfare expenditures will not change much in the next few years, because administration expenses should remain fairly level. Increases will result in compensation, retirement system, and employee health insurance plan increases.

Special Revenue Funds

In Special Revenue Funds, expenditure for welfare will decrease by 15% in FY14. This decrease is primarily the result of a decrease in funding for the Coconino Rural Environmental Corp (CREC) program. The Career Center is also seeing a decline in their Workforce Investment Act funding.

Projection: Welfare expenditures for Community Services programs will vary based on the level of grant funding received by the County. Many of these programs are funded primarily through grants, with some General Fund support. This level of support is expected to increase with salary and benefit increases in future years. Career Center expenditures are greatly subject to variation due to the nature of their revenues. The Career Center is completely funded by Federal grants, so change in administrations brings changes to these programs. The demand for welfare-type-services is projected to stabilize in the short term as need for these programs is tied to the overall economic situation and we have recently experienced a rapid increase in service demands. The Board of Supervisors may determine that funding the need for these services merits a reallocation from other programs to maintain service levels as Federal funding is reduced.

Debt Service Funds

Debt Service Funds do not have welfare expenditures for FY14.

Capital Project Funds

Capital Project Funds do not have welfare expenditures for FY14.

SANITATION

Sanitation expenditures include those for the County's on- and off-Reservation solid waste programs and expenditures for the Kachina Village Improvement District.

General Fund

There are no sanitation expenditures in the General Fund for FY14. The General Fund supports the Solid Waste Program through a transfer to the Solid Waste Fund.

Special Revenue Funds

Sanitation expenditures in Special Revenue Funds are anticipated to decrease by 32% in FY14 from the FY13 budget. The decrease is due to the elimination of the Navajo Nation Solid Waste contract. The Solid Waste Program budget has been reduced in the past several years by reducing our solid waste service delivery.

Projection: Expenditures for sanitation will continue to rise in the Solid Waste Program if we maintain current service levels. The main driver of these increases will be tipping and transportation fees passed along to the County from outside vendors. Some of the transportation charges will also increase due to the rising cost of fuel. KVID expenditures are not anticipated to increase greatly in the next five years, but increases may come if more homes are built in the Kachina Village area, creating a larger service area. Much of the Solid Waste Program cost increases are passed along to the General Fund in the form of a funds transfer to the program. This support is expected to increase as transportation employee-related costs increase while the amount citizens are willing to pay for this service remains flat. The Solid Waste Program has reduced hours, closed locations, and increased fees to meet necessary budget education targets over the past several years.

Debt Service Funds

Debt Service Funds do not have sanitation expenditures for FY14.

Capital Project Funds

Capital Project Funds do not have sanitation expenditures for FY14.

EDUCATION

Superintendent of Schools expenditures are categorized as education.

General Fund

General Fund expenditures for Education will increase by 13% from FY13 to FY14. This is due to a budget increase to supplement a new granting program by hiring a Program Coordinator. This is a limited term position and will expire within five years if permanent funding is not procured.

Projection: The General Fund expenditures for education are not projected to show significant changes other than the addition of the Program Coordinator mentioned above. Any other changes will be related to personnel increases. For FY13, these expenditures in the General Fund were funded by Secure Rural Schools and Community Self Determination Act funding. This funding has yet to be reauthorized for FY14. Without another authorization, the County will need to prioritize Superintendent of Schools funding with all other General Fund expenditures.

Special Revenue Funds

Education expenses will decrease by 63% in Special Revenue Funds from the FY13 budget due to a budgeted decrease in anticipated Federal grants. These grants fund technical assistance and professional development services to County and regional educators to meet State and Federal mandates and improve instructional quality.

Projection: Special Revenue Funds education expenditures will vary each year, depending on the amount of grant funds the Education Service Agency is able to receive. The County does not support these programs with additional General Funds, so as grant funding fluctuates, so do expenditures. There is concern that the Federal budget balancing action could impact the revenues for these programs.

Debt Service Funds

Debt Service Funds do not have education expenditures for FY14.

Capital Project Funds

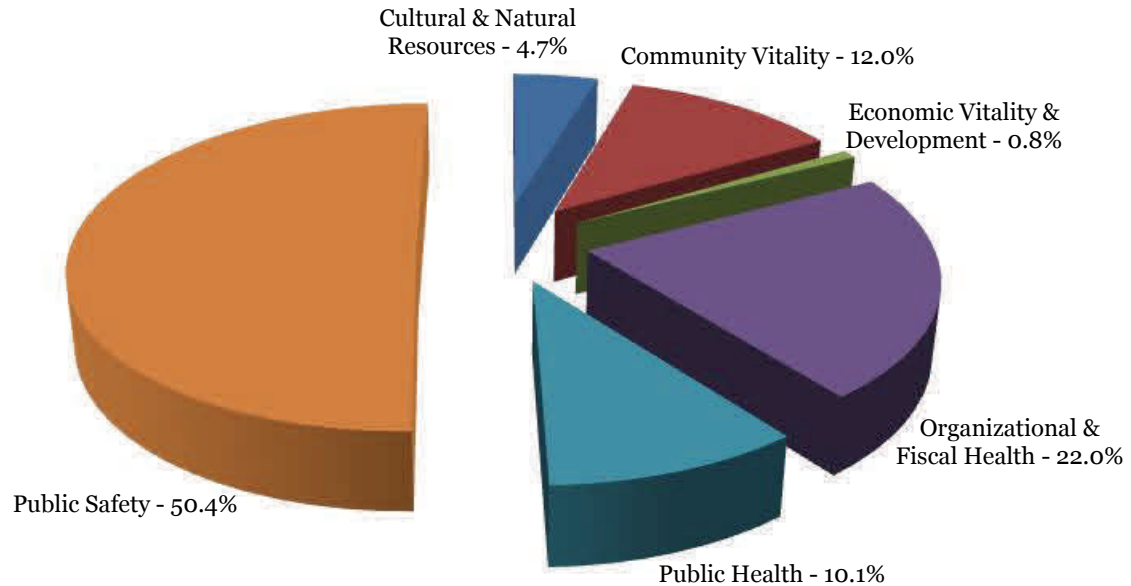
Capital Project Funds do not have education expenditures for FY14.

DEBT SERVICE PRINCIPAL AND INTEREST

All Debt Service Fund payments go towards principal and interest on outstanding special districts debt. A detailed discussion of these expenditures can be found on pages 98-99.

All Fund Detail by Strategic Priority Area

This chart highlights FY14 Expenditures for all funds by percentage of the total (net of un-awarded grants):



A discussion of these programs, what is included under each, and a projection of future expenditure trends by fund type is included in the pages that follow. FY10 was the first year expenditures were categorized according to Strategic Priority Area.

Data presented above represents department categorization of programs into each area. These will continue to be refined as the process develops.

A summary of the types of program expenditures included in each area is listed below, along with projections for changes to the expenditures for these areas in the future.

Public Safety

The largest allocation in our budget is for Public Safety. This area includes both criminal justice programs like Sheriff Patrol and Superior Court, and public safety programs outside of the criminal justice area like Public Works Road Maintenance and Community Development Planning and Zoning. For FY14, the Public Safety budget will decrease by less than 1%, net of unawarded grants capacity.

Projection: Coconino County's planning efforts have been very successful in containing the costs of the criminal justice system. System-wide collaboration through the Criminal Justice Coordinating Council has helped identify system problems that had been driving up costs. Programs like the Exodus substance abuse treatment program in the Jail District have helped identify preventative measures that can be taken to reduce future costs. Investing in reducing system bottlenecks has also helped keep costs lower. The County plans to continue efforts that will result in a lower than average growth rate in this system. Public Works expenditures will decline as available HURF fund balance is exhausted. The Schultz flood area will likely cause a short term budget increase for capital mitigation efforts.

Community Vitality

Community Vitality programs include Elections, DUI/Drug Court, Integrated Family Court, Parks and Recreation programs, Emergency Services, Career Center programs, and Superintendent of Schools programs, among others. These expenditures are budgeted to increase 8% over FY13, mainly due to a one-time budgeted expenditure for a new Amphitheater roof.

Projection: Because these expenditures include those for Emergency Services and Career Center programs, the Board may decide to increase funding for the safety net programs that see increasing demand for services during economic downturns. The Career Center is 100% Federally funded, which is a volatile funding source. Elections funding is cyclical and is mandated, so the normal elections funding cycles will continue. Superintendent of Schools funding is heavily dependent on Federal allocations that tend to change with changes in the Federal administration.

Public Health

Public Health programs include all Public Health Service District programs, solid waste, and KVID programs. These expenditures are budgeted to decline 6% in FY14. This is primarily due to a decrease in grant funding.

Projection: Health expenditures will continue to fluctuate year over year with available State funding for Health programs. The solid waste budget has been reduced by budget reductions, but the cost of hauling waste increases with higher fuel prices. KVID continually strives to find operational efficiencies, so it is anticipated that these expenditures will not see large increases in the short-term.

Organizational and Fiscal Health

Organizational and Fiscal Health programs include most of the County's internal services, and many programs of Elected Offices, including the Treasurer, Assessor, Board of Supervisors, Clerk of Superior Court, and Superintendent of Schools. These expenditures will increase by 6% compared to the FY13 budget. This is primarily due to a budgeted increase for technology software updates and infrastructure.

Projection: The programs in Organizational and Fiscal Health are heavily supported by the General Fund. As this funding source becomes ever more competitive given the nature of local tax revenues, these programs will need to find innovative ways to reduce their cost of doing business. Expenditures will increase as pay and benefit increases are approved, but funding for program expansion is uncertain at this time.

Cultural and Natural Resources

Cultural and Natural Resources programs include Coconino Parks and Open Space land acquisitions, Facilities Management energy efficiency improvements, and the Coconino Plateau Water Adequacy Council. In FY14 these expenditures will decrease by 10%. This decrease is due to a decrease in expenditures for the CREC program.

Projection: Cultural and Natural Resources expenditures will fluctuate in the next few years as Coconino Parks and Open Space funding is used for approved projects and acquisitions. Once these projects and acquisitions are complete, the long-term outlook for this expenditure type will depend on Federal funding and partnership revenues for CREC.

Economic Vitality and Development

Economic Vitality and Development programs include most Career Center programs, the Coconino Rural Environmental Corps, and payments to economic development collaborations the County is involved with.

Projection: Although a small percentage of the total County budget, Economic Development programs have been considered increasingly important to accomplishing the organizational goals of the County. The majority of this program funding is Federal, and is expected to be cyclical in the next ten years as administration priorities adjust. The County will continue to work with Economic Development organizations like SEDI, the Sustainable Economic Development Initiative developed by County staff, to accomplish our Economic Development objectives.

Policies, Changes in Fund Balance, and Long-Term Outlook

What is fund balance?

Fund balance is the difference between a fund's assets and its liabilities. A portion of the fund balance may be reserved for various purposes, such as contingencies or encumbrances, carried forward into the next fiscal year, or reverted back to a granting agency if such is contractually stipulated.

As a part of the ten-year financial plan, 15% of General Fund revenues will go toward an emergency reserve fund. Of the 15%, 10% is for an emergency reserve. The balance of 5% could be available to be used during economic downturns to help alleviate potential cuts to services.

The County also maintains an operating contingency of \$240,000 in the General Fund to provide for unanticipated expenditures, or to meet unexpected increases in service demands. Use of these funds is subject to the County Manager's approval.

Available fund balances are not used for on-going operating expenditures unless a determination has been made that available balances are in excess of required guidelines and that plans have been established to address future operating budget shortfalls. However, based on current audit requirements, fund balances associated with grant revenues in cost reimbursement grant funds should be exhausted before the granting agency remits additional funds. For using fund balances, emphasis is placed on one-time uses. An annual review of cash flow requirements and appropriate fund balances is undertaken to determine whether modifications are appropriate for the reserve/contingency policies.

What are the changes in fund balance and what is the long-term outlook?

By Fund Type

General Funds: The General Fund balance will decrease by \$9.8 million (37%) as a result of this budget (net of contingencies). Of this, \$7.9 million is in the operating General Fund and the remainder is in reserved General Fund balances. As mentioned, we will be expending fund balance as a one-time budget balancing mechanism. We will also be expending over \$1 million of fund balance toward compensation, \$3 million is being set aside for capital improvements and a one-time allocation of \$500,000 for the amphitheater roof. The long term forecast to the operating General Fund shows we are balancing our budget beginning in FY19. Our reserved General Fund balances will be spent down as projects are completed, but our goal is to maintain four years of project funding in these funds, by transferring our one-time capacity from the operating General Fund into the reserved R&R General Funds as it becomes available. This will help us prepare for the next recession, by pre-funding projects that can still be funded during the next economic downturn.

Special Revenues Funds: Fund balances in the Special Revenue Funds are budgeted to decrease 55%, or \$25.3 million in FY14. Most of the decrease (75%) comes in the HURF Fund and Coconino Parks and Open Space Fund. This HURF balance decline of \$10.3 million is due to capital projects that have been delayed over the years due to efforts being redirected towards the Schultz flood emergency response and the recession. These capital projects must now be completed to avoid public safety implications. HURF will also make some heavy equipment purchases, as these have also been delayed for the past several years. We have identified that there is a shortage of HURF funding available, and we anticipate the continued use of this fund balance on necessary improvements. This shortage is compounded by the recessionary impacts on this fund, including the annual sweep of approximately \$900,000 to fund state DPS. As fund balance dwindles, there will need to be a restructuring of the HURF fund to come back in balance. The CPOS decrease of \$8.6 million is due to the continued progress on the CPOS capital plan. This fund balance is reserved for listed projects on the CPOS ballot, and will be required to be spent on projects until the balance is exhausted. The remainder of the decrease in fund balance results from grant funds being spent down to cover expenditures in programs that will be receiving fewer grant dollars, due to the State economic situation. The long-term outlook for these funds are to be spent down to assist with state and federal revenues losses.

Debt Service Funds: Debt Service Funds in total will see an increase of less than 1% in their fund balance in FY14. The long term outlook for the special district debt service funds is very little change in fund balance, because as assessments are collected, debt payments are made.

Capital Projects Funds: Capital Projects Fund reserves will see a decrease of 8.1% in FY14. This is mainly due to capital projects in the Jail District repair and replacement fund.

Major Funds

Highway User Revenue Funds: As discussed in the Special Revenue fund section, the HURF Fund balance will decrease 58% due to road construction and heavy equipment replacement projects anticipated in the next fiscal year coupled with the decline in HURF revenues from the economy and State shifting to fund their deficit. The long-term outlook for this fund projects continued decline in fund balance if the State does not return the shifted revenues back to Counties. The level of service for road maintenance in the County will need to be evaluated to meet the available revenues.

Jail District: The Jail District Fund Balance will increase by 15% from the FY13 projected ending balance. The long-term outlook for this fund balance is somewhat uncertain. Discussions on future planning will be taking place during FY14 to decide on need and what type of housing addition or program would be more beneficial for the criminal justice system.

Parks and Open Space Debt Service: In FY14 the Parks and Open Space Debt Services fund balance will continue to decrease (75%) as CPOS projects continue and open space acquisitions occur. Ultimately 100% of this fund balance will be spent over the life of the CPOS program.

Public Health Services District: The fund balance in this district will decrease by 21% in FY14. Due to a decrease in secondary values the district has seen a decrease in revenue in the form of property taxes while experiencing an increase in operating expenditures. The long-term outlook for this district is that fund balances will continue to decline due to continued drops in property values. Long-term program and service evaluations are needed to align revenues and expenditures in the district.

Non Major Funds: Fund balance for Non Major funds will decrease by 62%. The largest decrease is in National Forest Fees. These funds go to road maintenance. Also significantly decreasing is the Parks Capital Project Fund, where funds are allocated for Parks and Recreation projects to be completed in FY14. The Flood Control District is also seeing a substantial decrease for flood related project expenditures. No other funds individually account for a material amount of the decrease. General decreases are budgeted in special revenue funds to fill the gap for expenditure increases.

General Fund Operating Budget Policies

The County adopts a balanced budget annually and does not use debt or bond financing to fund current operating expenditures. As a general rule, the County is committed to using only recurring revenues to fund recurring expenditures.

The County maintains a budgetary control system to ensure adherence to the Adopted Budget. Quarterly reports are prepared and provided to the Board of Supervisors by the budget team which compare actual revenue and expenditures to budgeted amounts as well as provide updates to the County ten-year financial plans and forecasts.

As previously stated, the Budget Team develops and regularly updates a General Fund ten-year financial forecasting system which includes projections of revenues, expenditures, and future costs of current budget decisions and financing of capital improvements. The current revenue and expenditure ten-year plan on the following pages illustrates the results of this process.

The entire County budget for FY14 was evaluated within the context of these financial plans and a determination was made on the impacts that the current recurring expenditures would have on the operating budget, the expenditure limit, and the future cash flow needs of the County. When this evaluation was done, it was determined that all departments must submit their program budgets with funding amounts not to exceed the FY13 “base” budget for the department. Expenditure adjustments between programs was allowed. By retaining level program funding from FY13, the County would still have had unsustainable expenditure levels, give the drop in the local economy and the uncertainty of what State impacts would continue to be passed on in FY14. Through our financial planning process, we decided to continue our three-prong approach to budget management. In FY14 we will be utilizing reserves while we embark on a long-term approach to budget alignment. We have strategic compensation, Facilities, and Information Technology needs that are core expenditure requirements to maintain our efficiency and effectiveness as an organization. Over the next five years we will need to align our revenues and expenditures in all of our funds through strategic evaluation of our programs and funding levels, and how they align with our priorities and where we want to be as an organization. This will require significant General Fund budget reductions and realignment.

The ten-year plan that follows has been adjusted to eliminate the contingency and fund balance contingency items. The fund balance is presented on the cash basis, because there are annual revenue accruals that are not available in cash balance to fund programs. Contingency items are budgeted for emergency use only so they are not included in the General Fund balance projections. The financial plan that follows is the plan that was used during the budget process, and includes department and budget estimates of FY13 revenue and expenditures, based on year-to-date information that was available at the time the budget was developed. The financial statements presented on pages 50-56 include updated FY13 estimated actuals.

An operating deficit is anticipated through FY18. That is the low point in our revenue projection period, where we expect to either lose, or have reductions, in some of our Federal revenue resources. In FY14 we are showing an operating deficit of \$3.9 million. This includes a transfer to our facilities capital repair and replacement fund for future improvements.

	Actuals	Budget	Estimates	Projected	
	FY2012	FY 2013	FY2013	FY 2014	FY 2015
Revenues and Transfers In					
Taxes	\$ 23,355,844	\$ 23,555,018	\$ 23,913,423	\$ 24,995,215	\$ 25,813,310
Licenses and Permits	1,296,586	892,500	726,500	902,500	920,550
Intergovernmental	20,255,369	20,286,502	21,858,280	21,429,464	21,844,101
Charges for Services	4,968,538	4,555,984	4,921,918	4,798,718	4,901,485
Fees, Fines, and Forfeits	1,132,653	1,110,850	1,112,592	1,108,650	1,125,280
Investment Income	301,760	178,000	83,368	178,000	237,611
SRP Contributions	143,905	130,150	150,534	130,150	123,643
Miscellaneous	260,093	194,810	301,491	208,944	211,033
Transfers In	1,616,058	525,610	524,078	325,819	261,861
Total Revenues and Transfers In	53,330,806	51,429,424	53,592,184	54,077,460	55,438,873
Expenditures and Transfers Out					
Salaries	23,849,760	24,722,449	24,660,945	25,832,503	26,706,361
Benefits	8,569,962	9,920,412	9,496,715	10,463,266	11,035,613
Less: Projected Salary Savings	(1,773,999)	(300,000)	(907,269)	(300,000)	(300,000)
Operations	7,398,473	8,455,776	7,296,807	8,796,059	7,950,859
Travel	1,375,510	1,373,833	1,473,539	1,394,751	1,404,111
Capital	518,209	55,952	118,018	420,752	46,904
Total Transfers Out	8,250,931	9,162,141	8,758,047	11,317,350	8,956,264
Total Expenditures and Transfers Out	48,188,845	53,390,563	50,896,802	57,924,681	55,800,112
Total Surplus/(Deficit)	5,141,961	(1,961,139)	2,695,382	(3,847,222)	(361,239)
Beginning Fund Balance	15,018,795	20,160,756	20,160,756	22,856,138	19,008,917
Net Ending Fund Balance	\$ 20,160,756	\$ 18,199,618	\$ 22,856,138	\$ 19,008,917	\$ 18,647,678
Fund Balance					
Unreserved					
General Fund	\$ 12,403,544	\$ 10,564,045	\$ 15,178,800	\$ 10,946,171	\$ 9,371,126
Loan Balance to Flood Control District	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Emergency Reserve	7,757,212	7,635,572	7,677,338	8,062,746	8,276,552
Total Unreserved Fund Balance	\$ 19,160,756	\$ 17,199,618	\$ 21,856,138	\$ 18,008,917	\$ 16,647,678

	Projected						
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Revenues and Transfers In							
Taxes	\$ 26,159,169	\$ 26,511,770	\$ 27,446,461	\$ 28,548,541	\$ 29,496,814	\$ 30,458,420	\$ 31,452,206
Licenses and Permits	938,961	973,703	1,009,730	1,046,080	1,083,739	1,121,670	1,160,928
Intergovernmental	21,385,844	20,928,338	22,082,254	23,303,587	24,097,178	24,896,984	25,724,007
Charges for Services	5,006,478	5,113,744	5,223,334	5,335,299	5,449,690	5,566,561	5,685,967
Fees, Fines, and Forfeits	1,142,159	1,159,291	1,176,681	1,194,331	1,212,246	1,230,430	1,248,886
Investment Income	326,334	287,901	252,887	239,633	243,733	264,142	292,357
SRP Contributions	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Miscellaneous	213,144	215,275	217,428	219,602	221,798	224,016	226,256
Transfers In	264,145	266,437	266,480	410,199	599,320	694,300	792,064
Total Revenues and Transfers In	55,536,233	55,556,459	57,775,255	60,397,272	62,504,518	64,556,522	66,682,671
Expenditures and Transfers Out							
Salaries	27,200,078	27,752,879	28,240,292	28,814,234	29,293,186	29,857,879	30,323,190
Benefits	11,531,013	12,067,742	12,626,615	13,236,942	13,827,421	14,441,388	15,166,127
Less: Projected Salary Savings	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Operations	7,663,506	7,844,617	7,787,512	8,020,114	7,939,513	8,148,635	8,094,570
Travel	1,418,152	1,432,334	1,446,657	1,461,124	1,475,735	1,490,492	1,505,397
Capital	46,904	46,904	46,904	46,904	46,904	46,904	46,904
Total Transfers Out	10,172,792	8,712,775	8,684,615	8,883,710	9,055,492	9,258,963	9,471,291
Total Expenditures and Transfers Out	57,732,444	57,557,251	58,532,594	60,163,026	61,338,250	62,944,261	64,307,480
Total Surplus/(Deficit)	(2,196,210)	(2,000,792)	(757,339)	234,246	1,166,267	1,612,261	2,375,192
Beginning Fund Balance	18,647,678	16,451,468	14,450,676	13,693,336	13,927,582	15,093,850	16,706,110
Net Ending Fund Balance	\$ 16,451,468	\$ 14,450,676	\$ 13,693,336	\$ 13,927,582	\$ 15,093,850	\$ 16,706,110	\$ 19,081,302
Fund Balance							
Unreserved							
General Fund	\$ 7,460,654	\$ 6,157,173	\$ 5,067,020	\$ 4,929,521	\$ 5,808,070	\$ 7,126,777	\$ 9,197,711
Loan Balance to Flood Control District	(700,000)	(350,000)	-	-	-	-	-
Emergency Reserve	8,290,813	8,293,503	8,626,316	8,998,061	9,285,780	9,579,333	9,883,591
Total Unreserved Fund Balance	\$ 15,051,468	\$ 14,100,676	\$ 13,693,336	\$ 13,927,582	\$ 15,093,850	\$ 16,706,110	\$ 19,081,302

The single largest fund in the County is the General Fund. It accounts for approximately 41% of the County's annual operating revenue (net of unawarded grants). The process of estimating and forecasting revenues involves review and analysis of numerous variables and continuous tracking and research. The budget team takes a scan of the local and national economy to estimate current and future growth in retail consumption, tourism spending, and changes in State and Federal legislation which would have an impact on revenue collections. A forecast is created and presented to the County Manager and Board of Supervisors in order to define the financial parameters of the budget process in a given fiscal year. This forecast is subsequently adjusted based on a comparison of the departmental revenue estimates in the months following. Listed below are the current assumptions derived to account for specific tax levies, projected growth in sales taxes, other revenues and interest rates, and fund balances (cash on hand) which will earn interest.

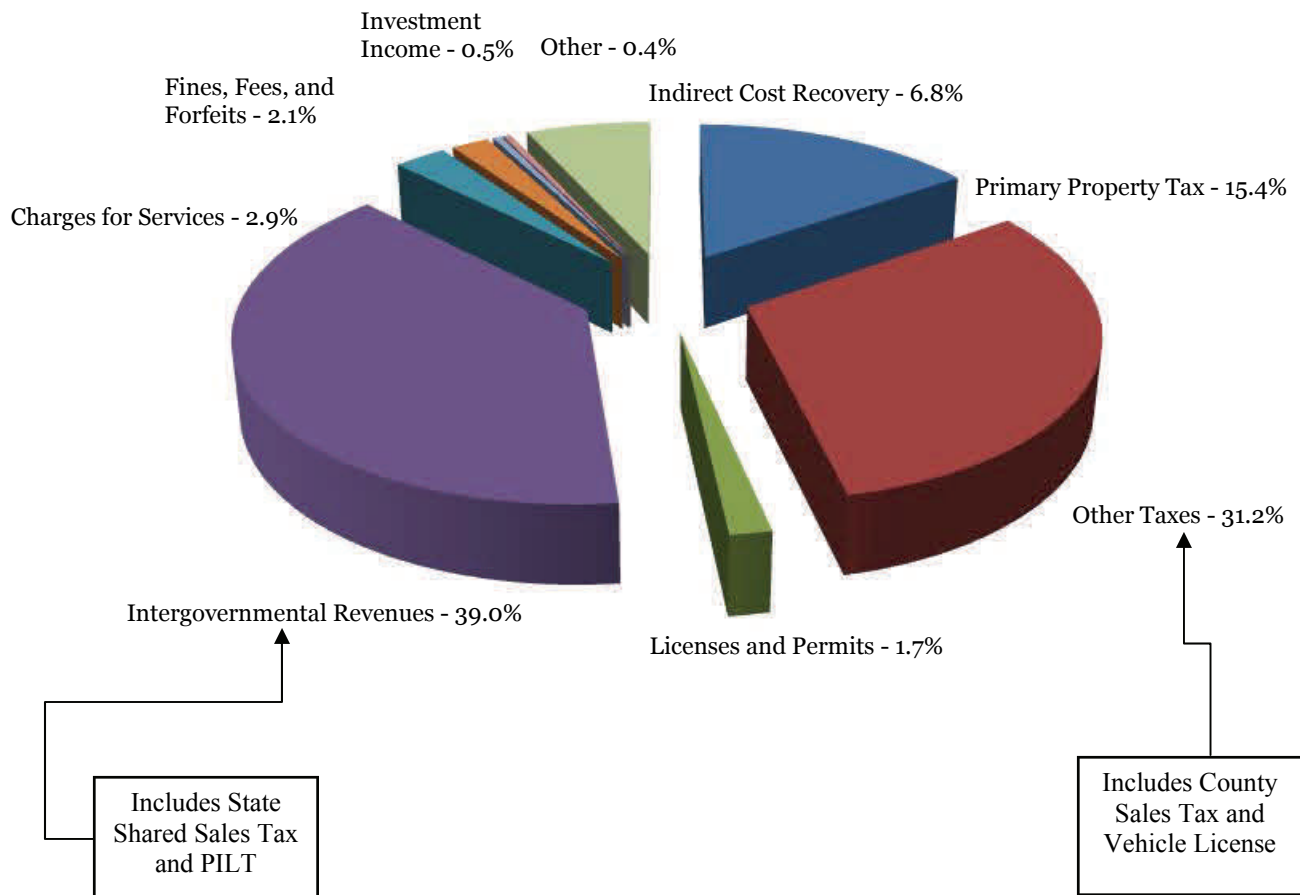
The budget was partially based on estimates for FY13. The budget team provided several scenarios for the County Manager and the Board of Supervisors, as part of the financial planning process and budget process. To estimate FY14 revenues for all funds, but in particular for the General Fund, the budget team used the assumption that the current recessionary pattern of our State and local revenues would continue to recover in FY13 and into FY14. This will be noted for many of the revenue growth assumptions that are primarily driven by the economy. Our returns had started to improve during FY12 and that trend continued into FY13. Some estimates have been difficult to determine due to the lag in sales tax collections between fiscal years. The budget development process begins in January. At that time, we only have access to four or five months of revenue data for FY13. Sales that occur in October are not reported until November, and the State figures are released toward the end of December. The following assumptions were used as the growth scenario to estimate the FY14 General Fund revenues available for recurring expenditures.

- The County's **primary property tax rate** was slightly increased in FY14. We are allowed a 2% growth in our levy each year. Additional growth is also allowed through new construction that was added to the tax rolls during the year. For FY14, Coconino County use the 2% allowable and new construction growth to determine the projected tax levy. This will be the assumption on-going in the ten-year forecast.
- **Vehicle license tax** (auto in lieu) is anticipated to grow by 6% from the FY13 estimates to the FY14 budget due to anticipated economic recovery. This revenue source has been particularly hard hit in the local recession, and revenues have fallen below FY06 levels. Auto Lieu increases are projected to increase by 2% in FY15 and FY16 and then up to 3.7% in FY17 as the trend falls back in line with local inflation and population increases.
- **County sales tax** is projected to grow from the FY13 estimates to the FY14 budget by 5.5%. This will return us to what we have determined our adjusted sustainable baseline. Future growth will be at population and inflation. We are forecasting County local and State shared sales taxes by looking at what our sustainable population and inflation line was prior to the recent recession, and adjusting this down to a revised line at 85% of the historical level. We have worked into the County sales tax growth a two year window for another recession. As we are unable to determine the exact timeframe of another recession the placement of the recession in FY16 and FY17 will balance out with increased growth into the future.
- **License and permits** have fluctuated greatly over the last few years, but are expected to have hit their low point and will grow at a rate of 7% for FY14. Building permits are the main component of this revenue source. After seeing anticipated recovery in FY13 inflationary and population driven increases are anticipated in this revenue source.
- **State shared sales tax** is projected to increase at a pattern similar to County sales tax. Because the local economy has been stronger than the State economy throughout the course of this recession, local net assessed values have become a larger portion of the State local, increasing our State shared sales tax distribution formula. We are seeing this formula increase as short-term revenue, realizing our relative share of net assessed value will return to a more historical level as property values in the Phoenix area eventually recover.

- **Other intergovernmental revenue** is projected to increase from FY13 estimates to FY14 budget by 2%. This growth is anticipated to continue into future years, but it is offset by adjustments for the loss of Forest Fee Funding for the Superintendent of Schools, and the change in PILT funding as determined.
- **Charges for services** are anticipated to increase by 2% in FY14 compared to FY13. The long-term outlook growth in this revenue source is about 2%, matching anticipated inflationary increases to our fees.
- **Indirect cost reimbursement** will increase 2% from FY13 to FY14. Indirect costs are charges the General Fund makes to other departments for providing internal services. They are recovered from the budgets of our special revenues funds whenever possible under grant, or other funding agreements as charges for services. Future growth will occur at the average rate of inflationary cost increases in the General Fund, with additional increases or decreases resulting from the long-term realignment of General Fund expenditures into or away from internal services.
- **Fees, fines, and forfeits** are anticipated to increase 1.5% in FY14 compared to FY13 and will continue at this rate into the future due to the County's policy of updating the user fee schedule every two years.
- **Investment income** is projected at 1.25% of the General Fund balance in FY14 through FY15, then it will increase to 1.75% for future years. The rate of return on County investments is tied to market rates, which are projected to remain low in FY14 and gradually increase through economic recovery. Federal interest rate action will impact the long-term investment income returns.
- **The SRP contribution** will decrease in the ten-year period, as our primary property tax decreases due to the restrictions on levy growth.
- **Miscellaneous** revenue is forecasted at the minimum level during the ten-year period. These revenues are usually derived from unanticipated sources.
- **Transfers in** for FY14 are budgeted to decrease due to the loss of Title III Forest Fees for County services provided on Federal lands and the elimination of a transfer from Public Works to Information Technology for technical support. All baseline transfers in will increase with inflationary General Fund increases.

FY14 Revenues by Percentage

This chart details FY14 General Fund revenues for all activities by percentage and illustrates the County's reliance on State shared and County sales taxes as the predominant General Fund funding sources.



The County incorporates the preceding assumptions for the budget year and additional estimated growth or decline rates (where applicable) into a ten-year forecast for revenues. This forecast provides County management with a planning tool for determining future funding options and availability. The FY13 estimates were used for the budget development and reflect information available at the time.

	FY2012 Actuals	FY13 Budget	FY13 Estimates	FY2014 Budget	Projected	
					FY 2015	FY 2016
Primary Property Tax	\$ 8,901,741	\$ 8,585,781	8,661,471	\$ 8,903,326	\$ 9,110,909	\$ 9,323,682
Utilities	36,788	35,000	47,198	35,000	35,350	35,704
Auto Lieu	3,047,724	3,153,237	3,174,632	3,365,110	3,492,984	3,625,717
County Sales Tax	11,369,591	11,781,000	12,030,122	12,691,779	13,174,066	13,174,066
<i>Taxes Subtotal</i>	23,355,844	23,555,018	23,913,423	24,995,215	25,813,310	26,159,169
Licenses and Permits	1,296,586	892,500	726,500	902,500	920,550	938,961
State Shared Sales Tax	17,208,420	17,604,884	18,962,324	19,676,888	19,510,933	19,010,933
PILT	1,609,371	1,514,240	1,527,293	1,073,000	1,640,000	1,667,880
SRS	492,150	465,680	465,680	-	-	-
Federal Grant & Shared	585,999	201,662	345,874	282,564	288,215	293,980
State Grant & Shared	162,759	297,636	190,212	190,212	194,016	197,897
Other Intergovernmental	196,670	202,400	366,897	206,800	210,936	215,155
<i>Intergovernmental Subtotal</i>	20,255,369	20,286,502	21,858,280	21,429,464	21,844,101	21,385,844
Charges for Services	3,705,022	3,158,729	3,524,663	3,440,152	3,508,955	3,579,134
Health Indirect	1,263,516	1,397,255	1,397,255	1,358,566	1,392,530	1,427,343
CPOS Indirect	-	-	-	-	-	-
Fees, Fines, and Forfeits	1,132,653	1,110,850	1,112,592	1,108,650	1,125,280	1,142,159
Investment Income	301,760	178,000	83,368	178,000	237,611	326,334
SRP Contributions	143,905	130,150	150,534	130,150	123,643	100,000
Miscellaneous	260,093	194,810	301,491	208,944	211,033	213,144
<i>Revenues Subtotal</i>	51,714,748	50,903,814	53,068,106	53,751,641	55,177,012	55,272,089
Transfers In	1,616,058	525,610	524,078	325,819	261,861	264,145
Grand Total	\$ 53,330,806	\$ 51,429,424	\$ 53,592,184	\$ 54,077,460	\$ 55,438,873	\$ 55,536,233

The County incorporates the preceding assumptions for the budget year and additional estimated growth or decline rates (where applicable) into a ten-year forecast for revenues. This forecast provides County management with a planning tool for determining future funding options and availability. The FY13 estimates were used for the budget development and reflect information available at the time.

	Projected					
	FY 2017	FY 2018	FY 2019	FY 2020	FY2021	FY2022
Primary Property Tax	\$ 9,541,774	\$ 9,810,027	\$10,086,328	\$10,370,918	\$10,664,045	\$ 10,965,967
Utilities	36,061	36,421	36,785	37,153	37,525	37,900
Auto Lieu	3,759,869	3,898,984	4,039,348	4,184,764	4,331,231	4,482,824
County Sales Tax	13,174,066	13,701,029	14,386,080	14,903,979	15,425,619	15,965,515
<i>Taxes Subtotal</i>	26,511,770	27,446,461	28,548,541	29,496,814	30,458,420	31,452,206
Licenses and Permits	973,703	1,009,730	1,046,080	1,083,739	1,121,670	1,160,928
State Shared Sales Tax	18,510,933	19,621,589	20,798,884	21,547,644	22,301,812	23,082,375
PILT	1,696,234	1,725,070	1,754,396	1,784,221	1,814,553	1,845,400
SRS	-	-	-	-	-	-
Federal Grant & Shared	299,859	305,856	311,973	318,213	324,577	331,069
State Grant & Shared	201,854	205,892	210,009	214,210	218,494	222,864
Other Intergovernmental	219,458	223,847	228,324	232,890	237,548	242,299
<i>Intergovernmental Subtotal</i>	20,928,338	22,082,254	23,303,587	24,097,178	24,896,984	25,724,007
Charges for Services	3,650,717	3,723,731	3,798,206	3,874,170	3,951,653	4,030,686
Health Indirect	1,463,027	1,499,603	1,537,093	1,575,520	1,614,908	1,655,281
CPOS Indirect	-	-	-	-	-	-
Fees, Fines, and Forfeits	1,159,291	1,176,681	1,194,331	1,212,246	1,230,430	1,248,886
Investment Income	287,901	252,887	239,633	243,733	264,142	292,357
SRP Contributions	100,000	100,000	100,000	100,000	100,000	100,000
Miscellaneous	215,275	217,428	219,602	221,798	224,016	226,256
<i>Revenues Subtotal</i>	55,290,022	57,508,774	59,987,073	61,905,198	63,862,222	65,890,607
Transfers In	266,437	266,480	410,199	599,320	694,300	792,064
Grand Total	\$ 55,556,459	\$ 57,775,255	\$60,397,272	\$62,504,518	\$64,556,522	\$ 66,682,671

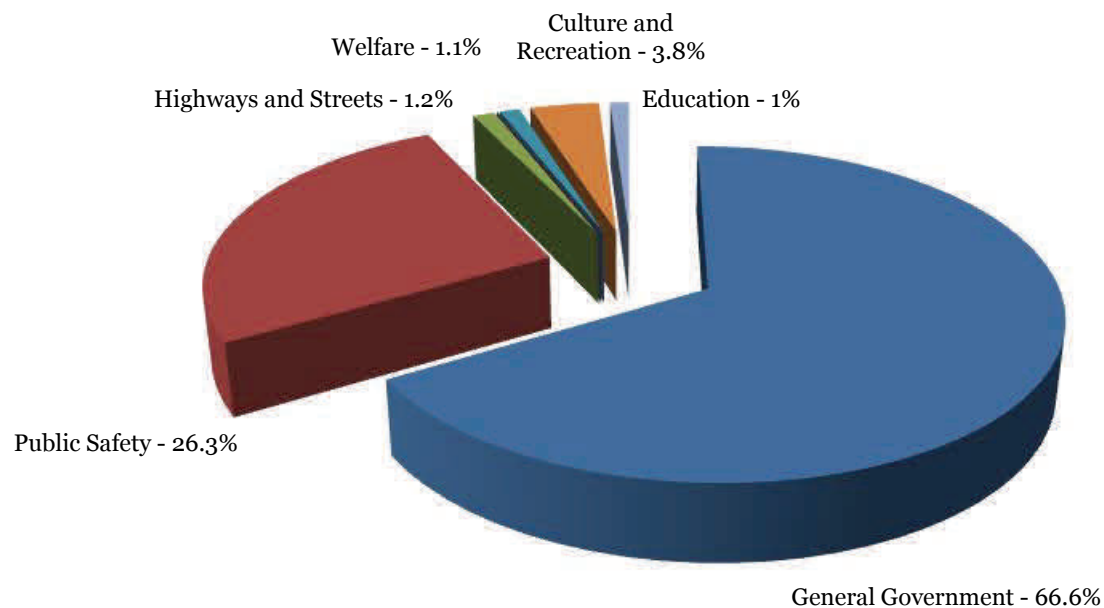
Total Expenditures for the General Funds

The total County adopted expenditures budget for FY14 is \$229,565,178.

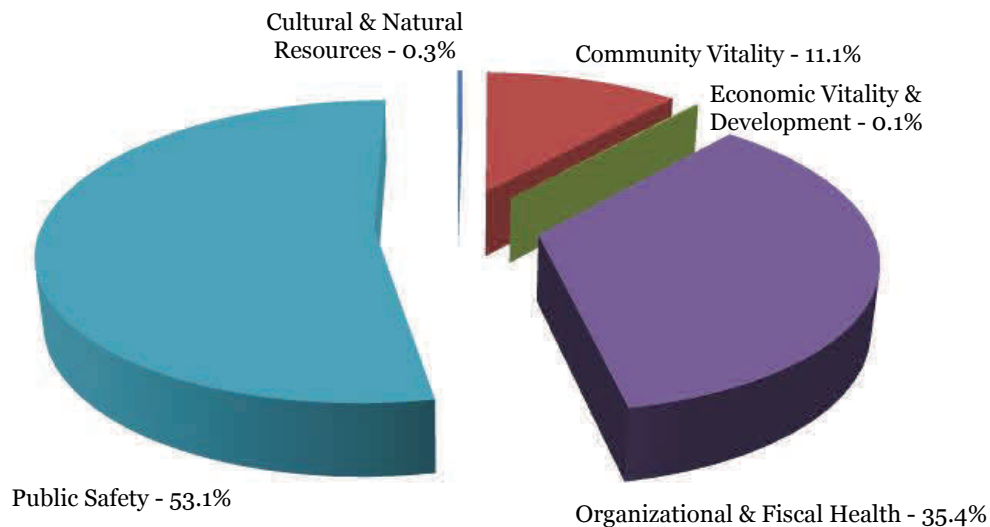
Of this, total adopted expenditures for the operating General Fund (1001) are \$68,442,188, and for all other General Funds adopted expenditures are \$2,334,477. The budgeted expenditures in the General Fund represents the budgeted appropriation of fund balance for emergency reserve to provide budget capacity in the event of a fiscal emergency. Other General Funds were created to account for General Funds that have been set aside for special projects.

Information in the chart below is shown net of contingency.

General Fund Expenditures by Function



General Fund Expenditures by Strategic Priority Area



General Fund Expenditures by Category and Function

	General Government	Education	Highways & Streets	Public Safety	Welfare	Culture & Recreation	Health	Total
Salaries	\$ 16,929,751	\$ 296,492	\$ 358,168	\$ 7,158,777	\$ 380,412	\$ 747,943	\$ -	\$ 25,871,543
Benefits	6,194,302	91,406	120,179	4,029,926	135,618	258,359	-	10,829,790
Operating	9,190,403	128,587	110,250	1,110,817	24,085	382,040	18,000	10,964,182
Travel	513,238	8,700	22,000	829,253	7,450	32,210	-	1,412,851
Capital	666,940	-	-	139,498	-	500,000	-	1,306,438
Total	\$ 33,494,634	\$ 525,185	\$ 610,597	\$ 13,268,271	\$ 547,565	\$ 1,920,552	\$ 18,000	\$ 50,384,804

General Government is net of contingency

General Fund Expenditures by Category and Strategic Priority Area

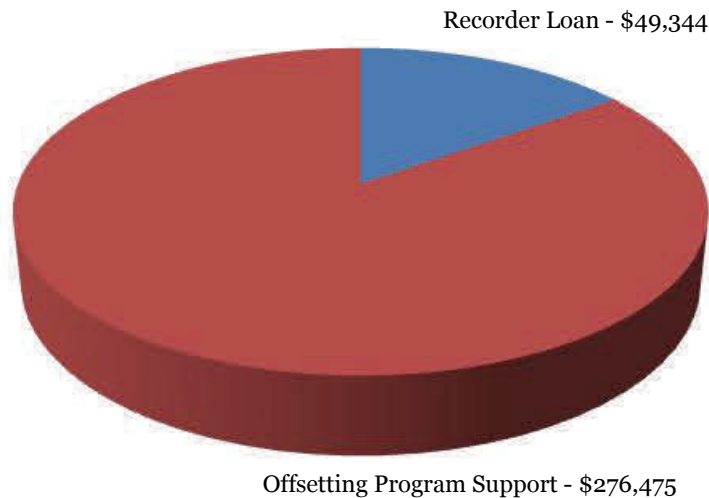
	Organizational & Fiscal Health	Economic Vitality & Development	Community Vitality	Public Safety	Cultural & Natural Resources	Total
Salaries	\$ 7,745,392	\$ -	\$ 2,528,402	\$ 15,531,650	\$ 66,099	\$ 25,871,543
Benefits	3,034,746	-	899,815	6,869,368	25,861	10,829,790
Operating	6,134,128	71,713	1,559,327	3,161,275	37,739	10,964,182
Travel	286,487	-	111,555	1,014,809	-	1,412,851
Capital	628,590	-	509,500	168,348	-	1,306,438
Total	\$ 17,829,343	\$ 71,713	\$ 5,608,599	\$ 26,745,450	\$ 129,699	\$ 50,384,804

Organizational & Fiscal Health is net of contingency

An important part of the General Fund budget includes transfer in and out of the fund. For example, a transfer *into* the General Fund might include a Title III reimbursement for an approved project. A transfer *out* of the General Fund might include subsidies to State-mandated grant programs where funding has been cut or subsidies for programs where fees do not cover the full cost of the program. The charts below provide a summary of transfers budgeted in FY14. They exclude transfers between the unreserved General Fund and Reserved General Funds.

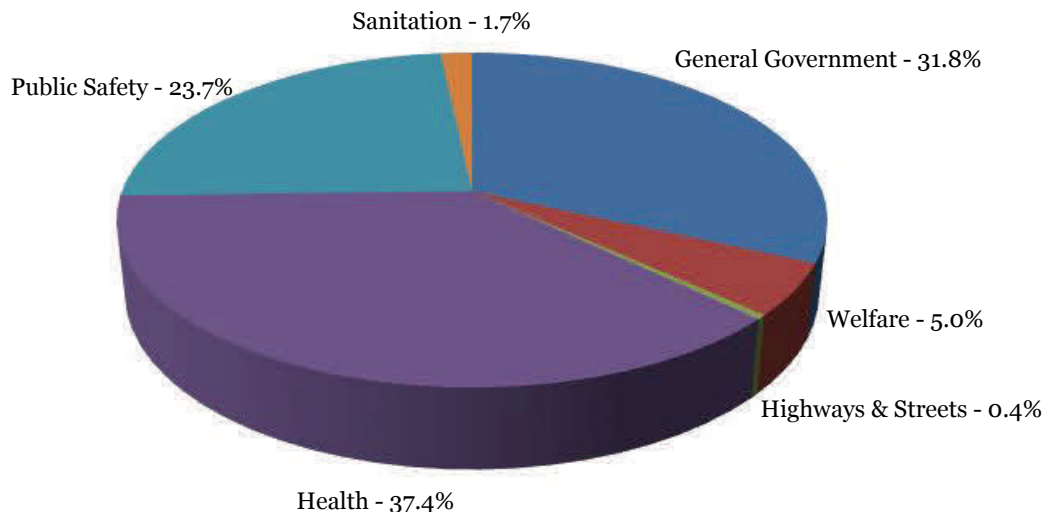
Transfers *Into* the General Fund

Transfer in by Type (\$325,819 Total)

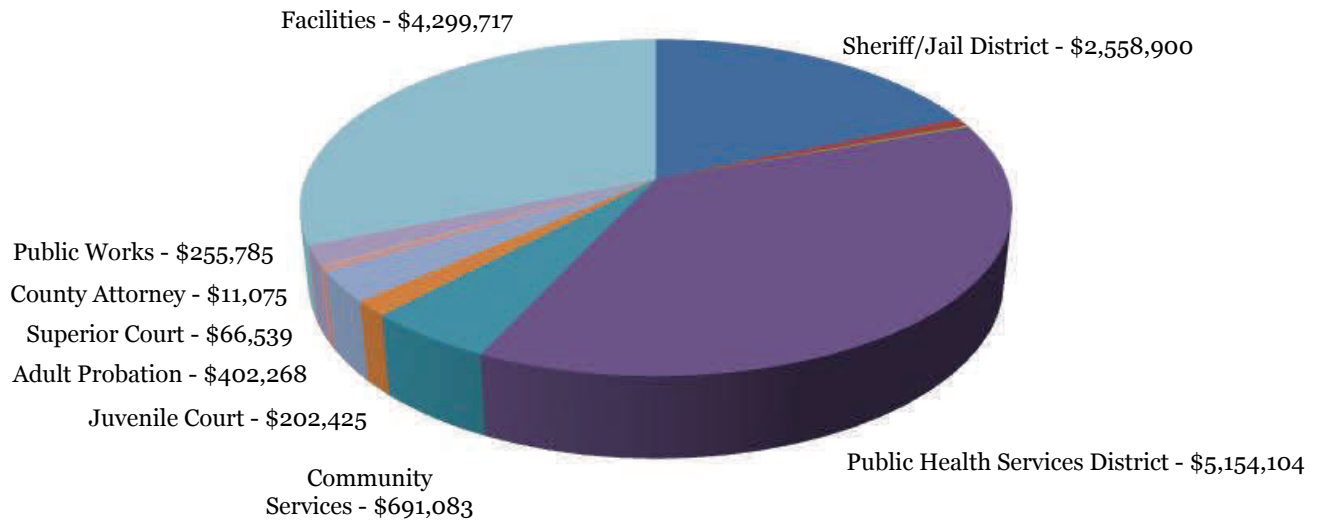


- **Offsetting Program Support:** Transfer to offset the cost of General Fund Programs from Special Revenue Funds.
- **Recorder Loan:** The Recorder's Office borrowed funds from the General Fund for a new purchase agreement for their Tyler Recording System. The loan will be paid back over a three year period, FY14 being the second year.

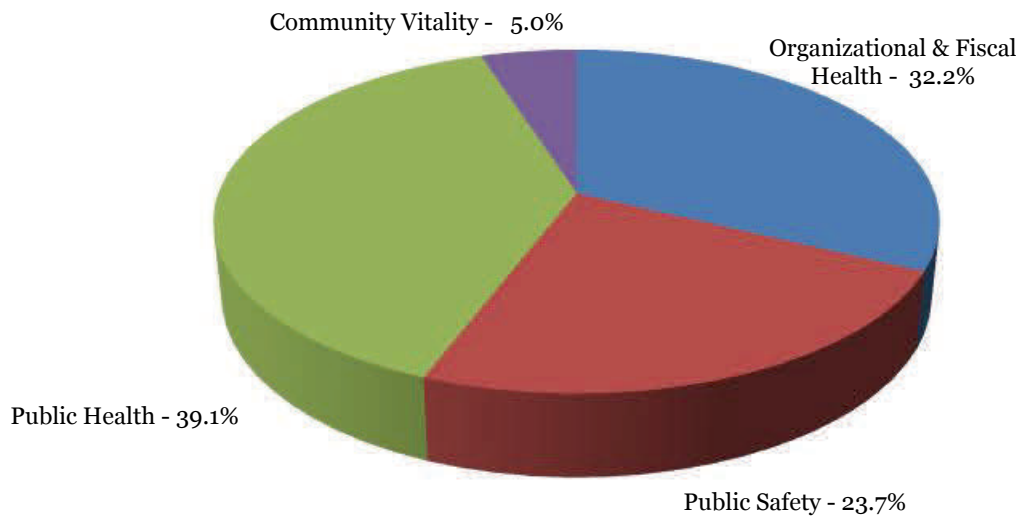
Transfer *Out* of the General Fund by Function



Transfers Out of the General Fund by Department (\$13,641,896 Total)



Transfers Out of the General Fund by Strategic Priority Area



In FY10 and FY11, Coconino County adopted budget reductions that resulted in recurring General Fund budget reductions of 5%. Twenty four FTEs were eliminated from the General Fund. In addition, there were State and Federal funding reductions that caused the additional loss of positions in our special revenue funds, and in some cases the complete elimination of programs. Employee pay has been frozen since 7/1/2009 while some employees have had increases in their retirement system contributions and health insurance premiums, resulting in a reduction in net pay.

In FY13 compensation was addressed with a one-time and recurring packages for employees. A committee comprised of representatives from departments across the County and nominated by the Elected/Appointed Leadership Team met to prepare a recommendation to the Board of Supervisors to address compensation. The committee's intention was to adjust compensation for as many County employees as possible with available funding. The approved recommendation consisted of a base increase determined by the years of service and a one-time lump sum payment to address the contributions all employees made to the organization and the citizens while taking home less pay due to increased payroll deductions.

In FY14, compensation was again addressed with a 1.5% market adjust on 7/1/2013 and the reinstatement of the merit increase on the anniversary date of each employee. Increases such as this will be evaluated on an annual basis.

Other FY14 changes to the General Fund budget are summarized below:

One-Time Funding Changes

- Assessor: Appraiser Certification Training: \$5,000
- Board of Supervisors: Increase for District IV Interpreter: \$15,460
- Board of Supervisors: Funding for Historical Archive: \$5,000
- Community Development: Consultation for the Comprehensive Plan: \$100,000
- Community Development: Seed Funding for Abatement of Unsafe Buildings: \$130,000
- Community Development: AmeriCorp Staff Person for Sustainability Program: \$7,000
- Community Services: Community Assessment: \$10,000
- County Manager: Twelve Months of Funding for CJCC Coordinator: \$46,540
- Facilities Management: Replace Rooftop Gas Packs at Fort Valley: \$101,000
- Facilities Management: Replace Main Water Line at Page Probation: \$11,000
- Facilities Management: Fredonia Repair & Replacement: \$46,170
- Facilities Management: Solar Water Heaters: \$84,000
- Facilities Management: Williams Justice Court Carpet: \$49,500
- Facilities Management: 110 Building Fire Alarm Panel: \$33,000
- Fredonia Justice Court: Security Re-model: \$28,850
- Juvenile Court: Facility Modification: \$8,000
- Juvenile Court: Control Board Replacement: \$40,000
- Library District: Operational Increase: \$14,000
- Non-Departmental: Funding for Permit Tracking Software Conversion: \$50,000
- Non-Departmental: Funding for Information Technology Upgrades: \$500,000
- Non-Departmental: Funding for Revenue Option Consultation and Surveys: \$100,000
- Non-Departmental: Funding for Zucker Consultation: \$6,000
- Non-Departmental: Funding for Zucker Business Plan Analysis: \$5,000
- Non-Departmental: Funding for Zucker Relocation: \$25,000
- Non-Departmental: Vacation Sellback: \$175,000
- Non-Departmental: Performance Recognition: \$25,000
- Non-Departmental: Increase in Worker's Compensation: \$350,000
- Outside Agency, United Way: Increase to VITA Program: \$3,000
- Parks and Recreation: Amphitheater Roof: \$500,000

- Public Health Services District: MOE Augmentation for Title 36 Contract: \$535,000
- Recorder: Funding for Future Voter Equipment Replacement: \$500,000
- Sheriff: Completion of Search and Rescue Mezzanine: \$129,498
- Sheriff: COPS Grant Match: \$400,000
- Superintendent of Schools: Limited Term Grant Coordinator: \$50,000
- Superior Court: Law Library Increase: \$14,500

Recurring Funding Changes

- Assessor: Storage & Software Maintenance: \$5,200
- Assessor: Postage for First and Final Mailings: \$6,250
- Board of Supervisors: Membership Increase: \$1,780
- Board of Supervisors: Operational Increase to District Budgets: \$15,950
- Community Development: Entry Level Planning Position: \$46,931
- Community Services: Public Fiduciary Operations/Travel Increase: \$10,000
- Constable: Increase in Temporary Wages: \$5,588
- County Attorney: Increase Victim Witness Funding: \$2,500
- County Attorney: Restore General Fund Transfer to Cover Victim Postage: \$9,500
- County Attorney: Two Paralegal Positions: \$104,000
- Fredonia Justice Court: Operational Increase: \$1,000
- Legal Defender: Increase for Contract Attorneys: \$20,000
- Non-Departmental: Increase in Annual Cost of Permit Tracking Software: \$12,000
- Outside Agency, NACOG: Increase for EDA Dues: \$803
- Parks & Recreation: Increase Fort Tuthill Fire Contract: \$5,000
- Parks & Recreation: ActiveNet Fee Increase: \$6,000
- Parks & Recreation: Summer Seasonals: \$30,000
- Parks & Recreation: Increased Portolets: \$3,500
- Parks & Recreation: Increased Utilities at Amphitheater: \$15,500
- Parks & Recreation: Fund Portion of Game and Fish Cooperative Position out of GF: \$20,662
- Sheriff: Increase Search & Rescue Deputy to Full Time: \$41,432
- Sheriff: Increase in Co-Location Costs (Dispatch, Records, Janitorial): \$11,638

The State of Arizona is projecting a structural deficit for FY2014 and FY2015 with projected recovery in FY2016. The State has chosen to balance their budget in part by shifting their budget deficit onto local governments by passing along mandated costs to counties, funding reductions for county grant programs, county shared revenue sweeps, and agency reductions resulting in reduced services to counties. Budget impacts from the State began in FY09 and are expected to continue through FY14. Because there is such a variety of impacts, quantifying those impacts is nearly impossible.

The table below summarizes the various State budget impacts Coconino County has absorbed into our budget over the past several years.

State Budget Impacts	FY09	FY10	FY11	FY12	FY13 (estimated)	FY14 (projected)
Court Liability Insurance	\$ 12,450	\$ 54,510	\$ 52,680	\$ 36,600	\$ 36,240	\$ 73,000
Restoration to Competency Cost Shift	59,384	317,383	116,735	61,073	242,478	125,000
Sexually Violent Predators Cost Shift	-	20,682	28,562	21,541	89,060	80,000
County Justice of the Peace Salaries	-	70,804	75,817	75,817	75,817	75,817
CAMA System	-	562,181	623,879	561,983	101,593	83,028
Subtotal: Direct Cost Shifts	\$ 71,834	\$ 1,025,560	\$ 897,673	\$ 757,015	\$ 545,188	\$ 436,845
Reduction in Grant Funding/Agency Cost Shifts	\$ 900,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Reduction in County Assistance Funds (Lottery)	27,502	245,654	550,035	550,035	550,035	-
HURF Shifts	600,000	650,000	650,000	900,000	900,000	900,000
Subtotal: Revenue Reductions	\$ 1,527,502	\$ 2,095,654	\$ 2,400,035	\$ 2,650,035	\$ 2,650,035	\$ 2,100,000
Grand Total State Budget Impacts by Year	\$ 1,599,336	\$ 3,121,214	\$ 3,297,708	\$ 3,407,050	\$ 3,195,223	\$ 2,536,845
Cumulative State Budget Impacts	\$ 1,599,336	\$ 4,720,550	\$ 8,018,258	\$ 11,425,308	\$ 14,620,531	\$ 17,157,376

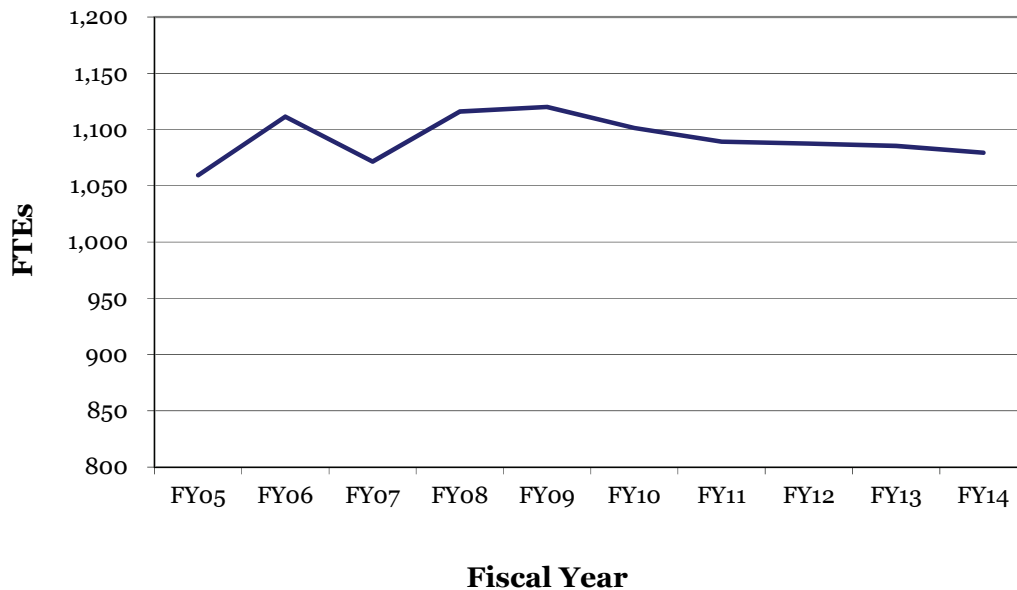
- Court Liability Insurance: Agency shift of a State cost that counties are now required to fund.
- Restoration to Competency: Cost to house and treat prisoners at the State hospital. Coconino County has entered into an IGA with Yavapai County, resulting in a near 50% decrease in the cost of this new mandate. Projected cost is caseload driven.
- Sexually Violent Predators: Cost (50%) to house and treat sexually violent prisoners at the State hospital.
- Justice of the Peace Salaries: Increase cost shift from the State where Counties previously funded 58.85% of salaries and the share has been increased to 80.75%.
- CAMA System: Shift of mandated parcel assessment program from the State Department of Revenue to counties. This discontinuation of the State system resulted in a new computer system and staffing for every County.
- Reduction in Grant Funding/Agency Cost Shifts: Reduced or eliminated funding from the State for County programs, many of which we are mandated by the State to provide. This is an estimated figure because State grant funding is variable and can be dependent on many factors including caseload and population.
- Reduction in County Assistance Funds: The State previously distributed a share of lottery revenues to Counties. This shared revenue has been swept back into the State General Fund. Resulting in a \$550,000 annual revenue loss to the County General Fund. In FY14, this funding is being reinstated.
- HURF Shifts: Gasoline taxes are collected by the State and shared with local governments as the funding mechanism for road maintenance, including snowplowing. Over the past several years the State has been diverting these funds to pay for the State Department of Public Safety, decreasing the State General Fund obligation by sweeping funds from local governments.

Changes in Personnel

Coconino County's full time position count has fluctuated over the past ten years due to fluctuations in State and Federal grant funding along with needed and required reductions during the recent economic downturn. Although total FTEs are up 2% from FY05, we have seen a steady decline in FTEs each year since the peak in FY09.

The total FTE count fell by 6.27 positions in FY14 compared to FY13. The majority of these reductions are due to the cancellation of the Solid Waste program with the Navajo Nation in the Public Works Department, and the implementation of the pilot compensation program in the Sheriff's Office in which the elimination of 3.25 FTEs resulted in a salary increase for uniformed officers.

The chart below shows the change in total FTEs over the last ten years.



Organizational Full-Time Equivalents

Department	FY12 Budget	FY13 Budget	FY13 Mid-Year Adjustments	FY14 Base	FY14 Budget Approvals	FY14 Budget
Adult Probation	59.55	58.80	(2.00)	56.80	-	56.80
Assessor	25.00	26.00	-	26.00	1.00	27.00
Board of Supervisors	13.50	13.50	-	13.50	1.00	14.50
Career Center	12.00	12.00	-	12.00	-	12.00
Clerk of Superior Court	23.35	23.98	(0.38)	23.60	-	23.60
Community Development	22.70	22.50	-	22.50	1.00	23.50
Community Services	49.22	50.32	(1.99)	48.33	-	48.33
Constable	1.00	1.00	-	1.00	-	1.00
County Attorney	42.00	42.00	-	42.00	1.00	43.00
County Manager	12.40	13.22	(2.00)	11.22	1.25	12.47
Facilities Management	26.00	26.00	-	26.00	-	26.00
Finance	18.25	18.25	-	18.25	(0.25)	18.00
Health	113.56	113.14	(1.16)	111.98	2.35	114.33
Human Resources	10.00	9.73	-	9.73	0.90	10.63
Information Technology	29.00	24.00	-	24.00	-	24.00
Justice Courts - Flagstaff	22.75	22.75	(1.25)	21.50	-	21.50
Justice Courts - Fredonia	2.50	2.50	-	2.50	-	2.50
Justice Courts - Page	5.00	5.00	-	5.00	-	5.00
Justice Courts - Williams	5.00	5.00	1.00	6.00	-	6.00
Juvenile Court Services	69.58	69.40	0.71	70.11	-	70.11
KVID	8.00	8.00	-	8.00	-	8.00
Legal Defender	5.00	5.00	-	5.00	1.00	6.00
Non-Departmental	3.00	-	-	-	-	-
Parks and Recreation	19.75	20.00	(1.00)	19.00	-	19.00
Public Defender	21.00	21.00	-	21.00	(1.00)	20.00
Public Works	132.95	132.13	(4.59)	127.54	-	127.54
Recorder	17.00	17.00	-	17.00	0.50	17.50
Sheriff	269.13	269.33	(3.25)	266.08	1.73	267.81
Superintendent of Schools	8.88	11.66	(1.83)	9.83	1.00	10.83
Superior Court	33.45	34.33	-	34.33	-	34.33
Treasurer	8.00	8.00	-	8.00	-	8.00
Organization Total	1,088.52	1,085.54	(17.74)	1,067.80	11.48	1,079.28

* For an explanation of position changes in each department, please refer to the department staffing page on the last page of each department's section.

Background

The Secure Rural Schools and Community Self-Determination Act of 2000 (SRS Act) was enacted to provide five years of transitional assistance to rural counties affected by the decline in revenue from timber harvests on federal lands. The last payment authorized under P.L. 106-393 was for 2006.

On May 25, 2007, the Iraq Accountability Appropriations Act of 2007, P.L. 110-28, was signed into law. It included a provision for payments to States and counties for FY2007 and extended provisions of Title II and Title III of the SRS Act.

On October 3, 2008, P.S. 110-343 (H.R. 1424, Emergency Economic Stabilization Act of 2008, Energy Improvement and Extension Act of 2008, and Tax Extenders and Alternative Minimum Tax Relief Act of 2008) was signed into law (aka: SRSCA-2008). Section 601 of Division C of P.L. 110-343 amended and reauthorized the SRS Act (P.S. 106-393). The SRS Act, as amended, retains the original title. This Act approved SRS payments through County Fiscal Year 2011. Although the amount of total program funding was increased under this Act, each year there was 90% reduction in funding levels from the prior year.

On July 6, 2012, the Secure Rural Schools and Community Self-Determination Act of 2000 was reauthorized for federal fiscal year 2012 as part of P.S. 112-141. The full funding amount for all counties that elected to receive a share of the State payment is 95% of the prior year amount.

As of October 2, 2013, Secure Rural Schools was again passed as part of the Helium Stewardship Act, and is expected to be signed by the President. Once the bill is signed by the President the Board of Supervisors will elect an allocation for these funds.

There are three Titles to the SRS Act. Title I allows for funding for County roads and Schools. Title II designates funding towards a Resource Allocation Committee (RAC), to be used to fund “protection, restoration, and enhancement of fish and wildlife habitats and other resource objects on Federal land and non-Federal land where projects would benefit these resources on Federal Land.” Under the 2008 Act, Title III funding is given to the County to fund:

- Homeowner education and assistance regarding ways to reduce the risks of wildfire
- Reimbursement of search, rescue and emergency services on Federal lands
- Development of community wildfire protection plans

Allocation of Funds

Under the 2008 Act, funds can be allocated between Title I, II, and III according the following guidelines:

- Title I: 80% - 85%
- Title II: 8% - 20%
- Title III: 0% - 7%

Title III Projects

The Coconino County Board of Supervisor’s will tentatively approve Title III funding for eligible projects. There will be a statutory 45 day comment period that will be advertised for public comment before final funding is allocated.

If this Act is not reauthorized into the future, the County will have a reduced ability to fund road maintenance projects and wildfire protection, search and rescue, and patrol activities on Federal land. The School Districts would be severely impacted in their ability to maintain the same level of service currently provided to students.

Coconino County will continue to work with our legislative partners to advocate for the continued funding of an SRS type Federal program.

Debt Management Policies

Coconino County Debt

The County adopted a debt management policy with the purpose of maintaining the County's ability to incur present and future debt at minimal interest rates in amounts needed for infrastructure and economic development without endangering its ability to finance essential County services. The County decided that it would not fund current operations from the proceeds of borrowed funds. The County would confine long-term borrowing to capital improvements or projects and when the County finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project. Since the policy's adoption, the County has followed these guidelines. The County reviews its debt policy every year during its formal review of all fiscal policies at the start of the budget process. The complete debt management policy is printed on page 36. The legal debt limit of the County is equal to 15% of the County's net secondary assessed valuation. For FY14 this would total \$229,959,792.

Coconino County does not have General Fund Obligation Debt.

Jail District Debt

The Jail District issued debt in FY99 and FY00. This debt was used to finance construction of the Coconino County Jail located in Flagstaff. Payments were made using the special dedicated Jail District sales tax. Series 2000 pledged revenue obligations were retired in FY10. The Series 1998 pledged revenue obligations retired after the final payment in FY12.

Special Districts Debt

Special districts incurred debt for a number of County improvement districts for improvements to existing roadways. Assessments are levied annually on property owners within the boundaries of these special districts to pay the debt service for improvements.

Debt Service Payments

The following chart shows the principal outstanding on all Coconino County, Jail District, and Special Districts debt at the end of each fiscal year for the next five years. The figures below assume the County does not issue any new debt through FY17.

PRINCIPAL OUTSTANDING

COCONINO COUNTY

No debt outstanding

JAIL DISTRICT

No debt outstanding

PRINCIPAL OUTSTANDING

FY14 Debt Payments

The following schedule shows the FY14 interest and principal payments for debt in all Non-Major funds, no major funds have outstanding debt payments.

Special Districts	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Buckboard Trail	\$ 13,698	\$ -	\$ -	\$ -	\$ -	\$ -
Hashknife	31,000	33,000	34,000	36,000	38,000	40,000
Kiowa Commanche	14,304	13,005	15,446	15,928	-	-
Lupine	14,367	11,193	15,561	16,171	-	-
North Startdust & Antelope	39,000	40,000	42,000	44,000	47,000	49,000
Pawnee	11,303	9,116	12,160	12,534	-	-
Pinon Improvement	10,171	8,912	10,712	-	-	-
Rio Arroyo	23,289	24,808	24,552	25,167	-	-
Shoshone	3,322	2,548	3,483	3,625	-	-
Toho Tolani	290,000	300,000	315,000	-	-	-
Tonowanda	4,588	4,071	4,965	5,168	-	-

FY13 Debt Payments

	Interest	Principal
Nonmajor Funds	\$56,992	\$ 446,653

Debt Per Capita

The County does not anticipate any general debt issuances in the immediate future, so the County debt per capita is expected to remain at \$0.

Future Debt Planning

The County does not have a formalized future general obligation debt plan at this time. If the County were to issue more debt there would have to be a dedicated revenue stream for debt payments. At this time the county has not identified any new revenue sources that could be used. If the Facilities Master Plan is fully implemented the County may plan some larger capital improvements. At that time debt may be discussed as a funding option.

Strategic Budget Process

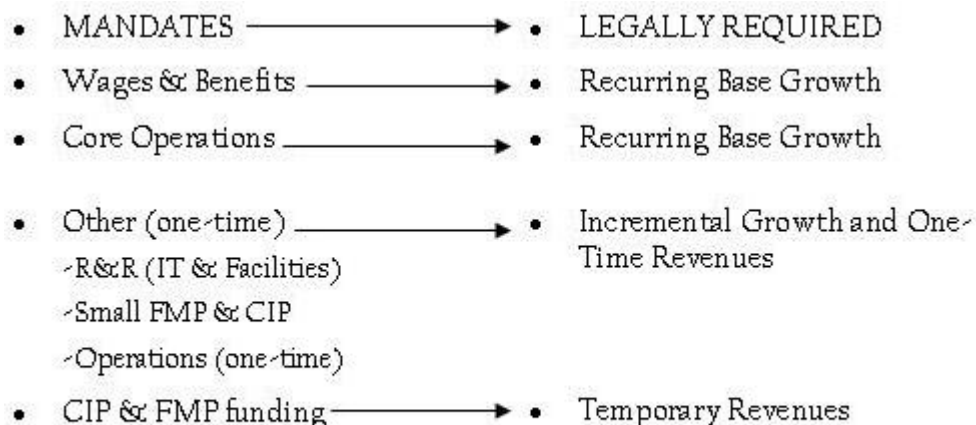


Background

Coconino County has a long history of prudent financial management. To position ourselves more strategically moving forward, we began an extensive long-term financial planning process in FY07. This effort began by revising the way we were looking at our long-term General Fund forecasting. We also realized that the more we could promote financial literacy in the County, the more successful we will be as an organization. Worksessions were held with the Board of Supervisors to explain our financial situation and our long-term planning processes. This was essential to providing the framework so the Board could continue to make responsible financial decisions. The financial planning effort was also taken deeper into the organization by providing Leadership Team presentations and presentations to staff at employee forums. More information on Coconino County's financial planning process can be found on our financial update website at: <http://www.coconino.az.gov/financialoutlook.aspx>.

Ten-Year Financial Planning

We had been using a five-year plan for projecting General Fund revenues and expenditures. The County realized there is a recession approximately every ten years, and our goal is to maintain consistent staffing, operating, and service delivery levels over time. The economy in the State of Arizona had been experiencing rapid growth, causing growth in our State shared sales tax levels at an unsustainable level. To that end, we developed a ten-year financial plan for not just the General Fund, but for all major funds. This process was effective in aligning our recurring revenues with recurring expenditures. We moved away from a "reactionary" revenue budgeting approach to a more accurate forecasting methodology based on what a sustainable level of revenues could be. We determined "reactionary" budgeting to be projecting major revenues based on the prior year actuals. In effect, this causes an over-estimating of sustainable revenues during times of economic growth, and an underestimating of long term revenues during periods of recession. In developing what we believe is a more accurate forecasting method, County staff evaluated revenues and determined a "base" year would be a realistic point to begin growing revenues. Intuitively, we should only expect long-term revenue growth based on the drivers of those revenues. Therefore, we began to look at sustainable levels as growth in line with population and inflation increases for sales tax revenues. If we realized actual revenues above that line, it was considered one-time funds. If revenues fall below that line it is also considered a short-term dip in which the revenue smoothing fund balance should be used to maintain service levels. The theory of budget prioritization and alignment with revenue types is shown graphically below:



The County's goal with the financial planning effort is not only to provide stable service delivery, but to identify opportunities for cost containment through preventative efforts. To do so, Coconino County has established reserves and expends those funds in the manner that maximizes our return on investment. The FY08 budget included a compensation plan for employees to address our turnover rate of over 26% and pay scales that were well below the regional market. It was estimated the cost of turnover was over \$8 million annually for Coconino County. We defeased our debt in FY08, which is estimated to have saved taxpayers over \$500,000 of interest payments and freed up all of our general debt capacity. We established a Facilities Repair and Replacement fund to be used on the preventative maintenance efforts that have been proven to have a long-term impact on delaying or minimizing major facility projects. We also underwent a Facilities Master Plan effort, which identified how we can design and maintain our facilities to give us the greatest flexibility in use of space, and provide information on appropriate facilities planning in the next 20 years. This will help with cost containment by reducing the need for leasing and by developing a more efficient "campus" type service delivery for those departments that interact most often. Finally, we completed an IT strategic plan to identify our technology needs.

Reserve Policy

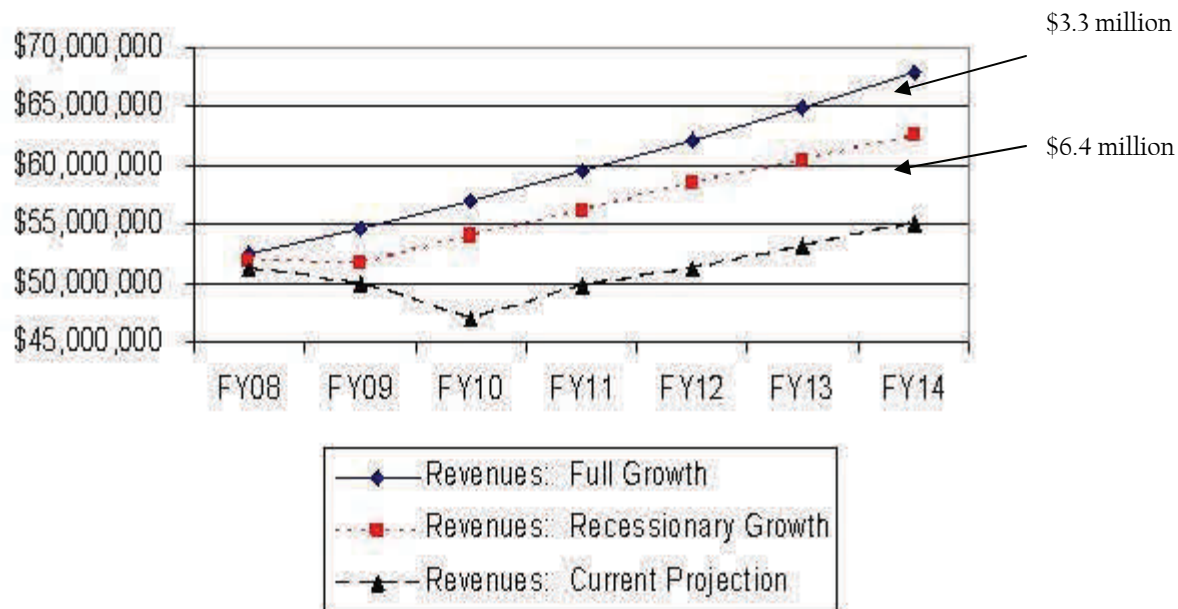
Coconino County has a policy of setting aside 15% of our General Fund revenues into our emergency reserve fund. Of this, 10% is set aside for emergency scenarios due to extreme weather conditions, fire, flooding, or other emergencies that may arise where we must respond to our citizens. Although many major emergencies are eventually classified as eligible for Federal or State reimbursement, the reimbursement process can take several years and the County needs to have the ability to provide the necessary resources up-front for immediate response. The remaining 5% of the emergency reserve is set aside for revenue smoothing. This allows us to maintain a more consistent level of service if revenue projections are not met. We are able to have cash set aside to meet our obligations, even if our revenues fall below the anticipated figure.

Financial Planning Milestones

- Established Ten-Year Financial Plan
- Aligned Revenue Types with Expenditures
- Spent Only to Recessionary Revenue Levels
- Paid Debt Saving over \$500,000 of Interest Payments
- Built Prudent Reserves: Revenue Smoothing, Emergency Reserves, R&R
- Compensation Plan: Addressed Turnover Cost of over \$8 million
- Planned for our Future: Facilities Master Plan and IT Strategic Plan
- Continuing Development of Strategic Budgeting
- Began Developing New Revenue Sources in 2007

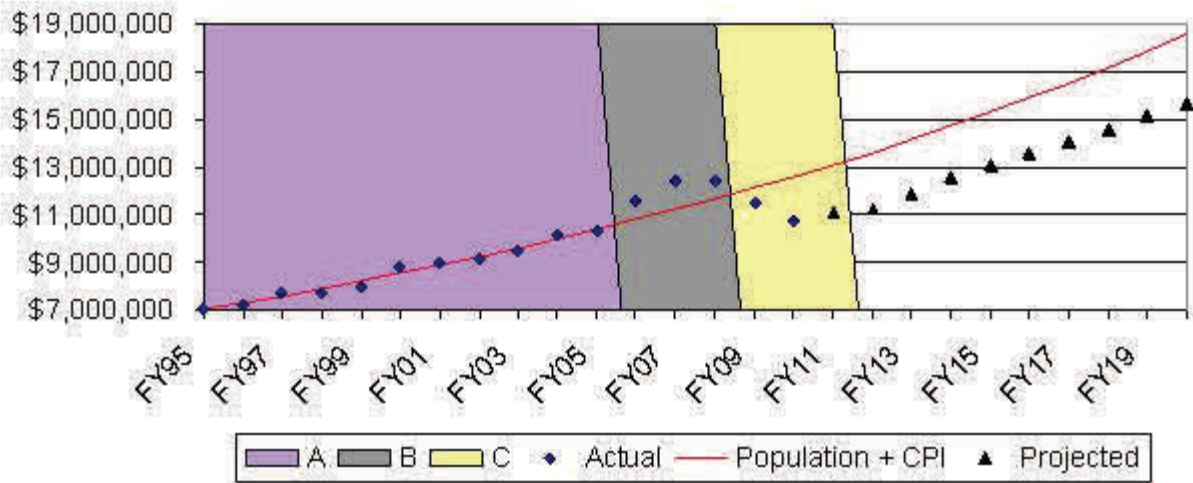
Financial Planning and the FY14 Budget

The recession that began in FY08 greatly impacted our financial planning. The recession we faced was unlike any we have seen in recent history. There was a shift in consumer spending habits, that caused us to rethink our “base” year forecasting and make an adjustment for what we believe will be a long-term change in consumer spending and saving. We are fortunate to have approached our revenue forecasting from a conservative approach, because had we done more reactionary budgeting our long-term revenue forecast would have much further to fall. The critical financial planning action that spared us over \$3 million in additional budget reductions was the conservative management of expenditure growth. The County committed to a consistent level of service and spending that did not exceed recessionary revenue levels. If County spending had reflected typical revenue forecasting and associated spending, then budget cuts and resulting service reductions would be drastic. While budget reductions were implemented in FY10 and again in FY11, the chart below shows how our prior planning has insulated us from having to make some of the more dramatic cuts that other agencies in Arizona have experienced throughout this recession:



As previously mentioned, the recession has caused us to readjust our “base” level of recurring revenues. We feel FY10 was the low year in our 10-year forecast, but that we will not return to the “baseline” population and CIP growth at the same level as before. We are forecasting a long-term return to 85% of baseline to account for spending changes from taxable goods to more focus on non-taxable purchases like groceries, fuel, and on-line spending. We are currently at 84% of our projected former baseline as of the end of FY12, so we are projecting some higher growth in the early recovery years but do not want to make the mistake of trending that forecast out for ten years, only to return programs to an unsustainable level and make cuts again down the road in order to balance the budget. Our revised forecasting model is depicted graphically in the chart that follows.

REVENUE FORECASTING: A NEW REALITY

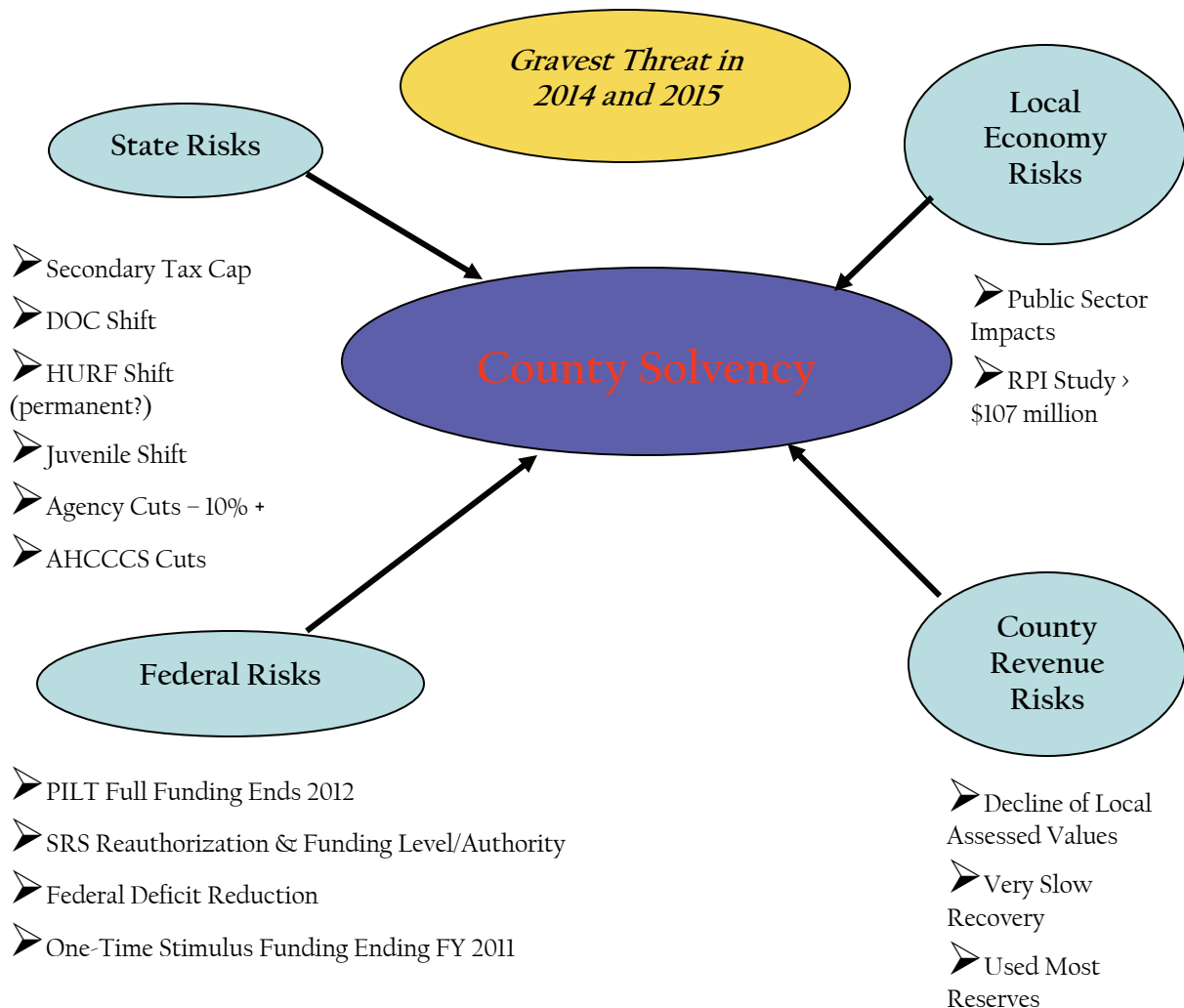


During the period marked “A” on this chart, we were pre-boom time. Our actual revenues trended with population and CPI. During the boom years (shaded as “B” on the chart), we trended above that sustainable line and these revenues were considered one-time. Finally in the recession (shaded area “C”) we fell well below the previously determined “baseline” and our revised projection is growth at projected population and CPI after some initial rebound period of higher growth. You can see we have essentially adjusted our “baseline” down to a reduced level. This chart depicts our local sales tax forecast, but the methodology is applied to our State shared sales tax forecast as well.

The first step in developing a budget for FY14 involved reviewing our revenue and expenditure forecast by using a 10-year plan for each major fund, and determining the available resources. Other key considerations for the FY14 budget were:

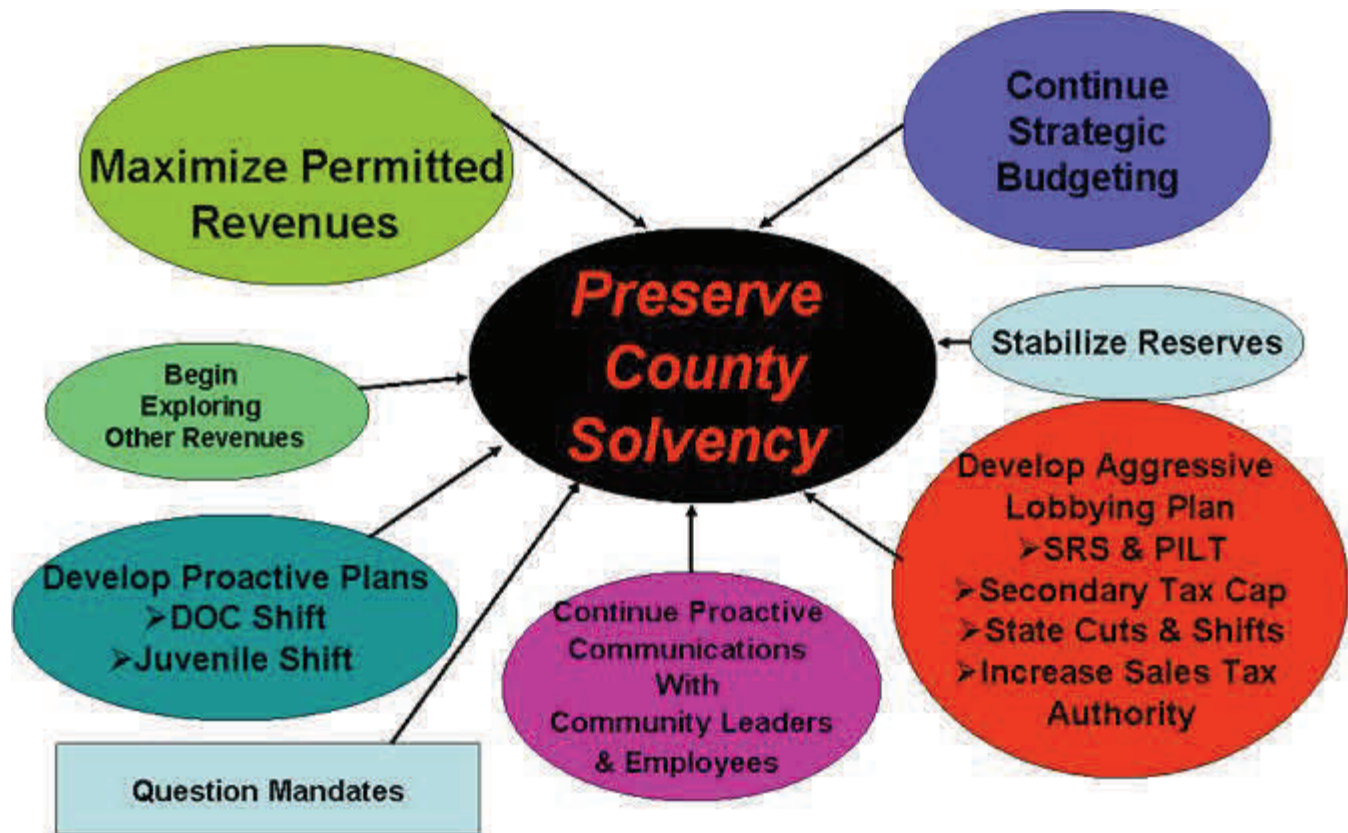
- Looming crisis in FY 2013 from the anticipated loss of substantial Federal revenues
- The uncertainty of State budget impacts and the need to be realistic - there are more to come
- Continuing prudent fiscal management
- Importance of protecting essential services
- Evaluating the County budget as a whole to maximize efficiencies and move the focus to outcomes
- Continuing to move toward fiscal independence
- Compensation strategies to ensure employee investment
- Technology infrastructure needs for efficiency
- Developing a future strategic “growth” plan that reflects our values and communities’ needs

Several financial risks were identified that threaten County solvency:



Many significant risks to the County's solvency still exist, and this graph captures many of them. The gravest threat is in 2014 and 2015 largely because of the potential loss of federal funding. PILT full funding is set to expire in Federal Fiscal Year 2015. Secure Rural Schools (SRS) funding has been decreasing every year and expires in Federal Fiscal Year 2013 with a one year reauthorization in FY2014. CPOS administration funding was exhausted in FY13, along with losing our Assessor's Storage and Retrieval funding through the sunset of this act. Other uncertainties lie in the sustainability of DUI/Drug Court funding, Jail District operations, and HURF fund balance. This caused us to use our ten-year financial plan as a method of balancing not only the FY14 budget, but the FY15 and beyond budgets given the upcoming funding losses we are projecting. All of these risks highlight why it is so important to continue our prudent financial approach. We need to remember that the State has not implemented any true structural solutions. Instead they are passing costs to County taxpayers. The local economic risks were determined through a Rural Policy Institute study that determined that recent local government budget reductions would have over \$107 million in direct impacts on the regional economy. Reductions in government spending have a ripple effect on our local economy that will ultimately further impact our critical sales tax revenue sources.

The following risk mitigation strategies will be implemented to address the financial risks that have been identified:



We have used our financial planning process to implement the following action plan for FY14:

- Stay the course with prudent fiscal planning and strategic budgeting
- Proactively develop plans for known additional State cost shifts
- Proactively develop plans in the event of additional Federal budget impacts, specifically to Career Center and social service type funding
- Prepare for additional State cuts
- Align all County plans to create a future strategic “growth” plan
- Determine “mission critical” funding shortfalls and develop funding plans

We are confident that our financial planning and strategic budget process have allowed us to adopt an FY14 budget that positions us for the economic rebound ahead.

Mission Critical Needs

Leadership identified needs that have been marked as “mission critical” due to the impact they have on our ability to deliver services regardless of the department, service location, or program type.

Compensation: Compensation has been identified as the number one priority mission critical area. During the FY13 adopted budget, the Board supported a package to help address and mitigate staff turnover through the County’s Classification and Compensation Plan. During FY13, the Board allowed the County to accelerate the implementation of the Classification and Compensation Plan to place all position classification grades into an upgraded, more competitive pay structure. In addition, the FY13 budget included a mid-year adjustment that was implemented following recommendations by the Compensation Committee.

For the first time since the recession, County staff will receive a market adjustment in FY14 to better align each position with salaries for similar positions in other organizations. The adjustment raises every pay range for all grades by 1.5%, meaning every base salary will now be 1.5% higher. In addition to budgeting funds for the market adjustment, funding is also set aside in FY14 for annual merit raises. County employees will be eligible for a 2.5% performance-based merit increase on their annual evaluation date. The merit increase will be based on an employee’s individual performance evaluation and measured on the performance expectations and standards established for the position.

Information Technology: With IT, much of our infrastructure, including servers and software, is outdated. Coconino County is the second largest county in the United States geographically so we have a great need to implement telecommuting, video conferencing, and other virtual meeting efficiencies to reduce the vehicle, travel, and environmental impact of long-distance travel in the County. This also makes our services more accessible to some of the more remote locations we serve. The need for new hardware and new software are being addressed in the FY14 budget, along with the need for a disaster recovery investment.

Facilities: Our facilities and IT infrastructure are also considered “mission critical” in that they support all of our functions. Our facilities currently include several locations throughout Flagstaff, older facilities throughout the County, and leased space. All of these factors contribute to more costly facilities services compared to a planned campus style facility grouping. We lose productivity through commute times by having staff spread across multiple locations, and we lose efficiency and effectiveness when our services cannot be located more centrally. Our older facilities have higher utility and environmental costs. Because our available space is insufficient, we have costly leased space where we have less impact on expenditure growth related to these facilities. A comprehensive solution to our many facilities issues is needed for long-term cost containment. Funding is included in the FY14 budget to address facility needs in the areas of health and safety, security upgrades, as well as a facilities master plan update.

Long-Term Budget Planning

Given the revised long-term revenue baseline forecast, looming additional State budget impacts, and mission critical needs, we realized a major budget realignment across all of our funds is needed to balance our budget in the long term. The financial planning team recommended we continue our three prong approach in FY14:

1. Expenditure (Service) Reduction
2. Use Limited Reserve
3. Develop Additional Revenue

In the long-term, we are using the three-prong approach, along with a review of the history of all of our programs, and an evaluation of mandates to identify and prioritize our mission critical needs and align our budget with our strategic priorities. This will be a multiple year effort that could result in significant budget changes, including program elimination. We must also look at the revenue part of our three-prong approach to determine if services should have costs offset by the implementation or increase in the fees charged to users.

Due to the extent of budget changes needed, we will need to develop the long-term roadmap of what our programs and mission critical funding should be based on our strategic plans and funding criteria. Once our funding reallocations have been generally determined, we will implement a multi-year budget realignment by reducing or eliminating programs through attrition as much as possible.

In FY2010 Coconino County built on its history of success with long-term financial planning by implementing a Strategic Budget Process. Since FY2010, the County has expanded on the Strategic Budget Process. Using a phased in approach, the County has implemented new states of the Strategic Budget Process each year since implementation. The goal of the County through the Strategic Budget Process is to direct our limited resources to the services that mean the most to the citizens.

Prior to FY2010, the budget process involved the use of “base” budgets for each department, focusing on an incremental approach of adding to the budget. While this was useful for tracking our use of resources, it was not always the best method to discuss our budget since we spent 90% of our time focusing on less than 10% of the budget.

What is the Strategic Budget Process?

- Also known as “budgeting for outcomes” or “BFO”, the Coconino County Strategic Budget Process has been designed to create a government that works better and costs less. It is an outcomes-based budget process that focuses on best practices in performance management and budgeting.
- It focuses on results, strategies, and priorities. The process shifts from paying for costs to funding results. The goal is to align the County’s programs and services with its strategic priority areas and objectives.
- It puts the priorities of citizens first to improve their lives in Coconino County.
- It emphasizes accountability, innovation, and partnerships.

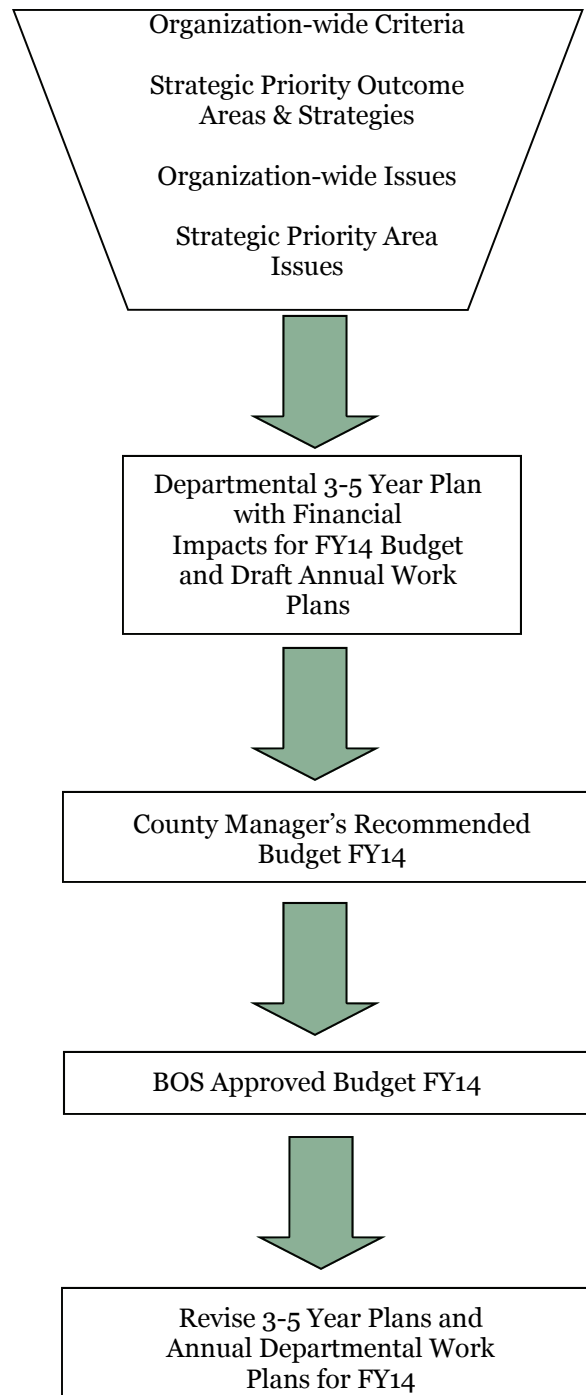
Why are We Doing It?

- Using a system of base budgets and increments is no longer effective. Past practices of spending down reserves, freezing employee wages, and holding vacant positions open is no longer viable.
- The Coconino County strategic budget process better aligns services delivered with what matters most to our community.

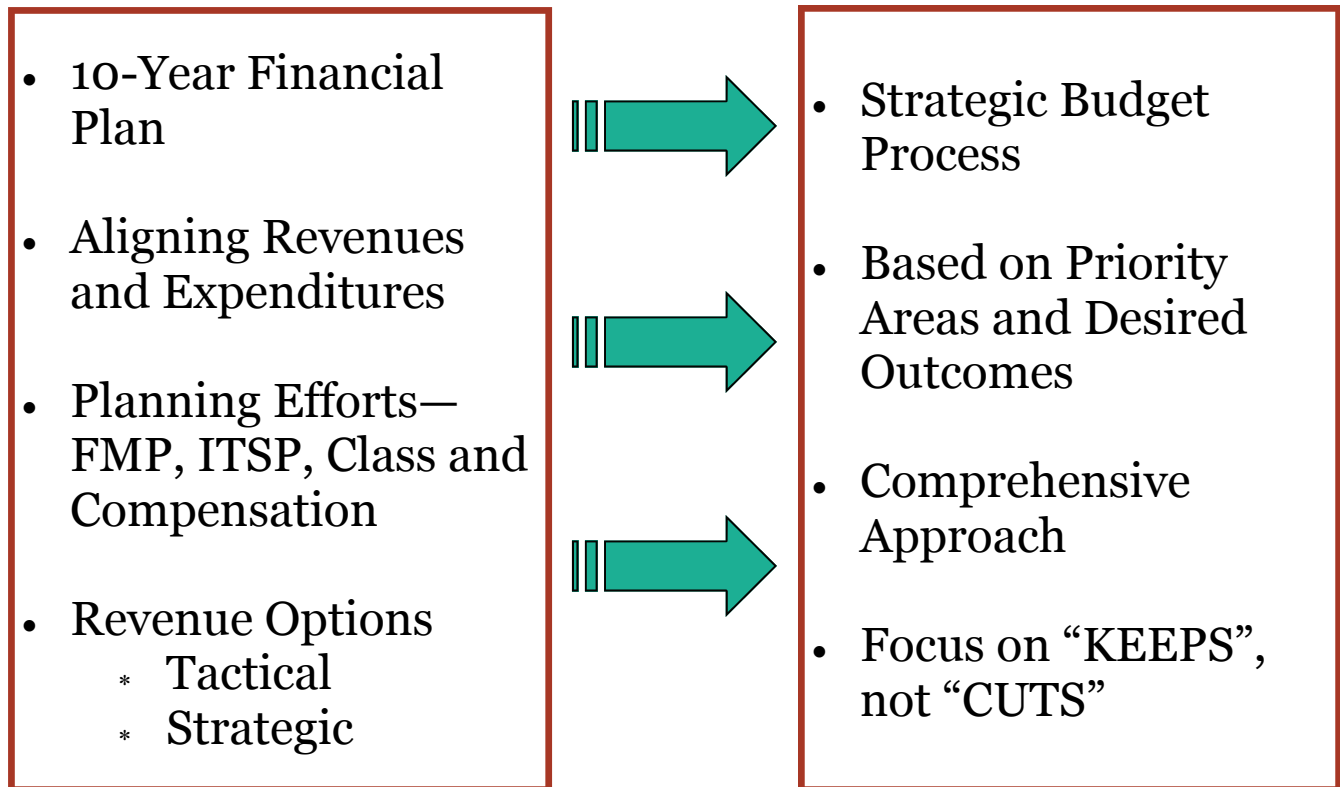
How Does it Work?

- Utilizing feedback from stakeholder focus groups, citizen surveys, employee forums, and County leadership, the Board of Supervisors adopted strategic priority areas representing critical results for Coconino County.
- Departments submit a completed “Program Funding Report” or “PFR” for Board review and discussion. This report provides information on each County program to include outcome based performance measures.
- Programs are evaluated based upon how its Outcomes, Return on Investment, Consequences, and Impact and Scope contributed to the strategies in these areas and how well they addressed the needs that matter most to citizens.
- Programs that address key strategies within the strategic priority area receive higher priority for limited fund.
- The final output is a budget that better reflects citizen priorities and works toward the most efficient and effective delivery of services.
- In FY2014, departments were also asked to complete a 3-5 year plan and an annual work plan to define needs and efficiencies moving forward.

Coconino County Strategic Budget Process Overview



Alignment of Long-Term Planning and the Strategic Budget Process



FY2014 Strategic Planning and Budget Timeline

TASKS	KEY DATES
PFR Review: Optional update of Program Funding Reports for Board review. Board of Supervisors given all PFRs for individual review.	November
Budget Kickoff: FY14 training on FTE lists, FY13 estimates, and FY14 "base" budgets. Financial Management System is opened for entry.	January 3rd
Leadership Team Retreat: Develop budget priorities and critical issues recommendations for the Board of Supervisors to review and discuss at their January retreat for FY14 and strategies for future years.	January 10th
Deadline: FTE List Due to Budget	January 25th
Board of Supervisor's Retreat: Present the Leadership Team recommendations for the FY14 Budget priorities and recurring necessary expenditures.	January 30th
Deadline: FY13 estimates and FY14 budget entry due in Financial Management System	February 1st
Deadline: Carryover requests and unawarded grant forms due	March 1st
Deadline: 3-5 Year Plans and Annual Work Plans due	March 8th
County Manager Meetings with Departments: Week 1	March
County Manager Meetings with Departments: Week 2	April
Board of Supervisor's Worksessions: Financial planning proposed budget presentation	June 5th
Board of Supervisor's Worksessions: Budget meetings with individual departments	June 5th - June 13th
ADOPTION DATES	
Board of Supervisors Meeting: Adopt Tentative FY14 Budget	June 18th
Board of Supervisors Meeting: Adopt Final Budget for FY14	July 9th
Board of Supervisors Meeting: Adopt 2013 Tax Rates	August 13th

Presentation of Financial Information

The financial information for each department is presented following this section. The bullets below provide an explanation of what is included for each department:

- A brief description of the department
- A list of programs with the corresponding primary Strategic Priority Area and description for each program
- FY14 goals and objectives
- FY14 opportunities and challenges
- A chart of the department's overall alignment to the primary Strategic Priority Area
- A brief financial summary of budget variances with summary pie charts showing revenues by source type, expenditures by program, expenditures by category, and expenditures by Strategic Priority Area
- A financial statement for each program is provided categorizing revenues and expenditures over a three-year time period
- Performance measures are also included for each program
- Following the program financial statements is a list of FTEs by position for the three most recent budget years.

Strategic Priority Areas

Coconino County leadership uses six Strategic Priority Areas to focus their resources and evaluate the effectiveness of County programs and services. While these areas were identified by County leadership, teams of employees further defined the outcomes for each area and presented maps showing all causal factors influencing each area to County leadership. Using these maps and the suggestions of the employee teams, County leadership adopted the following statements of the desired outcome for that area and measurable indicators of progress to demonstrate to citizens what is influencing our ability to achieve those outcomes in Coconino County. For each area County leadership also adopted strategies where the County could seek to have the greatest influence to provide services and resources in the FY14 Coconino County budget.

For FY14 County leadership considered the key trends and needs of citizens in each of the six strategic priority areas and revisited the organization-wide criteria established during the FY13 budget process.

The following pages include the updated outcome statements, strategies, and indicators of progress for each Strategic Priority Area as developed by the employee teams and adopted by the Board of Supervisors for the FY14 budget process.

For the purpose of this document, abbreviations for the strategic priority areas have been incorporated into the financial information. The abbreviations as follows:

- Community Vitality: CV
- Cultural and Natural Resources: C&NR
- Economic Vitality and Development: EV&D
- Organizational and Fiscal Health: O&FH
- Public Health: PH
- Public Safety: PS

Strategic Priority Areas (SPAs)

Community Vitality (CV)

Outcome Statement:

Coconino County supports citizens in taking responsibility for themselves, their families, their neighbors and their communities. Government and citizens collaborate to care for the most vulnerable populations and to nurture the healthy development of youth and families. All citizens live in communities where they are valued, connected to others, and their diversity and uniqueness are respected.

Strategies:

- Create and maintain “adequate” resources for programs that provide a “safety net” for vulnerable populations.
- Increase efficiencies and reduce redundancies by pooling resources through internal and external partnerships to “improve the quality of life for Coconino County residents”.
- Create opportunities for citizens to strengthen their communities.
- Support arts, recreation, culture, life-long learning and enrichment opportunities to enhance the quality of life for all citizens.
- Create the service delivery infrastructure and technology to connect employees and citizens to resources provided by the County.
- Develop, strengthen and support programs to encourage youth and families from diverse backgrounds and perspectives to feel welcome and engaged in their communities.
- Continue the development of emergency preparedness plans and partnerships to prepare County communities in the result of an emergency.

Indicators of Progress:

- High school graduation rate: Current measure indicating success of school-age youth
- Voter turnout: Rate of engagement of the community with government
- Percentage of the population at or below poverty: Current measure of the number of vulnerable populations due to economic circumstances

Strategic Priority Areas (SPAs)

Cultural and Natural Resources (C&NR)

Outcome Statement:

Coconino County provides visionary leadership celebrating, enhancing and sustaining culture and natural resources. Coconino County is committed to active stewardship, preservation and conservation practices including wildlife, silvaculture, agriculture and watershed management that seek to ensure Coconino County's cultural heritage and natural assets now and for future generations.

- Support initiatives, practices and positions that promote clean air, clean water and stewardship of County resources, health landscapes and wildlife within the County.
- Consider diverse needs and foster collaborative partnerships to address, develop and promote cultural and/or natural resource objectives.
- Support initiatives that celebrate, protect and engage the public in the County's regional cultural and natural heritage.

Indicators of Progress:

- Percentage of County facilities with energy efficiency guidelines: Current measure reflecting stewardship of County facilities
- County air and water quality: Current measures that can be compared with other communities and national standards

Strategic Priority Areas (SPAs)

Economic Vitality and Development (EV&D)

Outcome Statement

Coconino County facilitates collaborative opportunities for retaining, building and attracting vital businesses that are compatible with our region and its vision for the future.

Strategies:

- Business Development and Retention
 - * Does the program help business fit the regional economy and be sustainable? (Environmentally, Economically)
 - * Who else is providing the same or similar service?
 - * Is there an opportunity for partnership and collaboration?
 - * Does the program foster entrepreneurialism?
 - * Is the program helping to make County policies more flexible or provide incentives to business to locate or remain in Coconino County?
 - * How does the program contribute to rural economic development?
- Workforce Training
 - * Provides support for training and workforce skill development.
 - * Is it youth oriented?
 - * Does it involve partners with not-for-profits and others?
 - * Does it provide training in a green economy?
 - * Does it improve financial and business literacy?
- Education
 - * Does the program improve financial literacy?
 - * Does the program educate the workforce to meet regional workforce needs?
 - * Does the program educate business owners on government policies and procedures (Federal, State and County)?

Indicators of Progress:

- Unemployment rate: Current measure that seeks to reflect the match between available jobs and workforce skills.
- Median wages and cost of living: Current measure of the affordability of the community
- Employability of the workforce: Measure under development that seeks to show further how workforce skills and training programs are preparing the workforce for available jobs

Strategic Priority Areas (SPAs)

Organizational & Fiscal Health (O&FH)

Outcome Statement

Coconino County implements sound financial and organizational management to achieve responsible governance, thus anticipating and meeting the dynamic and evolving needs of residents. Citizens experience operational accountability, transparency, seamless accessibility to services and excellent customer service by dedicated employees.

Strategies:

- As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive compensation.
- Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's missions, vision, values and strategic priorities.
- Encourage transparency and clarity at all levels and between all levels of the organization.
- Align and implement planning efforts to balance revenues and expenditures, create and maintain mission crucial infrastructure and processes; and develop accountability around the County's programs and service evaluation process and strategic priority area outcomes.
- Recruit, train and retain a qualified and diverse workforce.
- Continue to position Coconino County as a leader and role model for responsible and effective government
- Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of County services.
- Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.
- Encourage departmental efficiencies.
- Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.

Indicators of Progress:

- County retention rate: Current measure that reflects the County's ability to appropriately retain qualified and professional staff (i.e. some turnover due to retirement or disciplinary actions reflect a healthy and accountable organization)
- Citizen and customer satisfaction: Collected in the County-wide citizen survey in 2007 and by program and service area currently, this measure reflects citizen satisfaction with the professionalism in the delivery of services in Coconino County.
- Balanced budget based on a ten year plan: This annual milestone reflects the County's commitment to long range planning and the strategic allocation of resources.

Strategic Priority Areas (SPAs)

Public Health (PH)

Outcome Statement

Individuals in Coconino County enjoy an optimal quality of life in clean, healthy communities. Prevention, education and health care are accessible for all, contributing to long, healthy lives. Everyone works together to prevent or respond to diseases, accidents, and public health emergencies.

Strategies:

- Be a resource for access to available services in the community in all areas of the County. Avoid duplication of services. Review clinics and other services to meet the broad needs of the population.
- Use County Trends to understand needs not currently being met (or voiced).
- Prioritize primary prevention strategies (behavior changing strategies that prevent disease or conditions that contribute to disease from occurring).
- Focus on homeless, mental health, detoxification centers that have the most leverage of current resources.
- Identify opportunities for the use of technology for high priority funding (telemedicine, etc.)
- Seek to be consistent with the Logical Decisions Process and review of health conditions, program standards and administrative standards to determine priorities.

Indicators of Progress:

- Health behaviors: Current measurement of how individual choices influence the overall health of our County (data gathered through the annual County Health Rankings)
- Chronic disease: Current measurement of the prevalence of chronic disease in Coconino County (tracked through ArizonaHealthMatters.org)
- Communicable disease: Current measure of the prevalence of communicable disease in Coconino County (tracked through ArizonaHealthMatters.org)
- Mortality: Current measurement of how long people live: This is also known as premature death (before age 75) and underlies our intent to address deaths that could have been prevented (data gathered through the annual County Health Rankings)

Strategic Priority Areas (SPAs)

Public Safety (PS)

Outcome Statement

In partnership with the community, Coconino County proactively and responsively manages situations that threaten safety and welfare. Public Safety improves quality of life for people in the community through preparedness, education, prevention and corrective actions to ensure justice, provide avenues for reform, and to create a community where people feel safe at home, work or play.

Strategies:

- Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.
- Prioritize programs that are most effectively addressed by public safety entities.
- Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.
- Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.
- Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.
- Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.

Indicators of Progress:

- Crime rate compared to State and national rates: Current measure that is widely used by media and citizens to reflect the prevalence of all crime in a community.
- Response times: Current measure of times for emergency and non-emergency response in the metropolitan and rural areas that reflects preparedness and the adequacy of resources to provide services to all areas.
- Percentage of public that perceive they are safe: Current measure collected annually by the Sheriff's Office that reflects perception of safety.
- Recidivism: Measure being developed by a variety of public safety departments that consistently measures repeat offenders with the system.
- Victim satisfaction: Current measure collected by the County Attorney's Office that reflects how victims perceive they were treated, including measures of the timeliness of the system as well as the professionalism of County services for victims.

General Government



Mike Townsend
Interim County Manager



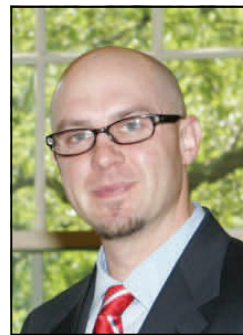
Larry Dannenfeldt
Deputy County Manager



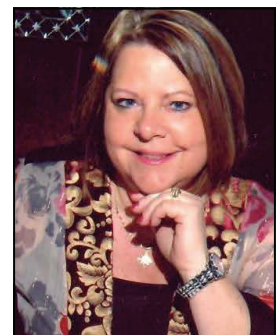
Christine Mazon
Assessor



Patty Hansen
Recorder



Robert Kelty
School Superintendent

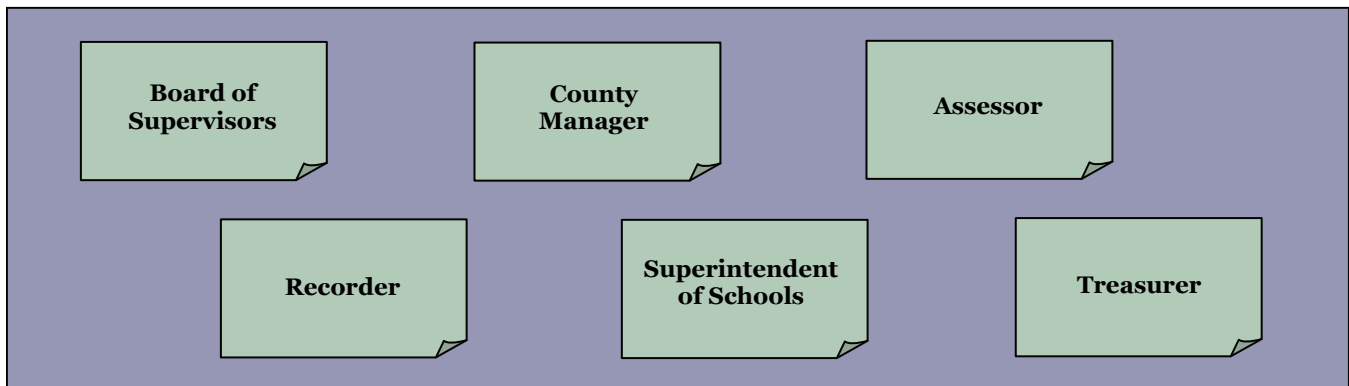


Bonny Lynn
Treasurer

For a picture of the Coconino County Board of Supervisors, see page 11 of the Prefix



Service Area Summary



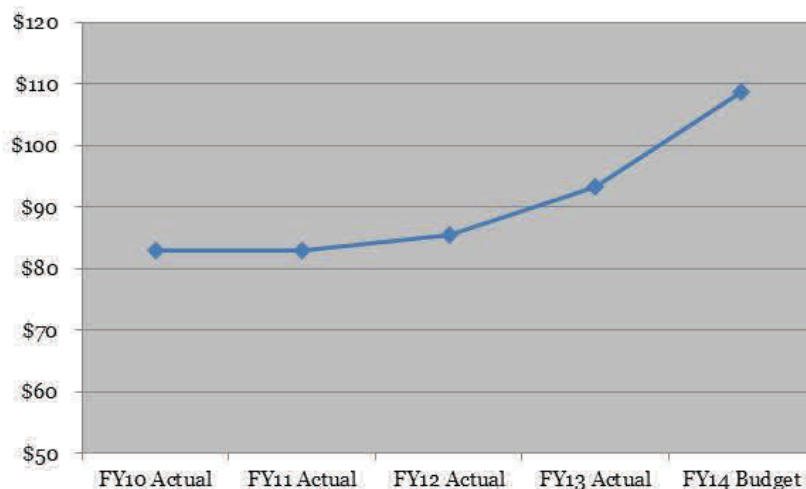
Description of Services

The General Government service area includes the following departments: Board of Supervisors, County Manager, Assessor, Recorder, Superintendent of Schools, and Treasurer. Their shared purpose is to build and improve a caring government that serves and protects all citizens' rights. These departments want to create an environment where all citizens are afforded the opportunity to participate responsibly. The primary functions of these departments include: determining local property values, collecting all real and personal property taxes for the State, County, incorporated cities and towns, school districts and special districts, creating a public record of all documents received and ensuring that all records are easily accessible to the public, administrating and managing all aspects of elections, including voter registration and outreach, assisting and advising County school districts on all budget and finance matters, school board elections, filling school board vacancies, and recording, reporting, and monitoring teacher certification.

Per Capita Costs

Over the last five years, the per capita cost for services provided by departments within the General Government service area have slowly been increasing with the recovery of the economy. The largest increases have been seen in the Superintendent of Schools budget, and these increases are reflective of the large increases in State and Federal grants in the Educational Services Agency (ESA) program. The spike in the chart below for FY14 is due to unawarded grants anticipated in the ESA program as well as the reinstatement of the 2.5% merit increase and 1.5% market adjustment for all regular employees. On the contrary, the Recorder's Office per capita costs are down as a result of the staffing reorganization implemented in FY14 that reduced salary and ERE costs.

The chart below shows a five year history of the per capita cost of services for the General Government service area:



Service Area Summary

The table below shows a three year history of the per capita cost of services for departments within the General Government service area:

Department	FY12 Actuals	FY13 Actuals	FY14 Budget	Change: FY13 to FY14
Board of Supervisors	\$ 9.29	\$ 9.48	\$ 11.12	17.33%
County Manager	9.05	9.34	10.67	14.25%
Assessor	11.51	12.48	13.76	10.30%
Recorder	12.68	13.64	12.87	-5.67%
Superintendent of Schools	38.68	44.01	55.24	25.53%
Treasurer	4.37	4.35	4.97	14.18%
Total	\$ 85.58	\$ 93.29	\$ 108.63	16.44%

Board of Supervisors

219 E. Cherry Avenue, Flagstaff, AZ 86001 (928) 679-7144

The Coconino County Board of Supervisors (BOS) consists of five members elected by district to four-year terms. The Board establishes administrative policy and direction for the County and has budgetary oversight over all County departmental budgets to ensure County revenues are expended within established guidelines. The duties, responsibilities, and authority of the Board of Supervisors are expressly provided in the Constitution and/or laws of the State.

Program Descriptions

Program	SPA	Description
BOS/Clerk	O&FH	The Clerk of the Board is an Officer of the County, who serves as the administrator for the BOS. The Clerk is responsible for assuring the statutory duties of the Board of Supervisors are performed within the time lines and requirements provided in state law.
BOS/Community Grants and Outreach Program	CV	Each District Supervisor may appropriate grants to community agencies and groups and may be used for a variety of purposes.
Elected BOS	O&FH	The Board of Supervisors (BOS) has ultimate fiduciary and policy responsibility for all County departments. In addition, the BOS has governance authority in the unincorporated areas of the County.

Goals and Objectives

- In FY14 the Board of Supervisors will continue their efforts to use electronic packets rather than printed binders resulting in financial savings and less paper waste. Contracts and grants not requiring Board approval will continue to be submitted and reviewed electronically. Requests for work sessions will be submitted electronically, and the Board will receive an electronic update, "Green Book", on items that do not require a full Board work session.
- In FY14 legislation will be introduced and passed allowing the Board of Supervisors to delegate authority to the Board of Equalization (BOE) hearing officers to make the final decision on BOE hearings.
- The Board of Supervisors will continue to lobby at the State and National level in FY14 and beyond to protect the County's revenues, as well as to protect against the addition of unfunded mandates.

Opportunities and Challenges

- The increased functionality of the OnBase software will allow contracts that require renewal to be tracked automatically. Departments will receive an electronic notification to begin the renewal process when a contract is up for renewal.
- The addition of the electronic routing process for contracts under \$50,000 will allow staff to begin organizing and cataloging the contents of the records vault from 1980 forward. This is the first step in the creation of an improved records management program for BOS records.
- Due to an increase in emerging issues, the number of Board work sessions has doubled.
- Because Coconino County's land area is so large, staff and citizens do not have the same opportunity to attend public meetings in the central Flagstaff region resulting in an increased need to be able to hold meetings electronically.

Board of Supervisors

Strategic Priority Area Alignment		Programs		
		BOS/Clerk	BOS/Community Grants and Outreach	Elected BOS
Community Vitality (CV)				
Strategies	Create and maintain "adequate" resources for programs that provide a "safety net" for vulnerable populations.		x	
	Create opportunities for citizens to strengthen their communities.		x	
	Support arts, recreation, culture, life-long learning and enrichment opportunities to enhance the quality of life for all citizens.		x	
	Develop, strengthen and support programs to encourage youth and families from diverse backgrounds and perspectives feel welcome and engaged in their communities.		x	
	Increase efficiencies and reduce redundancies by pooling resources through internal and external partnerships to "improve the quality of life for Coconino County resident".		x	
	Continue the development of emergency preparedness plans and partnerships to prepare County communities in the result of an emergency.			
	Create the service delivery infrastructure and technology to connect employees and citizens to resources provided by the County.		x	
Organizational and Fiscal Health (O&FH)				
Strategies	Align and implement planning efforts to balance revenues and expenditures, create and maintain mission crucial infrastructure and processes; and develop accountability around the county's programs and service evaluation process and strategic priority area outcomes.			
	As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive compensation.			x
	Continue to position Coconino County as a leader and role model for responsible and effective government.	x		x
	Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's mission, vision, values and strategic priorities.			
	Encourage departmental efficiencies.	x		
	Encourage transparency and clarity at all levels and between all levels of the organization.	x		
	Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of county services.	x		
	Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.	x		x
	Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.			
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.			
	Recruit, train and retain a qualified and diverse workforce.			

Board of Supervisors

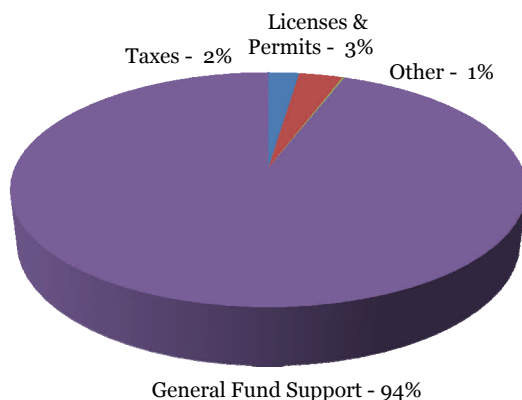
Financial Summary

The primary revenue source for the Board of Supervisors is General Fund support. In addition the Board receives liquor license revenue, which is estimated to be 5% over the FY13 budget. The Board also receives franchise revenue from the local cable company, which is estimated to be 35% over the FY13 budget. The actual revenue collected for liquor licenses and utilities varies from year-to-year. The budgets for these revenues have been adjusted in FY13 and FY14 to more accurately project actual collections.

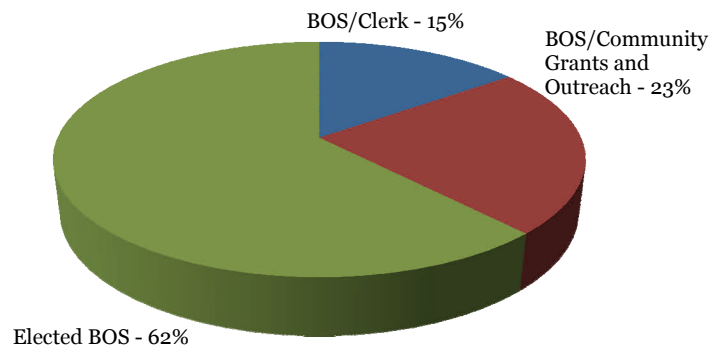
For FY13 the Board of Supervisors is estimated to be 12% under their revised expenditure budget of \$1,439,300. This variance is primarily due to savings in Community Initiative funding, which will be carried over into FY14. Their FY14 adopted expenditure budget of \$1,519,293 is 6% over the FY13 budget. This variance is due to the Community Initiative funding carryover as well as increases in salaries and benefits associated with the class and compensation changes that were implemented in FY13.

The following charts illustrate the Board of Supervisors' revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

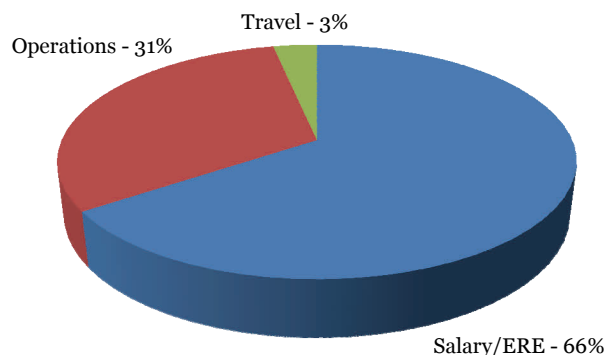
Revenue by Source Type



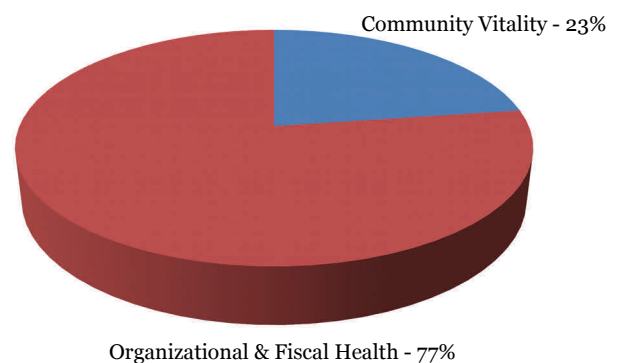
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Board of Supervisors

Department-Wide Financial Statement

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Taxes	\$ 55,000	\$ 36,788	\$ 35,000	\$ 47,198	\$ 35,000
Licenses & Permits	28,000	48,244	50,000	52,630	50,000
Charges for Services	-	202	-	643	-
Other	20	13	30	24	30
General Fund Support	1,334,717	1,167,145	1,354,270	1,187,785	1,434,263
Total Funding Sources	\$ 1,417,737	\$ 1,252,391	\$ 1,439,300	\$ 1,288,280	\$ 1,519,293
Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 918,968	\$ 923,861	\$ 957,045	\$ 954,508	\$ 993,914
Operations	450,422	280,597	413,274	276,484	476,021
Travel	43,353	42,939	64,281	52,587	49,358
Transfers to Other Funds	4,994	4,994	4,700	4,700	-
Total Uses of Funds	\$ 1,417,737	\$ 1,252,391	\$ 1,439,300	\$ 1,288,280	\$ 1,519,293
Net Indirect Support	11,621	11,621	9,976	9,976	9,537
Total	\$ 1,429,358	\$ 1,264,012	\$ 1,449,276	\$ 1,298,256	\$ 1,528,830
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 83,020	\$ 85,246	\$ 85,030	\$ 100,495	\$ 85,030
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(1,417,737)	(1,252,391)	(1,439,300)	(1,288,280)	(1,519,293)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (1,334,717)	\$ (1,167,145)	\$ (1,354,270)	\$ (1,187,785)	\$ (1,434,263)
Net Indirect Support	(11,621)	(11,621)	(9,976)	(9,976)	(9,537)
Total County Support	\$ (1,346,338)	\$ (1,178,766)	\$ (1,364,246)	\$ (1,197,761)	\$ (1,443,800)

Board of Supervisors

Program Financial Statement: BOS/Clerk

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 215,322	\$ 205,224	\$ 213,800	\$ 210,227	\$ 226,127
Total Funding Sources	\$ 215,322	\$ 205,224	\$ 213,800	\$ 210,227	\$ 226,127
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 193,893	\$ 185,200	\$ 190,216	\$ 185,745	\$ 202,543
Operations	21,185	19,688	20,100	23,163	20,100
Travel	244	337	3,484	1,319	3,484
Total Uses of Funds	\$ 215,322	\$ 205,224	\$ 213,800	\$ 210,227	\$ 226,127
Net Indirect Support	-	-	-	-	-
Total	\$ 215,322	\$ 205,224	\$ 213,800	\$ 210,227	\$ 226,127
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(215,322)	(205,224)	(213,800)	(210,227)	(226,127)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (215,322)	\$ (205,224)	\$ (213,800)	\$ (210,227)	\$ (226,127)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (215,322)	\$ (205,224)	\$ (213,800)	\$ (210,227)	\$ (226,127)

Performance Measures	FY12	FY13	FY14
Number of Board of Equalization (BOE) petitions	160	81	100
Staff hours per BOE petition	6.25	6.50	6.50
Number of reclassification petitions (Only completed once every four years)	N/A	108	N/A
Staff hours per reclassification petition (Only completed once every four years)	N/A	7.5	N/A
Number of BOS meetings	108	115	120
Staff hours per meeting	25	27	25
Number of late agenda items submitted as a percentage of the total number of items	10%	15%	8%
Number of agenda packets available to the BOS Thursday prior to the meeting, as a percentage of the total number of packets	90%	90%	95%
Number of BOE petitions responded to within ARS timeline as a percentage of the total number of petitions received	100%	100%	100%

Board of Supervisors

Program Financial Statement: BOS/Community Grants and Outreach

	FY12	FY12	FY13	FY13	FY14
Revenues and Other Sources	Budget	Actuals	Budget	Actuals	Budget
General Fund Support	\$ 338,357	\$ 178,832	\$ 287,524	\$ 154,934	\$ 351,625
Total Funding Sources	\$ 338,357	\$ 178,832	\$ 287,524	\$ 154,934	\$ 351,625
Expenditures and Other Uses	FY12	FY12	FY13	FY13	FY14
	Budget	Actuals	Budget	Actuals	Budget
Salary/ERE	\$ -	\$ 3,926	\$ -	\$ 634	\$ -
Operations	333,363	165,110	282,824	148,660	351,625
Travel	-	4,801	-	940	-
Transfers to Other Funds	4,994	4,994	4,700	4,700	-
Total Uses of Funds	\$ 338,357	\$ 178,832	\$ 287,524	\$ 154,934	\$ 351,625
Net Indirect Support	11,621	11,621	9,976	9,976	9,537
Total	\$ 349,978	\$ 190,453	\$ 297,500	\$ 164,910	\$ 361,162
General Fund Support	FY12	FY12	FY13	FY13	FY14
	Budget	Actuals	Budget	Actuals	Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(338,357)	(178,832)	(287,524)	(154,934)	(351,625)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (338,357)	\$ (178,832)	\$ (287,524)	\$ (154,934)	\$ (351,625)
Net Indirect Support	(11,621)	(11,621)	(9,976)	(9,976)	(9,537)
Total County Support	\$ (349,978)	\$ (190,453)	\$ (297,500)	\$ (164,910)	\$ (361,162)
Performance Measures			FY12	FY13	FY14
Percentage for community grants			30%	28%	30%
Percentage for outreach			N/A	6%	6%
Percentage for other			N/A	12%	10%

Board of Supervisors

Program Financial Statement: Elected BOS

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Taxes	\$ 55,000	\$ 36,788	\$ 35,000	\$ 47,198	\$ 35,000
Licenses & Permits	28,000	48,244	50,000	52,630	50,000
Charges for Services	-	202	-	643	-
Other	20	13	30	24	30
General Fund Support	781,038	783,088	852,946	822,625	856,511
Total Funding Sources	\$ 864,058	\$ 868,335	\$ 937,976	\$ 923,119	\$ 941,541

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 725,075	\$ 734,735	\$ 766,829	\$ 768,130	\$ 791,371
Operations	95,874	95,799	110,350	104,661	104,296
Travel	43,109	37,801	60,797	50,328	45,874
Total Uses of Funds	\$ 864,058	\$ 868,335	\$ 937,976	\$ 923,119	\$ 941,541

Net Indirect Support	-	-	-	-	-

Total	\$ 864,058	\$ 868,335	\$ 937,976	\$ 923,119	\$ 941,541

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 83,020	\$ 85,246	\$ 85,030	\$ 100,495	\$ 85,030
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(864,058)	(868,335)	(937,976)	(923,119)	(941,541)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (781,038)	\$ (783,088)	\$ (852,946)	\$ (822,625)	\$ (856,511)

Net Indirect Support	-	-	-	-	-

Total County Support	\$ (781,038)	\$ (783,088)	\$ (852,946)	\$ (822,625)	\$ (856,511)

Performance Measures	FY12	FY13	FY14
Total number of all BOS meetings	108	115	140
Board of Equalization petitions: Notice of Value and Notice of Change	160	81	100
Number of reclassification petitions	N/A	108	N/A
County bond rating	AAA	AAA	AAA
Number of meetings BOS attended at the National level	12	12	24
Number of meetings BOS attended at the State level	45	45	45
Percentage of citizens that rate Coconino County as a good value for the property taxes they pay (Alternate question every other year)	N/A	50%	N/A
Percentage of citizens who say things in Coconino County are headed in the right direction (Alternate question every other year)	47%	N/A	50%

Board of Supervisors

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Administrative Specialist II	1.00	1.00	1.00
Administrative Specialist III	1.00	1.00	1.00
Administrative Support II	0.50	0.50	1.50
Clerk of the Board	1.00	1.00	1.00
Elected Official	5.00	5.00	5.00
Executive Assistant to BOS	5.00	5.00	5.00
Total Positions	13.50	13.50	14.50

* In FY14 a limited term Administrative Support II was approved to help provide translation services for the District IV Supervisor.

County Manager

219 E. Cherry Avenue, Flagstaff, AZ 86001 (928) 679-7130
 Mike Townsend, Interim County Manager

The County Manager is responsible for the daily management of County government and is accountable to the Board of Supervisors.

Program Descriptions

Program	SPA	Description
Criminal Justice Coordinating Council (CJCC)	PS	The focus of the CJCC is to improve the efficiency and effectiveness of the criminal justice system, which is crucial to cost containment of this large segment of the County's budget.
Emergency Management	CV	Emergency Management provides capability for local governments, businesses, organizations, and individuals to prepare for, respond to, recover from, and mitigate the effects of any natural or human-caused emergency or disaster.
Executive Management	O&FH	The staff in the County Manager's office contribute to recommendations and the operational implementation of policies to support the elected Board of Supervisors.
Government Relations	O&FH	The Government Relations division coordinates all government relations and public outreach for Coconino County.

Goals and Objectives

- One the primary goals for the County Manager's Office in FY14 is to complete the recruitment and hiring process for the County Manager. In addition, the County Manager's Team structure needs to be finalized along with a transition plan to the new County Manager.
- In FY14 the County Manager's Office will also manage the recruitment process for key management positions including the Chief Health Officer and the Community Development Director.
- In FY14 the County Manager's Office and Public Works will continue discussions with the Board of Supervisors and the public regarding transportation funding.
- In FY15 the County Manager's Office will evaluate the return on investment for the limited term Criminal Justice Coordinating Council Program Manager position.
- Over the next five years, the County Manager's Office will continue to improve and refine the strategic budget process and implement changes to move towards a financially sustainable organization.

Opportunities and Challenges

- Like many other departments and organizations, the County Manager's Office has the opportunity to communicate and deliver services using new technology and social media. The County Manager's Office can reach out to rural areas of the County that may not normally have the same opportunities that citizens that live in or around Flagstaff have.
- The County Manager's Office also has the opportunity to look for new revenue opportunities as well as to identify opportunities for mandate revisions that may benefit Coconino County.
- One of biggest challenges going forward for the County Manager's Office is to continue navigating the "new normal", which is based on a new economic reality, new citizen expectations, and the changing role of government.
- The County Manager's Office is also facing a rapidly changing Leadership Team resulting from retirements of long-term tenured department directors in addition to an aging workforce with upcoming retirements in many other positions.

County Manager

Strategic Priority Area Alignment		Programs			
		Criminal Justice Coordinating Council (CJCC)	Emergency Management	Executive Management	Government Relations
Community Vitality (CV)					
Strategies	Create and maintain "adequate" resources for programs that provide a "safety net" for vulnerable populations.		x		
	Create opportunities for citizens to strengthen their communities.		x		
	Support arts, recreation, culture, life-long learning and enrichment opportunities to enhance the quality of life for all citizens.		x		
	Develop, strengthen and support programs to encourage youth and families from diverse backgrounds and perspectives feel welcome and engaged in their		x		
	Increase efficiencies and reduce redundancies by pooling resources through internal and external partnerships to "improve the quality of life for Coconino		x		
	Continue the development of emergency preparedness plans and partnerships to prepare County communities in the result of an emergency.		x		
	Create the service delivery infrastructure and technology to connect employees and citizens to resources provided by the County.		x		
Organizational and Fiscal Health (O&FH)					
Strategies	Align and implement planning efforts to balance revenues and expenditures, create and maintain mission crucial infrastructure and processes; and develop accountability around the county's programs and service evaluation process and strategic priority area outcomes.			x	x
	As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive			x	x
	Continue to position Coconino County as a leader and role model for responsible and effective government.				x
	Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's mission, vision, values and strategic priorities.			x	x
	Encourage departmental efficiencies.			x	x
	Encourage transparency and clarity at all levels and between all levels of the organization.			x	x
	Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of county services.			x	x
	Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.			x	x

County Manager

Strategic Priority Area Alignment		Programs			
		Criminal Justice Coordinating Council (CJCC)	Emergency Management	Executive Management	Government Relations
Organizational and Fiscal Health (O&FH)					
Strategies	Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.			x	x
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.				
	Recruit, train and retain a qualified and diverse workforce.			x	x
Public Safety (PS)					
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.	x			
	Prioritize programs that are most effectively addressed by public safety	x			
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	x			
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.	x			
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and	x			
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.	x			

County Manager

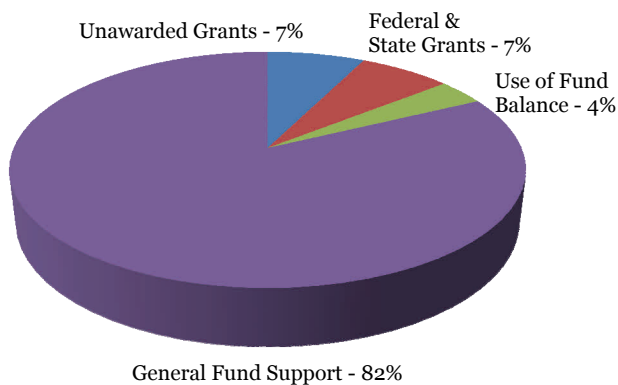
Financial Summary

The primary revenue source for the County Manager's office is General Fund support. In addition, the Emergency Management program receives Federal and State grants that offset the cost of the program. However, due to a reduction in Title III funding, the General Fund transfer to the Emergency Management program is increasing to offset the program costs that were previously funded through Title III.

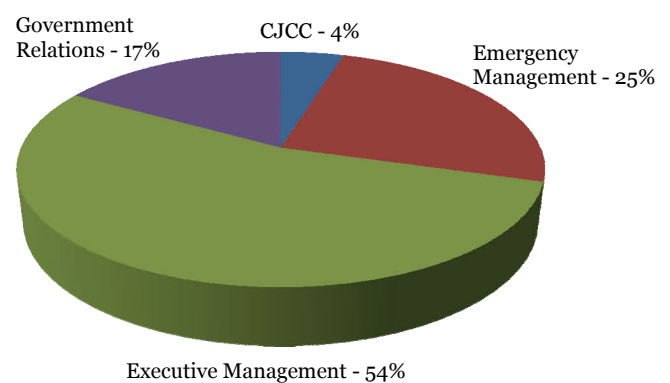
The County Manager's Office is estimated to be 11% under their revised FY13 expenditure budget of \$1,422,543. This variance is primarily due to salary and benefits savings resulting from the County Manager vacancy. In addition there are operational savings across each program in the department. Their FY14 adopted expenditure budget of \$1,457,530 is 2% over the FY13 budget. This variance is due to an operational increase in the Emergency Management program.

The following charts illustrate the County Manager's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

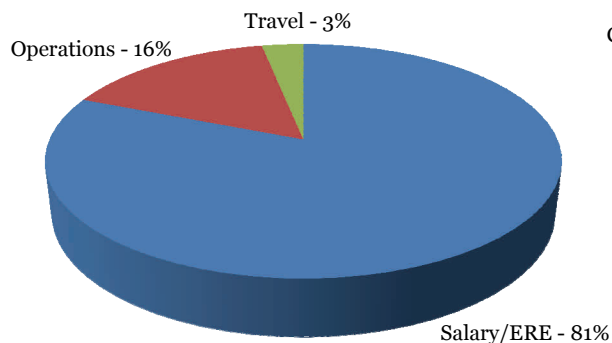
Revenue by Source Type



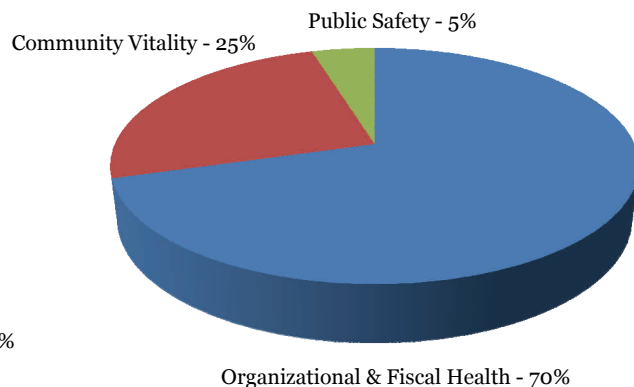
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



County Manager

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ -	\$ 776	\$ 84,659	\$ 46,467	\$ 106,369
Other	-	4	-	3	-
Transfers from Other Funds	92,532	68,730	96,562	69,946	-
Unawarded Grants	-	-	-	-	100,000
Use of (Increase In) Fund Balance	-	(10)	23,931	2,641	51,436
General Fund Support	1,193,193	1,145,805	1,217,391	1,145,595	1,199,725
Total Funding Sources	\$ 1,285,725	\$ 1,215,304	\$ 1,422,543	\$ 1,264,651	\$ 1,457,530
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 1,172,004	\$ 1,113,875	\$ 1,204,613	\$ 1,121,606	\$ 1,182,193
Operations	79,708	72,252	171,480	101,944	229,987
Travel	34,013	29,177	46,450	41,101	45,350
Total Uses of Funds	\$ 1,285,725	\$ 1,215,304	\$ 1,422,543	\$ 1,264,651	\$ 1,457,530
Net Indirect Support	-	-	-	-	-
Total	\$ 1,285,725	\$ 1,215,304	\$ 1,422,543	\$ 1,264,651	\$ 1,457,530
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 463	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(1,193,193)	(1,146,268)	(1,144,247)	(1,042,688)	(1,093,356)
GF Transfers to Other Funds	-	-	(73,144)	(102,907)	(106,369)
Total Direct Support	\$ (1,193,193)	\$ (1,145,805)	\$ (1,217,391)	\$ (1,145,595)	\$ (1,199,725)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (1,193,193)	\$ (1,145,805)	\$ (1,217,391)	\$ (1,145,595)	\$ (1,199,725)

County Manager

Program Financial Statement: Criminal Justice Coordinating Council (CJCC)

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 16,718	\$ 14,361	\$ 64,344	\$ 61,426	\$ 67,145
Total Funding Sources	\$ 16,718	\$ 14,361	\$ 64,344	\$ 61,426	\$ 67,145
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 7,718	\$ 6,452	\$ 76,844	\$ 57,963	\$ 79,645
Operations	2,958	7,835	(12,500)	2,159	(12,500)
Travel	6,042	73	-	1,304	-
Total Uses of Funds	\$ 16,718	\$ 14,361	\$ 64,344	\$ 61,426	\$ 67,145
Net Indirect Support	-	-	-	-	-
Total	\$ 16,718	\$ 14,361	\$ 64,344	\$ 61,426	\$ 67,145
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(16,718)	(14,361)	(64,344)	(61,426)	(67,145)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (16,718)	\$ (14,361)	\$ (64,344)	\$ (61,426)	\$ (67,145)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (16,718)	\$ (14,361)	\$ (64,344)	\$ (61,426)	\$ (67,145)

Performance Measures	FY12	FY13	FY14
CJCC Executive Committee satisfaction with CJCC management	N/A	On-going	Highly Achieved
Establishment and maintenance of measures of criminal justice system operational functioning	N/A	On-going	Highly Achieved
Establishment and maintenance of measures of criminal justice system substantive functioning (i.e. recidivism, crime rate, etc.)	N/A	On-going	Highly Achieved
Implementation of CJCC strategic plan initiatives	N/A	On-going	Highly Achieved

County Manager

Program Financial Statement: Emergency Management

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ -	\$ 10	\$ 84,659	\$ 46,467	\$ 106,369
Other	-	-	-	3	-
Transfers from Other Funds	-	-	96,562	69,946	-
Unawarded Grants	-	-	-	-	100,000
Use of (Increase In) Fund Balance	-	(10)	23,931	2,641	51,436
General Fund Support	-	-	73,144	102,907	106,369
Total Funding Sources	\$ -	\$ -	\$ 278,296	\$ 221,964	\$ 364,174
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ -	\$ -	\$ 147,262	\$ 158,613	\$ 159,583
Operations	-	-	114,884	52,867	189,841
Travel	-	-	16,150	10,484	14,750
Total Uses of Funds	\$ -	\$ -	\$ 278,296	\$ 221,964	\$ 364,174
Net Indirect Support	-	-	-	-	-
Total	\$ -	\$ -	\$ 278,296	\$ 221,964	\$ 364,174
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	(73,144)	(102,907)	(106,369)
Total Direct Support	\$ -	\$ -	\$ (73,144)	\$ (102,907)	\$ (106,369)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ (73,144)	\$ (102,907)	\$ (106,369)

* The Emergency Management program moved to County Manager's Office from the Public Works Department in FY13 since the program aligns better with the organization-wide mission of the County Manager's Office.

County Manager

Program Financial Statement: Emergency Management

Performance Measures	FY12	FY13	FY14
Emergency Operations Plan is fully tested	Adopted	On-going	Mostly Achieved
All public safety agencies and government leaders are 95% NIMS compliant (TICP and Interoperable plans have been developed)	95%	On-going	Mostly Achieved
Emergency Notification System provides notification to County population via E911 upgrades; Volunteer sign up of cell phones is ongoing with increased signup each year	25%	On-going	Mostly Achieved
Public safety agencies and government leaders are prepared for leadership role in disasters as demonstrated through participation in training and exercises	5	On-going	Somewhat Achieved
Coconino County conducts EOC exercise for the County to ensure the EOC team is ready and capable for activation	1	On-going	Highly Achieved
COOP Plan: Emergency and essential services are provided to citizens during disasters	Plan Adopted	On-going	Highly Achieved
CERT (Community Emergency Response Teams) are trained and equipped for assisting public safety and neighbors	5	7	Highly Achieved
Citizens know where to obtain emergency information during disasters	65%	On-going	Mostly Achieved
Community educational outreach programs are provided to citizens	5	6	Mostly Achieved
Citizens have GO-Kits and family emergency plans	20%	N/A	Somewhat Achieved
2009 Multi-jurisdictional Hazard Mitigation Plan is approved by FEMA/BOS	Reviewed	Approved	Highly Achieved
Disaster mitigation grant projects are developed as the result of FEMA disaster declaration	5	7	Mostly Achieved
Citizens understand risks and hazards in their community and take proper protective actions to reduce loss of lives and property	Survey	On-going	Somewhat Achieved
Coconino County Volunteer Organizations Active During Disasters (VOAD) agencies such as Red Cross, have the capacity to provide immediate assistance to vulnerable populations during response and recovery phases of a disaster (VOAD participates in training and/or exercises)	65%	On-going	Mostly Achieved

County Manager

Program Financial Statement: Executive Management

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Other	\$ -	\$ 4	\$ -	\$ -	\$ -
General Fund Support	852,604	878,416	801,189	744,891	783,564
Total Funding Sources	\$ 852,604	\$ 878,420	\$ 801,189	\$ 744,891	\$ 783,564
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 769,358	\$ 801,334	\$ 717,943	\$ 678,350	\$ 700,318
Operations	60,150	51,724	55,446	39,983	52,646
Travel	23,096	25,361	27,800	26,558	30,600
Total Uses of Funds	\$ 852,604	\$ 878,420	\$ 801,189	\$ 744,891	\$ 783,564
Net Indirect Support	-	-	-	-	-
Total	\$ 852,604	\$ 878,420	\$ 801,189	\$ 744,891	\$ 783,564
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 4	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(852,604)	(878,420)	(801,189)	(744,891)	(783,564)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (852,604)	\$ (878,416)	\$ (801,189)	\$ (744,891)	\$ (783,564)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (852,604)	\$ (878,416)	\$ (801,189)	\$ (744,891)	\$ (783,564)

Performance Measures	FY12	FY13	FY14
A Leadership Team informed of County Supervisor priorities	N/A	Mostly Achieved	Highly Achieved
An organization providing services that highly align with County strategies and desired outcome criteria	N/A	Somewhat Achieved	Mostly Achieved
An open, collaborative, innovative and supportive work environment	N/A	Mostly Achieved	Mostly Achieved
An organization that plans for the future and thoughtfully manages a changing environment on our terms, not through involuntary reaction	N/A	Mostly Achieved	Highly Achieved

County Manager

Program Financial Statement: Government Relations

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 139,715	\$ 114,065	\$ 163,398	\$ 154,612	\$ 242,647
Total Funding Sources	\$ 139,715	\$ 114,065	\$ 163,398	\$ 154,612	\$ 242,647
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 139,715	\$ 114,065	\$ 163,398	\$ 154,612	\$ 242,647
Total Uses of Funds	\$ 139,715	\$ 114,065	\$ 163,398	\$ 154,612	\$ 242,647
Net Indirect Support	-	-	-	-	-
Total	\$ 139,715	\$ 114,065	\$ 163,398	\$ 154,612	\$ 242,647
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(139,715)	(114,065)	(163,398)	(154,612)	(242,647)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (139,715)	\$ (114,065)	\$ (163,398)	\$ (154,612)	\$ (242,647)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (139,715)	\$ (114,065)	\$ (163,398)	\$ (154,612)	\$ (242,647)

County Manager

Program Financial Statement: Government Relations

Performance Measures	FY12	FY13	FY14
The dollars in State and Federal funding secured as a result or, in part, of advocacy efforts of the Government Relations program	N/A	On-going	On-going
The dollars in State and Federal funding protected as a result or, in part, of advocacy efforts of the Government Relations program	N/A	On-going	On-going
Dollars saved by the County as a result of implemented cost-saving measures on the State or Federal level	N/A	On-going	On-going
Amount of County revenue generated from State Legislative proposals initiated by the Government Relations program	N/A	On-going	On-going
Amount of County revenue generated from Federal Legislative proposals initiated by the Government Relations program	N/A	On-going	On-going
Number of press releases generated during the fiscal year	N/A	110	On-going
The increase in the number of Twitter followers	N/A	401	On-going
The increase in the number of Facebook followers or "likes" to the County page	N/A	338	On-going
The number of informational videos produced	N/A	2	On-going
The number of informational videos viewed on the County's YouTube page	N/A	423	On-going
The number of news and Internet articles involving the County and/or County programs	N/A	On-going	On-going
The number of grant applicants transmitted	N/A	On-going	On-going
The number of successful grant applications	N/A	On-going	On-going

County Manager

Program Financial Statement: Organizational Development

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 115,390	\$ 112,341	\$ 115,316	\$ 81,759	\$ -
Total Funding Sources	\$ 115,390	\$ 112,341	\$ 115,316	\$ 81,759	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 99,240	\$ 100,689	\$ 99,166	\$ 72,069	\$ -
Operations	13,650	8,219	13,650	6,936	-
Travel	2,500	3,433	2,500	2,755	-
Total Uses of Funds	\$ 115,390	\$ 112,341	\$ 115,316	\$ 81,759	\$ -
Net Indirect Support	-	-	-	-	-
Total	\$ 115,390	\$ 112,341	\$ 115,316	\$ 81,759	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(115,390)	(112,341)	(115,316)	(81,759)	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (115,390)	\$ (112,341)	\$ (115,316)	\$ (81,759)	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (115,390)	\$ (112,341)	\$ (115,316)	\$ (81,759)	\$ -
Performance Measures			FY12	FY13	FY14
None					

* The Organizational Development program was integrated with the Employee Growth and Development program in the Human Resources Department for FY14.

County Manager

Program Financial Statement: Special Districts Accounting and Management

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ -	\$ 306	\$ -	\$ -	\$ -
Transfers from Other Funds	92,532	68,730	-	-	-
Total Funding Sources	\$ 92,532	\$ 69,036	\$ -	\$ -	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 87,207	\$ 64,253	\$ -	\$ -	\$ -
Operations	2,950	4,474	-	-	-
Travel	2,375	308	-	-	-
Total Uses of Funds	\$ 92,532	\$ 69,036	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total	\$ 92,532	\$ 69,036	\$ -	\$ -	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -
Performance Measures			FY12	FY13	FY14

None

* The Special Districts Accounting and Management program was moved to the Public Works Department in FY13 to better align the program with the mission of the department.

County Manager

Program Financial Statement: Special Initiatives

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ -	\$ 460	\$ -	\$ -	\$ -
General Fund Support	68,766	26,622	-	-	-
Total Funding Sources	\$ 68,766	\$ 27,082	\$ -	\$ -	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 68,766	\$ 27,082	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 68,766	\$ 27,082	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total	\$ 68,766	\$ 27,082	\$ -	\$ -	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 460	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(68,766)	(27,082)	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (68,766)	\$ (26,622)	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (68,766)	\$ (26,622)	\$ -	\$ -	\$ -
Performance Measures			FY12	FY13	FY14
None					

* The Special Initiatives program was dissolved in FY13, and the staff in the program have been moved to the Public Works Department.

County Manager

Department Staffing (Full Time Equivalents)

<u>Positions by Title</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Accounting Technician II	1.00	-	-
Administrative Specialist I	1.00	1.00	1.00
Administrative Specialist II	1.40	1.22	1.22
Administrative Specialist III	-	1.00	1.00
CJCC Program Manager	-	1.00	1.00
County Emergency Manager	-	1.00	1.00
County Manager	1.00	1.00	1.00
Deputy County Manager	2.00	2.00	2.00
Director-Government Relations	1.00	1.00	1.00
Director-Organizational Development	1.00	1.00	-
Executive Assistant to County Manager	1.00	1.00	1.00
Grants Writer	-	-	0.25
Management Assistant	1.00	1.00	1.00
Public Information Officer	1.00	1.00	1.00
Special Initiatives Director	1.00	-	-
Total Positions	12.40	13.22	12.47

- * The Accounting Technician I and the Special Initiatives Director moved to the Public Works Department with the Special Districts Accounting and Management program in FY13. Conversely the Administrative Specialist III and the County Emergency Manager moved to the County Manager's Office from the Public Works Department in FY13 along with the Emergency Management Program.
- * The CJCC Program Manager is a limited term position through June 30, 2014. At that time, the position will be re-evaluated based on its return on investment.
- * The Grants Writer moved from the Finance Department in FY14 to better utilize the position organization-wide.

Assessor

110 East Cherry Avenue, Flagstaff, AZ 86001 (928) 679-7962
 Chris Mazon, Coconino County Assessor

The Assessor's Office creates the tax roll annually by identifying, locating and valuing all property subject to ad valorem taxes in Coconino County.

Program Descriptions

Program	SPA	Description
Administration	O&FH	The Administration division provides the vision to support employees of the department so they can achieve their departmental missions. This includes human resource activity, procurement, budget, legislative tracking and intergovernmental communication.
Appraisal	O&FH	The mandate of the Assessor's office is to locate, list and identify all taxable property within Coconino County. This is done to allow taxing jurisdictions to collect revenues and provide property owners with a fair and equitable value to assure they are paying their fair share of the total tax liability.
Cartography	O&FH	Cartography begins the appraisal process by ensuring that all new subdivisions, splits, and combinations are identified, numbered and represented on the parcel maps and the workflow process is begun so GIS can update the parcel layer.
Customer Service	O&FH	This program provides assistance to customers at the counter and over the phone with questions concerning the Assessor's Office responsibilities and specific parcel information.
Storage and Retrieval	O&FH	Established in January of 2002, this fund allows the Assessor to create, update, and enhance systems within the office.

Goals and Objectives

- The primary departmental goal for FY14 is to train employees in the implementation of the recently passed "Primary Residence" legislation.
- Another goal for FY14 and beyond is the development of revenue streams from IGAs with other Arizona counties for implementation of new property valuation software.
- The Assessor's Office will continue the county-wide canvass of all property types in FY14 and will complete this project in the next 6-7 years.

Opportunities and Challenges

- The main challenge facing this department is the large turnover rate of the appraisal staff, resulting in inefficiency and increased training costs.
- New primary residence legislation requires the Assessor to identify and notify those that do not qualify for the homeowner's rebate under the new definition of class three properties.
- The Assessor's Office has recently converted to an updated Computer Aided Mass Appraisal (CAMA) system. The conversion to this new property valuation system has been challenging. Many hours were required from our staff in preparation for conversion and in the post conversion clean-up. We have begun to see efficiencies in using our new system and we are now exploring the opportunities for email notifications that could save our department in postage and printing.

Assessor

Strategic Priority Area Alignment		Programs			
		Administration	Appraisal	Cartography	Customer Service
Organizational and Fiscal Health (O&FH)					
Strategies	Align and implement planning efforts to balance revenues and expenditures, create and maintain mission crucial infrastructure and processes; and develop accountability around the county's programs and service evaluation process and strategic priority area outcomes.				
	As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive compensation.		x		
	Continue to position Coconino County as a leader and role model for responsible and effective government.				
	Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's mission, vision, values and strategic priorities.				
	Encourage departmental efficiencies.	x	x		x
	Encourage transparency and clarity at all levels and between all levels of the organization.				
	Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of county services.	x	x	x	x
	Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.				
	Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.		x		
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.				
	Recruit, train and retain a qualified and diverse workforce.		x	x	x

Assessor

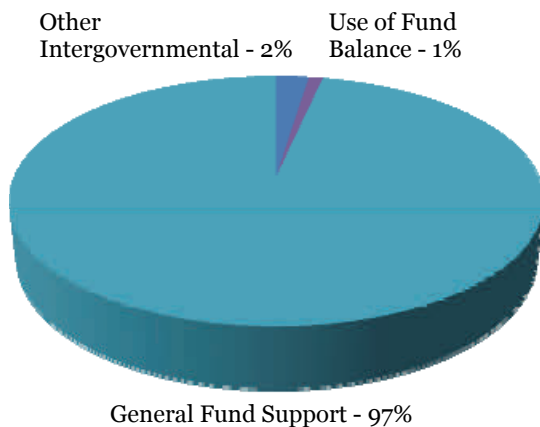
Financial Summary

The majority of the Assessor's revenue is provided through General Fund support. The department's FY13 revenue ended the fiscal year less than 1% above budget. Their revenue budget for FY14 is increasing by 74%, reflecting a full year of the department's IGA with La Paz County for software consulting.

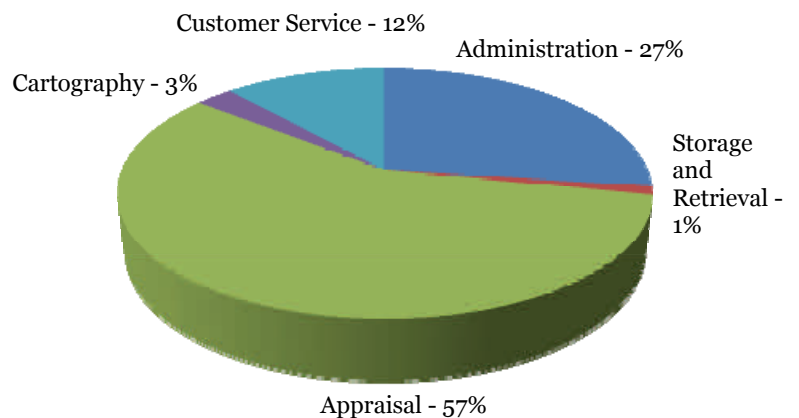
For FY13 the Assessor finished 5% under their revised expenditure budget of \$1,771,421. This variance is due to salary savings from unfilled positions as well as decreased storage and retrieval software expenses. Their FY14 adopted expenditure budget of \$1,880,724 is 6% higher than their FY13 budget. This variance is due to a new Business Applications Specialist FTE related to the La Paz IGA, as well as the reinstatement of merit increases for eligible employees.

The following charts illustrate the Assessor's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

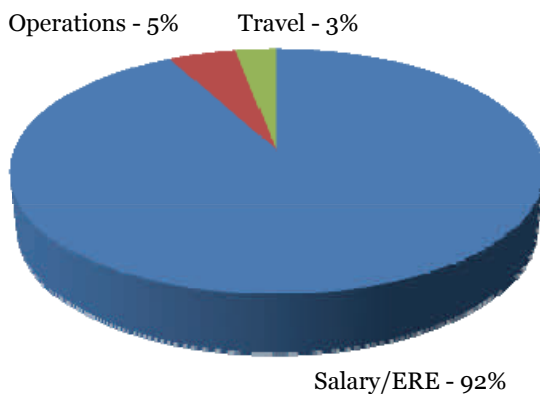
Revenue by Source Type



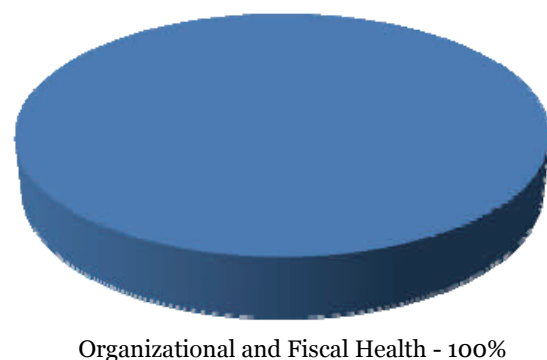
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Assessor

Department-Wide Financial Statement

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Other Intergovernmental	\$ -	\$ -	\$ 22,400	\$ 22,400	\$ 44,800
Charges for Services	64,000	59,942	4,000	963	4,000
Other	4,000	6,362	4,000	7,321	4,000
Use of (Increase In) Fund Balance	97,814	70,512	49,715	22,160	19,000
General Fund Support	1,569,176	1,518,718	1,691,306	1,637,474	1,808,924
Total Funding Sources	\$ 1,734,990	\$ 1,655,534	\$ 1,771,421	\$ 1,690,318	\$ 1,880,724

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 1,470,071	\$ 1,379,192	\$ 1,610,441	\$ 1,559,942	\$ 1,734,009
Operations	90,005	133,099	109,540	96,574	91,975
Travel	50,800	33,304	51,440	33,802	54,740
Capital	15,000	825	-	-	-
Transfers to Other Funds	109,114	109,114	-	-	-
Total Uses of Funds	\$ 1,734,990	\$ 1,655,534	\$ 1,771,421	\$ 1,690,318	\$ 1,880,724

Net Indirect Support	614,188	614,188	565,003	565,003	580,889
Total	\$ 2,349,178	\$ 2,269,722	\$ 2,336,424	\$ 2,255,321	\$ 2,461,613

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 8,000	\$ 7,184	\$ 30,400	\$ 30,684	\$ 52,800
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(1,577,176)	(1,525,902)	(1,721,706)	(1,668,158)	(1,861,724)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (1,569,176)	\$ (1,518,718)	\$ (1,691,306)	\$ (1,637,474)	\$ (1,808,924)
Net Indirect Support	(614,188)	(614,188)	(565,003)	(565,003)	(580,889)
Total County Support	\$ (2,183,364)	\$ (2,132,906)	\$ (2,256,309)	\$ (2,202,477)	\$ (2,389,813)

Assessor

Program Financial Statement: Administration

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Other Intergovernmental	\$ -	\$ -	\$ 22,400	\$ 22,400	\$ 44,800
Charges for Services	4,000	822	4,000	963	4,000
Other	4,000	6,362	4,000	7,321	4,000
General Fund Support	330,879	351,807	443,221	422,877	455,318
Total Funding Sources	\$ 338,879	\$ 358,992	\$ 473,621	\$ 453,561	\$ 508,118
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 310,199	\$ 290,317	\$ 439,266	\$ 413,599	\$ 469,263
Operations	21,180	62,773	24,265	31,958	29,465
Travel	7,500	5,901	10,090	8,004	9,390
Total Uses of Funds	\$ 338,879	\$ 358,992	\$ 473,621	\$ 453,561	\$ 508,118
Net Indirect Support	135,428	133,683	162,507	156,226	161,910
Total	\$ 474,307	\$ 492,675	\$ 636,128	\$ 609,788	\$ 670,028
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 8,000	\$ 7,184	\$ 30,400	\$ 30,684	\$ 52,800
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(338,879)	(358,992)	(473,621)	(453,561)	(508,118)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (330,879)	\$ (351,807)	\$ (443,221)	\$ (422,877)	\$ (455,318)
Net Indirect Support	(135,428)	(133,683)	(162,507)	(156,226)	(161,910)
Total County Support	\$ (466,307)	\$ (485,491)	\$ (605,728)	\$ (579,104)	\$ (617,228)
Performance Measures	FY12	FY13	FY14		
Visits to Assessor website	432,000	500,000	550,000		
OnBase/scanning system backlog percentage complete	90%	100%	100%		

Assessor

Program Financial Statement: Appraisal

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support	\$ 930,960	\$ 889,911	\$ 988,027	\$ 916,074	\$ 1,082,653
Total Funding Sources	\$ 930,960	\$ 889,911	\$ 988,027	\$ 916,074	\$ 1,082,653
Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 853,035	\$ 811,972	\$ 911,117	\$ 847,893	\$ 993,793
Operations	34,625	50,536	35,560	42,383	43,510
Travel	43,300	27,403	41,350	25,798	45,350
Total Uses of Funds	\$ 930,960	\$ 889,911	\$ 988,027	\$ 916,074	\$ 1,082,653
Net Indirect Support	352,435	358,611	312,535	302,698	328,180
Total	\$ 1,283,395	\$ 1,248,522	\$ 1,300,562	\$ 1,218,772	\$ 1,410,833
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(930,960)	(889,911)	(988,027)	(916,074)	(1,082,653)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (930,960)	\$ (889,911)	\$ (988,027)	\$ (916,074)	\$ (1,082,653)
Net Indirect Support	(352,435)	(358,611)	(312,535)	(302,698)	(328,180)
Total County Support	\$ (1,283,395)	\$ (1,248,522)	\$ (1,300,562)	\$ (1,218,772)	\$ (1,410,833)
Performance Measures	FY12	FY13	FY14		
Appeals	1,501	1,469	1,300		
Pending building permits	4,000	5,089	4,054		
Canvass	1,000	2,000	6,200		
Litigation	15	25	18		
Primary residence affidavits mailed	0	16,168	5,000		

Assessor

Program Financial Statement: Cartography

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 95,890	\$ 78,649	\$ 48,767	\$ 49,455	\$ 51,297
Total Funding Sources	\$ 95,890	\$ 78,649	\$ 48,767	\$ 49,455	\$ 51,297

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 95,390	\$ 78,553	\$ 48,767	\$ 49,382	\$ 51,297
Operations	500	97	-	73	-
Total Uses of Funds	\$ 95,890	\$ 78,649	\$ 48,767	\$ 49,455	\$ 51,297

Net Indirect Support	38,073	33,553	17,118	17,881	17,420
Total	\$ 133,963	\$ 112,202	\$ 65,885	\$ 67,336	\$ 68,717

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(95,890)	(78,649)	(48,767)	(49,455)	(51,297)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (95,890)	\$ (78,649)	\$ (48,767)	\$ (49,455)	\$ (51,297)

Net Indirect Support	(38,073)	(33,553)	(17,118)	(17,881)	(17,420)
Total County Support	\$ (133,963)	\$ (112,202)	\$ (65,885)	\$ (67,336)	\$ (68,717)

Performance Measures	FY12	FY13	FY14
New parcels created	400	462	540
Total parcels	76,000	76,150	76,912
Total documents processed through Cartography	9,000	10,000	11,120
Total parcels processed for annexation	50	75	115

Assessor

Program Financial Statement: Customer Service

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 211,447	\$ 198,349	\$ 211,291	\$ 249,068	\$ 219,656
Total Funding Sources	\$ 211,447	\$ 198,349	\$ 211,291	\$ 249,068	\$ 219,656
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 211,447	\$ 198,349	\$ 211,291	\$ 249,068	\$ 219,656
Total Uses of Funds	\$ 211,447	\$ 198,349	\$ 211,291	\$ 249,068	\$ 219,656
Net Indirect Support	88,252	88,341	72,843	88,198	73,379
Total	\$ 299,699	\$ 286,690	\$ 284,134	\$ 337,266	\$ 293,035
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(211,447)	(198,349)	(211,291)	(249,068)	(219,656)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (211,447)	\$ (198,349)	\$ (211,291)	\$ (249,068)	\$ (219,656)
Net Indirect Support	(88,252)	(88,341)	(72,843)	(88,198)	(73,379)
Total County Support	\$ (299,699)	\$ (286,690)	\$ (284,134)	\$ (337,266)	\$ (293,035)
Performance Measures			FY12	FY13	FY14
Ownership and address changes			9,000	12,000	13,500
Incoming phone calls			9,000	9,000	8,000
Customers assisted at front counter			2,500	2,500	2,000

Assessor

Program Financial Statement: Storage and Retrieval

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 60,000	\$ 59,120	\$ -	\$ -	\$ -
Use of (Increase In) Fund Balance	97,814	70,513	49,715	22,160	19,000
Total Funding Sources	\$ 157,814	\$ 129,633	\$ 49,715	\$ 22,160	\$ 19,000
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Operations	\$ 33,700	\$ 19,693	\$ 49,715	\$ 22,160	\$ 19,000
Capital	15,000	825	-	-	-
Transfers to Other Funds	109,114	109,114	-	-	-
Total Uses of Funds	\$ 157,814	\$ 129,633	\$ 49,715	\$ 22,160	\$ 19,000
Net Indirect Support	-	-	-	-	-
Total	\$ 157,814	\$ 129,633	\$ 49,715	\$ 22,160	\$ 19,000
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -
Performance Measures			FY12	FY13	FY14
None					

* Please note that this fund, which was created in 2002 to update storage and retrieval technology, sunset in 2011. The funding for FY14 is only expending the remainder of the balance in the fund.

Assessor

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Administrative Specialist I	4.00	5.00	5.00
Administrative Supervisor	1.00	1.00	1.00
Appraisal Manager	1.00	1.00	1.00
Appraiser I	6.00	6.00	5.00
Appraiser II	4.00	4.00	7.00
Appraiser, Senior	5.00	5.00	3.00
Business Applications Specialist*	-	-	1.00
Cartographer	2.00	1.00	1.00
Chief Deputy Assessor	1.00	1.00	1.00
Elected Official	1.00	1.00	1.00
Software Implementation Specialist**	-	1.00	1.00
Total Positions	25.00	26.00	27.00

* The Business Application Specialist was added mid-year FY13 and is a 2 1/2 year limited-term position.

**The Software Implementation Specialist was moved into this department for FY13, but was previously budgeted within another department.

Recorder

110 E. Cherry Avenue, Flagstaff, AZ 86001 (928) 679-7850
Patty Hansen, Recorder

The Recorder's Office responsibilities include processing and creating a public record of all documents received in a timely manner, to insure that all records are easily accessible to the public and to conduct all aspects of elections, including voter management, outreach, and the election process.

Program Descriptions

Program	SPA	Description
County Mail Center	O&FH	The County Mail Center is responsible for processing the majority of County inbound and Flagstaff area County outbound U.S. Mail, FedEx, and UPS letters and parcels.
Elections	CV	The Elections Program is responsible for the conduct of local, State and Federal Elections in Coconino County.
Recording	CV	The mission of the Recorder's Office is to maintain a public record consisting of all documents accepted for recording.
Voter Registration Services	CV	This program is responsible for maintaining the official registry of registered voters for Coconino County.

Goals and Objectives

- In FY14 the Recorder's Office will implement an office reorganization. Historically the office has had constant turnover. Well trained and experienced staff provide better services to County citizens. By reorganizing, the department hopes to recruit and retain staff resulting in a higher level of service and overall budgetary savings.
- The Recorder's Office will be implementing a premium poll working training program in FY14. The goal is to provide additional training to poll workers and to identify poll workers that would make good precinct inspectors.
- In FY15 the department would like to be able to accept e-recordings that have an electronic signature and notary.
- The current voting equipment will need to be replaced in FY18. One priority for the Recorder's Office over the next five years is to identify funding sources for new equipment at that time.

Opportunities and Challenges

- The number of e-recordings continues to increase, which has a positive impact in the Recorder's Office by reducing the postage budget and paper waste. It has also required a change in the workflow and internal processes in the department.
- Maintaining archival records is becoming a challenge, not only for the County, but nationwide. The only acceptable medium is microfilm. As accessibility to microfilm decreases, the use of digital records increases; however, digital records are not accepted for permanent record.
- Recent legislation requiring a change to the envelope design for mail ballots is going to result in an increased cost for the envelopes. An increase in the number of people voting early has also resulted in an increased need for personnel in the division to process early mail ballots.
- The Elections division has seen an increase in the number of lawsuits filed because of technicalities with the conduct of certain election procedures. Hiring and maintaining professional and educated personnel is extremely important to ensure that Coconino County is conducting all elections in accordance with State and Federal laws, and the need to invest in educational and professional development of election personnel is growing.

Recorder

Strategic Priority Area Alignment		Programs			
		County Mail Center	Elections	Recording	Voter Registration
Community Vitality (CV)					
Strategies	Create and maintain "adequate" resources for programs that provide a "safety net" for vulnerable populations.				
	Create opportunities for citizens to strengthen their communities.		x		x
	Support arts, recreation, culture, life-long learning and enrichment opportunities to enhance the quality of life for all citizens.				
	Develop, strengthen and support programs to encourage youth and families from diverse backgrounds and perspectives feel welcome and engaged in their				
	Increase efficiencies and reduce redundancies by pooling resources through internal and external partnerships to "improve the quality of life for Coconino County				
	Continue the development of emergency preparedness plans and partnerships to prepare County communities in the result of an emergency.				
	Create the service delivery infrastructure and technology to connect employees and citizens to resources provided by the County.			x	x
Organizational and Fiscal Health (O&FH)					
Strategies	Align and implement planning efforts to balance revenues and expenditures, create and maintain mission crucial infrastructure and processes; and develop accountability around the county's programs and service evaluation process and strategic priority				
	As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive compensation.				
	Continue to position Coconino County as a leader and role model for responsible and effective government.				
	Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's mission, vision, values and				
	Encourage departmental efficiencies.	x			
	Encourage transparency and clarity at all levels and between all levels of the				
	Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of	x			
	Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.				
	Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.				
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.				
	Recruit, train and retain a qualified and diverse workforce.				

Recorder

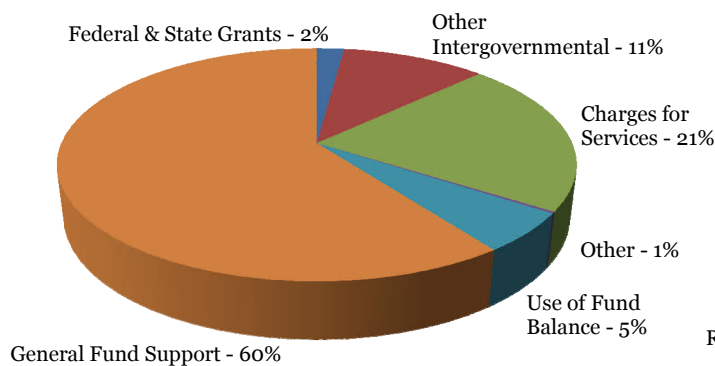
Financial Summary

The primary revenue source for the Recorder's Office is General Fund support. In addition, the Recorder's Office receives revenue from other municipalities for election costs, as well as fees for services revenue in the Recording division. The fees for services for recording are estimated to be 12% over the FY13 budget while the intergovernmental revenue for election charges is estimated to be 120% over the FY13 budget.

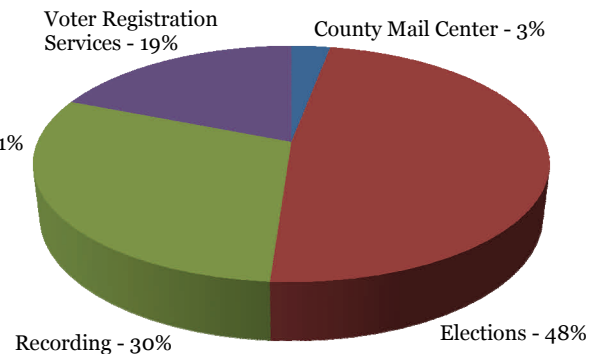
The Recorder's Office is estimated to be 2% under their revised FY13 expenditure budget of \$1,937,380. This variance is primarily due to salary and benefits savings from vacant positions. Their FY14 adopted expenditure budget of \$1,807,408 is 7% under the FY13 budget. This variance is due to salary and benefits savings from the staffing reorganization being implemented for FY14 as well as operational savings in Voter Registration Services as a result of the cyclical nature of elections.

The following charts illustrate the Recorder's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

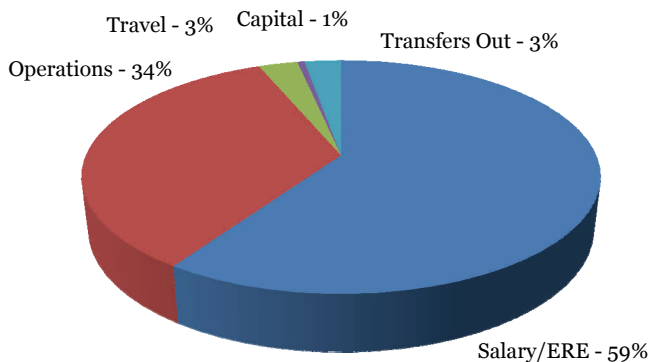
Revenue by Source Type



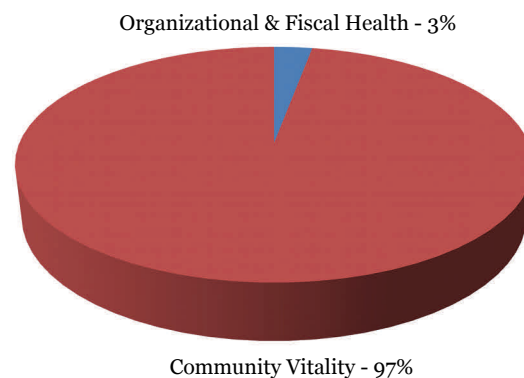
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Recorder

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ -	\$ -	\$ 19,695	\$ 53,330	\$ 36,665
Other Intergovernmental	120,000	146,630	180,000	396,464	194,000
Charges for Services	448,000	388,698	388,000	434,780	388,000
Investment Income	6,000	3,077	2,400	1,776	2,400
Other	2,000	3,387	2,000	4,516	2,000
Use of (Increase In) Fund Balance	186,716	25,722	28,925	(131,234)	99,086
General Fund Support	1,296,455	1,135,894	1,316,360	1,137,315	1,085,257
Total Funding Sources	\$ 2,059,171	\$ 1,703,407	\$ 1,937,380	\$ 1,896,947	\$ 1,807,408
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 1,031,113	\$ 1,045,159	\$ 1,170,502	\$ 1,129,668	\$ 1,073,331
Operations	986,628	630,655	666,334	681,203	622,638
Travel	41,430	27,593	51,200	36,732	52,595
Capital	-	-	-	-	9,500
Transfers to Other Funds	-	-	49,344	49,344	49,344
Total Uses of Funds	\$ 2,059,171	\$ 1,703,407	\$ 1,937,380	\$ 1,896,947	\$ 1,807,408
Net Indirect Support	342,454	342,454	309,592	309,592	311,849
Total	\$ 2,401,625	\$ 2,045,861	\$ 2,246,972	\$ 2,206,539	\$ 2,119,257
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 420,000	\$ 409,748	\$ 440,000	\$ 631,439	\$ 422,000
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(1,614,755)	(1,448,674)	(1,654,660)	(1,682,148)	(1,405,557)
GF Transfers to Other Funds	(101,700)	(96,968)	(101,700)	(86,606)	(101,700)
Total Direct Support	\$ (1,296,455)	\$ (1,135,894)	\$ (1,316,360)	\$ (1,137,315)	\$ (1,085,257)
Net Indirect Support	(342,454)	(342,454)	(309,592)	(309,592)	(311,849)
Total County Support	\$ (1,638,909)	\$ (1,478,348)	\$ (1,625,952)	\$ (1,446,907)	\$ (1,397,106)

Recorder

Program Financial Statement: County Mail Center

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 32,630	\$ 24,745	\$ 54,440	\$ 46,235	\$ 52,595
Total Funding Sources	\$ 32,630	\$ 24,745	\$ 54,440	\$ 46,235	\$ 52,595

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 19,430	\$ 11,784	\$ 40,240	\$ 31,863	\$ 37,795
Operations	13,200	12,961	14,200	14,371	14,800
Total Uses of Funds	\$ 32,630	\$ 24,745	\$ 54,440	\$ 46,235	\$ 52,595

Net Indirect Support	5,274	3,699	8,694	8,471	10,728

Total	\$ 37,904	\$ 28,445	\$ 63,134	\$ 54,706	\$ 63,323

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(32,630)	(24,745)	(54,440)	(46,235)	(52,595)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (32,630)	\$ (24,745)	\$ (54,440)	\$ (46,235)	\$ (52,595)

Net Indirect Support	(5,274)	(3,699)	(8,694)	(8,471)	(10,728)

Total County Support	\$ (37,904)	\$ (28,445)	\$ (63,134)	\$ (54,706)	\$ (63,323)

Performance Measures	FY12	FY13	FY14
U.S. Mail, FedEx and UPS outbound pieces processed	150,000	250,000	200,000
U.S. Mail, FedEx and UPS inbound pieces processed	110,000	150,000	120,000
Jury summons first class presort at \$0.433 per piece including usage of folder inserter machine on envelope preparation	20,000	23,000	23,000

Recorder

Program Financial Statement: Elections

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ -	\$ -	\$ 19,695	\$ 53,330	\$ 36,665
Other Intergovernmental	120,000	146,630	180,000	396,464	194,000
Investment Income	2,000	2,410	2,000	1,132	2,000
Other	2,000	3,377	2,000	3,752	2,000
Use of (Increase In) Fund Balance	139,331	(766)	(215)	(94,428)	108,433
General Fund Support	666,519	516,549	678,811	498,047	527,766
Total Funding Sources	\$ 929,850	\$ 668,200	\$ 882,291	\$ 858,297	\$ 870,864

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 360,739	\$ 370,490	\$ 408,782	\$ 397,844	\$ 399,386
Operations	533,981	272,908	428,609	424,191	434,578
Travel	35,130	24,802	44,900	36,262	36,900
Total Uses of Funds	\$ 929,850	\$ 668,200	\$ 882,291	\$ 858,297	\$ 870,864

Net Indirect Support	122,237	123,654	112,078	109,806	119,911
Total	\$ 1,052,087	\$ 791,854	\$ 994,369	\$ 968,103	\$ 990,775

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 122,000	\$ 150,005	\$ 182,000	\$ 337,801	\$ 164,000
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(686,819)	(569,586)	(759,111)	(749,242)	(590,066)
GF Transfers to Other Funds	(101,700)	(96,968)	(101,700)	(86,606)	(101,700)
Total Direct Support	\$ (666,519)	\$ (516,549)	\$ (678,811)	\$ (498,047)	\$ (527,766)

Net Indirect Support	(122,237)	(123,654)	(112,078)	(109,806)	(119,911)
Total County Support	\$ (788,756)	\$ (640,203)	\$ (790,889)	\$ (607,853)	\$ (647,677)

Performance Measures	FY12	FY13	FY14
Decrease (50%) in the number of provisional ballots cast that "Did Not Count" due to voters going to wrong polling place (direct result of better trained pollworkers)	80	6,445	125
Percentage of polling places that by opening of the polls on election day have been delivered all correct supplies both in what is required and the correct quantity necessary to equip the polling places for voting (85 precincts and 73 polling locations)	95%	100%	100%

Recorder

Program Financial Statement: Recording

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Charges for Services	\$ 448,000	\$ 388,698	\$ 388,000	\$ 434,780	\$ 388,000
Investment Income	4,000	667	400	644	400
Other	-	10	-	764	-
Use of (Increase In) Fund Balance	(40,948)	(63,688)	(81,056)	(93,206)	(9,996)
General Fund Support	271,064	304,909	215,975	167,715	164,113
Total Funding Sources	\$ 682,116	\$ 630,596	\$ 523,319	\$ 510,697	\$ 542,517

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 409,879	\$ 407,203	\$ 417,860	\$ 406,808	\$ 385,363
Operations	272,237	223,393	56,115	54,545	88,460
Travel	-	-	-	-	9,850
Capital	-	-	-	-	9,500
Transfers to Other Funds	-	-	49,344	49,344	49,344
Total Uses of Funds	\$ 682,116	\$ 630,596	\$ 523,319	\$ 510,697	\$ 542,517

Net Indirect Support	132,704	128,418	104,686	106,507	107,980
Total	\$ 814,820	\$ 759,014	\$ 628,005	\$ 617,204	\$ 650,497

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 298,000	\$ 259,743	\$ 258,000	\$ 293,638	\$ 258,000
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(569,064)	(564,652)	(473,975)	(461,353)	(422,113)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (271,064)	\$ (304,909)	\$ (215,975)	\$ (167,715)	\$ (164,113)

Net Indirect Support	(132,704)	(128,418)	(104,686)	(106,507)	(107,980)
Total County Support	\$ (403,768)	\$ (433,327)	\$ (320,661)	\$ (274,222)	\$ (272,093)

Performance Measures	FY12	FY13	FY14
The number of recorded documents for each fiscal year	36,500	32,000	32,000
The percent of e-recordings for each fiscal year	65%	60%	60%
The amount of postage saved with e-recorded documents each fiscal year	5,000	7,000	7,500

Recorder

Program Financial Statement: Voter Registration Services

	FY12	FY12	FY13	FY13	FY14
Revenues and Other Sources	Budget	Actuals	Budget	Actuals	Budget
Use of (Increase In) Fund Balance	\$ 88,333	\$ 90,175	\$ 110,196	\$ 56,400	\$ 649
General Fund Support	326,242	289,691	367,134	425,318	340,783
Total Funding Sources	\$ 414,575	\$ 379,865	\$ 477,330	\$ 481,718	\$ 341,432
	FY12	FY12	FY13	FY13	FY14
Expenditures and Other Uses	Budget	Actuals	Budget	Actuals	Budget
Salary/ERE	\$ 241,065	\$ 255,682	\$ 303,620	\$ 293,154	\$ 250,787
Operations	167,210	121,393	167,410	188,095	84,800
Travel	6,300	2,790	6,300	469	5,845
Total Uses of Funds	\$ 414,575	\$ 379,865	\$ 477,330	\$ 481,719	\$ 341,432
Net Indirect Support	82,239	86,683	84,135	84,808	73,229
Total	\$ 496,814	\$ 466,548	\$ 561,465	\$ 566,526	\$ 414,661
	FY12	FY12	FY13	FY13	FY14
General Fund Support	Budget	Actuals	Budget	Actuals	Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(326,242)	(289,691)	(367,134)	(425,318)	(340,783)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (326,242)	\$ (289,691)	\$ (367,134)	\$ (425,318)	\$ (340,783)
Net Indirect Support	(82,239)	(86,683)	(84,135)	(84,808)	(73,229)
Total County Support	\$ (408,481)	\$ (376,373)	\$ (451,269)	\$ (510,126)	\$ (414,012)
Performance Measures			FY12	FY13	FY14
Number of registered voters			68,000	71,500	71,000
Number of voters on permanent early voting list			25,000	35,700	36,000

Recorder

Department Staffing (Full Time Equivalents)

<u>Positions by Title</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Administrative Manager, Senior	1.00	1.00	1.00
Administrative Specialist I	4.00	4.00	4.50
Administrative Specialist II	-	-	1.00
Administrative Specialist III	3.00	3.00	2.00
Administrative Supervisor	1.00	1.00	-
Administrative Support II	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00
Chief Deputy Recorder	1.00	1.00	1.00
Elected Official	1.00	1.00	1.00
Elections Administrator	-	-	1.00
Elections Outreach Coordinator	1.00	1.00	1.00
Elections Outreach Worker	1.00	1.00	1.00
Elections Training & Communications Coordinator	1.00	1.00	1.00
Technical Specialist III	1.00	1.00	1.00
Total Positions	17.00	17.00	17.50

- * For FY14 the Recorder's Office completed a staffing reorganization that resulted in a net savings to the General Fund. The reorganization included the elimination of two full-time benefits eligible positions as well as a significant reduction in temporary wages in exchange for one full-time benefits eligible position and two part-time benefits eligible positions.

Superintendent of Schools

2384 N. Steves Boulevard, Flagstaff, AZ 86004 (928) 679-8070
Robert Kelty, School Superintendent

The Coconino County Superintendent of Schools' mission is to serve the public school districts and the community of learners in Coconino County in the areas of law, fiscal planning and disbursement, and the enrichment of academics.

Program Descriptions

Program	SPA	Description
Accommodation School	CV	The Coconino County Regional Accommodation School District #99 (CCRASD) encompasses two accommodation high schools, juvenile detention, and jail education.
Educational Services Agency	CV	The Coconino County Educational Services Agency (ESA) provides technical assistance and professional development services to County and regional educators to meet State and Federal mandates and improve instructional quality.
Financial and Election Assistance to School Districts	CV	The purpose of this program is to facilitate the fiscal efficiencies of school districts by providing a central location of financial assistance and oversight to all the school districts in Coconino County.

Goals and Objectives

- In FY14 the Coconino County Superintendent of Schools Office will no longer provide Business Manager duties to the Chevelon Butte Elementary School. These are the only services that the department has been providing that are not mandated. This will allow department staff to focus on providing and improving services that are mandated by Statute.
- One of the primary goals for the Superintendent of Schools Office in FY14 is to integrate the software that the Finance Division of the department uses with the software that the Treasurer's Office uses. This will automate many of the processes that are currently being done by hand.
- In FY14 the department will develop a support group for all Coconino County School District personnel. This will provide a single platform for questions or concerns in the school district business office. In future years, the Superintendent's Office will continue to monitor the progress and success of the support group.

Opportunities and Challenges

- The Superintendent of Schools Office has the opportunity to increase its partnerships with other agencies such as Helios, the Northeast Regional Center, and the Governor's Office of Education Innovation.
- The department is also very excited about the opportunity to integrate their software with the Treasurer's Office software. This will automate internal processes and allow department staff to focus their time on more valuable services.
- One of the greatest challenges for the Superintendent of Schools Office is reduced State and Federal funding coupled with increased unfunded mandates. This does create the opportunity for the department to look for new revenue sources including private grants as well as identifying potential revisions to mandates that would benefit the department and Coconino County.
- The Superintendent of Schools Office is also finding that it is hard to attract and retain qualified and trained staff. The department is seeing a decrease in qualified applicants when positions are posted for recruitment.

Superintendent of Schools

Strategic Priority Area Alignment		Programs		
		Accommodation School	Educational Services Agency (ESA)	Financial and Election Assistance to School Districts
Community Vitality (CV)				
Strategies	Create and maintain "adequate" resources for programs that provide a "safety net" for vulnerable populations.	x	x	x
	Create opportunities for citizens to strengthen their communities.	x	x	x
	Support arts, recreation, culture, life-long learning and enrichment opportunities to enhance the quality of life for all citizens.	x	x	x
	Develop, strengthen and support programs to encourage youth and families from diverse backgrounds and perspectives feel welcome and engaged in their	x		
	Increase efficiencies and reduce redundancies by pooling resources through internal and external partnerships to "improve the quality of life for Coconino	x	x	x
	Continue the development of emergency preparedness plans and partnerships to prepare County communities in the result of an emergency.			
	Create the service delivery infrastructure and technology to connect employees and citizens to resources provided by the County.	x	x	x

Superintendent of Schools

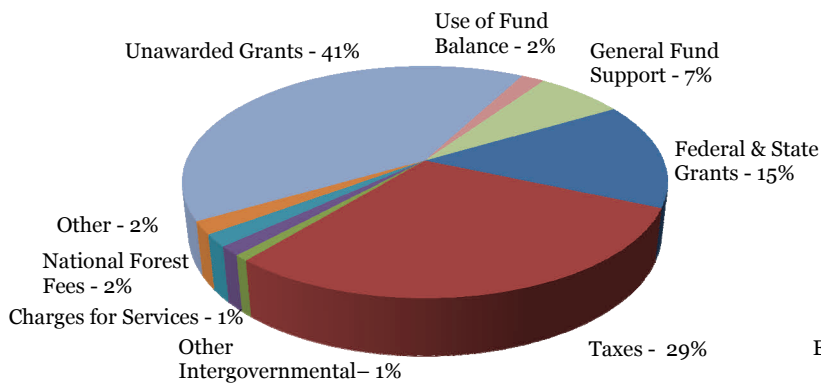
Financial Summary

The Superintendent of Schools office relies heavily on school equalization tax revenue, State and Federal grants, and National Forest Fee revenue, which is dependent on reauthorization of the Secure Rural Schools Act. In anticipation of the loss of Secure Rural Schools funding for FY14, the Financial and Election Assistance to School Districts program is budgeted with General Fund support to fund the program.

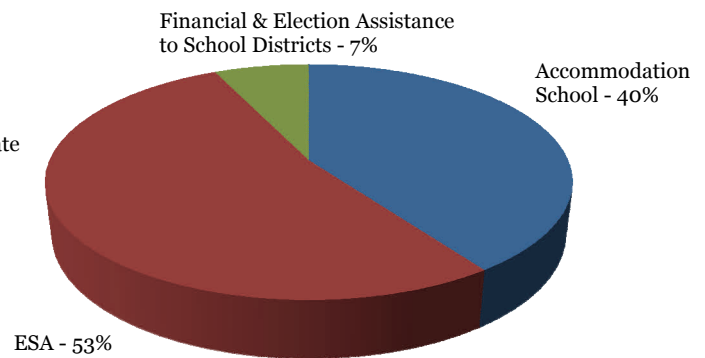
For FY13 the Superintendent of Schools is estimated to be 18% over their revised expenditure budget of \$5,060,376. This variance is due to increased funding for the Accommodation Schools. The FY14 adopted expenditure budget of \$7,457,966 is 49% over the FY13 budget. This variance is primarily due to an increased operational budget as result of increased funding in both the Accommodation Schools and the Educational Services Agency programs.

The following charts illustrate the Superintendent of School's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

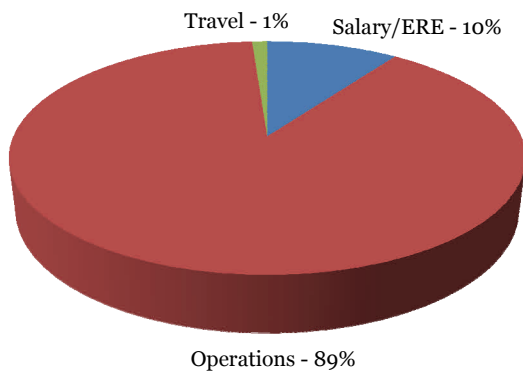
Revenue by Source Type



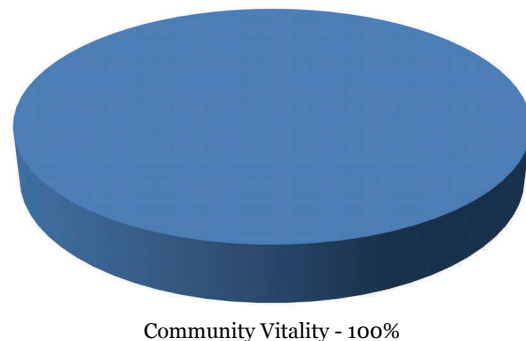
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Superintendent of Schools

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 1,200,975	\$ 1,534,599	\$ 2,226,081	\$ 1,325,956	\$ 1,115,470
Taxes	1,662,565	1,520,816	1,662,565	2,283,633	2,239,919
Other Intergovernmental	14,878	23,739	61,920	6,464	61,920
Charges for Services	113,500	95,896	99,256	112,898	100,114
National Forest Fees	1,955,812	1,933,628	130,000	1,995,397	130,000
Investment Income	4,303	11,411	3,098	10,847	379
Contributions	-	-	20,000	20,405	-
Other	74,900	101,347	146,843	87,237	136,696
Unawarded Grants	-	-	-	-	3,100,000
Use of (Increase In) Fund Balance	306,315	(26,159)	244,933	117,603	138,283
General Fund Support	-	-	465,680	-	525,185
Total Funding Sources	\$ 5,333,248	\$ 5,195,277	\$ 5,060,376	\$ 5,960,440	\$ 7,547,966
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 833,327	\$ 614,012	\$ 1,244,412	\$ 681,915	\$ 742,558
Operations	4,327,965	4,443,703	3,577,024	5,230,489	6,719,879
Travel	171,956	137,562	238,940	48,036	85,529
Total Uses of Funds	\$ 5,333,248	\$ 5,195,277	\$ 5,060,376	\$ 5,960,440	\$ 7,547,966
Net Indirect Support	100,236	105,400	203,973	203,973	189,298
Total	\$ 5,433,484	\$ 5,300,677	\$ 5,264,349	\$ 6,164,413	\$ 7,737,264
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 535,557	\$ 492,150	\$ -	\$ 462,222	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(535,557)	(492,150)	(465,680)	(462,222)	(525,185)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ (465,680)	\$ -	\$ (525,185)
Net Indirect Support	(100,236)	(105,400)	(203,973)	(203,973)	(189,298)
Total County Support	\$ (100,236)	\$ (105,400)	\$ (669,653)	\$ (203,973)	\$ (714,483)

Superintendent of Schools

Program Financial Statement: Accommodation School

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 149,835	\$ 594,093	\$ 240,738	\$ 643,692	\$ 555,186
Taxes	1,662,565	1,520,816	1,662,565	2,283,633	2,239,919
Other Intergovernmental	-	13,145	-	-	-
Charges for Services	113,500	95,896	99,256	112,898	100,114
National Forest Fees	100,000	100,000	100,000	100,000	100,000
Investment Income	4,303	7,117	3,098	8,016	379
Other	-	15,203	-	5,756	-
Use of (Increase In) Fund Balance	225,716	86,745	69,500	(59,897)	43,179
Total Funding Sources	\$ 2,255,919	\$ 2,433,016	\$ 2,175,157	\$ 3,094,098	\$ 3,038,777

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Operations	\$ 2,255,919	\$ 2,433,016	\$ 2,175,157	\$ 3,094,098	\$ 3,038,777
Total Uses of Funds	\$ 2,255,919	\$ 2,433,016	\$ 2,175,157	\$ 3,094,098	\$ 3,038,777

Net Indirect Support	-	-	-	-	-

Total	\$ 2,255,919	\$ 2,433,016	\$ 2,175,157	\$ 3,094,098	\$ 3,038,777

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -

Net Indirect Support	-	-	-	-	-

Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -

Performance Measures	FY12	FY13	FY14
Number of diplomas issued	108	118	132
Number of students passing the AIMS test	83	120	133
Absence rate	46%	28%	15%
GED	2	2	2

Superintendent of Schools

Program Financial Statement: Educational Services Agency (ESA)

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 1,051,140	\$ 940,506	\$ 1,985,343	\$ 682,264	\$ 560,284
Other Intergovernmental	14,878	10,594	61,920	6,464	61,920
National Forest Fees	30,000	30,000	30,000	50,000	30,000
Investment Income	-	4,294	-	2,831	-
Contributions	-	-	20,000	20,405	-
Other	74,900	86,144	146,843	81,481	136,696
Unawarded Grants	-	-	-	-	3,100,000
Use of (Increase In) Fund Balance	80,599	(112,905)	175,433	177,500	95,104
Total Funding Sources	\$ 1,251,517	\$ 958,633	\$ 2,419,539	\$ 1,020,945	\$ 3,984,004
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 464,036	\$ 267,145	\$ 866,019	\$ 296,224	\$ 354,660
Operations	624,825	559,552	1,323,880	680,059	3,552,515
Travel	162,656	131,937	229,640	44,662	76,829
Total Uses of Funds	\$ 1,251,517	\$ 958,633	\$ 2,419,539	\$ 1,020,945	\$ 3,984,004
Net Indirect Support	103,186	80,106	142,893	89,161	91,622
Total	\$ 1,354,703	\$1,038,740	\$ 2,562,432	\$ 1,110,106	\$ 4,075,626
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	(103,186)	(80,106)	(142,893)	(89,161)	(91,622)
Total County Support	\$ (103,186)	\$ (80,106)	\$ (142,893)	\$ (89,161)	\$ (91,622)

Superintendent of Schools

Program Financial Statement: Educational Services Agency (ESA)

Performance Measures	FY12	FY13	FY14
Educators participating in ESA training opportunities annually	679	1,003	500
Student Impact: Evaluators report increases in all measures of student learning/achievement. Instruments of academic achievement, such as AIMS, demonstrate greater gains than at non-participating sites.*	3%	N/A	N/A
Consortium Services: By acting as a fiscal and program planning service, the ESA provided access to funds that small district and charters cannot by law receive as individual awards	3	3	3
Grants (competitive) applied for and awarded (ITQ, NAZSLI, Intel RTI, Intel Paget, AZPD)	5	5	3
Professional development events/workshops held	20	115	60
School district, charter, private schools and BIA-contracted schools receiving services	60	89	60
Overall professional development quality based on evaluation feedback	98%	92%	90%
Overall rating of relevance of professional development based on participant feedback on courses tied to implementation	95%	90%	90%
Overall rating of readiness to implement professional development based on participant feedback	94%	89%	90%

*The NAZIM project required all participant teachers in grade 3-8 to submit student post-data on the Arizona Instrument to Measure Standards (AIMS) in mathematics. The AIMS is a criterion-referenced test, given in the spring to students in grades 3-8. Pre-AIMS data was not collected. Post-AIMS numbers are reported for individual participant teachers in grades 3-8 who reached a 90% or greater participation level. AIMS data was not collected for comparison group teachers. Sixty-two percent of participating teachers are at the meets or exceeds level and 42% are at the approach/below level

AIMS post data was collected for eight fourth-grade teachers in the NAESLI project. Sixty percent of students out of a total of 151 students are testing at a meets/exceeds level; 40% are at a approaching or falls below level. A higher percentage of meets/exceeds can be seen for those teachers who had previously participated in other MSP science grants (n=2). Pre-AIMS data was not analyzed which resulted in a lessons learned, further considerations piece for the next Coconino County science grant, NAZSLI.

Superintendent of Schools

Program Financial Statement: Financial and Election Assistance to School Districts

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
National Forest Fees	\$ 1,825,812	\$ 1,803,628	\$ -	\$ 1,845,397	\$ -
General Fund Support	-	-	465,680	-	525,185
Total Funding Sources	\$ 1,825,812	\$ 1,803,628	\$ 465,680	\$ 1,845,397	\$ 525,185
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 369,291	\$ 346,867	\$ 378,393	\$ 385,690	\$ 387,898
Operations	1,447,221	1,451,135	77,987	1,456,332	128,587
Travel	9,300	5,625	9,300	3,375	8,700
Total Uses of Funds	\$ 1,825,812	\$ 1,803,628	\$ 465,680	\$ 1,845,397	\$ 525,185
Net Indirect Support	(2,950)	25,294	61,080	114,812	97,676
Total	\$ 1,822,862	\$ 1,828,921	\$ 526,760	\$ 1,960,209	\$ 622,861
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 535,557	\$ 492,150	\$ -	\$ 462,222	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(535,557)	(492,150)	(465,680)	(462,222)	(525,185)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ (465,680)	\$ -	\$ (525,185)
Net Indirect Support	2,950	(25,294)	(61,080)	(114,812)	(97,676)
Total County Support	\$ 2,950	\$ (25,294)	\$ (526,760)	\$ (114,812)	\$ (622,861)

Superintendent of Schools

Program Financial Statement: Financial and Election Assistance to School Districts

Performance Measures	FY12	FY13	FY14
The number of school districts this office provides and supports financial assistance on a daily or weekly basis	9	9	9
Percentage of school district personnel satisfied with the processing of accounts payable school vouchers	100%	100%	100%
Percentage of school district personnel satisfied with the processing of completion reports	100%	100%	100%
Percentage of school district personnel satisfied with the processing of revenues	100%	90%	100%
Percentage of school district personnel satisfied with the annual tax levy/rate calculations	100%	100%	100%
Percentage of school district personnel satisfied with the processing of payroll school vouchers	100%	100%	100%
Percentage of school district personnel satisfied based on timeliness and accuracy with the monthly cash reconciliation	100%	100%	100%
Number of accounts payable and payroll warrants issued	33,000	29,043	30,000
Number of completion reports for grants reviewed and approved	167	160	160
Number of payroll vouchers monitored for certified employee status	300	262	265
Total aggregated school districts' budget limit monitored by this office for budget/cash capacity	\$142,969,794	\$157,969,794	\$168,000,000
Revenue recorded and processed for all school districts by dollar amount	\$94,509,075	\$75,497,495	\$76,000,000
Payroll and accounts payable warrants printed for all school districts by dollar amount	\$98,376,028	\$146,091,858	\$150,000,000
Number of home schooled students registered	737	757	757
Percentage of schools that participated in the spelling bee	73%	80%	80%
Number of School Board candidates receiving assistance	7	52	3
Number of appointed School Board candidates receiving assistance	N/A	9	12

Superintendent of Schools

Department Staffing (Full Time Equivalents)

<u>Positions by Title</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Accounting Technician II	1.00	1.00	1.00
Administrative Specialist III	1.00	1.00	1.00
Associate Superintendent of Schools	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00
Chief Deputy Superintendent of Schools	1.00	1.00	1.00
Elected Official	1.00	1.00	1.00
Program Coordinator	1.88	4.66	3.83
School Finance Technician	1.00	1.00	1.00
Total Positions	8.88	11.66	10.83

- * Staffing in the Educational Services Agency program varies from year to year depending on Federal and State grant funding. This is reflected in the fluctuations in total Program Coordinators. In addition, the Superintendent of Schools Office was approved for a limited term Program Coordinator in the Financial and Election Assistance to School Districts Program in FY14. This position will be re-evaluated for return on investment each year and may be reauthorized annually for a total of five years.

Treasurer

110 E. Cherry Avenue, Flagstaff, AZ 86001 (928) 679-8188
 Bonny K. Lynn, Treasurer

The County Treasurer is the ex-officio tax collector for 48 taxing jurisdictions and the custodian of public funds for 36 public entities.

Program Descriptions

Program	SPA	Description
Administration	O&FH	This program exists because it is a constitutional office for county governments within the State of Arizona.
General Ledger Accounting/ Investments/ Warrants	O&FH	This program performs the following functions for Coconino County accounts, school districts, fire and special districts, state courts fees/fines, and Coconino Community College: daily cash receipting, posting general ledger transactions, banking, investment of all public funds on deposit, and paying and reconciling warrants.
Tax Collections and Billing	O&FH	This program consists of the all encompassing processes to verify and load the levy, bill and collect taxes, distribute taxes, and make corrections to the roll.

Goals and Objectives

- In FY13 the Treasurer's Office installed high level scanning equipment and software to automate and speed up the processing and posting of tax payments. In FY14 their goal is to refine and improve these processes.
- In FY14 the Treasurer's Office will also continue to install the Desktop Deposit application across County departments, as well as provide training and support to County departments for the banking application.
- In FY15 and beyond the Treasurer expects to see increased revenue due to a recovering economy. During this time, the Treasurer's goal is to increase the return on her investments.
- Over the next three years, one of the Treasurer's Office objectives is to invest time in succession planning for a new Treasurer and Chief Deputy Treasurer beginning in FY18.

Opportunities and Challenges

- Like many other County departments, one of the biggest challenges for the Treasurer's Office is loss of knowledge through past and future retirements. In FY13 a key management position became vacant due to a retirement of a long-term employee. Additional retirements are on the horizon over the next three to five years, including the Treasurer and the Chief Deputy Treasurer.
- With the recent and upcoming vacancies, the Treasurer's Office has the opportunity to evaluate each position and realign job duties accordingly to create a more effective and efficient staff structure.
- Another challenge that the Treasurer's Office faces is the increased desire from citizens to access information and data online. While accommodating this need through technological advancements, the department has to also maintain traditional methods for those citizens who don't have access or the desire to access their information online.
- With the use of new technology in paperless banking services, the department hopes to free up staff time for additional strategic planning and administrative tasks that have not been a priority in the past.

Treasurer

Strategic Priority Area Alignment		Programs		
		Administration	General Ledger Accounting/ Investments/ Warrants	Tax Collections and Billing
Organizational and Fiscal Health (O&FH)				
Strategies	Align and implement planning efforts to balance revenues and expenditures, create and maintain mission crucial infrastructure and processes; and develop accountability around the county's programs and service evaluation process and strategic priority area outcomes.	x	x	x
	As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive compensation.	x	x	x
	Continue to position Coconino County as a leader and role model for responsible and effective government.	x	x	x
	Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's mission, vision, values and strategic priorities.	x	x	x
	Encourage departmental efficiencies.	x	x	x
	Encourage transparency and clarity at all levels and between all levels of the organization.	x	x	x
	Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of county services.	x	x	x
	Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.	x	x	x
	Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.	x	x	x
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.			
	Recruit, train and retain a qualified and diverse workforce.	x	x	x

Treasurer

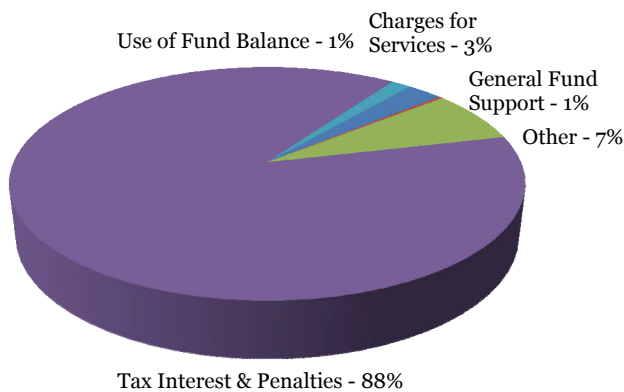
Financial Summary

The primary revenue source for the Treasurer's Office is property taxes. As the ex-officio tax collector, the Treasurer collects the delinquent tax interest for Coconino County. For FY13 delinquent tax interest is estimated to be 54% over the FY13 budget. This variance is due to an increase in property tax payments on delinquent properties.

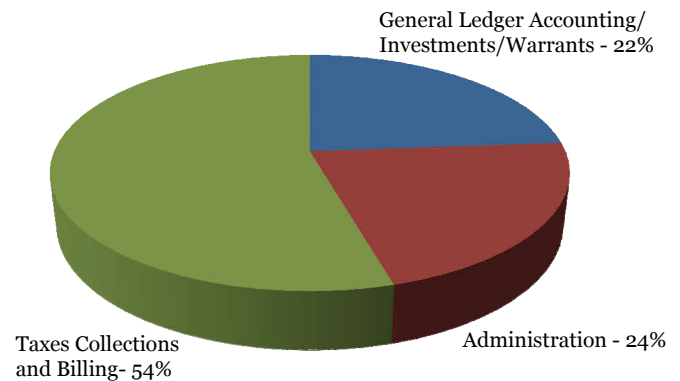
The Treasurer's Office is estimated to be 7% under their revised FY13 expenditure budget of \$635,196. This variance is due to operational and capital savings in the Taxes program. Their FY14 adopted expenditure budget of \$679,072 is 7% over the FY13 budget. This variance is due to an FY13 carryover for a capital construction project to redesign the customer service counter.

The following charts illustrate the Treasurer's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

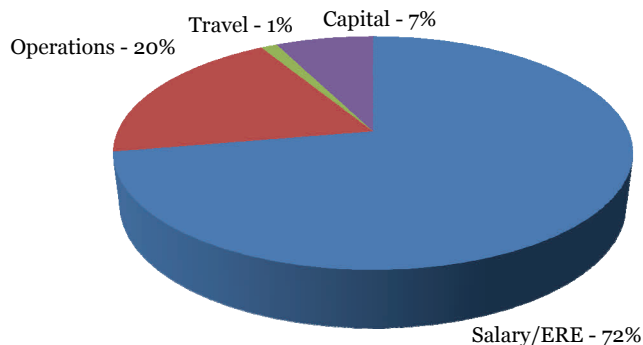
Revenue by Source Type



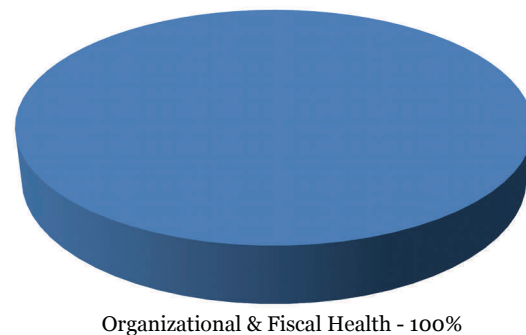
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Treasurer

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Tax Interest & Penalties	\$ 600,000	\$ 1,092,112	\$ 600,000	\$ 921,435	\$ 600,000
Charges for Services	30,500	16,441	20,500	18,591	17,870
Investment Income	3,000	1,278	2,500	455	1,073
Other	40,000	51,264	40,000	54,868	48,134
Use of (Increase In) Fund Balance	55,500	40,104	6,000	(11,552)	10,057
General Fund Support	(47,778)	(564,705)	(33,804)	(394,256)	1,938
Total Funding Sources	\$ 681,222	\$ 636,494	\$ 635,196	\$ 589,541	\$ 679,072
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 469,060	\$ 474,323	\$ 473,034	\$ 478,677	\$ 490,458
Operations	131,040	109,280	131,040	101,976	131,040
Travel	8,170	2,892	8,170	6,704	8,170
Capital	22,952	-	22,952	2,183	49,404
Transfers to Other Funds	50,000	50,000	-	-	-
Total Uses of Funds	\$ 681,222	\$ 636,494	\$ 635,196	\$ 589,541	\$ 679,072
Net Indirect Support	248,440	248,440	204,313	204,313	283,051
Total	\$ 929,662	\$ 884,934	\$ 839,509	\$ 793,854	\$ 962,123
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 650,000	\$ 1,143,376	\$ 640,000	\$ 976,276	\$ 648,134
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(602,222)	(578,670)	(606,196)	(582,019)	(650,072)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ 47,778	\$ 564,705	\$ 33,804	\$ 394,256	\$ (1,938)
Net Indirect Support	(248,440)	(248,440)	(204,313)	(204,313)	(283,051)
Total County Support	\$ (200,662)	\$ 316,265	\$ (170,509)	\$ 189,943	\$ (284,989)

Treasurer

Program Financial Statement: Administration

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Investment Income	500	-	-	-	-
Other	-	-	-	27	-
Use of (Increase In) Fund Balance	58,500	51,763	9,000	4,438	9,000
General Fund Support	124,450	136,371	146,843	154,289	152,829
Total Funding Sources	\$ 193,450	\$ 188,134	\$ 155,843	\$ 158,754	\$ 161,829

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 118,140	\$ 125,141	\$ 130,383	\$ 135,816	\$ 136,869
Operations	14,160	10,296	14,310	15,848	13,810
Travel	6,150	2,698	6,150	4,907	6,150
Capital	5,000	-	5,000	2,183	5,000
Transfers to Other Funds	50,000	50,000	-	-	-
Total Uses of Funds	\$ 193,450	\$ 188,134	\$ 155,843	\$ 158,754	\$ 161,829

Net Indirect Support	64,379	66,454	57,431	58,757	80,079

Total	\$ 257,829	\$ 254,588	\$ 213,274	\$ 217,511	\$ 241,908

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(134,450)	(136,371)	(146,843)	(154,289)	(152,829)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (124,450)	\$ (136,371)	\$ (146,843)	\$ (154,289)	\$ (152,829)

Net Indirect Support	(64,379)	(66,454)	(57,431)	(58,757)	(80,079)

Total County Support	\$ (188,829)	\$ (202,825)	\$ (204,274)	\$ (213,046)	\$ (232,908)

Performance Measures	FY12	FY13	FY14
Return on investment in comparison to Local Government State Pool at Arizona State Treasurer's Office	2.0/0.20	1.75/0.25	1.5/0.11
Comparing portfolio yield to benchmark of the 24 month moving average of the 2 year Treasury	2.12/1.0	2.12/1.50	2.0/1.12

Treasurer

Program Financial Statement: General Ledger Accounting/Investments/Warrants

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Use of (Increase In) Fund Balance	\$ 5,000	\$ 1,763	\$ 5,000	\$ 827	\$ 5,000
General Fund Support	132,261	113,500	140,731	143,209	143,084
Total Funding Sources	\$ 137,261	\$ 115,264	\$ 145,731	\$ 144,036	\$ 148,084
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 121,756	\$ 108,381	\$ 130,226	\$ 133,828	\$ 133,304
Operations	10,985	6,689	10,985	8,411	10,260
Travel	2,020	194	2,020	1,797	2,020
Capital	2,500	-	2,500	-	2,500
Total Uses of Funds	\$ 137,261	\$ 115,264	\$ 145,731	\$ 144,036	\$ 148,084
Net Indirect Support	64,681	55,898	55,775	57,105	76,051
Total	\$ 201,942	\$ 171,162	\$ 201,506	\$ 201,141	\$ 224,135
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(132,261)	(113,500)	(140,731)	(143,209)	(143,084)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (132,261)	\$ (113,500)	\$ (140,731)	\$ (143,209)	\$ (143,084)
Net Indirect Support	(64,681)	(55,898)	(55,775)	(57,105)	(76,051)
Total County Support	\$ (196,942)	\$ (169,398)	\$ (196,506)	\$ (200,314)	\$ (219,135)

Performance Measures	FY12	FY13	FY14
Treasurer's receipts processed by dollar amount deposited for all school districts	\$ 104,420,307	\$ 87,198,215	\$ 85,000,000
Treasurer's receipts processed by dollar amount deposited for all special districts	\$ 13,223,055	\$ 33,464,505	\$ 33,000,000
Treasurer's receipts processed by dollar amount deposited for Coconino County	\$ 128,636,774	\$ 102,603,452	\$ 102,000,000
Warrants verified and paid through Treasurer's Office for all schools	\$ 174,119,995	\$ 170,000,000	\$ 170,000,000
Warrants verified and paid through Treasurer's Office for all special districts	\$ 19,236,274	\$ 18,000,000	\$ 18,000,000
Warrants verified and paid through Treasurer's Office for Coconino County	\$ 112,507,043	\$ 110,000,000	\$ 110,000,000

Treasurer

Program Financial Statement: Tax Collections and Billing

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Tax Interest & Penalties	\$ 600,000	\$ 1,092,112	\$ 600,000	\$ 921,435	\$ 600,000
Charges for Services	20,500	16,441	20,500	18,591	17,870
Investment Income	2,500	1,278	2,500	455	1,073
Other	40,000	51,264	40,000	54,841	48,134
Use of (Increase In) Fund Balance	(8,000)	(13,422)	(8,000)	(16,816)	(3,943)
General Fund Support	(304,489)	(814,577)	(321,378)	(691,755)	(293,975)
Total Funding Sources	\$ 350,511	\$ 333,096	\$ 333,622	\$ 286,751	\$ 369,159

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 229,164	\$ 240,801	\$ 212,425	\$ 209,034	\$ 220,285
Operations	105,895	92,296	105,745	77,717	106,970
Capital	15,452	-	15,452	-	41,904
Total Uses of Funds	\$ 350,511	\$ 333,096	\$ 333,622	\$ 286,751	\$ 369,159

Net Indirect Support	119,380	126,088	91,107	88,451	126,921
Total	\$ 469,891	\$ 459,185	\$ 424,729	\$ 375,202	\$ 496,080

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 640,000	\$ 1,143,376	\$ 640,000	\$ 976,276	\$ 648,134
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(335,511)	(328,799)	(318,622)	(284,521)	(354,159)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ 304,489	\$ 814,577	\$ 321,378	\$ 691,755	\$ 293,975

Net Indirect Support	(119,380)	(126,088)	(91,107)	(88,451)	(126,921)
Total County Support	\$ 185,109	\$ 688,488	\$ 230,271	\$ 603,304	\$ 167,054

Performance Measures	FY12	FY13	FY14
Tax payments processed by Treasurer staff via checks mailed by tax payers; number of checks mailed and processed	41,880	40,000	35,000
Tax payments processed by Treasurer staff via credit card payment; by number of transactions	2,866	3,000	3,000
Tax payments by dollar amount paid with checks mailed	\$ 77,388,612	\$ 77,000,000	\$ 67,000,000
Tax payments by dollar amount paid with credit card	\$ 3,488,165	\$ 3,500,000	\$ 3,500,000
Number of taxing jurisdictions for which the County Treasurer is the Ex-officio Tax Collector	48	48	49

Treasurer

Department Staffing (Full Time Equivalents)

<u>Positions by Title</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Administrative Specialist I	3.00	3.00	3.00
Administrative Specialist III	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00
Chief Deputy-Treasurer	1.00	1.00	1.00
Elected Official (Treasurer)	1.00	1.00	1.00
Total Positions	8.00	8.00	8.00

* Please note there have been no staffing changes in the Treasurer's Office during the last three years.

Non-Departmental

Coconino County Administrative Offices, 219 E. Cherry Avenue, Flagstaff, AZ 86001

The Non-Department budget is used to account for all activity that is not directly related to one department. This budget includes the Title III fund under the Secure Rural Schools Act, State budget impacts, the Assessor/Treasurer system implementation budget, outside agency funding, and contingency budgets. It is used to account for many of the County's General Fund revenues, including property and sales tax.

With the loss of the Arizona Department of Revenue property tax and appraisal system effective September 2012, the Assessor's Office had to find a business application to support their operations including mandated service to identify, locate and list all real and personal property within Coconino County for ad valorem taxation purposes. In July 2010, the Board of Supervisor's approved a request from the Assessor's Office to purchase a Computer Assisted Mass Appraisal (CAMA) System. In conjunction, it was more efficient to also purchase a business application from the same vendor to replace the Treasurer's current property tax system that no longer has vendor support. The five-year implementation of this inter-departmental project extends through FY14.

Another multi-departmental project that is contained within the Non-Departmental budget is the County's permit tracking program. This program was previously contained in four separate department budgets: Public Works, Community Development, Information Technology, and the Public Health Services District. The County is in the process of implementing new software to track a variety of permits that are approved by multiple County departments. Along the same lines of the permit tracking program, the County is working to implement the comprehensive plan with expenses budgeted in the Non-Departmental budget.

Also included in this budget is a vacation sellback program that was approved by the Board of Supervisors for FY14. This program was piloted in FY13 and allows employees to exchange a limited amount of their accrued vacation time for cash. Any salary expenditures due to this program will be paid from Non-Departmental accounts.

Non-Departmental expenditures finished 68% under the revised FY13 expenditure budget of \$34,198,856. A variance this size is not unusual and is due to unspent contingency funds. The County budgets an operating contingency for the General Fund equal to 15% of General Fund revenues. Transfers to other funds are generally under budget due to budget savings in those funds from turnover and operational savings. The FY14 Adopted Budget of \$39,450,103 is 15% higher than the FY13 budget.

Because Non-Departmental is mainly used to track contingency items, and the budget variance is anticipated to be high every year, budgeted revenue types, expenditures, and budget by Strategic Priority Area are not presented.

Non-Departmental

Department-Wide Financial Statement

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 434,824	\$ 432,047	\$ 522,866	\$ 396,915	\$ 127,052
Taxes	37,770,734	39,547,415	40,624,902	42,250,184	44,137,103
Other Intergovernmental	1,987,641	2,098,260	1,618,862	1,920,528	1,289,564
Charges for Services	3,444,456	3,355,658	3,342,012	3,292,521	3,334,001
Investment Income	401,291	311,824	188,200	148,361	188,200
Contributions	-	1,000	-	99,260	-
Other	140,636	146,426	130,150	186,429	130,150
Transfers from Other Funds	367,104	348,103	88,344	59,344	120,344
Use of (Increase In) Fund Balance	127,071	185,699	1,714,851	394,925	1,622,765
General Fund Support	(11,633,420)	(36,325,713)	(14,031,331)	(37,820,336)	(11,499,076)
Total Funding Sources	\$ 33,040,337	\$ 10,100,720	\$ 34,198,856	\$ 10,928,130	\$ 39,450,103

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 262,453	\$ 239,642	\$ 325,000	\$ 128,852	\$ 350,000
Operations	23,303,622	816,444	23,582,478	1,226,902	24,372,167
Travel	3,500	35,602	3,500	25,186	3,500
Capital	235,189	208,167	35,500	86,613	-
Transfers to Other Funds	9,235,573	8,800,866	10,252,378	9,460,576	14,724,436
Total Uses of Funds	\$ 33,040,337	\$ 10,100,720	\$ 34,198,856	\$ 10,928,130	\$ 39,450,103

Net Indirect Support	-	-	-	-	-
Total	\$ 33,040,337	\$ 10,100,720	\$ 34,198,856	\$ 10,928,130	\$ 39,450,103

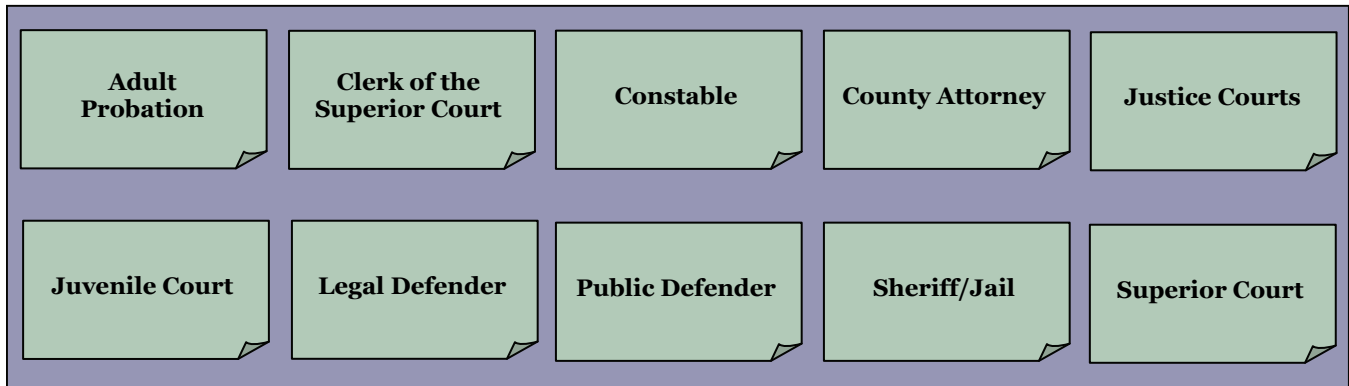
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 43,702,161	\$ 45,493,756	\$ 46,077,439	\$ 47,953,831	\$ 49,123,870
Transfers in from Other Funds	367,104	348,103	88,344	59,344	120,344
Program Expenditures	(23,804,764)	(1,299,855)	(22,520,238)	(1,354,935)	(23,383,028)
GF Transfers to Other Funds	(8,631,081)	(8,216,291)	(9,614,214)	(8,837,904)	(14,362,110)
Total Direct Support	\$ 11,633,420	\$ 36,325,713	\$ 14,031,331	\$ 37,820,336	\$ 11,499,076

Net Indirect Support	-	-	-	-	-
Total County Support	\$ 11,633,420	\$ 36,325,713	\$ 14,031,331	\$ 37,820,336	\$ 11,499,076

Justice System



Service Area Summary

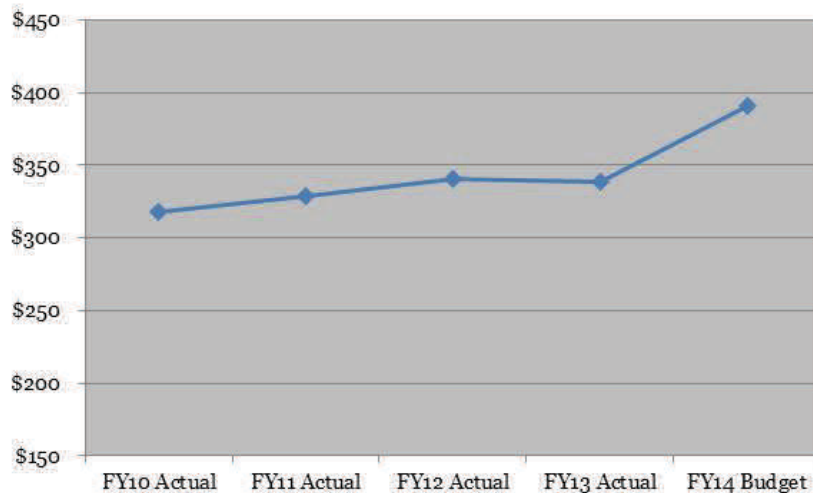


Description of Services

The Justice System service area includes the following departments: Adult Probation, Clerk of the Superior Court, Constable, County Attorney, Justice Courts, Juvenile Court, Legal Defender, Public Defender, Sheriff and Jail District, and Superior Court. This area's focus is promoting public safety and judicial accountability through a variety of means, supervising a wide range of court clients (both adult and juvenile), receiving, distributing and preserving official court documents, provision of criminal and civil court prosecuting felonies and misdemeanor cases, providing civil legal advice to County departments and special districts, prosecuting and defending all civil litigation involving the County and its officers, adjudicating traffic, misdemeanor and felony offenses, resolving small claims courts matters, supervising delinquent minors, providing quality and cost-efficient legal representation to indigent persons, providing law enforcement and patrol service to citizens, operating the County jail, and conducting search and rescue operations throughout the County.

Per Capita Costs

The reduction in cost per capita in FY13 was due to the final payment of jail facility bond principal in FY12. Expenditures in FY13 were also kept under budget by our continued efforts to create lapse in the County-wide budget. Per capita costs are expected to rise in FY14, due to higher expenditures within the Jail District and Juvenile Court departments. This trend of increasing costs in the Justice System is anticipated to continue until the CJCC is able to implement additional strategies to lower the recidivism rates and combat the need for cost increases.



Service Area Summary

The chart below shows a five year history of the per capita cost of services for the Justice System service area:

Department	FY12 Actuals	FY13 Actuals	FY14 Budget	Change: FY13 to FY14
Adult Probation	\$ 29.16	\$ 30.39	\$ 33.79	11.17%
Clerk of the Superior Court	9.16	9.10	9.85	8.27%
Constable	0.70	0.71	0.78	9.13%
County Attorney	32.68	31.26	34.98	11.90%
Jail District	109.03	95.90	109.48	14.17%
Justice Courts	9.52	16.54	18.45	11.57%
Juvenile Court Services	34.08	35.50	44.97	26.69%
Legal Defender	6.04	6.05	6.78	12.12%
Public Defender	15.95	15.87	16.25	2.41%
Sheriff	68.01	71.60	87.32	21.95%
Superior Court	26.16	25.73	27.70	7.66%
Total	\$ 340.48	\$ 338.65	\$ 390.36	15.27%

Adult Probation

222 East Birch Avenue, Flagstaff, AZ 86001 (928) 679-8400
Cindy Winn, Chief Probation Officer

The Coconino County Adult Probation Department is a full-service community corrections organization consisting of pretrial services and adult probation.

Program Descriptions

Program	SPA	Description
Adult Probation Administration	PS	The purpose of the Administration program is to uphold the departmental vision while providing the leadership, strategic direction, and administrative support to the employees of the department so they can produce the results necessary to achieve their departmental mission.
Presentence Division	PS	The purpose of the Presentence Division is to provide timely reports to Superior Court judges which will assist them in making sentencing decisions.
Pretrial Services	PS	The purpose of the Pretrial Services program is to provide timely information to Coconino County Courts to assist judges in making release decisions and to supervise any clients released to Pretrial Services.
Supervision	PS	The purpose of this program is to provide supervision services to offenders so they can be held accountable, restore victims, and be productive members of the community.

Goals and Objectives

- A primary goal for FY14 is to meet with the City of Flagstaff, Justice Courts and Superior Courts to provide information on the under-utilized Work Furlough Program to increase use of and revenue generated to the department.
- Another FY14 goal is to complete the development of Lead Probation Officer duties and implement training for these officers.
- A major long-term objective, which is closely aligned with our vision and mission, is to complete our Evidence Based Practices Implementation Strategic Plan. Additionally, we plan to focus on systemic problem solving through grant collaborations and involvement in the CJCC and numerous local, state, and national committees and work groups.

Opportunities and Challenges

- The diversity of our department's funding sources presents a challenge. The majority (48%) of our funding comes from the state (AOC) and state budget allocations have been unpredictable over the past four years. The County provides 32% of our budget and, of course, the County is always impacted by the state budget situation. The remainder (20%) of the budget is generated by fees and collection rates are significantly affected by the general economy.
- The implementation of evidence based practices (EBP) and other statewide initiatives results in a larger workload for all staff and increased training requirements.

Adult Probation

Strategic Priority Area Alignment		Programs			
		Administration	Presentence Division	Pretrial Services	Supervision
Public Safety (PS)					
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.	x	x	x	x
	Prioritize programs that are most effectively addressed by public safety entities.	x	x	x	x
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	x	x	x	x
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.	x	x	x	x
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.	x	x	x	x
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.	x	x	x	x

Adult Probation

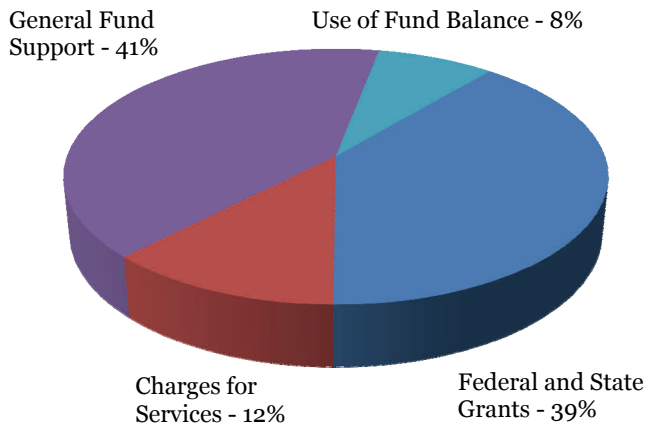
Financial Summary

Adult Probation's main sources of revenue are Federal and State grants and General Fund support. The department missed their FY13 revenue budget by 3%, mainly due to lower-than-expected Supervision Fees. Adult Probation's adopted FY14 revenue budget of \$2,368,077 is 11% less than their FY13 budget, due to lower expected funding from the state.

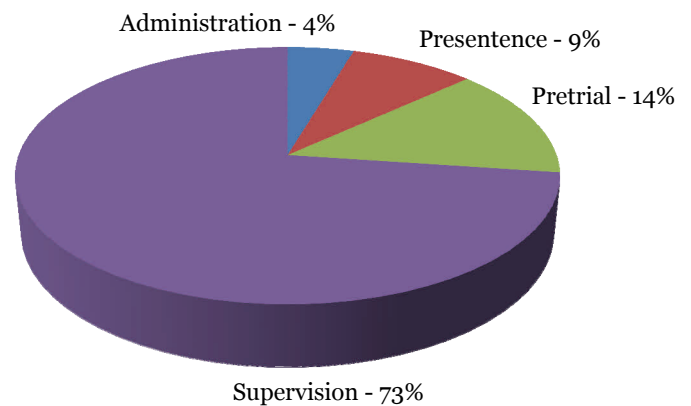
For FY13 Adult Probation finished 5% under their revised expenditure budget of \$4,326,739. This variance is due mainly to savings in operational expenses in the Supervision program. Their FY14 adopted expenditure budget of \$4,616,625 is 7% higher than their FY13 budget. This variance is due to higher payroll costs from the initiation of five Lead Probation Officer positions, a 1.5% cost-of-living increase and the reinstatement of 2.5% merit increases for eligible employees.

The following charts illustrate Adult Probation's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

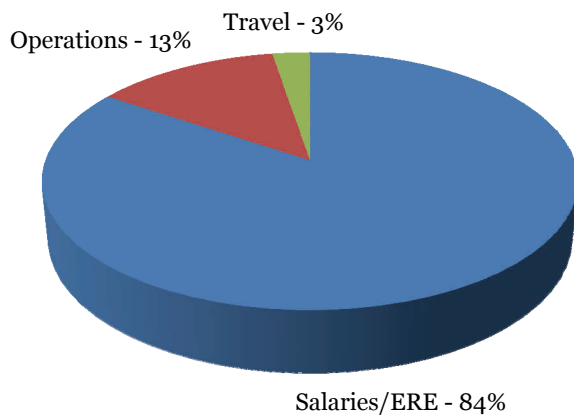
Revenue by Source Type



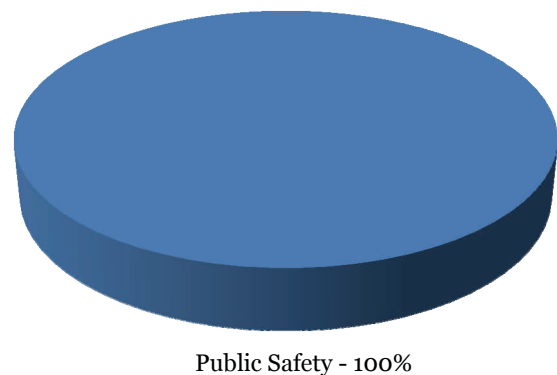
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Adult Probation

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 1,901,931	\$ 1,897,414	\$ 2,030,546	\$ 2,008,260	\$ 1,796,177
Charges for Services	600,275	616,321	614,700	568,466	559,500
Investment Income	14,800	13,641	18,100	5,488	12,400
Other	-	1,562	-	9	-
Use of (Increase In) Fund Balance	374,166	(7,658)	258,003	111,255	374,680
General Fund Support	1,502,577	1,394,979	1,405,390	1,423,167	1,873,868
Total Funding Sources	\$ 4,393,749	\$ 3,916,257	\$ 4,326,739	\$ 4,116,644	\$ 4,616,625
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 3,643,473	\$ 3,447,718	\$ 3,606,896	\$ 3,613,905	\$ 3,892,618
Operations	643,360	358,580	596,993	389,529	601,157
Travel	106,916	109,959	122,850	113,210	122,850
Total Uses of Funds	\$ 4,393,749	\$ 3,916,257	\$ 4,326,739	\$ 4,116,644	\$ 4,616,625
Net Indirect Support	364,540	364,540	386,280	386,280	390,848
Total	\$ 4,758,289	\$ 4,280,797	\$ 4,713,019	\$ 4,502,924	\$ 5,007,473
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ 9	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(1,396,568)	(1,344,035)	(1,382,272)	(1,399,200)	(1,471,600)
GF Transfers to Other Funds	(106,009)	(50,944)	(23,118)	(23,976)	(402,268)
Total Direct Support	\$ (1,502,577)	\$ (1,394,979)	\$ (1,405,390)	\$ (1,423,167)	\$ (1,873,868)
Net Indirect Support	(364,540)	(364,540)	(386,280)	(386,280)	(390,848)
Total County Support	\$ (1,867,117)	\$ (1,759,519)	\$ (1,791,670)	\$ (1,809,447)	\$ (2,264,716)

Adult Probation

Program Financial Statement: Administration

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Use of (Increase In) Fund Balance	\$ -	\$ 122	\$ (2)	\$ 5	\$ (15,868)
General Fund Support	183,510	190,022	198,332	197,752	227,592
Total Funding Sources	\$ 183,510	\$ 190,144	\$ 198,330	\$ 197,757	\$ 211,724
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 181,010	\$ 190,022	\$ 195,830	\$ 197,752	\$ 209,224
Operations	-	122	-	5	-
Travel	2,500	-	2,500	-	2,500
Total Uses of Funds	\$ 183,510	\$ 190,144	\$ 198,330	\$ 197,757	\$ 211,724
Net Indirect Support	19,407	21,305	22,465	22,552	22,319
Total	\$ 202,917	\$ 211,450	\$ 220,795	\$ 220,309	\$ 234,043
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(183,510)	(190,022)	(198,330)	(197,752)	(211,724)
GF Transfers to Other Funds	-	-	(2)	-	(15,868)
Total Direct Support	\$ (183,510)	\$ (190,022)	\$ (198,332)	\$ (197,752)	\$ (227,592)
Net Indirect Support	(19,407)	(21,305)	(22,465)	(22,552)	(22,319)
Total County Support	\$ (202,917)	\$ (211,328)	\$ (220,797)	\$ (220,304)	\$ (249,911)

Performance Measures	FY12	FY13	FY14
Total number of revocations to prison for violations of probation	128	68	68
Percentage reduction of prison revocation rates (compared to baseline year of FY08)	-42%	-69%	-69%
Total number of new felony convictions committed by probationers	19	28	28
Percentage reduction in new felony convictions committed by probationers (compared to baseline year of FY08)	-70%	-56%	-56%

Adult Probation

Program Financial Statement: Presentence Division

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Use of (Increase In) Fund Balance	\$ 276,276	\$ 255,175	\$ 294,174	\$ 288,280	\$ 309,575
General Fund Support	83,469	77,082	82,400	88,056	90,804
Total Funding Sources	\$ 359,745	\$ 332,257	\$ 376,574	\$ 376,337	\$ 400,379
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 358,245	\$ 332,257	\$ 375,074	\$ 376,337	\$ 398,879
Travel	1,500	-	1,500	-	1,500
Total Uses of Funds	\$ 359,745	\$ 332,257	\$ 376,574	\$ 376,337	\$ 400,379
Net Indirect Support	37,163	35,846	39,676	41,145	40,752
Total	\$ 396,908	\$ 368,103	\$ 416,250	\$ 417,482	\$ 441,131
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(83,469)	(77,082)	(82,400)	(88,056)	(90,804)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (83,469)	\$ (77,082)	\$ (82,400)	\$ (88,056)	\$ (90,804)
Net Indirect Support	(37,163)	(35,846)	(39,676)	(41,145)	(40,752)
Total County Support	\$ (120,632)	\$ (112,928)	\$ (122,076)	\$ (129,201)	\$ (131,556)

Performance Measures	FY12	FY13	FY14
Percentage of reports filed with a Word Recognition Aptitude Test (WRAT) completed per policy	100%	100%	100%
Percentage of probation eligible clients with an Offender Screening Tool (OST) assessment done per policy	100%	100%	100%

Adult Probation

Program Financial Statement: Pretrial Services

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Use of (Increase In) Fund Balance	\$ -	\$ 10,517	\$ 24,796	\$ 39,833	\$ 32,132
General Fund Support	577,249	532,266	566,444	582,844	609,660
Total Funding Sources	\$ 577,249	\$ 542,783	\$ 591,240	\$ 622,678	\$ 641,792
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 552,219	\$ 526,748	\$ 566,924	\$ 592,369	\$ 620,143
Operations	6,930	5,297	6,216	17,667	3,549
Travel	18,100	10,738	18,100	12,642	18,100
Total Uses of Funds	\$ 577,249	\$ 542,784	\$ 591,240	\$ 622,678	\$ 641,792
Net Indirect Support	55,420	55,547	60,270	63,912	62,332
Total	\$ 632,669	\$ 598,331	\$ 651,510	\$ 686,590	\$ 704,124
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(577,249)	(532,266)	(566,444)	(582,844)	(609,660)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (577,249)	\$ (532,266)	\$ (566,444)	\$ (582,844)	\$ (609,660)
Net Indirect Support	(55,420)	(55,547)	(60,270)	(63,912)	(62,332)
Total County Support	\$ (632,669)	\$ (587,813)	\$ (626,714)	\$ (646,756)	\$ (671,992)

Performance Measures	FY12	FY13	FY14
Number of jail bed-days saved	59,107	52,000	53,100
Dollars saved in jail bed-days	\$5,057,786	\$4,449,640	\$4,543,767
Employment rate	63%	60%	65%
Safety rate (Percentage of defendants who complete Pretrial with no new charges)	92%	92%	92%
Appearance rate (formally referred to as Failure to Appear rate)	92%	92%	95%

Adult Probation

Program Financial Statement: Supervision

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 1,901,931	\$ 1,897,414	\$ 2,030,546	\$ 2,008,260	\$ 1,796,177
Charges for Services	600,275	616,321	614,700	568,466	559,500
Investment Income	14,800	13,641	18,100	5,488	12,400
Other	-	1,562	-	9	-
Use of (Increase In) Fund Balance	97,890	(273,473)	(60,965)	(216,864)	48,841
General Fund Support	658,349	595,608	558,214	554,515	945,812
Total Funding Sources	\$ 3,273,245	\$ 2,851,072	\$ 3,160,595	\$ 2,919,873	\$ 3,362,730
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 2,551,999	\$ 2,398,691	\$ 2,469,068	\$ 2,447,447	\$ 2,664,372
Operations	636,430	353,161	590,777	371,858	597,608
Travel	84,816	99,221	100,750	100,568	100,750
Total Uses of Funds	\$ 3,273,245	\$ 2,851,072	\$ 3,160,595	\$ 2,919,873	\$ 3,362,730
Net Indirect Support	252,550	251,842	263,869	258,671	265,445
Total	\$ 3,525,795	\$ 3,102,914	\$ 3,424,464	\$ 3,178,544	\$ 3,628,175
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ 9	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(552,340)	(544,665)	(535,098)	(530,547)	(559,412)
GF Transfers to Other Funds	(106,009)	(50,944)	(23,116)	(23,976)	(386,400)
Total Direct Support	\$ (658,349)	\$ (595,608)	\$ (558,214)	\$ (554,515)	\$ (945,812)
Net Indirect Support	(252,550)	(251,842)	(263,869)	(258,671)	(265,445)
Total County Support	\$ (910,899)	\$ (847,450)	\$ (822,083)	\$ (813,185)	\$ (1,211,257)

Adult Probation

Program Financial Statement: Supervision

Performance Measures	FY12	FY13	FY14
Average monthly percentage of IPS clients not convicted of a new offense (misdemeanor and felony)	99.1%	99.3%	99.0%
Average monthly percentage of employment eligible IPS clients that are employed (full or part time)	60%	66%	70%
Income taxes paid by IPS probationers	\$6,311	\$14,000	\$15,000
Average monthly percentage of employment eligible Standard Probation clients that are employed (full or part time)	67%	65%	70%
Average monthly percentage of Standard Probation clients not convicted of a new offense (misdemeanor and felony)	99.9%	99.9%	99.0%
Average quarterly percentage of clients (Standard and IPS) not testing positive (individuals)	57%	74%	80%
Average quarterly percentage (Standard and IPS) of negative urinalysis tests collected (tests)	90%	88%	90%
Amount of victim restitution collected	\$153,524	\$190,000	\$190,000
Probation fines and fees collected	\$214,781	\$200,000	\$200,000
Probation supervision fees collected	\$403,716	\$370,000	\$370,000
Value of community service work performed by the Tuesday work crew specific to Coconino County departments (calculated at minimum wage)	\$3,497	\$3,500	\$5,000
Value of community service work performed by the Tuesday work crew specific to non-profit and other governmental (state, city and tribal) entities (calculated at minimum wage)	\$16,475	\$18,000	\$18,000
Community restitution hours performed	25,909	25,000	25,000
Percentage of successful clients completing deferred prosecution	84%	78%	78%

Adult Probation

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Accounting Technician II	1.00	1.00	1.00
Administrative Senior Manager	1.00	1.00	1.00
Administrative Specialist I	1.00	1.00	1.00
Administrative Specialist II	4.00	4.00	4.00
Administrative Specialist III	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00
Administrative Support II	1.50	1.00	1.00
Community Restitution Coordinator	1.00	1.00	1.00
Chief Adult Probation Officer	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
Pretrial Services Officer	0.50	1.00	1.00
Probation Division Manager	2.00	1.00	1.00
Probation Officer II*	34.00	33.00	26.00
Probation Officer, Lead**	-	-	5.00
Probation Safety/Training Officer	-	1.00	1.00
Probation Supervisor	5.00	5.00	5.00
Probation Work Crew Supervisor	1.00	1.00	1.00
Surveillance Officer	2.55	2.80	2.80
Technical Specialist I	1.00	1.00	1.00
Total Positions	59.55	58.80	56.80

* Two Probation Officer II positions that have historically been unfunded were removed entirely for FY14.

**The Lead Probation Officer positions were created in FY13 to produce a better career ladder for Probation staff.

Clerk of the Superior Court

200 North San Francisco Street, Flagstaff, AZ 86001 (928) 679-7600
Debbie Young, Clerk of the Superior Court

The Clerk of the Superior Court's Office, which was established by the Arizona Constitution as one of several elected offices with specific and special duties, serves as the official record keeper and financial officer for the Superior Court.

Program Descriptions

Program	SPA	Description
Administration	O&FH	Administration is necessary to cover salaries, travel, telephones, memberships and other administrative functions of the office.
Court Services	PS	Clerk's Office staff attends court hearing and trials and produce minute entries that summarize the court proceedings.
Customer Service/Court Recordkeeping	O&FH	The Customer Service/Court Recordkeeping program includes case file set up, maintenance and preservation such as microfilming, and EDMS. They also issue passports, marriage licenses, and the Clerk acts as the Probate Registrar and Jury Commissioner.
Fiduciary Duties	O&FH	Fiduciary duties include the collection and distribution of filing fees, fines, and restitution.

Goals and Objectives

- One main goal of the Clerk of the Superior Court is to use Supreme Court-provided computer technology along with OnBase to streamline court document distribution and implement future e-filing processes.
- Another department goal is to expand our EDMS processes to include distribution of all documents. The implementation of a public access computer to assist customers in researching court documents will save staff time and be more efficient. The Administrative Office of the Courts (AOC) is in the process of implementing an eAccess plan for the entire state which will allow customers to search records from any home computer.

Opportunities and Challenges

- Electronic document filing (leading to a paperless court system) is both an opportunity and a challenge for the Clerk's Office. Though this process will provide efficiencies and reduce paper waste, it also provides challenges to judges and staff in learning to use a computer workflow system and developing new procedures for every aspect of our court system.
- Criminal Justice Integration provides this department with some of their biggest goals and challenges. This is a process in which information travels from law enforcement to the prosecutor to the courts without duplication of data entry.
- Superior Court's innovative new programs, such as Family Court, Drug Court, Veterans Court, Mental Health Court, and Revocation Court, affect this department. The Clerk's Office has not gained any new staff to cover these new programs and has the lowest clerk to judge ratio in the state. Service levels to the courts and legal community may not be able to be maintained if these programs expand and department staff does not.

Clerk of the Superior Court

Strategic Priority Area Alignment		Programs			
		Administration	Court Services	Customer Service/ Court Recordkeeping	Fiduciary Duties
Organizational and Fiscal Health (O&FH)					
Strategies	Align and implement planning efforts to balance revenues and expenditures, create and maintain mission crucial infrastructure and processes; and develop accountability around the county's programs and service evaluation process and strategic priority area outcomes.				
	As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive compensation.				
	Continue to position Coconino County as a leader and role model for responsible and effective government.				
	Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's mission, vision, values and strategic priorities.				
	Encourage departmental efficiencies.				
	Encourage transparency & clarity at all levels and between all levels of the organization.				
	Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of county services.				
	Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.	x		x	x
	Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.				
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.				
	Recruit, train and retain a qualified and diverse workforce.				
Public Safety (PS)					
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.				
	Prioritize programs that are most effectively addressed by public safety entities.		x		
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.				
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.				
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.				
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.				

Clerk of the Superior Court

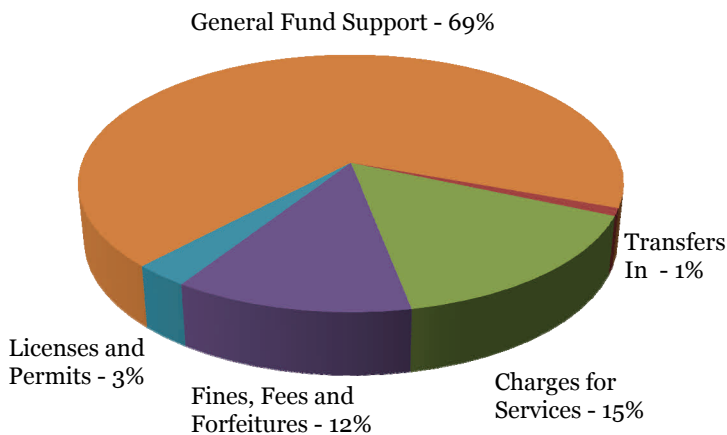
Financial Summary

The main source of revenue for the Clerk of the Superior Court is General Fund support, with other revenue coming from fines, fees and bond forfeitures as well as charges for services. The department finished FY13 20% below their revenue budget, due to a smaller number of forfeited bail bonds during the fiscal year. FY14 budgeted revenue is being decreased by 17% to account for this continuing trend as well.

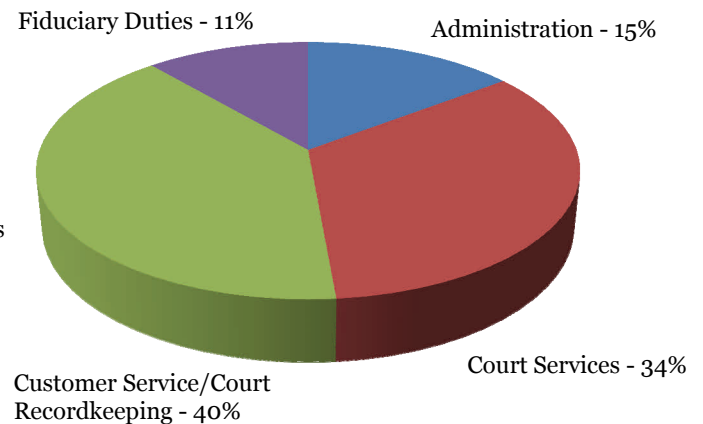
For FY13 the Clerk of the Superior Court ended at 5% under their revised expenditure budget of \$1,300,157. This variance is largely due to salary savings from unfilled positions. The department's FY14 adopted expenditure budget of \$1,346,233 is 4% higher than in FY13, due to the recent cost-of-living increase and reinstatement of merit increases for eligible employees.

The following charts illustrate the Clerk of the Superior Court's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

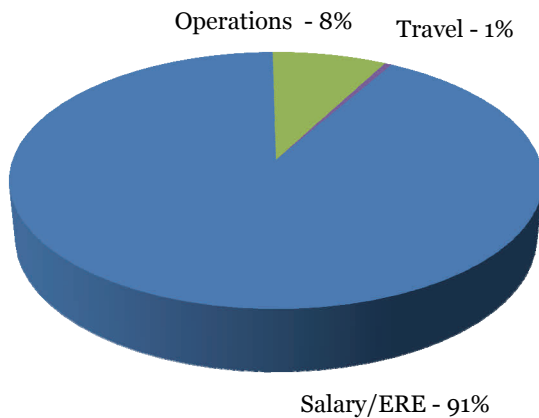
Revenue by Source Type



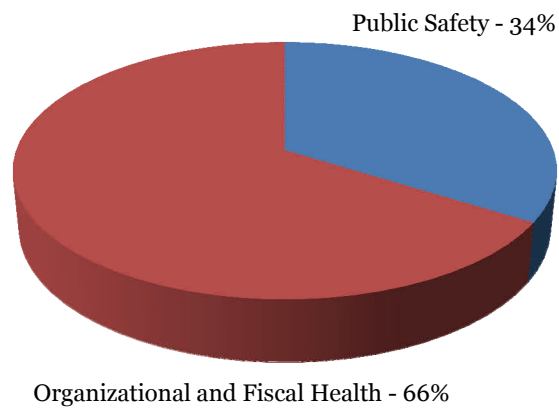
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Clerk of the Superior Court

Department-Wide Financial Statement

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Licenses & Permits	\$ 25,000	\$ 39,761	\$ 30,000	\$ 38,171	\$ 40,000
Charges for Services	238,800	279,007	239,800	251,482	217,300
Fines, Fees, & Forfeits	105,000	271,654	255,000	130,472	172,000
Investment Income	7,550	9,374	7,550	4,178	7,000
Transfers from Other Funds	10,000	1,391	10,000	5,991	13,309
Use of (Increase In) Fund Balance	11,580	(208,763)	(127,760)	(90,476)	(67,580)
General Fund Support	903,040	837,263	885,567	892,741	964,204
Total Funding Sources	\$ 1,300,970	\$ 1,229,686	\$ 1,300,157	\$ 1,232,559	\$ 1,346,233
Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 1,175,645	\$ 1,094,216	\$ 1,188,232	\$ 1,138,760	\$ 1,231,046
Operations	123,725	134,051	105,325	91,396	108,587
Travel	1,600	1,420	6,600	2,403	6,600
Total Uses of Funds	\$ 1,300,970	\$ 1,229,686	\$ 1,300,157	\$ 1,232,559	\$ 1,346,233
Net Indirect Support	293,055	293,055	293,885	293,885	335,871
Total	\$ 1,594,025	\$ 1,522,741	\$ 1,594,042	\$ 1,526,444	\$ 1,682,104
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 200,000	\$ 211,457	\$ 210,000	\$ 196,633	\$ 175,000
Transfers in from Other Funds	-	6	-	-	-
Program Expenditures	(1,103,040)	(1,048,726)	(1,095,567)	(1,089,375)	(1,139,204)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (903,040)	\$ (837,263)	\$ (885,567)	\$ (892,741)	\$ (964,204)
Net Indirect Support	(293,055)	(293,055)	(293,885)	(293,885)	(335,871)
Total County Support	\$ (1,196,095)	\$ (1,130,318)	\$ (1,179,452)	\$ (1,186,626)	\$ (1,300,075)

Clerk of the Superior Court

Program Financial Statement: Administration

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Use of (Increase In) Fund Balance	\$ 5,000	\$ -	\$ 10,000	\$ 1,688	\$ 10,000
General Fund Support	177,696	178,664	182,135	308,590	187,876
Total Funding Sources	\$ 182,696	\$ 178,664	\$ 192,135	\$ 310,278	\$ 197,876

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 162,611	\$ 170,541	\$ 167,050	\$ 300,649	\$ 172,791
Operations	18,485	6,703	18,485	7,226	18,485
Travel	1,600	1,420	6,600	2,403	6,600
Total Uses of Funds	\$ 182,696	\$ 178,664	\$ 192,135	\$ 310,278	\$ 197,876

Net Indirect Support	42,500	46,529	41,806	76,024	46,387
Total	\$ 225,196	\$ 225,193	\$ 233,941	\$ 386,303	\$ 244,263

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(177,696)	(178,664)	(182,135)	(308,590)	(187,876)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (177,696)	\$ (178,664)	\$ (182,135)	\$ (308,590)	\$ (187,876)

Net Indirect Support	(42,500)	(46,529)	(41,806)	(76,024)	(46,387)
Total County Support	\$ (220,196)	\$ (225,193)	\$ (223,941)	\$ (384,614)	\$ (234,263)

Performance Measures	FY12	FY13	FY14
Customer surveys (not all customers completed a survey)	1,250	1,300	1,200
Wait in line at counter longer than five minutes	30	30	40
Negative responses on survey	10	10	10

Clerk of the Superior Court

Program Financial Statement: Court Services

	FY12	FY12	FY13	FY13	FY14
Revenues and Other Sources	Budget	Actuals	Budget	Actuals	Budget
Use of (Increase In) Fund Balance	\$ 44,023	\$ 37,744	\$ 43,994	\$ 39,697	\$ 47,384
General Fund Support	348,224	375,844	392,225	318,359	408,849
Total Funding Sources	\$ 392,247	\$ 413,588	\$ 436,219	\$ 358,056	\$ 456,233
	FY12	FY12	FY13	FY13	FY14
Expenditures and Other Uses	Budget	Actuals	Budget	Actuals	Budget
Salary/ERE	\$ 384,247	\$ 401,138	\$ 428,219	\$ 344,965	\$ 448,233
Operations	8,000	12,450	8,000	13,091	8,000
Total Uses of Funds	\$ 392,247	\$ 413,588	\$ 436,219	\$ 358,056	\$ 456,233
Net Indirect Support	95,343	106,748	104,723	89,273	122,285
Total	\$ 487,590	\$ 520,336	\$ 540,942	\$ 447,329	\$ 578,518
	FY12	FY12	FY13	FY13	FY14
General Fund Support	Budget	Actuals	Budget	Actuals	Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(348,224)	(375,844)	(392,225)	(318,359)	(408,849)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (348,224)	\$ (375,844)	\$ (392,225)	\$ (318,359)	\$ (408,849)
Net Indirect Support	(95,343)	(106,748)	(104,723)	(89,273)	(122,285)
Total County Support	\$ (443,567)	\$ (482,592)	\$ (496,948)	\$ (407,632)	\$ (531,134)
Performance Measures			FY12	FY13	FY14
Minute entries produced			25,000	25,500	24,900
Jury trials held			16	20	23

Clerk of the Superior Court

Program Financial Statement: Customer Service/Court Recordkeeping

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Licenses & Permits	\$ 25,000	\$ 39,761	\$ 30,000	\$ 38,171	\$ 40,000
Charges for Services	146,600	162,061	146,600	145,182	120,800
Fines, Fees, & Forfeits	105,000	271,654	255,000	130,472	172,000
Investment Income	7,100	9,016	7,100	4,047	6,700
Use of (Increase In) Fund Balance	34,066	(157,941)	(109,224)	(51,425)	(50,164)
General Fund Support	272,426	187,138	204,145	153,640	249,955
Total Funding Sources	\$ 590,192	\$ 511,689	\$ 533,621	\$ 420,088	\$ 539,291

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 492,952	\$ 396,793	\$ 454,781	\$ 349,009	\$ 457,189
Operations	97,240	114,897	78,840	71,079	82,102
Total Uses of Funds	\$ 590,192	\$ 511,690	\$ 533,621	\$ 420,088	\$ 539,291

Net Indirect Support	119,153	103,881	110,708	89,048	122,771
Total	\$ 709,345	\$ 615,571	\$ 644,329	\$ 509,135	\$ 662,062

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 200,000	\$ 211,457	\$ 210,000	\$ 196,633	\$ 175,000
Transfers in from Other Funds	-	6	-	-	-
Program Expenditures	(472,426)	(398,601)	(414,145)	(350,273)	(424,955)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (272,426)	\$ (187,138)	\$ (204,145)	\$ (153,640)	\$ (249,955)
Net Indirect Support	(119,153)	(103,881)	(110,708)	(89,048)	(122,771)
Total County Support	\$ (391,579)	\$ (291,019)	\$ (314,853)	\$ (242,688)	\$ (372,726)

Performance Measures	FY12	FY13	FY14
Passports issued	1,200	1,400	1,450
Marriage licenses issued	900	1,000	1,200
New cases filed (all types)	3,500	3,500	3,600

Clerk of the Superior Court

Program Financial Statement: Fiduciary Duties

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 92,200	\$ 116,946	\$ 93,200	\$ 106,300	\$ 96,500
Investment Income	450	358	450	131	300
Transfers from Other Funds	10,000	1,391	10,000	5,991	13,309
Use of (Increase In) Fund Balance	(71,509)	(88,567)	(72,530)	(80,437)	(74,800)
General Fund Support	104,694	95,617	107,062	112,152	117,524
Total Funding Sources	\$ 135,835	\$ 125,745	\$ 138,182	\$ 144,137	\$ 152,833
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 135,835	\$ 125,745	\$ 138,182	\$ 144,137	\$ 152,833
Total Uses of Funds	\$ 135,835	\$ 125,745	\$ 138,182	\$ 144,137	\$ 152,833
Net Indirect Support	36,059	35,897	36,648	39,540	44,428
Total	\$ 171,894	\$ 161,641	\$ 174,830	\$ 183,677	\$ 197,261
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(104,694)	(95,617)	(107,062)	(112,152)	(117,524)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (104,694)	\$ (95,617)	\$ (107,062)	\$ (112,152)	\$ (117,524)
Net Indirect Support	(36,059)	(35,897)	(36,648)	(39,540)	(44,428)
Total County Support	\$ (140,753)	\$ (131,514)	\$ (143,710)	\$ (151,692)	\$ (161,952)
Performance Measures	FY12		FY13		FY14
Restitution collections	\$260,000		\$280,000		\$408,000

Clerk of the Superior Court

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Accountant	0.60	0.60	0.60
Accounting Technician II	1.00	1.00	1.00
Administrative Specialist I*	7.75	8.38	8.00
Administrative Supervisor	1.00	1.00	1.00
Administrative Support II	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00
Chief Deputy Clerk	1.00	1.00	1.00
Court Technician I	5.00	5.00	5.00
Court Technician II	3.00	3.00	3.00
Court Technician Supervisor	1.00	1.00	1.00
Elected Official	1.00	1.00	1.00
Total Positions	23.35	23.98	23.60

* For FY14 the Clerk of the Court combined two part-time positions to create one full-time FTE and reduce their overall staff count by .4 FTE.

Constable

Coconino County Courthouse, 200 N. San Francisco Street, Flagstaff, AZ 86001 (928) 679-7530
 Linda Kuczynski, Constable

The Constable is elected to a four-year term and is an officer of the Justice Court and a Peace Officer, according to State law. This office is required by Arizona State Statute and there are no other agencies to cover.

Program Descriptions

Program	SPA	Description
Constable	PS	The Constable serves judicial process for the lower courts. Services include summons, subpoenas, writs of execution, writs of restitution, writs of garnishment, orders of protection, injunctions against harassment, court orders, and the execution of arrest warrants. The Constable attends both civil and criminal Justice Court hearings when requested to do so and also provides security for Justice Court.

Goals and Objectives

- In FY14 the Constable would like to continue to increase revenue with continued growth in the service of process and warrants programs.
- With the projected growth in revenue from the warrants program, the Constable would like to increase the Deputy Constable's hours in FY14.
- The Constable has been researching available office space and would like to relocate to a larger office with easier public access in the next one to three years.

Opportunities and Challenges

- The Constable was presented with the opportunity to gain access to the Arizona Motor Vehicle Division's database. This access allows the Constable to run license plates and driver's license to locate people who have warrants issued. Being able to make contact with more people has contributed to the increases in revenue.
- The current location of the Constable's office is in a high security area where the public can't access it. If the office was more accessible, the Constable would be able to provide the public with more assistance. The Constable also needs a larger office space with a secure area for storage.

Strategic Priority Area Alignment		Programs
		Constable
Public Safety (PS)		
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.	x
	Prioritize programs that are most effectively addressed by public safety entities.	x
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	x
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.	x
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.	x
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.	x

Constable

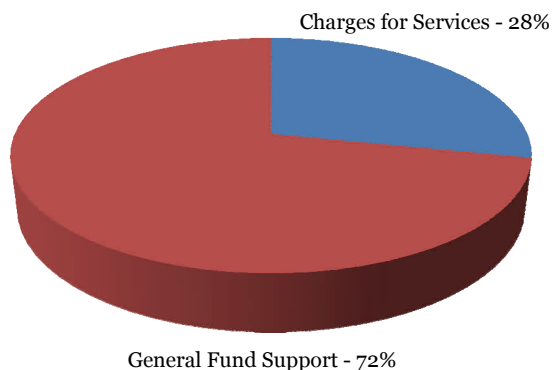
Financial Summary

The Constable's primary source of revenue is General Fund Support. In addition, the Constable collects fees for service revenue. For FY13 the Constable's fees for services are estimated to be 45% over the FY13 budget due to increased collections in the warrant program. For FY14 the budgeted fees for service revenue has been increased to be more reflective of actual fee revenue.

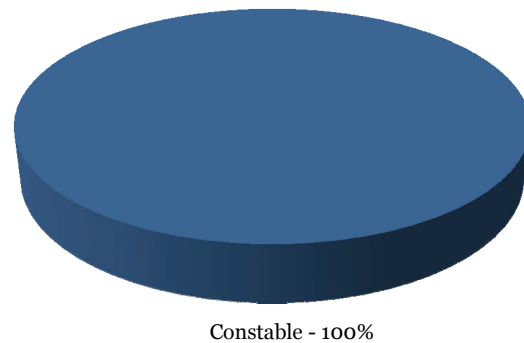
The Constable's Office is estimated to be 11% over their FY13 expenditure budget of \$92,145. This variance is primary due to a mid-year benefits elections change. The FY14 adopted expenditure budget of \$106,172 is 15% over the FY13 budget. This variance is due to an increase in temporary wages and benefits for the Deputy Constable bringing him up to a 24 hour per week employee.

The following charts illustrate the Constable's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

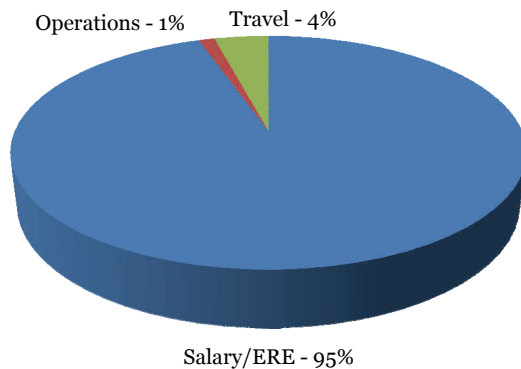
Revenue by Source Type



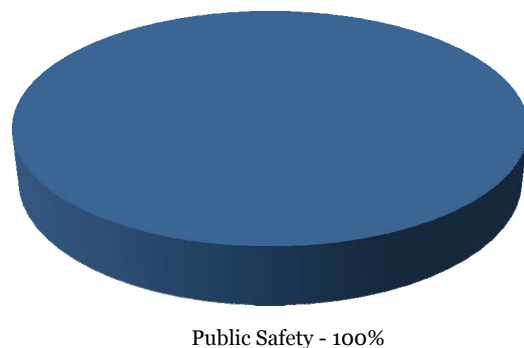
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Constable

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ -	\$ 2,321	\$ -	\$ -	\$ -
Other Intergovernmental	-	40	-	-	-
Charges for Services	34,000	28,815	25,000	36,196	30,000
General Fund Support	58,204	68,111	67,145	66,572	76,172
Total Funding Sources	\$ 92,204	\$ 99,287	\$ 92,145	\$ 102,768	\$ 106,172
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 86,644	\$ 88,208	\$ 85,785	\$ 91,891	\$ 100,612
Operations	1,260	2,852	2,060	4,865	1,260
Travel	4,300	8,227	4,300	6,011	4,300
Total Uses of Funds	\$ 92,204	\$ 99,287	\$ 92,145	\$ 102,768	\$ 106,172
Net Indirect Support	18,664	18,664	17,568	17,568	12,233
Total	\$ 110,868	\$ 117,951	\$ 109,713	\$ 120,336	\$ 118,405
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 34,000	\$ 31,176	\$ 25,000	\$ 36,196	\$ 30,000
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(92,204)	(99,287)	(92,145)	(102,768)	(106,172)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (58,204)	\$ (68,111)	\$ (67,145)	\$ (66,572)	\$ (76,172)
Net Indirect Support	(18,664)	(18,664)	(17,568)	(17,568)	(12,233)
Total County Support	\$ (76,868)	\$ (86,775)	\$ (84,713)	\$ (84,140)	\$ (88,405)

Performance Measures	FY12	FY13	FY14
Summons	630	640	690
Writs	110	110	115
Orders of Protection/Injunction	470	475	485
Warrants	400	400	420
Average miles traveled per month	1,200	950	1,200
Revenue generated from service fees	\$30,595	\$3,600	\$3,800
Subpoenas	830	630	650
Other services not listed	2,175	2,075	2,120
Failure to Pay warrant fees collected in conjunction with the Justice Court (Fee was established January 1, 2012)	\$1,070	\$5,343	\$6,000
Local warrant fees collected in conjunction with the Justice Court	\$5,453	\$12,631	\$13,000

* Please note that the Constable only has one program: Constable. The department-wide financial statement also reflects the program financial statement.

Constable

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Elected Official	1.00	1.00	1.00
Total Positions	1.00	1.00	1.00

* Please note there have been no staffing changes in the Constable's office during the last three years.

County Attorney

110 East Cherry Avenue, Flagstaff, AZ 86001 (928) 679-8200
 David Rozema, County Attorney

The Coconino County Attorney's Office is dedicated to the vigorous and fair prosecution of crime throughout Coconino County, protection of the rights of crime victims, and effective legal representation of the County and many County special districts.

Program Descriptions

Program	SPA	Description
Administrative Services	PS	The County Attorney, Chief Deputy and administrative management personnel provide the leadership and support to attorneys and staff through policy direction, mentoring, training, long and short range strategic planning and daily operational management of the criminal and civil divisions.
Charging Program	PS	The lawyers in the Charging program review police reports and evidence, and then decide whether to seek felony charges; and, if so, what felony charges to seek against whom.
Civil Legal Services Program	O&FH	The Civil Legal Services program (CLSP) provides legal counsel to the BOS, County Manager, County departments and special districts to avoid or minimize financial losses and to ensure sound policy decision making.
Felony Prosecution Program	PS	The Felony Prosecution program prosecutes cases processed through the Charging program.
Juvenile Justice Program	PS	The Juvenile Justice Program reviews referrals from Juvenile Probation and makes decisions regarding whether to file a delinquency or incorrigibility petition or to defer prosecution.
Misdemeanor Prosecution Program	PS	The Misdemeanor Prosecution program prosecutes every misdemeanor citation issued by the Coconino Sheriff's Department, Game and Fish, Fredonia Marshall's Office, NAU Police Department, Sedona PD, Arizona Parks Service, National Park Service, Coconino National Forest Service, Page Police Department, Williams Police Department, Department of Public Safety, Animal Control, Registrar of Contractors, and AZ Liquor License and Control.
Victim Service and Citizen Outreach	PS	The Victim Services and Citizen Outreach program supports the Public Safety strategic priority by proactively providing mandated notification and services to crime victims, while collaborating with other agencies to ensure that victims' rights are upheld.

County Attorney

Goals and Objectives

- For FY14, departmental goals are to:
 - * Fill the vacant Paralegal position.
 - * Restructure legal assistant resources within units for increased misdemeanor workload/caseload and additional anticipated impacts from Twin Arrows Casino development.
 - * Implement EDMS: Increase IT resources so the County Attorney's office has dedicated central IT personnel to work on projects and ongoing initiatives for criminal justice information reporting and mandates, ADRS, records retention, and document storage.
 - * Complete implementation of Electronic Disclosure.
 - * Improve Brief Bank (Civil and Criminal). Additional Law Clerk needed for three month assignment.
 - * Explore and possibly implement a formal Felony case diversion program in addition to DUI/Drug court.
- Longer-term departmental objectives include:
 - * Addition of a Community Prosecutor FTE.
 - * Returning Victim Witness Services funding to pre-recession level.

Opportunities and Challenges

Criminal:

- Diminished Special Revenue Funds: State appropriations and fund balances are outpaced by salary/ERE increases and operating expenses.
- Claw back attempts by State and Federal agencies as evidenced by SWBPI and Legal Arizona Workers Act.
- Increasing role of medical, mental state, and other expert testimony in domestic violence, child victimization, and major felony cases.
- Loss of APAAC funding for Continuing Legal Education.
- Increase in overall number of felony and juvenile cases in recent fiscal years.
- Steady multi-year increase in misdemeanor cases; anticipating additional impact with Twin Arrows Casino development.
- Proliferation of specialized, problem solving courts (Mental Health, Veterans', DUI/Drug Court) – these programs are beneficial to the community but require additional resources.
- Attorneys and staff are at 100% capacity and process efficiencies are now maximized – technology efficiencies are improving but only sustainable if sufficient IT support from County is priority.

Civil:

- Increase in litigation for public policy change, election law and community development/zoning laws.
- Increase in liability claims and civil litigation against the County. These have been strategically handled in-house.
- Increased Human Resource matters requiring broader scope and greater quantity of legal services.
- Major changes to local regulation- e.g. zoning codes, food codes.
- Continuing and increasing need for counsel as result of regulatory reform by the state legislature.
- Schultz Flood/Fire has required continued advice and counsel.
- Contract negotiations for mental health facilities and services.
- Mental Health Court impacts civil division as well as criminal division.
- Increase in wards/appointments of Guardianships/Conservatorships as alternative to T36; includes increased scrutiny of funds and expenditures.
- CPOS planning services and infrastructure needs.
- Complexity of some tax cases has increased.
- Attorneys and staff at 100% of capacity with current initiatives; new initiatives necessitate added resources.

County Attorney

Strategic Priority Area Alignment		Programs						
		Administrative Services	Charging	Civil Legal Services	Felony Prosecution	Juvenile Justice	Misdemeanor Prosecution	Victim Service and Citizen Outreach
Organizational and Fiscal Health (O&FH)								
Strategies	Align and implement planning efforts to balance revenues and expenditures, create and maintain mission crucial infrastructure and processes; and develop accountability around the county's programs and service evaluation process and strategic priority area outcomes.			x				
	As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive compensation.			x				
	Continue to position Coconino County as a leader and role model for responsible and effective government.							
	Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's mission, vision, values and strategic priorities.							
	Encourage departmental efficiencies.							
	Encourage transparency and clarity at all levels and between all levels of the organization.			x				
	Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of county services.			x				
	Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.			x				
	Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.							
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.							
	Recruit, train and retain a qualified and diverse workforce.			x				

County Attorney

Strategic Priority Area Alignment		Programs						
		Administrative Services	Charging	Civil Legal Services	Felony Prosecution	Juvenile Justice	Misdemeanor Prosecution	Victim Service and Citizen Outreach
Public Safety (PS)								
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.	x	x		x	x	x	x
	Prioritize programs that are most effectively addressed by public safety entities.	x	x		x	x	x	x
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	x	x		x	x	x	x
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.	x	x		x			x
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.	x	x		x	x	x	x
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.	x	x		x	x	x	x

Financial Summary

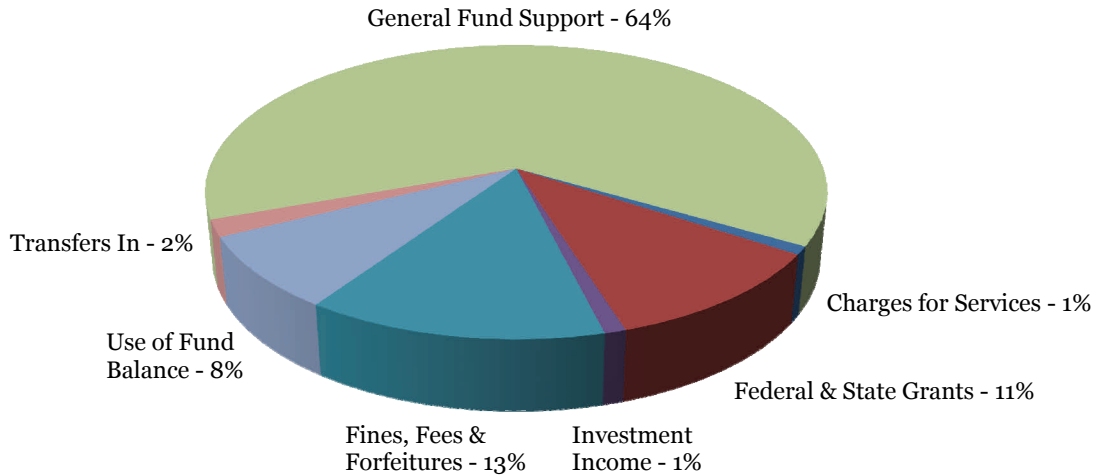
The main source of revenue for the County Attorney is General Fund support. The department also receives revenue through Federal and State grants and by levying fines, fees and bond forfeitures. The County Attorney's office finished FY13 34% under their revenue budget, due to far lower bond forfeitures than expected. This trend is not expected to continue into FY14, however, as departmental revenue is budgeted to increase by 2% from FY13.

For FY13, the County Attorney's Office will be 14% under their revised expenditure budget of \$5,084,972. This variance is due to lower case preparation costs, lower grants to other agencies, and salary savings from unfilled positions. Their FY14 adopted expenditure budget of \$4,828,718 is 5% lower than their FY13 budget. This variance is due to a significant decrease in grants to other agencies.

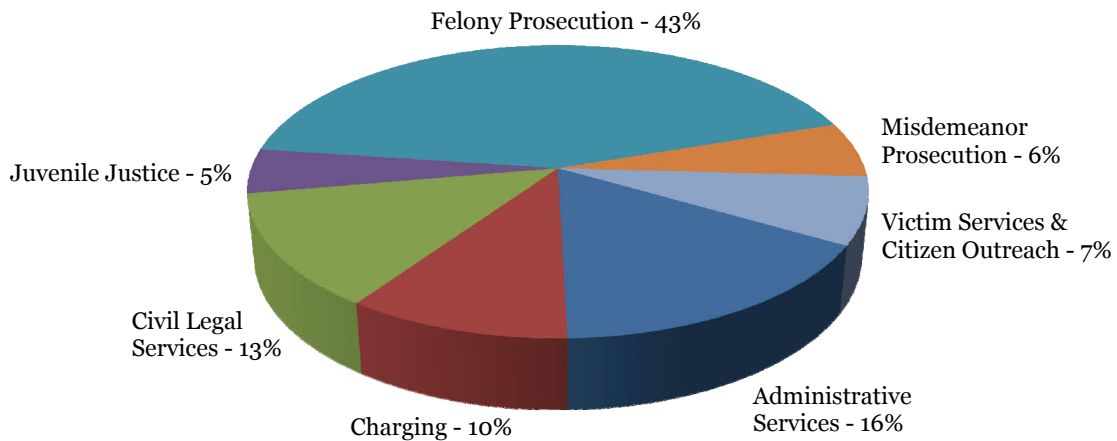
The charts on the following page illustrate the County Attorney's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

County Attorney

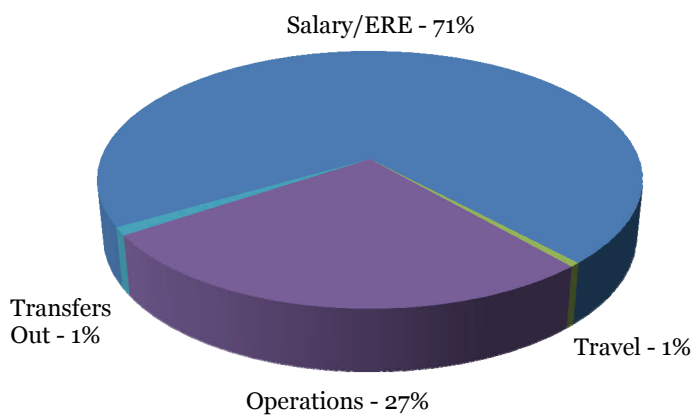
Revenue by Source Type



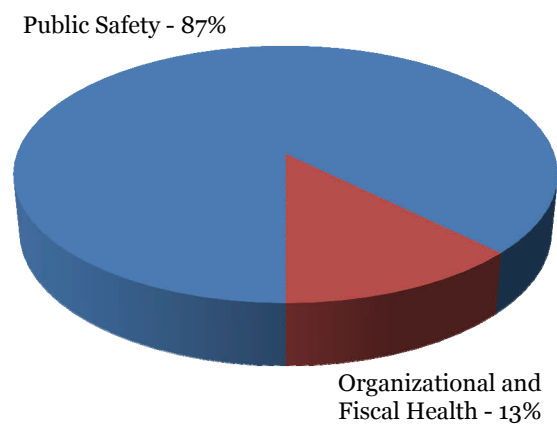
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



County Attorney

Department-Wide Financial Statement

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 611,896	\$ 587,385	\$ 544,644	\$ 421,533	\$ 524,644
Other Intergovernmental	15,015	23,411	17,000	13,396	13,395
Charges for Services	62,132	46,957	48,500	55,093	42,500
Fines, Fees, & Forfeits	850,000	187,629	600,000	226,639	650,000
Investment Income	46,150	51,603	46,700	3,949	46,750
Other	500	-	500	93,571	500
Transfers from Other Funds	108,000	63,114	86,000	72,532	88,563
Use of (Increase In) Fund Balance	542,263	543,174	905,120	658,407	390,033
General Fund Support	2,822,996	2,981,876	2,836,508	2,851,870	3,072,333
Total Funding Sources	\$ 5,058,952	\$ 4,485,148	\$ 5,084,972	\$ 4,396,988	\$ 4,828,718
Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 3,209,435	\$ 3,185,726	\$ 3,179,326	\$ 3,107,429	\$ 3,446,337
Operations	1,663,872	1,185,801	1,769,778	1,109,697	1,308,552
Travel	34,500	17,564	34,400	17,305	25,282
Transfers to Other Funds	151,145	96,057	101,468	162,557	48,547
Total Uses of Funds	\$ 5,058,952	\$ 4,485,148	\$ 5,084,972	\$ 4,396,988	\$ 4,828,718
Net Indirect Support	376,061	376,061	439,653	439,653	447,088
Total	\$ 5,435,013	\$ 4,861,209	\$ 5,524,625	\$ 4,836,641	\$ 5,275,806
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 25,500	\$ 8,728	\$ 11,500	\$ 10,914	\$ 6,000
Transfers in from Other Funds	-	6,392	1,686	210	398
Program Expenditures	(2,847,646)	(2,996,109)	(2,848,895)	(2,862,280)	(3,067,656)
GF Transfers to Other Funds	(850)	(886)	(799)	(714)	(11,075)
Total Direct Support	\$ (2,822,996)	\$ (2,981,876)	\$ (2,836,508)	\$ (2,851,870)	\$ (3,072,333)
Net Indirect Support	(376,061)	(376,061)	(439,653)	(439,653)	(447,088)
Total County Support	\$ (3,199,057)	\$ (3,357,937)	\$ (3,276,161)	\$ (3,291,523)	\$ (3,519,421)

County Attorney

Program Financial Statement: Administrative Services

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ -	\$ 7,745	\$ 9,000	\$ 6,559	\$ 5,500
Other	500	-	500	-	500
General Fund Support	731,076	748,050	730,438	744,960	777,955
Total Funding Sources	\$ 731,576	\$ 762,187	\$ 741,624	\$ 751,729	\$ 784,353
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 546,452	\$ 547,519	\$ 550,649	\$ 550,179	\$ 575,069
Operations	169,724	202,759	176,275	187,867	195,102
Travel	15,400	11,908	14,700	13,683	14,182
Total Uses of Funds	\$ 731,576	\$ 762,187	\$ 741,624	\$ 751,729	\$ 784,353
Net Indirect Support	63,199	62,930	73,916	75,665	72,590
Total	\$ 794,775	\$ 825,117	\$ 815,540	\$ 827,394	\$ 856,943
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 500	\$ 7,745	\$ 9,500	\$ 6,559	\$ 6,000
Transfers in from Other Funds	-	6,392	1,686	210	398
Program Expenditures	(731,576)	(762,187)	(741,624)	(751,729)	(784,353)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (731,076)	\$ (748,050)	\$ (730,438)	\$ (744,960)	\$ (777,955)
Net Indirect Support	(63,199)	(62,930)	(73,916)	(75,665)	(72,590)
Total County Support	\$ (794,275)	\$ (810,980)	\$ (804,354)	\$ (820,626)	\$ (850,545)

Performance Measures	FY12	FY13	FY14
Criminal and civil attorneys comply with continuing legal education and training requirements	100%	100%	N/A
Professional development of staff: Percentage of staff participating in professional development courses	95%	95%	N/A
Data entry is completed in the proper time frames as required by policies and funding agreements	100%	100%	N/A
Key management statistical reports are generated according to time lines	95%	95%	N/A
Financial audits and reports are completed and submitted as required by funding agencies	100%	100%	N/A

County Attorney

Program Financial Statement: Charging

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Other Intergovernmental	\$ -	\$ 13,396	\$ 12,000	\$ 13,396	\$ 13,395
Transfers from Other Funds	58,000	4,057	29,000	17,234	35,402
Use of (Increase In) Fund Balance	81,464	38,282	404	111,077	105,933
General Fund Support	261,066	339,536	347,736	262,798	331,990
Total Funding Sources	\$ 400,530	\$ 395,271	\$ 389,140	\$ 404,504	\$ 486,720
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 398,280	\$ 393,278	\$ 388,140	\$ 403,790	\$ 484,720
Operations	2,250	1,994	1,000	714	2,000
Total Uses of Funds	\$ 400,530	\$ 395,271	\$ 389,140	\$ 404,504	\$ 486,720
Net Indirect Support	45,228	45,507	52,754	55,967	61,641
Total	\$ 445,758	\$ 440,778	\$ 441,894	\$ 460,472	\$ 548,361
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(261,066)	(339,536)	(347,736)	(262,798)	(331,990)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (261,066)	\$ (339,536)	\$ (347,736)	\$ (262,798)	\$ (331,990)
Net Indirect Support	(45,228)	(45,507)	(52,754)	(55,967)	(61,641)
Total County Support	\$ (306,294)	\$ (385,044)	\$ (400,490)	\$ (318,765)	\$ (393,631)

Performance Measures	FY12	FY13	FY14
Adult felony charges reviewed	5,098	4,600	N/A
Adult felony charges filed	3,893	3,585	N/A
Adult felony: Percentage of felony charges filed	76%	78%	N/A
Adult felony cases charged (cases typically included multiple charges)	1,202	1,250	N/A
Adult felony: Percentage of cases charging decision made within 60 days of submittal	64%	70%	N/A
Adult felony conflict cases	15	20	N/A
Adult felony grand jury subpoenas	149	170	N/A

County Attorney

Program Financial Statement: Civil Legal Services

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 591,826	\$ 603,956	\$ 581,957	\$ 571,446	\$ 607,758
Total Funding Sources	\$ 591,826	\$ 603,956	\$ 581,957	\$ 571,446	\$ 607,758

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 588,826	\$ 591,030	\$ 578,957	\$ 567,006	\$ 604,558
Operations	3,000	12,926	3,000	4,440	3,200
Total Uses of Funds	\$ 591,826	\$ 603,956	\$ 581,957	\$ 571,446	\$ 607,758

Net Indirect Support	71,097	71,132	82,192	81,899	80,861
Total	\$ 662,923	\$ 675,088	\$ 664,149	\$ 653,345	\$ 688,619

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(591,826)	(603,956)	(581,957)	(571,446)	(607,758)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (591,826)	\$ (603,956)	\$ (581,957)	\$ (571,446)	\$ (607,758)

Net Indirect Support	(71,097)	(71,132)	(82,192)	(81,899)	(80,861)
Total County Support	\$ (662,923)	\$ (675,088)	\$ (664,149)	\$ (653,345)	\$ (688,619)

Performance Measures	FY12	FY13	FY14
Civil recurring court cases	268	305	N/A
Civil claims and litigation	104	95	N/A
Civil legal counsel	1,150	950	N/A
Agenda item review and meetings	1,050	1,050	N/A
Cost effective representation	N/A	N/A	N/A

County Attorney

Program Financial Statement: Felony Prosecution

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 301,080	\$ 286,188	\$ 364,644	\$ 120,886	\$ 344,644
Other Intergovernmental	15,015	10,015	5,000	-	-
Charges for Services	25,000	9,401	2,000	1,105	-
Fines, Fees, & Forfeits	850,000	187,629	600,000	226,639	650,000
Investment Income	44,000	49,444	44,500	3,081	44,500
Other	-	-	-	93,571	-
Transfers from Other Funds	50,000	59,057	57,000	55,298	53,161
Use of (Increase In) Fund Balance	425,227	501,578	828,737	602,710	222,390
General Fund Support	685,527	729,462	622,914	708,405	745,604
Total Funding Sources	\$ 2,395,849	\$ 1,832,775	\$ 2,524,795	\$ 1,811,695	\$ 2,060,299

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 1,142,954	\$ 1,108,966	\$ 1,125,477	\$ 1,032,205	\$ 1,191,952
Operations	1,082,650	622,096	1,278,150	613,311	808,700
Travel	19,100	5,655	19,700	3,622	11,100
Transfers to Other Funds	151,145	96,057	101,468	162,557	48,547
Total Uses of Funds	\$ 2,395,849	\$ 1,832,774	\$ 2,524,795	\$ 1,811,695	\$ 2,060,299

Net Indirect Support	134,952	134,331	159,119	149,879	157,155
Total	\$ 2,530,801	\$ 1,967,105	\$ 2,683,914	\$ 1,961,574	\$ 2,217,454

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 25,000	\$ 983	\$ 2,000	\$ 4,355	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(710,527)	(730,445)	(624,914)	(712,760)	(745,604)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (685,527)	\$ (729,462)	\$ (622,914)	\$ (708,405)	\$ (745,604)

Net Indirect Support	(134,952)	(134,331)	(159,119)	(149,879)	(157,155)
Total County Support	\$ (820,479)	\$ (863,793)	\$ (782,033)	\$ (858,284)	\$ (902,759)

Performance Measures	FY12	FY13	FY14
Adult felony cases requiring review	4,012	4,070	N/A
Adult felony cases charged	1,202	1,250	N/A
Adult appeal	3	5	N/A
Mental health	241	250	N/A
Post conviction relief petitions received and restoration of civil rights	169	180	N/A
Revocation (felony and misdemeanor)	381	380	N/A
Forfeitures filed	53	95	N/A
Drug Court cases	121	121	N/A
Conviction rate - percentage of cases charged resulting in guilty plea, guilty verdict, or deferral program/drug court	90%	90%	N/A

County Attorney

Program Financial Statement: Juvenile Justice

	FY12	FY12	FY13	FY13	FY14
Revenues and Other Sources	Budget	Actuals	Budget	Actuals	Proposed
Federal and State Grants	\$ -	\$ 24,551	\$ -	\$ 123,821	\$ -
Use of (Increase In) Fund Balance	-	(24,551)	-	(123,821)	-
General Fund Support	203,548	209,810	205,000	209,305	237,535
Total Funding Sources	\$ 203,548	\$ 209,810	\$ 205,000	\$ 209,305	\$ 237,535
	FY12	FY12	FY13	FY13	FY14
Expenditures and Other Uses	Budget	Actuals	Budget	Actuals	Proposed
Salary/ERE	\$ 203,548	\$ 209,810	\$ 205,000	\$ 209,305	\$ 237,535
Total Uses of Funds	\$ 203,548	\$ 209,810	\$ 205,000	\$ 209,305	\$ 237,535
Net Indirect Support	24,142	24,410	27,939	29,297	30,775
Total	\$ 227,690	\$ 234,219	\$ 232,939	\$ 238,602	\$ 268,310
	FY12	FY12	FY13	FY13	FY14
General Fund Support	Budget	Actuals	Budget	Actuals	Proposed
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(203,548)	(209,810)	(205,000)	(209,305)	(237,535)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (203,548)	\$ (209,810)	\$ (205,000)	\$ (209,305)	\$ (237,535)
Net Indirect Support	(24,142)	(24,410)	(27,939)	(29,297)	(30,775)
Total County Support	\$ (227,690)	\$ (234,219)	\$ (232,939)	\$ (238,602)	\$ (268,310)
Performance Measures			FY12	FY13	FY14
Juvenile delinquency - pre-charging referrals reviewed			1,217	1,040	N/A
Juvenile delinquency - pre-charging final decision made			502	488	N/A
Juvenile delinquency - percentage of petitions filed within 14 days of referral			90%	92%	N/A
Juvenile delinquency - post charging review hearings (in lieu of new petitions)			1,812	2,475	N/A
Juvenile delinquency - post charging delinquency petitions filed			623	435	N/A
Juvenile truancy: Reduction in truancy through early, aggressive intervention. ATTEND program launched school calendar year 2010-2011. Target reduction rate of 75 percent or greater.			92%	92%	N/A
ATTEND program satisfaction among participating schools			90%	98%	N/A

County Attorney

Program Financial Statement: Misdemeanor Prosecution

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Proposed
Revenues and Other Sources					
Use of (Increase In) Fund Balance	\$ 41,420	\$ 42,101	\$ 41,397	\$ 43,930	\$ 47,151
General Fund Support	236,603	237,676	235,164	241,742	245,416
Total Funding Sources	\$ 278,023	\$ 279,777	\$ 276,561	\$ 285,672	\$ 292,567
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Proposed
Expenditures and Other Uses					
Salary/ERE	\$ 277,023	\$ 278,891	\$ 275,561	\$ 284,957	\$ 291,567
Operations	1,000	886	1,000	714	1,000
Total Uses of Funds	\$ 278,023	\$ 279,777	\$ 276,561	\$ 285,672	\$ 292,567
Net Indirect Support	31,761	31,994	37,100	39,468	37,039
Total	\$ 309,784	\$ 311,771	\$ 313,661	\$ 325,140	\$ 329,606
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Proposed
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(236,603)	(237,676)	(235,164)	(241,742)	(245,416)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (236,603)	\$ (237,676)	\$ (235,164)	\$ (241,742)	\$ (245,416)
Net Indirect Support	(31,761)	(31,994)	(37,100)	(39,468)	(37,039)
Total County Support	\$ (268,364)	\$ (269,669)	\$ (272,264)	\$ (281,210)	\$ (282,455)
Performance Measures	FY12	FY13	FY14		
Adult misdemeanor cases prosecuted	3,037	2,820	N/A		
Percentage of cases referred to diversion or deferred prosecution program	18%	18%	N/A		
Percentage of cases completing diversion or deferred prosecution program	89%	89%	N/A		

County Attorney

Program Financial Statement: Victim Services and Citizen Outreach

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Proposed
Revenues and Other Sources					
Federal and State Grants	\$ 310,816	\$ 276,646	\$ 180,000	\$ 176,826	\$ 180,000
Charges for Services	37,132	29,811	37,500	47,429	37,000
Investment Income	2,150	2,158	2,200	867	2,250
Use of (Increase In) Fund Balance	(5,848)	(20,627)	32,896	24,300	14,161
General Fund Support	113,350	113,386	113,299	113,214	126,075
Total Funding Sources	\$ 457,600	\$ 401,374	\$ 365,895	\$ 362,637	\$ 359,486
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Proposed
Expenditures and Other Uses					
Salary/ERE	\$ 52,352	\$ 56,233	\$ 55,542	\$ 59,987	\$ 60,936
Operations	405,248	345,141	310,353	302,650	298,550
Total Uses of Funds	\$ 457,600	\$ 401,374	\$ 365,895	\$ 362,637	\$ 359,486
Net Indirect Support	5,682	5,757	6,633	7,476	7,026
Total	\$ 463,282	\$ 407,131	\$ 372,528	\$ 370,113	\$ 366,512
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Proposed
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(112,500)	(112,500)	(112,500)	(112,500)	(115,000)
GF Transfers to Other Funds	(850)	(886)	(799)	(714)	(11,075)
Total Direct Support	\$ (113,350)	\$ (113,386)	\$ (113,299)	\$ (113,214)	\$ (126,075)
Net Indirect Support	(5,682)	(5,757)	(6,633)	(7,476)	(7,026)
Total County Support	\$ (119,032)	\$ (119,143)	\$ (119,932)	\$ (120,690)	\$ (133,101)

County Attorney

Program Financial Statement: Victim Services and Citizen Outreach

Performance Measures	FY12	FY13	FY14
Victim satisfaction - number of surveys sent to victims	1,076	980	N/A
Victim satisfaction - percentage of surveys returned	19%	17%	N/A
Victim satisfaction - percentage of victims satisfied with services of office	94%	96%	N/A
Victim notification services provided	35,998	35,700	N/A
Bad check program - victim restitution collected	\$15,266	\$12,500	N/A
Bad check program - victim fees collected	\$2,866	\$2,000	N/A
Community outreach - number of impressions on citizens, students, teachers receiving the "Live Drug Free Message" community meetings: neighborhood block watches, chapter house meetings, board meetings, civil meetings, education groups, citizen initiatives/training	38,000	30,000	N/A
Community outreach - percentage of citizens reporting increased understanding of role of the County Attorney's office	98%	98%	N/A
Victim witness services - new victims receiving service	779	787	795
Victim witness services - new and continuing clients receiving criminal justice advocacy (CJA) services	834	842	851
Victim witness services - number of CJA services provided	9,832	9,930	10,030
Victim witness services - referrals provided to victims	1,563	1,578	1,594
Victim witness services - volunteer hours	13,593	14,480	14,625
Victim witness services - advocates providing direct service	6	6	6
Victim witness services - percent of victims reporting satisfaction	100%	95%	95%
Victim witness services - victim compensation claims approved	131	132	133
Victim witness services - victim compensation dollars distributed to crime victims	\$194,298	\$193,000	\$194,900

County Attorney

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Administrative Manager, Senior	1.00	1.00	1.00
Administrative Specialist I	2.00	2.00	2.00
Administrative Support II	1.00	1.00	1.00
Attorney	18.00	18.00	18.00
Chief Deputy County Attorney	1.00	1.00	1.00
Elected Official	1.00	1.00	1.00
Legal Assistant	10.00	10.00	10.00
Legal Assistant, Executive	2.00	1.00	1.00
Legal Assistant, Senior	3.00	3.00	3.00
Paralegal*	1.00	2.00	3.00
Senior Manager	1.00	1.00	1.00
Technical Specialist I	1.00	1.00	1.00
Total Positions	42.00	42.00	43.00

* Please note that the County Attorney received an additional Paralegal position for FY14 to deal with increases in caseload.

Justice Court - Flagstaff

200 North San Francisco Street, Flagstaff, AZ 86001 (928) 679-7650
Howard Grodman, Justice of the Peace

The Flagstaff Justice Court is a limited jurisdiction court responsible for adjudicating traffic, misdemeanor and felony offenses, resolving civil disputes not exceeding \$5,000, small claims, landlord/tenant matters, and preserving public safety through the issuance of orders of protection, injunctions against harassment and search warrants.

Program Descriptions

Program	SPA	Description
Flagstaff Justice Court Case Processing	PS	Process all cases filed each year in Flagstaff Justice Court in a fair and timely manner.

Goals and Objectives

- For FY14 the department has the following goals:
 - * Expand use of teleconferencing (Skype, etc.) to reduce recurring travel costs associated with meetings and training.
 - * Implement a video calendar display in courts (similar to airport video monitors) to improve public access and customer service.
- The department has the following objectives for FY15 and beyond:
 - * Expand the use of electronic document management systems to reduce physical space usage and improve access and distribution for public and staff.
 - * Review current fee structure and explore increasing current fees and implement alternative fees.

Opportunities and Challenges

- Through the Justice 2030 long-range strategic planning process, the Courts work to proactively respond to the many trends that impact the system such as the increase in County population; increase in diverse minority populations; economic downturns; technology revolution; local, state and federal policy changes; unfunded mandates; caseload trends; and complexity of cases.
- There is a greater expectation from court customers to take care of business online 24 hours a day from anywhere in the world instead of in line at the public counter. We need to continue to use existing, new and emerging technologies to improve efficiencies. If we don't keep up with technology trends we will not be able to provide more effective and efficient services.
- An alarming number of mentally ill misdemeanants, often charged with social crimes, are coming to the attention of the criminal courts. Not only are the numbers increasing but the defendants are presenting in court with far more severe symptoms that require immediate management. The Courts role has shifted to one of linking and referring defendants in an environment where there is limited access to treatment.

Justice Court - Flagstaff

Strategic Priority Area Alignment		Programs
		Case Processing
Public Safety (PS)		
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.	X
	Prioritize programs that are most effectively addressed by public safety entities.	X
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	X
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.	X
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.	X
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.	X

Justice Court - Flagstaff

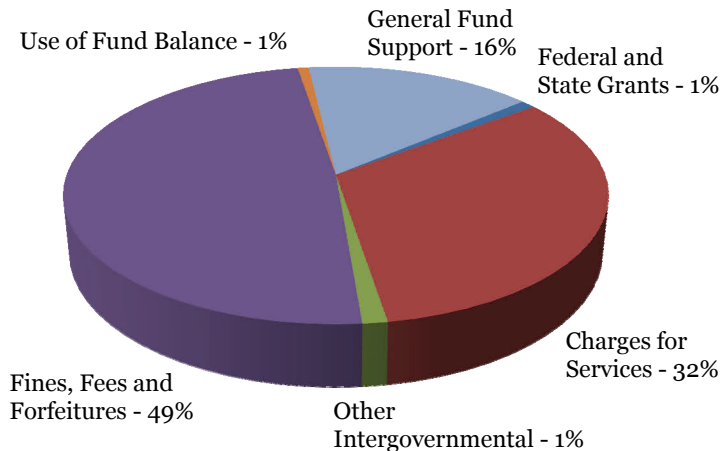
Financial Summary

The Flagstaff Justice Court receives most of its revenue through the levying of fines, fees, and bond forfeitures. The Court also receives revenue from charges for services. For FY13, the department's revenue finished 1% above budget, due mostly to higher-than-anticipated charges for services. The FY14 revenue budget will decrease by 1%, due to a significant reduction in federal and state grants.

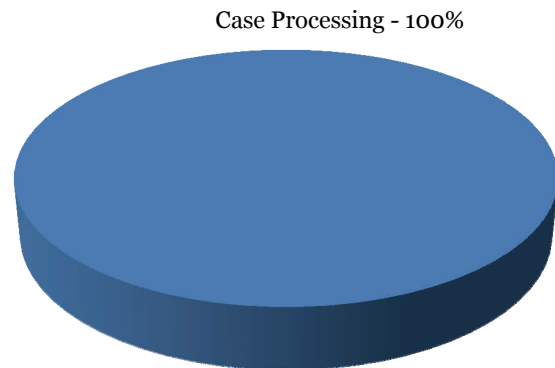
For FY13, the Flagstaff Justice Court finished 11% under their revised expenditure budget of \$1,530,699. This variance is due to salary savings from a department reorganization as well as savings in "Other Court Expenses". Their FY14 adopted expenditure budget of \$1,449,523 is 5% lower than their FY13 budget. This variance is also due to the reorganization during FY13 that reduced department staffing by 1.25 FTEs.

The following charts illustrate the Flagstaff Justice Court's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

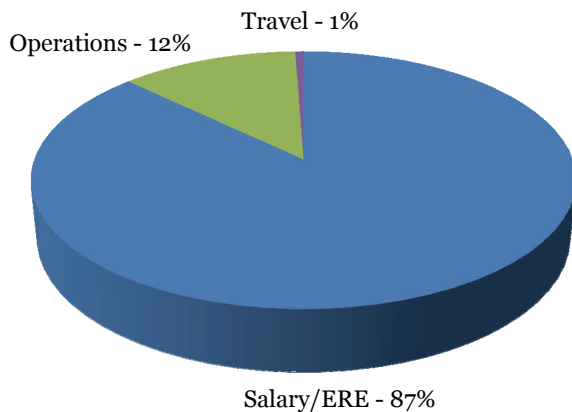
Revenue by Source Type



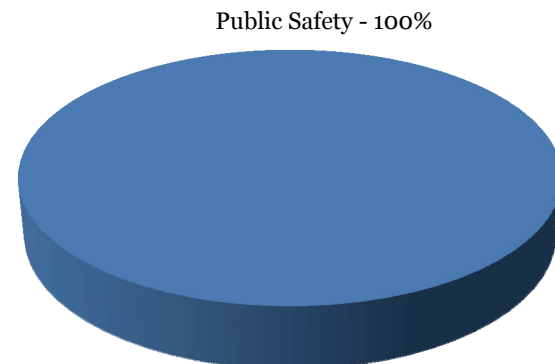
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Justice Court - Flagstaff

Department-Wide and Program Financial Statement

	FY12	FY12	FY13	FY13	FY14
Revenues and Other Sources	Budget	Actuals	Budget	Actuals	Budget
Federal and State Grants	\$ -	\$ -	\$ 51,878	\$ 32,866	\$ 14,433
Other Intergovernmental	18,500	21,000	18,500	21,059	18,500
Charges for Services	425,000	512,593	464,750	476,997	469,700
Fines, Fees, & Forfeits	736,000	710,714	685,391	695,737	703,350
Investment Income	7,500	6,222	6,100	2,247	4,700
Other	-	-	-	6,901	-
Use of (Increase In) Fund Balance	64,592	(157,385)	(15,990)	(64,675)	11,024
General Fund Support	313,113	184,908	320,070	186,437	227,816
Total Funding Sources	\$ 1,564,705	\$ 1,278,051	\$ 1,530,699	\$ 1,357,568	\$ 1,449,523
	FY12	FY12	FY13	FY13	FY14
Expenditures and Other Uses	Budget	Actuals	Budget	Actuals	Budget
Salary/ERE	\$ 1,401,620	\$ 1,161,404	\$ 1,307,886	\$ 1,214,346	\$ 1,262,655
Operations	156,085	110,661	214,354	133,034	178,409
Travel	7,000	5,986	8,459	10,188	8,459
Total Uses of Funds	\$ 1,564,705	\$ 1,278,051	\$ 1,530,699	\$ 1,357,568	\$ 1,449,523
Net Indirect Support	309,635	309,635	295,129	295,129	257,541
Total	\$ 1,874,340	\$ 1,587,686	\$ 1,825,828	\$ 1,652,697	\$ 1,707,064
	FY12	FY12	FY13	FY13	FY14
General Fund Support	Budget	Actuals	Budget	Actuals	Budget
Program Revenue	\$ 933,500	\$ 985,411	\$ 916,500	\$ 945,278	\$ 933,500
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(1,246,613)	(1,170,318)	(1,236,570)	(1,131,715)	(1,161,316)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (313,113)	\$ (184,908)	\$ (320,070)	\$ (186,437)	\$ (227,816)
Net Indirect Support	(309,635)	(309,635)	(295,129)	(295,129)	(257,541)
Total County Support	\$ (622,748)	\$ (494,543)	\$ (615,199)	\$ (481,566)	\$ (485,357)
Performance Measures			FY12	FY13	FY14
Traffic cases filed			13,373	10,841	12,107
Traffic cases concluded/terminated			13,686	13,015	12,000
Criminal cases (misdemeanor and felony) filed			2,734	2,233	2,500
Criminal cases concluded/terminated			3,246	3,026	2,500
Civil and small claim cases filed			1,630	1,615	1,615
Civil and small claim cases concluded/terminated			1,666	1,640	1,600
Orders of protection and injunctions against harrassment cases processed			343	431	400
Total cases filed			18,080	15,120	16,515
Total cases concluded/terminated			18,598	17,681	16,100

* Please note that the Flagstaff Justice Court has only one program: Justice Court Case Processing. The department-wide financial statement also reflects the program financial statement.

Justice Court - Flagstaff

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Accounting Technician II	1.00	1.00	-
Administrative Manager	1.00	2.00	-
Administrative Manager, Senior	-	-	1.00
Administrative Specialist I	7.00	6.00	5.50
Administrative Specialist II	2.00	2.00	-
Administrative Specialist III	1.00	-	-
Administrative Supervisor	1.00	-	-
Elected Official	1.00	1.00	1.00
Justice Court Specialist	7.75	9.75	10.00
Justice Court Specialist, Senior	-	-	3.00
Justice of the Peace Pro Tem	1.00	1.00	1.00
Total Positions	22.75	22.75	21.50

*The Flagstaff Justice Court undertook a department reorganization in FY13, resulting in several employee title changes and a net decrease of 1.25 FTEs.

Justice Court - Fredonia

112 North Main Street, Fredonia, AZ 86022 (928) 643-7472
Mark Baron, Justice of the Peace

The Fredonia Justice Court hears cases of civil, felony, misdemeanor and traffic matters. It also deals with orders of protection, injunctions against harassment, search warrants and other legal matters.

Program Descriptions

Program	SPA	Description
Fredonia Justice Court Case Processing	PS	Process all cases filed each year in Fredonia Justice Court in a fair and timely manner.

Goals and Objectives

- For FY14 the department has the following goals:
 - * Expand use of teleconferencing (Skype, etc.) to reduce recurring travel costs associated with meetings and training.
 - * Implement a video calendar display in courts (similar to airport video monitors) to improve public access and customer service.
- The department has the following objectives for FY15 and beyond:
 - * Increase security at the Fredonia Justice Court.
 - * Expand the use of electronic document management systems to reduce physical space usage and improve access and distribution for public and staff.
 - * Review current fee structure and explore increasing current fees and implement alternative fees.
 - * Continue to work with the Administrative Office of the Courts (AOC) in the development of a new case automation system to more effectively and efficiently process cases.

Opportunities and Challenges

- Through the Justice 2030 long-range strategic planning process, the Courts work to proactively respond to the many trends that impact the system such as the increase in County population; increase in diverse minority populations; economic downturns; technology revolution; local, state and federal policy changes; unfunded mandates; caseload trends; and complexity of cases.
- An alarming number of mentally ill misdemeanants, often charged with social crimes, are coming to the attention of the criminal courts. Not only are the numbers increasing but the defendants are presenting in court with far more severe symptoms that require immediate management. The Courts role has shifted to one of linking and referring defendants in an environment where there is limited access to treatment.
- There is a greater expectation from court customers to take care of business online 24 hours a day from anywhere in the world instead of in line at the public counter. We need to continue to use existing, new and emerging technologies to improve efficiencies. If we don't keep up with technology trends we will not be able to provide more effective and efficient services.
- Due to societal changes there is an increasing need for better security for County employees, our partners (law enforcement officers, mental health professionals and attorneys), and the public who visit our facilities. While remote access to the Courts through video and telephonic conferencing and online pleas and payments reduce the exposure of many people to the possibility of violence, the Courts should always remain an iconic secure haven to employees and all who enter Arizona Court facilities.

Justice Court - Fredonia

Strategic Priority Area Alignment		Programs
		Case Processing
Public Safety (PS)		
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.	X
	Prioritize programs that are most effectively addressed by public safety entities.	X
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	X
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.	X
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.	X
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.	X

Justice Court - Fredonia

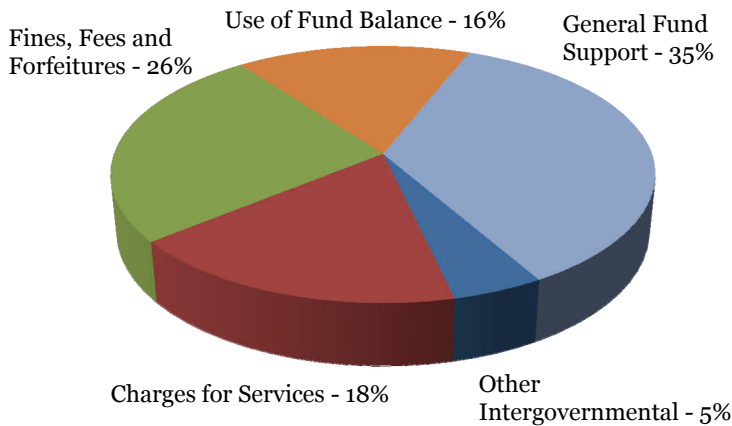
Financial Summary

The Fredonia Justice Court receives most of its revenue through General Fund support. The remainder comes from the levying of fines, fees and bond forfeitures and charges for services. The department finished FY13 1% below their budgeted revenue, due to lower-than-expected fines, fees and forfeitures. FY14 revenue is budgeted to increase by 3% over FY13, due to expected increases in both fines and charges for services.

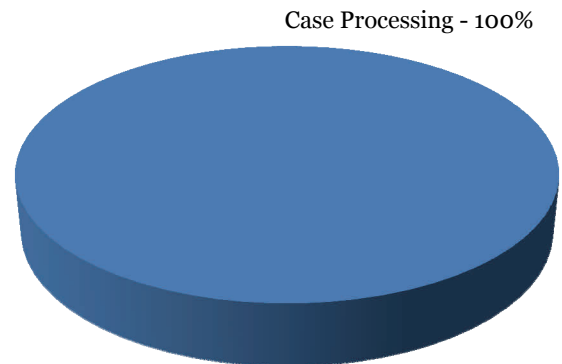
For FY13 the Fredonia Justice Court was 15% below their revised expenditure budget of \$198,776. This variance was due to lower than expected expenditures for "Other Court Expenses" as well as for travel. The FY14 adopted expenditure budget of \$266,225 is 34% higher than the department's FY13 budget. This increase is mainly due to a capital repair and replacement project slated for the court in FY14.

The following charts illustrate the Fredonia Justice Court's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

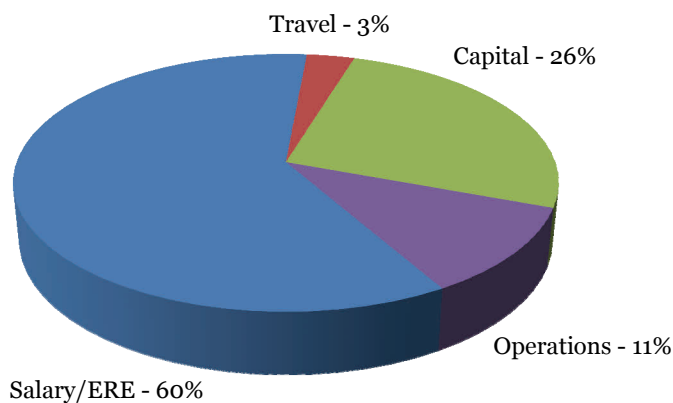
Revenue by Source Type



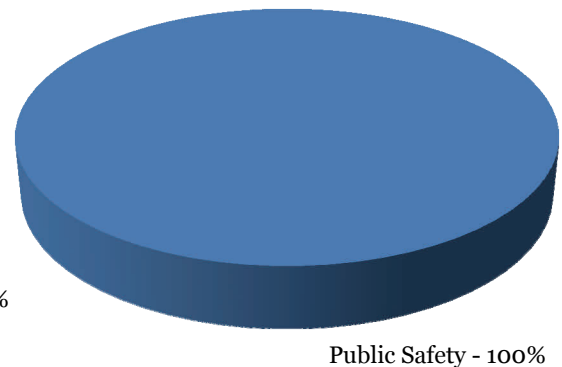
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Justice Court - Fredonia

Department-Wide and Program Financial Statement

	FY12	FY12	FY13	FY13	FY14
Revenues and Other Sources	Budget	Actuals	Budget	Actuals	Budget
Other Intergovernmental	\$ 12,561	\$ 13,526	\$ 12,561	\$ 13,538	\$ 12,561
Charges for Services	50,442	53,519	45,025	44,874	47,025
Fines, Fees, & Forfeits	70,900	75,461	65,180	63,325	68,200
Investment Income	1,700	1,754	1,400	643	700
Use of (Increase In) Fund Balance	8,620	(18,270)	14,257	(15,279)	42,989
General Fund Support	50,568	44,674	60,353	62,737	94,750
Total Funding Sources	\$ 194,791	\$ 170,664	\$ 198,776	\$ 169,838	\$ 266,225
	FY12	FY12	FY13	FY13	FY14
Expenditures and Other Uses	Budget	Actuals	Budget	Actuals	Budget
Salary/ERE	\$ 148,202	\$ 146,572	\$ 148,792	\$ 151,944	\$ 159,140
Operations	37,092	17,358	38,492	13,043	29,450
Travel	9,497	6,735	11,492	4,851	8,785
Capital	-	-	-	-	68,850
Total Uses of Funds	\$ 194,791	\$ 170,664	\$ 198,776	\$ 169,838	\$ 266,225
Net Indirect Support	56,078	56,078	55,555	55,555	48,738
Total	\$ 250,869	\$ 226,742	\$ 254,331	\$ 225,393	\$ 314,963
	FY12	FY12	FY13	FY13	FY14
General Fund Support	Budget	Actuals	Budget	Actuals	Budget
Program Revenue	\$ 101,761	\$ 108,055	\$ 94,561	\$ 96,591	\$ 100,361
Transfers in from Other Funds	1,512	1,512	1,512	1,512	1,512
Program Expenditures	(153,841)	(154,242)	(156,426)	(160,840)	(196,623)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (50,568)	\$ (44,674)	\$ (60,353)	\$ (62,737)	\$ (94,750)
Net Indirect Support	(56,078)	(56,078)	(55,555)	(55,555)	(48,738)
Total County Support	\$ (106,646)	\$ (100,752)	\$ (115,908)	\$ (118,292)	\$ (143,488)
Performance Measures			FY12	FY13	FY14
Traffic cases filed			1,522	1,081	1,315
Traffic cases concluded/terminated			1,695	1,220	1,300
Criminal cases (misdemeanor and felony) filed			55	57	56
Criminal cases concluded/terminated			109	71	70
Civil and small claim cases filed			35	25	30
Civil and small claim cases concluded/terminated			24	23	35
Orders of protection and injunctions against harrassment cases processed			6	2	4
Total cases filed			1,618	1,165	1,405
Total cases concluded/terminated			1,828	1,314	1,415

* Please note that the Fredonia Justice Court has only one program: Justice Court Case Processing. The department-wide financial statement also reflects the program financial statement.

Justice Court - Fredonia

Department Staffing (Full Time Equivalents)

<u>Positions by Title</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Accounting Technician II	1.00	1.00	-
Administrative Specialist I	-	-	0.50
Administrative Support II	0.50	-	-
Elected Official	1.00	1.00	1.00
Justice Court Specialist, Senior	-	0.50	1.00
Total Positions	2.50	2.50	2.50

- * The Fredonia Justice Court has undergone department reorganization over the past two fiscal years, resulting in employee title changes.

Justice Court - Page

547 Vista Avenue, Page, AZ 86040 (928) 645-8871
Donald Roberts, Justice of the Peace

The Page Justice Court services include responsibilities in both civil and criminal matters: small claims, civil claims, misdemeanor complaints, felony preliminary hearings, and traffic complaints.

Program Descriptions

Program	SPA	Description
Page Justice Court Case Processing	PS	Process all cases filed each year in Page Justice Court in a fair and timely manner.

Goals and Objectives

- For FY14 the department has the following goals:
 - * Expand use of teleconferencing (Skype, etc.) to reduce recurring travel costs associated with meetings and training.
 - * Implement a video calendar display in courts (similar to airport video monitors) to improve public access and customer service.
- The department has the following objectives for FY15 and beyond:
 - * Continue to participate in funding approval process for a remodeled court facility in Page.
 - * Increase security in outlying Justice Courts.
 - * Expand the use of electronic document management systems to reduce physical space usage and improve access and distribution for public and staff.
 - * Review current fee structure and explore increasing current fees and implement alternative fees.

Opportunities and Challenges

- Through the Justice 2030 long-range strategic planning process, the Courts work to proactively respond to the many trends that impact the system such as the increase in County population; increase in diverse minority populations; economic downturns; technology revolution; local, state and federal policy changes; unfunded mandates; caseload trends; and complexity of cases.
- An alarming number of mentally ill misdemeanants, often charged with social crimes, are coming to the attention of the criminal courts. Not only are the numbers increasing but the defendants are presenting in court with far more severe symptoms that require immediate management. The Courts role has shifted to one of linking and referring defendants in an environment where there is limited access to treatment.
- There is a greater expectation from court customers to take care of business online 24 hours a day from anywhere in the world instead of in line at the public counter. We need to continue to use existing, new and emerging technologies to improve efficiencies. If we don't keep up with technology trends we will not be able to provide more effective and efficient services.
- Due to societal changes there is an increasing need for better security for County employees, our partners (law enforcement officers, mental health professionals and attorneys), and the public who visit our facilities. While remote access to the Courts through video and telephonic conferencing and online pleas and payments reduce the exposure of many people to the possibility of violence, the Courts should always remain an iconic secure haven to employees and all who enter Arizona Court facilities.

Justice Court - Page

Strategic Priority Area Alignment		Programs
		Case Processing
Public Safety (PS)		
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.	x
	Prioritize programs that are most effectively addressed by public safety entities.	x
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	x
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.	x
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.	x
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.	x

Justice Court - Page

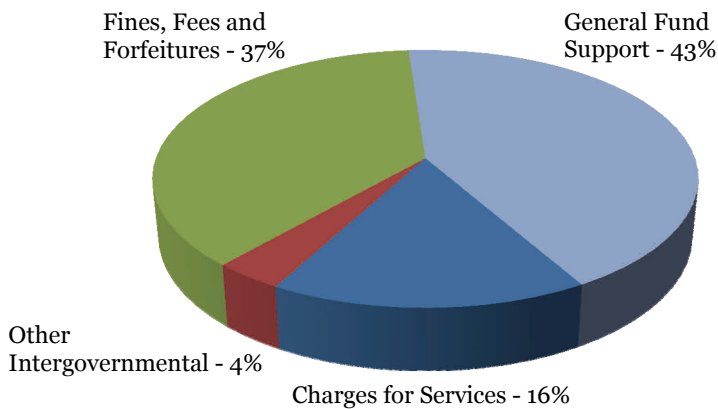
Financial Summary

The Page Justice Court receives the majority of its revenue from General Fund support. It also creates revenue through the levying of fines, fees and bond forfeitures. Departmental revenue for FY13 finished 4% higher than budget, due to increases in charges for services. Fines, fees and forfeiture revenue is expected to decrease in FY14, resulting in a 3% decrease in total revenue from FY13.

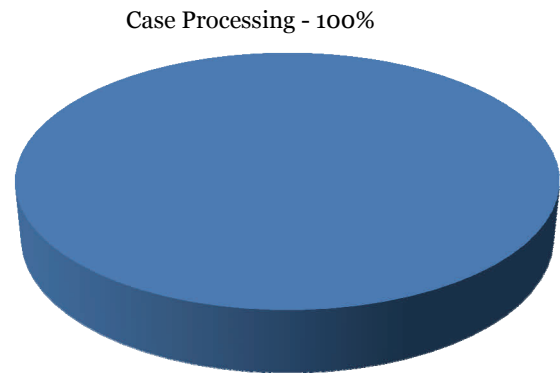
For FY13 the Page Justice Court finished within half a percent of their revised expenditure budget of \$366,468. Variances included higher salary/ERE expenses mitigated by lower operations expenses. The department's FY14 adopted expenditure budget of \$390,074 is 6% higher than in FY13. This variance is due to higher payroll costs stemming from a position upgrade and higher elected official retirement costs.

The following charts illustrate the Page Justice Court's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

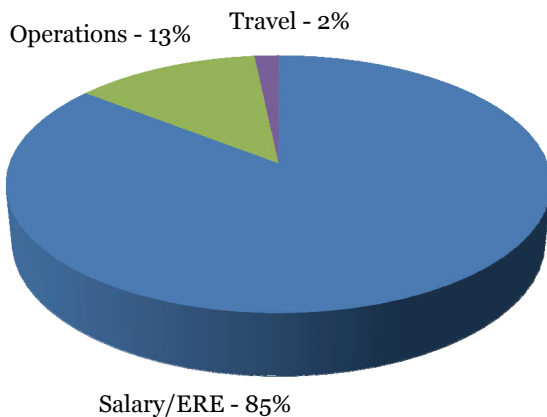
Revenue by Source Type



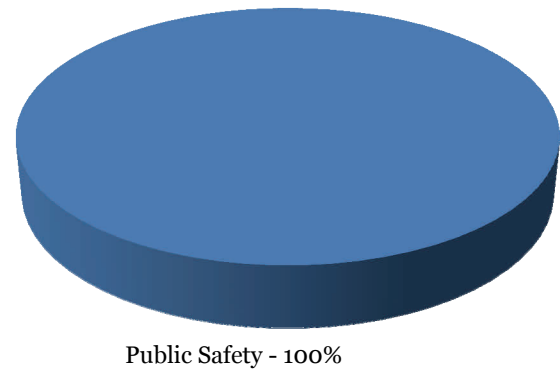
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Justice Court - Page

Department-Wide and Program Financial Statement

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Other Intergovernmental	\$ 13,956	\$ 15,041	\$ 13,956	\$ 15,047	\$ 13,956
Charges for Services	61,800	65,495	61,050	78,610	63,050
Fines, Fees, & Forfeits	111,200	151,335	154,410	145,474	144,700
Investment Income	1,200	1,154	700	468	600
Other	-	880	-	349	1,000
Use of (Increase In) Fund Balance	7,779	(27,256)	3,770	(19,160)	696
General Fund Support	169,861	129,124	132,582	146,999	166,072
Total Funding Sources	\$ 365,796	\$ 335,774	\$ 366,468	\$ 367,787	\$ 390,074

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 310,170	\$ 289,894	\$ 307,052	\$ 316,633	\$ 333,658
Operations	49,115	43,378	52,905	42,478	49,905
Travel	6,511	2,501	6,511	8,676	6,511
Total Uses of Funds	\$ 365,796	\$ 335,774	\$ 366,468	\$ 367,787	\$ 390,074

Net Indirect Support	76,077	76,077	84,471	84,471	70,082
Total	\$ 441,873	\$ 411,851	\$ 450,939	\$ 452,258	\$ 460,156

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 156,656	\$ 193,250	\$ 195,956	\$ 198,956	\$ 186,956
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(326,517)	(322,375)	(328,538)	(345,955)	(353,028)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (169,861)	\$ (129,124)	\$ (132,582)	\$ (146,999)	\$ (166,072)

Net Indirect Support	(76,077)	(76,077)	(84,471)	(84,471)	(70,082)

Total County Support	\$ (245,938)	\$ (205,201)	\$ (217,053)	\$ (231,470)	\$ (236,154)

Performance Measures	FY12	FY13	FY14
Traffic cases filed	1,543	1,693	1,600
Traffic cases concluded/terminated	1,650	1,660	1,600
Criminal cases (misdemeanor and felony) filed	521	461	491
Criminal cases concluded/terminated	547	481	490
Civil and small claim cases filed	169	295	232
Civil and small claim cases concluded/terminated	133	228	228
Orders of protection and injunctions against harrasment cases processed	40	47	45
Total cases filed	2,273	2,496	2,368
Total cases concluded/terminated	2,330	2,369	2,378

* Please note that the Page Justice Court has only one program: Justice Court Case Processing. The department-wide financial statement also reflects the program financial statement.

Justice Court - Page

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Administrative Specialist I	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00
Administrative Support II	1.00	1.00	-
Elected Official	1.00	1.00	1.00
Justice Court Specialist	1.00	1.00	2.00
Total Positions	5.00	5.00	5.00

- * For FY14 one Administrative Support II position was upgraded to a Justice Court Specialist to better reflect the work that was being performed by that position.

Justice Court - Williams

700 West Railroad Avenue, Williams, AZ 86046 (928) 635-2691
Robert Krombeen, Justice of the Peace

The Williams Justice Court services include responsibilities in both civil and criminal matters: small claims, civil claims, misdemeanor complaints, felony preliminary hearings, and traffic complaints.

Program Descriptions

Program	SPA	Description
Williams Justice Court Case Processing	PS	Process all cases filed each year in Williams Justice Court in a fair and timely manner.

Goals and Objectives

- For FY14 the department has the following goals:
 - * Expand use of teleconferencing (Skype, etc.) to reduce recurring travel costs associated with meetings and training.
 - * Update IGA to provide court services to the City of Tusayan.
 - * Evaluate the home detention program that provides alternatives to jail to determine if it is a cost effective program.
 - * Implement a video calendar display in courts (similar to airport video monitors) to improve public access and customer service.
 - * Accept credit card payments from customers paying court fines and fees.
- The department has the following objectives for FY15 and beyond:
 - * Increase court security in outlying Justice Courts with potential State Homeland Security grant funding.
 - * Expand the use of electronic document management systems to reduce physical space usage and improve access and distribution for public and staff.
 - * Review current fee structure and explore increasing current fees and implement alternative fees.

Opportunities and Challenges

- Through the Justice 2030 long-range strategic planning process, the Courts work to proactively respond to the many trends that impact the system such as the increase in County population; increase in diverse minority populations; economic downturns; technology revolution; local, state and federal policy changes; unfunded mandates; caseload trends; and complexity of cases.
- An alarming number of mentally ill misdemeanants, often charged with social crimes, are coming to the attention of the criminal courts. Not only are the numbers increasing but the defendants are presenting in court with far more severe symptoms that require immediate management. The Courts role has shifted to one of linking and referring defendants in an environment where there is limited access to treatment.
- There is a greater expectation from court customers to take care of business online 24 hours a day from anywhere in the world instead of in line at the public counter. We need to continue to use existing, new and emerging technologies to improve efficiencies. If we don't keep up with technology trends we will not be able to provide more effective and efficient services.
- Due to societal changes there is an increasing need for better security for County employees, our partners (law enforcement officers, mental health professionals and attorneys), and the public who visit our facilities. While remote access to the Courts through video and telephonic conferencing and online pleas and payments reduce the exposure of many people to the possibility of violence, the Courts should always remain an iconic secure haven to employees and all who enter Arizona Court facilities.

Justice Court - Williams

Strategic Priority Area Alignment		Programs
		Case Processing
Public Safety (PS)		
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.	x
	Prioritize programs that are most effectively addressed by public safety entities.	x
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	x
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.	x
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.	x
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.	x

Justice Court - Williams

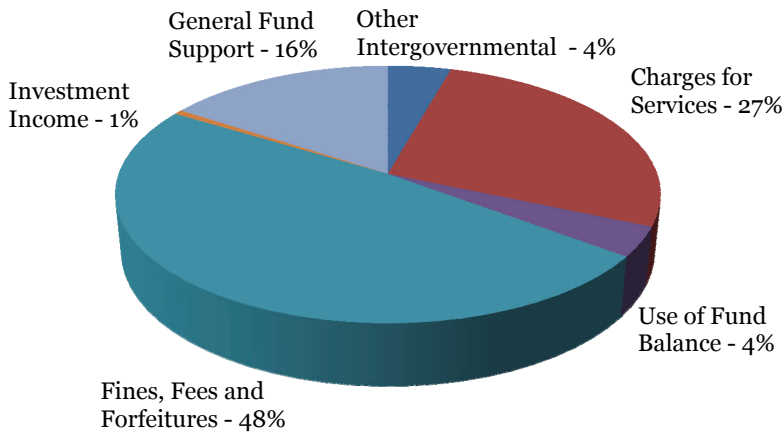
Financial Summary

The Williams Justice Court relies on fines, fees and bond forfeitures for a large portion of its revenue. It also receives funding from charges for services and General Fund support. The department finished 5% above budget for FY13, due to higher revenue from fines, fees and forfeitures. The department's FY14 revenue budget will increase 4% from FY13 due to this trend of increased revenue from fines.

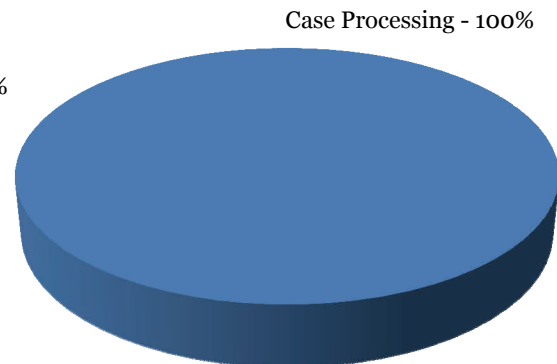
For FY13 the Williams Justice Court was 9% under their revised expenditure budget of \$401,427. This variance was due mainly to savings in "Other Court Expenses". Their FY14 adopted expenditure budget of \$415,398 is 3% greater than their FY13 budget. This variance is due to increased payroll expenses related to the 1.5% cost-of-living increase and the reinstatement of 2.5% merit increase for eligible employees.

The following charts illustrate Williams Justice Court's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

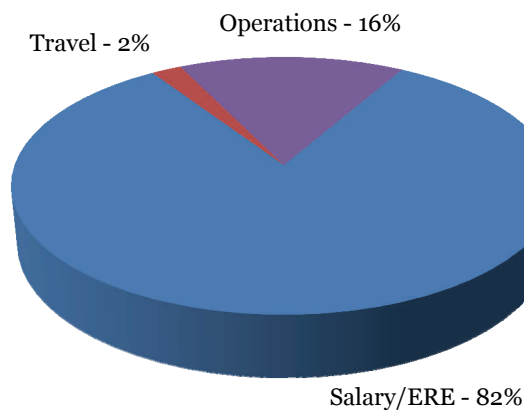
Revenue by Source Type



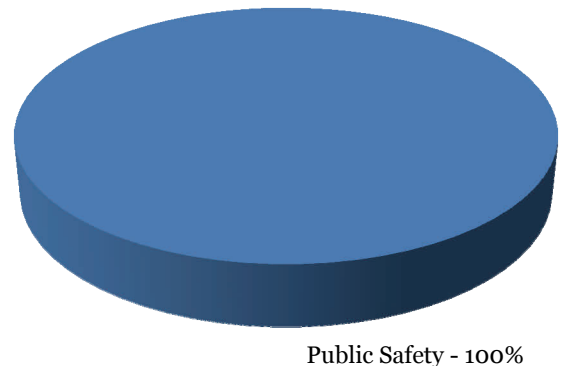
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Justice Court - Williams

Department-Wide and Program Financial Statement

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Other Intergovernmental	\$ 18,143	\$ 19,479	\$ 18,143	\$ 19,474	\$ 18,143
Charges for Services	110,112	116,321	106,550	107,609	112,550
Fines, Fees, & Forfeits	193,000	206,644	193,260	207,182	201,300
Investment Income	3,900	3,484	2,850	1,246	2,400
Use of (Increase In) Fund Balance	(1,308)	(45,490)	8,719	(16,788)	15,504
General Fund Support	64,297	43,241	71,905	45,756	65,501
Total Funding Sources	\$ 388,144	\$ 343,679	\$ 401,427	\$ 364,479	\$ 415,398

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 321,615	\$ 315,503	\$ 331,478	\$ 331,143	\$ 341,949
Operations	60,679	22,222	61,349	24,916	64,849
Travel	5,850	5,954	8,600	8,420	8,600
Total Uses of Funds	\$ 388,144	\$ 343,679	\$ 401,427	\$ 364,479	\$ 415,398

Net Indirect Support	59,537	59,537	73,277	73,277	66,305
Total	\$ 447,681	\$ 403,216	\$ 474,704	\$ 437,756	\$ 481,703

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 253,255	\$ 268,478	\$ 248,143	\$ 267,550	\$ 261,143
Transfers in from Other Funds	5,561	5,561	5,561	5,561	5,561
Program Expenditures	(323,113)	(317,279)	(325,609)	(318,867)	(332,205)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (64,297)	\$ (43,241)	\$ (71,905)	\$ (45,756)	\$ (65,501)

Net Indirect Support	(59,537)	(59,537)	(73,277)	(73,277)	(66,305)
Total County Support	\$ (123,834)	\$ (102,778)	\$ (145,182)	\$ (119,033)	\$ (131,806)

Performance Measures	FY12	FY13	FY14
Traffic cases filed	4,096	3,467	3,500
Traffic cases concluded/terminated	3,954	3,665	3,500
Criminal cases (misdemeanor and felony) filed	546	389	460
Criminal cases concluded/terminated	585	508	440
Civil and small claim cases filed	144	119	120
Civil and small claim cases concluded/terminated	151	72	135
Orders of protection and injunctions against harrassment cases processed	76	63	70
Total cases filed	4,862	4,038	4,150
Total cases concluded/terminated	4,690	4,245	4,075

* Please note that the Williams Justice Court has only one program: Justice Court Case Processing. The department-wide financial statement also reflects the program financial statement.

Justice Court - Williams

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Accounting Technician II	-	1.00	-
Administrative Manager	-	-	1.00
Administrative Specialist I	1.00	1.00	2.00
Administrative Supervisor	1.00	1.00	-
Administrative Support II	1.00	-	-
Elected Official	1.00	1.00	1.00
Justice Court Specialist*	1.00	1.00	2.00
Total Positions	5.00	5.00	6.00

* The Williams Justice Court has undergone department reorganization over the past two fiscal years, resulting in employee title changes. In addition, the department entered into an IGA with the City of Williams in FY13 to share court costs. This resulted in an additional Justice Court Specialist position that will be reimbursed by the City.

Juvenile

1001 East Sawmill Road, Flagstaff, AZ 86001 (928) 226-5400
 Bryon Matsuda, Director

The Juvenile Division of the Superior Court in Coconino County has jurisdiction of minors between the ages of eight and eighteen when considering incorrigible and delinquent acts.

Program Descriptions

Program	SPA	Description
Juvenile Administration	PS	The Administration program for Juvenile Court provides leadership, strategic direction, and administrative support to the employees of the department.
Juvenile Court	PS	To provide a just, timely, and impartial court setting for all juvenile matters involving delinquency, incorrigibility, dependency and adoptions.
Juvenile Detention Services	PS	Detention Services provide temporary care for youth who are at risk of committing serious delinquent acts, who are a danger to themselves or others, or who may not appear for future hearings.
Juvenile Probation Services	PS	Probation Services works with delinquent youth to develop their pro-social life skills, behaviors, and beliefs.
Juvenile Resource Services	PS	Resource Services provides programs, services and therapies that build youth beliefs, motivations and skills for pro-social behaviors.

Goals and Objectives

- Implement the House Arrest Electronic Monitoring Program during FY14, reducing the population in detention.
- Launch the Alternatives Living Unit Program during FY14.
- Maintain and assure compliance with National and State standards regarding staff-to-detainee ratios in detention.
- Research and develop alternative funding resources to maintain and enrich services.
- Perform and conduct research with internal and external entities regarding the effectiveness of court service operations and programs.

Opportunities and Challenges

- Juvenile Court Judges have training, knowledge and experience regarding what works most effectively with juveniles delinquents. Judges not only need to know legal due process but they need to know how to meet juvenile specific needs through juvenile specific disposition orders.
- Juvenile Court Judges need to understand what Juvenile-specific programs and resources can do to help correct a juvenile's delinquent behaviors.
- Without specific Juvenile Court Judges, sufficient due process would occur but the effective specific juvenile delinquency intervention dispositions would not occur where effective youth change would be impacted and public safety would be compromised.
- Dependency cases require a specific due process for the protection of the child and the parent. Juvenile Judges need to have great understanding and wisdom regarding children's needs and family dynamics in order to make effective judgments and dispositions. Without specific Juvenile Judges, youth and families could be greatly impacted where youth could be under-protected or families unnecessarily broken apart.

Juvenile

Strategic Priority Area Alignment		Programs				
		Administration	Juvenile Court	Juvenile Detention Services	Juvenile Probation Services	Juvenile Resource Services
Public Safety (PS)						
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.	x	x	x	x	x
	Prioritize programs that are most effectively addressed by public safety entities.	x	x	x	x	x
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	x	x	x	x	x
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.	x		x	x	x
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.	x	x	x	x	x
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.	x	x	x	x	x

Juvenile

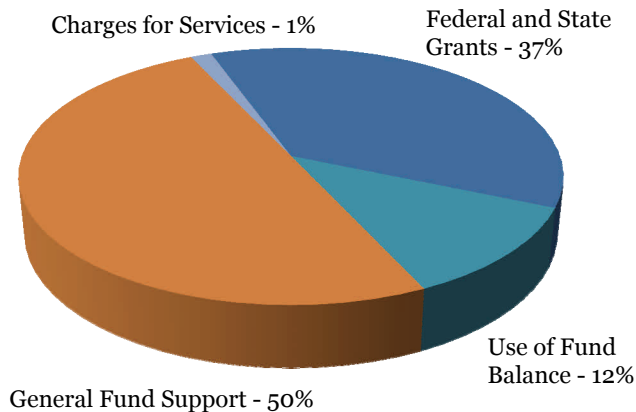
Financial Summary

Juvenile's two main funding sources are General Fund support and Federal and State grants. The department ended FY13 3% below their budgeted revenue, due to a decrease in grant funding. This decrease in grant funding is not expected to continue, however, and Juvenile's FY14 revenue budget will increase by 3%.

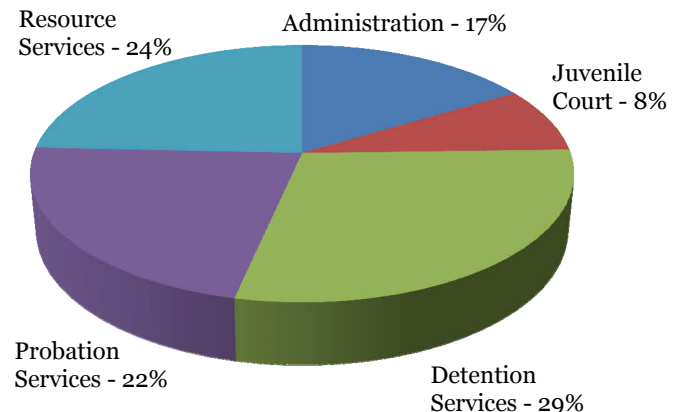
For FY13, Juvenile finished 13% under their revised expenditure budget of \$5,550,732. This variance is due to across-the-board savings, including salary savings from unfilled positions, savings in other professional services and travel savings. Juvenile's FY14 adopted expenditure budget of \$6,144,915 is 11% higher than their FY13 budget, due mainly to salary/ERE increases and increases to travel budgets.

The following charts illustrate Juvenile's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

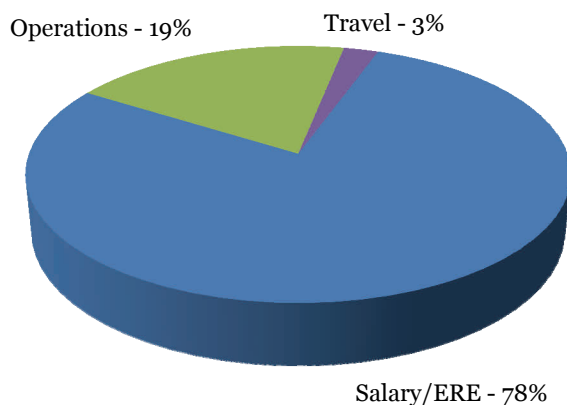
Revenue by Source Type



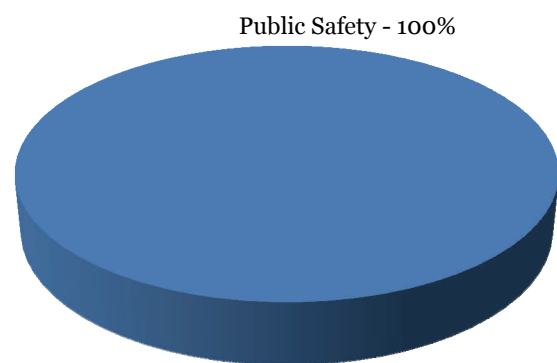
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Juvenile

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 2,323,679	\$ 2,041,519	\$ 2,242,547	\$ 2,097,838	\$ 2,258,054
Charges for Services	65,450	142,456	65,450	126,195	88,800
Unawarded Grants	-	-	-	-	27,288
Investment Income	4,035	15,749	4,000	6,846	4,000
Other	-	12,916	-	9,075	-
Use of (Increase In) Fund Balance	583,258	(42,853)	612,703	35,447	713,488
General Fund Support	2,608,398	2,407,113	2,626,032	2,532,700	3,053,285
Total Funding Sources	\$ 5,584,820	\$ 4,576,901	\$ 5,550,732	\$ 4,808,101	\$ 6,144,915
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 4,372,104	\$ 3,958,679	\$ 4,408,866	\$ 4,180,494	\$ 4,809,262
Operations	1,099,439	565,923	1,062,099	565,208	1,188,552
Travel	113,277	52,299	79,767	62,398	147,101
Total Uses of Funds	\$ 5,584,820	\$ 4,576,901	\$ 5,550,732	\$ 4,808,101	\$ 6,144,915
Net Indirect Support	949,208	949,208	971,523	971,523	952,690
Total	\$ 6,534,028	\$ 5,526,109	\$ 6,522,255	\$ 5,779,624	\$ 7,097,605
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 6,500	\$ 36,113	\$ 6,500	\$ 27,603	\$ 6,500
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(2,585,318)	(2,435,169)	(2,579,298)	(2,555,111)	(2,857,360)
GF Transfers to Other Funds	(29,580)	(8,056)	(53,234)	(5,193)	(202,425)
Total Direct Support	\$ (2,608,398)	\$ (2,407,113)	\$ (2,626,032)	\$ (2,532,700)	\$ (3,053,285)
Net Indirect Support	(949,208)	(949,208)	(971,523)	(971,523)	(952,690)
Total County Support	\$ (3,557,606)	\$ (3,356,321)	\$ (3,597,555)	\$ (3,504,223)	\$ (4,005,975)

Juvenile

Program Financial Statement: Juvenile Administration

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 414,594	\$ 383,666	\$ 373,740	\$ 374,024	\$ 391,545
Charges for Services	51,000	101,377	51,000	91,254	71,500
Investment Income	4,000	-	4,000	6,114	4,000
Use of (Increase In) Fund Balance	254,358	(32,860)	188,960	(20,747)	202,577
General Fund Support	314,788	301,786	329,668	310,137	335,821
Total Funding Sources	\$ 1,038,740	\$ 753,969	\$ 947,368	\$ 760,782	\$ 1,005,443

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 687,238	\$ 643,222	\$ 657,365	\$ 655,435	\$ 694,542
Operations	307,178	97,431	249,045	94,018	288,452
Travel	44,324	13,315	40,958	11,329	22,449
Total Uses of Funds	\$ 1,038,740	\$ 753,969	\$ 947,368	\$ 760,782	\$ 1,005,443

Net Indirect Support	153,460	156,288	149,847	153,989	141,766

Total	\$ 1,192,200	\$ 910,257	\$ 1,097,215	\$ 914,771	\$ 1,147,209

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(314,788)	(301,786)	(329,668)	(310,137)	(335,821)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (314,788)	\$ (301,786)	\$ (329,668)	\$ (310,137)	\$ (335,821)

Net Indirect Support	(153,460)	(156,288)	(149,847)	(153,989)	(141,766)

Total County Support	\$ (468,248)	\$ (458,074)	\$ (479,515)	\$ (464,126)	\$ (477,587)

Performance Measures	FY12	FY13	FY14
Department expenditures are 100% within budget	100%	100%	100%
Staff comply with court ordered judicial education and training requirements	100%	100%	100%
Data entry is completed in the proper time frames as required by policies and funding agreements	86%	92%	90%
Amount of money collected through tax intercept programs	\$54,000	\$107,107	\$50,000
Turnover rate is below national turnover rate for similar organizations	15%	13%	20%
Key management statistical reports are generated according to the monthly timelines	95%	95%	95%
Financial audits and reports are completed and submitted as required by funding agencies	95%	95%	95%

Juvenile

Program Financial Statement: Juvenile Court

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 94,556	\$ 92,919	\$ 97,604	\$ 97,817	\$ 97,604
Investment Income	-	3	-	39	-
Use of (Increase In) Fund Balance	4,388	3,043	(1)	14	-
General Fund Support	368,280	363,501	382,148	361,136	405,945
Total Funding Sources	\$ 467,224	\$ 459,467	\$ 479,751	\$ 459,006	\$ 503,549
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 434,824	\$ 429,290	\$ 445,460	\$ 413,450	\$ 466,981
Operations	27,260	26,274	27,583	40,074	27,583
Travel	5,140	3,902	6,708	5,483	8,985
Total Uses of Funds	\$ 467,224	\$ 459,467	\$ 479,751	\$ 459,006	\$ 503,549
Net Indirect Support	95,681	100,414	96,904	93,675	91,910
Total	\$ 562,905	\$ 559,881	\$ 576,655	\$ 552,681	\$ 595,459
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(368,091)	(363,270)	(376,986)	(360,026)	(397,370)
GF Transfers to Other Funds	(189)	(232)	(5,162)	(1,110)	(8,575)
Total Direct Support	\$ (368,280)	\$ (363,501)	\$ (382,148)	\$ (361,136)	\$ (405,945)
Net Indirect Support	(95,681)	(100,414)	(96,904)	(93,675)	(91,910)
Total County Support	\$ (463,961)	\$ (463,915)	\$ (479,052)	\$ (454,812)	\$ (497,855)

Juvenile

Program Financial Statement: Juvenile Court

Performance Measures	FY12	FY13	FY14
Delinquency: Number of delinquent and incorrigible petitions filed	619	427	550
Delinquency: Average number of days from filing of petition to adjudication excluding warrants	28.4	25.5	25.0
Delinquency: Average number of days from filing of petition to disposition excluding warrants	69	65	75
Delinquency: Percentage of court proceedings that result in bench warrants being issued	2.4%	2.9%	3.0%
Delinquency: Percentage of court proceedings that end in continuances	22%	18%	22%
Dependency: Percentage of dependency cases where a permanency hearing is conducted within the time frames of the laws of Arizona	87%	81%	90%
Dependency: Percent of dependency petitions meeting Preliminary Protective Hearing within 5-7 days of removal from home	95%	89%	90%
Dependency: Number of dependency petitions filed	29	22	24
Dependency: Number of children involved in dependency cases	43	35	35
Dependency: Court appointed special advocates will meet with their assigned children no less than monthly	100%	100%	100%
Number of children assigned attorney's and/or guardian ad litem	379	222	370
Number of interpreters assigned	14	14	20
Number of youth and families served and participating through teen court	45	60	60
Number of evidence based skill development probation orders	N/A	80%	80%

Juvenile

Program Financial Statement: Juvenile Detention Services

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 39,226	\$ 31,907	\$ 39,226	\$ 34,213	\$ 39,226
Charges for Services	6,500	24,157	6,500	19,326	6,500
Investment Income	35	47	-	56	-
Other	-	11,955	-	8,277	-
Use of (Increase In) Fund Balance	2,750	(47)	2,857	(56)	2,920
General Fund Support	1,507,106	1,463,852	1,492,409	1,595,058	1,724,632
Total Funding Sources	\$ 1,555,617	\$ 1,531,872	\$ 1,540,992	\$ 1,656,874	\$ 1,773,278
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 1,413,714	\$ 1,386,825	\$ 1,395,517	\$ 1,509,180	\$ 1,565,348
Operations	130,755	131,514	135,425	136,239	184,183
Travel	11,148	13,532	10,050	11,455	23,747
Total Uses of Funds	\$ 1,555,617	\$ 1,531,872	\$ 1,540,992	\$ 1,656,874	\$ 1,773,278
Net Indirect Support	295,587	332,925	299,593	350,538	299,717
Total	\$ 1,851,204	\$ 1,864,797	\$ 1,840,585	\$ 2,007,412	\$ 2,072,995
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 6,500	\$ 36,113	\$ 6,500	\$ 27,603	\$ 6,500
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(1,513,606)	(1,499,965)	(1,498,909)	(1,622,661)	(1,731,132)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (1,507,106)	\$ (1,463,852)	\$ (1,492,409)	\$ (1,595,058)	\$ (1,724,632)
Net Indirect Support	(295,587)	(332,925)	(299,593)	(350,538)	(299,717)
Total County Support	\$ (1,802,693)	\$ (1,796,777)	\$ (1,792,002)	\$ (1,945,596)	\$ (2,024,349)

Juvenile

Program Financial Statement: Juvenile Detention Services

Performance Measures	FY12	FY13	FY14
All youth brought to detention will be screened for possible detainment	100%	100%	100%
Suicidal screenings will be completed for all youth brought to detention within one hour	93%	90%	100%
Youth presenting suicidal ideations will be evaluated by the Community Crisis Intervention Team or Juvenile Court licensed clinical staff and recommendations will be implemented	100%	100%	100%
All youth detained more than three days will receive a medical evaluation	44%	66%	100%
Youth will not escape from facility	0	0	0
Parents/guardians will participate in their child's skill development promotional interviews	2%	2%	50%
Youth will not return to detention after release within one year	70%	68%	60%
Youth will not return to detention after release within six months	73%	70%	75%
Youth detained over four days will have stabilized their harmful behaviors	N/A	23%	90%
Youth detained over fourteen days will have recognized a need to make changes in their behaviors	N/A	23%	90%

Juvenile

Program Financial Statement: Juvenile Probation Services

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 801,906	\$ 713,607	\$ 783,795	\$ 784,454	\$ 798,405
Charges for Services	7,950	16,922	7,950	15,614	10,800
Investment Income	-	15,440	-	(786)	-
Use of (Increase In) Fund Balance	97,152	(35,303)	99,543	(2,978)	221,903
General Fund Support	245,924	130,385	230,302	136,259	337,885
Total Funding Sources	\$ 1,152,932	\$ 841,051	\$ 1,121,590	\$ 932,563	\$ 1,368,993
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 1,030,268	\$ 818,959	\$ 1,042,124	\$ 893,011	\$ 1,137,969
Operations	79,851	11,391	64,626	14,141	179,669
Travel	42,813	10,702	14,840	25,411	51,355
Total Uses of Funds	\$ 1,152,932	\$ 841,052	\$ 1,121,590	\$ 932,563	\$ 1,368,993
Net Indirect Support	220,736	191,549	227,177	204,669	221,519
Total	\$ 1,373,668	\$ 1,032,601	\$ 1,348,767	\$ 1,137,232	\$ 1,590,512
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(234,103)	(127,463)	(223,254)	(136,259)	(237,158)
GF Transfers to Other Funds	(11,821)	(2,923)	(7,048)	-	(100,727)
Total Direct Support	\$ (245,924)	\$ (130,385)	\$ (230,302)	\$ (136,259)	\$ (337,885)
Net Indirect Support	(220,736)	(191,549)	(227,177)	(204,669)	(221,519)
Total County Support	\$ (466,660)	\$ (321,934)	\$ (457,479)	\$ (340,928)	\$ (559,404)

Juvenile

Program Financial Statement: Juvenile Probation Services

Performance Measures	FY12	FY13	FY14
Risk assessments will be completed on referrals	100%	89%	100%
A Criminogenic (factors that produce delinquent behaviors) Needs Assessment will be completed on adjudicated youth	19%	100%	100%
Youth who have successfully completed non formal court consequences will not re-offend within one year	80%	90%	80%
Youth will successfully complete non-formal court consequences within 90 days of consequence assignment	79%	77%	90%
Youth on probation will not be adjudicated for a new felony offense while on probation	90%	94%	90%
Youth on probation will not be adjudicated for a new misdemeanor offense while on probation	71%	84%	75%
Youth on probation will not receive new referrals excluding probation violations	69%	62%	70%
Parents/guardians will participate in Family Probation Conferences as prescribed by their steps of change and supervision	12%	14%	70%
Youth owing restitution will be making payments	69%	64%	80%
Victims will receive a civil judgment on their behalf for youth turning 18 years old still owing restitution	100%	100%	100%
Field probation officers will obtain Step Up Juvenile Justice Probation Officer Certification	N/A	100%	100%

Juvenile

Program Financial Statement: Juvenile Resource Services

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Proposed
Revenues and Other Sources					
Federal and State Grants	\$ 973,397	\$ 819,420	\$ 948,182	\$ 807,330	\$ 931,274
Unawarded Grants	-	-	-	-	27,288
Investment Income	-	258	-	1,422	-
Other	-	961	-	798	-
Use of (Increase In) Fund Balance	224,610	22,314	321,344	59,214	286,088
General Fund Support	172,300	147,588	191,505	130,111	249,002
Total Funding Sources	\$ 1,370,307	\$ 990,542	\$ 1,461,031	\$ 998,875	\$ 1,493,652
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Proposed
Expenditures and Other Uses					
Salary/ERE	\$ 806,060	\$ 680,382	\$ 868,400	\$ 709,419	\$ 944,422
Operations	554,395	299,312	585,420	280,737	508,665
Travel	9,852	10,848	7,211	8,720	40,565
Total Uses of Funds	\$ 1,370,307	\$ 990,543	\$ 1,461,031	\$ 998,875	\$ 1,493,652
Net Indirect Support	183,744	168,032	198,002	168,652	197,779
Total	\$ 1,554,051	\$ 1,158,574	\$ 1,659,033	\$ 1,167,527	\$ 1,691,431
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Proposed
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(154,730)	(142,686)	(150,481)	(126,028)	(155,879)
GF Transfers to Other Funds	(17,570)	(4,902)	(41,024)	(4,083)	(93,123)
Total Direct Support	\$ (172,300)	\$ (147,588)	\$ (191,505)	\$ (130,111)	\$ (249,002)
Net Indirect Support	(183,744)	(168,032)	(198,002)	(168,652)	(197,779)
Total County Support	\$ (356,044)	\$ (315,620)	\$ (389,507)	\$ (298,763)	\$ (446,781)

Juvenile

Program Financial Statement: Juvenile Resource Services

Performance Measures	FY12	FY13	FY14
Youth who actively participate in Step Up Mentoring will not re-offend	52%	59%	75%
Youth complete their pro social life skill development programs	52%	37%	75%
Youth not attending school that are 16 years and older will participate in GED preparation activities	7%	9%	90%
Youth who are two grade levels below their peers will improve their reading skill level by one grade level	N/A	N/A	75%
Youth who received 12 or more individual or family therapeutic sessions will have lower recidivism than six months prior to the therapeutic intervention	56%	83%	80%
Youth and families who are ordered to participate in family counseling will successfully complete the program	67%	72%	75%
Youth who are on electronic monitoring will not have a new felony offense while being monitored	N/A	100%	60%
Youth will contribute to the community through performance of community restitution hours (rate of return = total community restitution hours X minimum wage)	\$37,404	\$28,299	\$60,000
Youth will complete community restitution hours	76%	73%	75%
Victims will have an overall high satisfaction level	85%	85%	85%

Juvenile

Department Staffing (Full Time Equivalents)

<u>Positions by Title</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Accounting Technician II	1.00	1.00	1.00
Administrative Manager, Senior	1.00	1.00	1.00
Administrative Operations Manager	1.00	1.00	1.00
Administrative Specialist I	6.66	6.63	6.40
Administrative Specialist II	1.00	0.72	0.75
Administrative Specialist III	0.72	1.03	1.00
Bailiff II	2.00	2.00	2.00
Commissioner/Judge	0.50	0.50	0.50
Court Technician I	1.00	-	-
Court Technician II	-	1.00	1.00
Deputy Director	1.00	1.00	1.00
Director	1.00	1.00	1.00
Division Manager	2.00	4.00	4.00
Judicial Assistant	1.00	1.00	1.00
Juvenile Program Coordinator	3.80	3.00	3.00
Probation Clinician II	1.00	2.00	2.00
Probation Officer II*	14.50	11.00	12.00
Probation Officer, Lead	4.00	2.00	2.00
Probation Supervisor	-	2.00	2.00
Probation Work Crew Supervisor	0.40	0.40	0.40
Surveillance Officer	1.00	-	-
Technical Specialist I	1.00	1.00	1.00
Youth Care Worker II	15.00	16.12	16.06
Youth Care Worker III	6.00	7.00	7.00
Youth Care Worker V	3.00	3.00	3.00
Total Positions	69.58	69.40	70.11

* An additional Probation Officer II was approved by the State for FY14.

Legal Defender

201 East Birch Avenue, Flagstaff, AZ 86001 (928) 679-7740
Gary Pearlmutter, Legal Defender

The Legal Defender's Office fulfills the State's constitutional obligation to provide legal services to persons who are indigent and face a loss of their liberty or family. The US Supreme Court requires states to provide lawyers to represent criminal defendants and minors who are unable to pay for their own attorney.

Program Descriptions

Program	SPA	Description
Contractual Indigent Legal Services	PS	This program provides effective legal services to indigent criminal defendants, parents, children and witnesses in criminal, delinquency and dependency matters by outside contract attorneys.
In-House Indigent Legal Services	PS	This program provides effective legal services to indigent criminal defendants, parents, children and witnesses in criminal, delinquency and dependency matters by in-house counsel.

Goals and Objectives

- For FY14, the department plans on adding an additional Attorney position to reduce cases assigned to contract counsel. This will result in better coordination with behavioral health and justice system partners.
- Another department goal for FY14 is to explore options to reduce the impact of a new child client visitation rule. This rule imposes a significant burden on the attorneys in our office and under contract, as many of the children in these cases are placed in foster outside the county and the attorney needs to travel there to visit.
- A goal for FY15 is to increase private-sector DUI representation to further reduce expenditures.
- A longer-term objective of the Legal Defender is to explore the creation of a statewide expert witness bank through the Arizona Public Defender's Association and other criminal justice and defense organizations. The witness bank would identify types of experts and their fees, and may enable the offices to reduce the amount of funds expended on experts.

Opportunities and Challenges

- During the recession, the number of cases in the office declined, but about 18 months ago they leveled off. Mental health cases in particular have increased over the last four years. Case loads per attorney per type of case are critical issues that need to be further evaluated.

Legal Defender

Strategic Priority Area Alignment		Programs	
		Contractual Indigent Legal Services	In-House Indigent Legal Services
Public Safety (PS)			
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.	x	x
	Prioritize programs that are most effectively addressed by public safety entities.		
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	x	x
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.		
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.	x	x
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.	x	x

Legal Defender

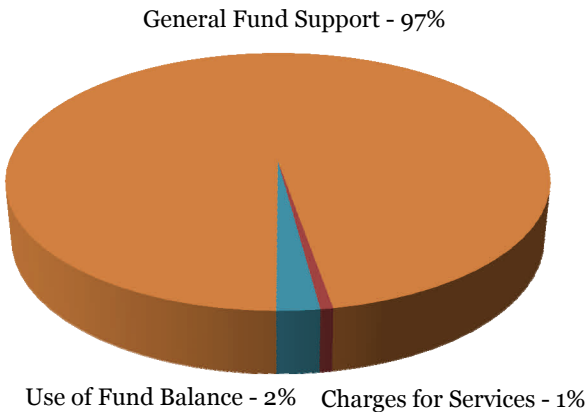
Financial Summary

The majority of the Legal Defender's revenue is provided through General Fund support. The department finished the fiscal year 21% below their revenue budget, due to lower than expected charges for services. The FY14 revenue budget is 27% lower than FY13, reflecting this continuing trend of lower service charge revenue.

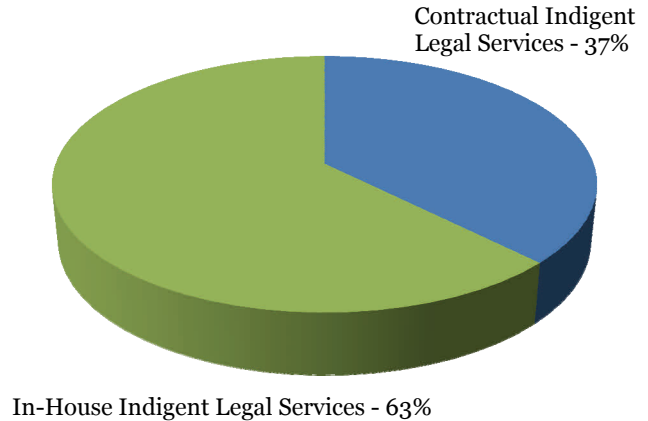
For FY13 the Legal Defender's Office was 3% over their revised expenditure budget of \$796,506. This variance was due to increased expenses for legal services contracted to outside attorneys. The department's FY14 adopted expenditure budget of \$926,697 is 16% higher than FY13. This is due to an Attorney position that was transferred into this department from the Public Defender's Office, as well as the reinstatement of 2.5% merit increases for eligible employees.

The following charts illustrate the Legal Defender's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

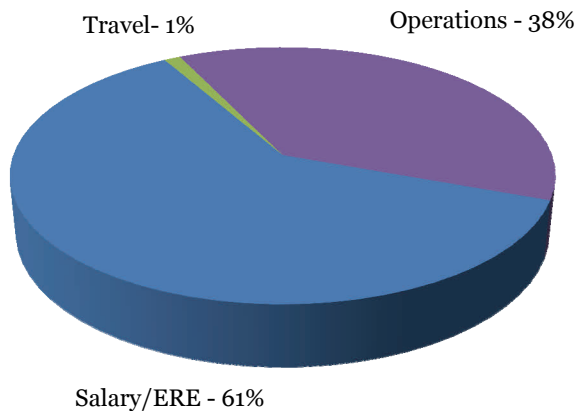
Revenue by Source Type



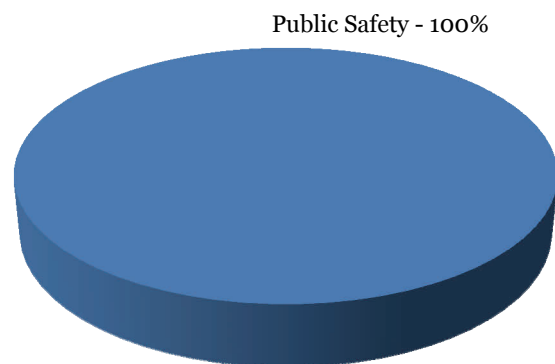
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Legal Defender

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 2,000	\$ 2,212	\$ 2,000	\$ 1,791	\$ 2,000
Charges for Services	11,000	7,029	11,000	7,473	6,000
Investment Income	980	1,262	980	498	890
Other	-	1,693	-	-	-
Transfers from Other Funds	5,000	5,611	5,000	5,253	4,907
Use of (Increase In) Fund Balance	14,144	7,595	15,142	2,182	20,280
General Fund Support	774,355	786,073	762,384	802,098	892,620
Total Funding Sources	\$ 807,479	\$ 811,475	\$ 796,506	\$ 819,296	\$ 926,697
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 468,132	\$ 464,069	\$ 456,159	\$ 439,395	\$ 566,350
Operations	328,921	340,604	329,921	372,279	349,921
Travel	10,426	6,803	10,426	7,622	10,426
Total Uses of Funds	\$ 807,479	\$ 811,475	\$ 796,506	\$ 819,296	\$ 926,697
Net Indirect Support	55,599	55,599	54,593	54,593	48,211
Total	\$ 863,078	\$ 867,074	\$ 851,099	\$ 873,889	\$ 974,908
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 1,693	\$ -	\$ -	\$ -
Transfers in from Other Funds	5,105	5,579	5,105	5,668	5,053
Program Expenditures	(779,460)	(793,345)	(767,489)	(807,766)	(897,673)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (774,355)	\$ (786,073)	\$ (762,384)	\$ (802,098)	\$ (892,620)
Net Indirect Support	(55,599)	(55,599)	(54,593)	(54,593)	(48,211)
Total County Support	\$ (829,954)	\$ (841,672)	\$ (816,977)	\$ (856,691)	\$ (940,831)

Legal Defender

Program Financial Statement: Contractual Indigent Legal Services

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Other	\$ -	\$ 505	\$ -	\$ -	\$ -
Use of (Increase In) Fund Balance	2,300	-	2,300	450	2,300
General Fund Support	307,596	345,430	306,331	381,858	344,645
Total Funding Sources	\$ 309,896	\$ 345,935	\$ 308,631	\$ 382,308	\$ 346,945
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 55,346	\$ 55,336	\$ 54,081	\$ 54,641	\$ 72,395
Operations	254,550	290,599	254,550	327,667	274,550
Total Uses of Funds	\$ 309,896	\$ 345,935	\$ 308,631	\$ 382,308	\$ 346,945
Net Indirect Support	6,652	6,636	6,488	6,769	6,178
Total	\$ 316,548	\$ 352,571	\$ 315,119	\$ 389,077	\$ 353,123
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 505	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(307,596)	(345,935)	(306,331)	(381,858)	(344,645)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (307,596)	\$ (345,430)	\$ (306,331)	\$ (381,858)	\$ (344,645)
Net Indirect Support	(6,652)	(6,636)	(6,488)	(6,769)	(6,178)
Total County Support	\$ (314,248)	\$ (352,066)	\$ (312,819)	\$ (388,627)	\$ (350,823)

Performance Measures	FY12	FY13	FY14
Total cases	169	210	210
Adult felony	75	89	89
Juvenile delinquency	14	15	15
Juvenile delinquency guardian ad litem	13	8	8
Adult misdemeanor	0	0	0
Dependency	49	56	56
Dependency guardian ad litem	2	2	2
Appeals	3	2	2
Post conviction relief	12	36	36
Revocation	1	2	2
Mental health	0	0	0
Other	0	0	0

Legal Defender

Program Financial Statement: In-House Indigent Legal Services

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 2,000	\$ 2,212	\$ 2,000	\$ 1,791	\$ 2,000
Charges for Services	11,000	7,029	11,000	7,473	6,000
Investment Income	980	1,262	980	498	890
Other	-	1,187	-	-	-
Transfers from Other Funds	5,000	5,611	5,000	5,253	4,907
Use of (Increase In) Fund Balance	11,844	7,595	12,842	1,732	17,980
General Fund Support	466,759	440,643	456,053	420,240	547,975
Total Funding Sources	\$ 497,583	\$ 465,540	\$ 487,875	\$ 436,987	\$ 579,752
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 412,786	\$ 408,733	\$ 402,078	\$ 384,753	\$ 493,955
Operations	74,371	50,004	75,371	44,612	75,371
Travel	10,426	6,803	10,426	7,622	10,426
Total Uses of Funds	\$ 497,583	\$ 465,540	\$ 487,875	\$ 436,987	\$ 579,752
Net Indirect Support	48,947	48,963	48,105	47,824	42,033
Total	\$ 546,530	\$ 514,503	\$ 535,980	\$ 484,811	\$ 621,785
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 1,187	\$ -	\$ -	\$ -
Transfers in from Other Funds	5,105	5,579	5,105	5,668	5,053
Program Expenditures	(471,864)	(447,409)	(461,158)	(425,908)	(553,028)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (466,759)	\$ (440,643)	\$ (456,053)	\$ (420,240)	\$ (547,975)
Net Indirect Support	(48,947)	(48,963)	(48,105)	(47,824)	(42,033)
Total County Support	\$ (515,706)	\$ (489,606)	\$ (504,158)	\$ (468,064)	\$ (590,008)

Legal Defender

Program Financial Statement: In-House Indigent Legal Services

Performance Measures	FY12	FY13	FY14
Total cases	275	336	465
Adult felony	113	101	101
Juvenile delinquency	25	49	49
Juvenile delinquency guardian ad litem	27	27	27
Adult misdemeanor	0	2	2
Dependency	20	17	17
Dependency guardian ad litem	4	3	3
Appeals	0	1	1
Post conviction relief	2	8	8
Revocation	9	5	5
Mental health	75	121	250
Other	0	2	2
Average days case open - felony	191	N/A	N/A
Average days case open - delinquency	126	N/A	N/A
Average days case open - misdemeanor	N/A	N/A	N/A
Average days case open - dependency	N/A	N/A	N/A
Full time equivalents	2.75	2.75	2.65

Legal Defender

Department Staffing (Full Time Equivalents)

<u>Positions by Title</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Administrative Support II	1.00	1.00	1.00
Attorney*	2.00	2.00	3.00
Business Manager	1.00	1.00	1.00
Legal Defender	1.00	1.00	1.00
Total Positions	5.00	5.00	6.00

* For FY14 an Attorney was moved from the Public Defender to the Legal Defender's office due to changes in the departments' caseloads.

Public Defender

110 East Cherry Avenue, Second Floor, Flagstaff, AZ 86001 (928) 679-7700
Allen Gerhardt, Public Defender

The Public Defender's Office provides, pursuant to ethical and constitutional obligations, quality and cost-efficient legal representation to indigent persons who are: criminal defendants, minors accused of delinquency, the subjects of mental health commitment proceedings, parties to child dependency actions, or parties involved in termination of parental rights litigation.

Program Descriptions

Program	SPA	Description
Adult Felony	PS	The Adult Felony Representation program provides effective legal representation to assigned indigent adults, as determined by the courts for felony cases, charged with felony offenses so that their rights are protected.
Adult Misdemeanor	PS	The Adult Misdemeanor Representation program is to provide effective legal representation to assigned indigent adults, as determined by the courts in misdemeanor, so that their rights are protected.
Juvenile, Mental Health and Dependency	PS	The Juvenile, Mental Health and Dependency Representation program provides effective legal representation to assigned indigent juveniles and adults as determined by the courts so that their rights are protected.
Other	PS	Adult appeal, post conviction relief and other miscellaneous case representation program provides effective legal representation to assigned indigent adults as assigned by the courts so that their rights are protected.

Goals and Objectives

- The primary departmental goal for FY14 is to maintain current levels of service and budget control.
- For FY15, the department plans on investigating methods of reducing costs such as scanning closed files to reduce storage facility costs and utilizing laptop computers in courts for case analysis, scheduling and trial preparation.

Opportunities and Challenges

- The caseload reduction trend of the last five years is leveling out and increases are anticipated. Social scientists are predicting an increased case load comprised of veterans returning from active duty in conflict areas. Specialty courts such as veteran's court, drug court and mental health court are addressing the specialized needs of these clients.

Public Defender

Strategic Priority Area Alignment		Programs			
		Adult Felony	Adult Misdemeanor	Juvenile, Mental Health and Dependency	Other
Public Safety (PS)					
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.	x	x	x	x
	Prioritize programs that are most effectively addressed by public safety entities.				
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	x	x	x	x
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.				
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.	x	x	x	x
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.	x	x	x	x

Public Defender

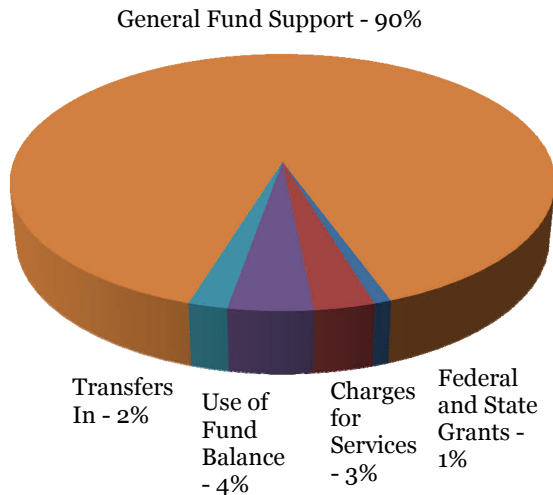
Financial Summary

The Public Defender's primary source of revenue is General Fund support. FY13 revenue was 7% under budget, due mainly to lower charges for services. Although this trend is expected to continue, the department's revenue budget is increasing by 1% for FY14, due to larger transfers from other funds.

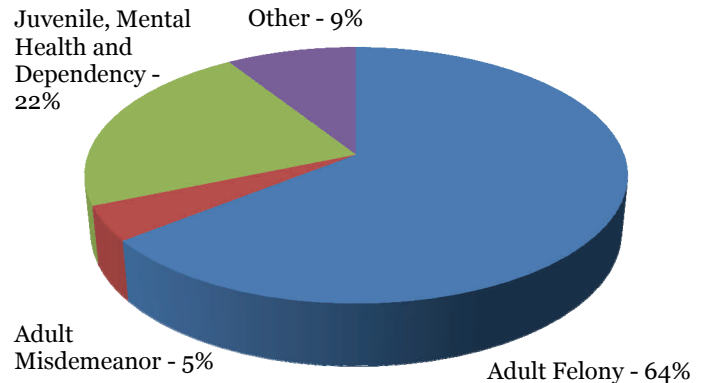
The Public Defender's Office finished 2% under its revised FY13 expenditure budget of \$2,251,722. This variance is due to a combination of salary savings, decrease in travel expenditures, and lower contracted attorney fees. The department's FY14 adopted expenditure budget of \$2,265,874 is an increase of 1% over FY13. This variance is due to the reinstatement of 2.5% merit increases for eligible employees, but mitigated by the transfer of an FTE to the Legal Defender.

The following charts illustrate the Public Defender's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

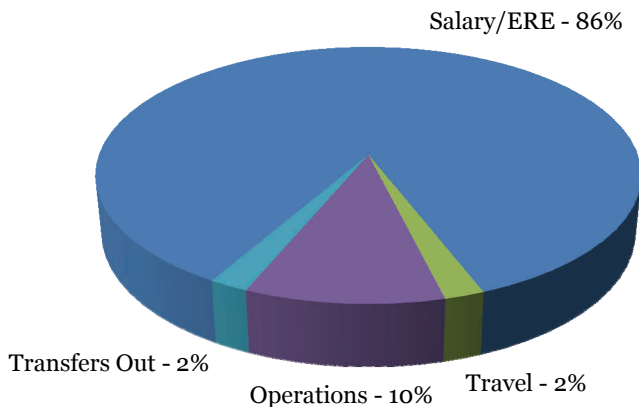
Revenue by Source Type



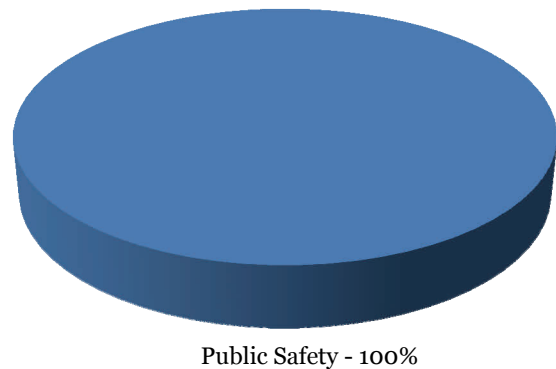
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Public Defender

Department-Wide Financial Statement

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 20,000	\$ 16,884	\$ 20,000	\$ 16,239	\$ 20,000
Charges for Services	80,000	63,260	80,000	67,258	70,000
Investment Income	8,200	4,638	8,200	1,488	8,200
Other	-	-	-	49	-
Transfers from Other Funds	34,000	50,495	34,000	47,275	45,453
Use of (Increase In) Fund Balance	85,776	62,637	85,756	77,833	97,911
General Fund Support	2,045,604	1,994,867	2,023,766	1,986,483	2,024,310
Total Funding Sources	\$ 2,273,580	\$ 2,192,781	\$ 2,251,722	\$ 2,196,626	\$ 2,265,874
Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 1,944,492	\$ 1,883,188	\$ 1,991,526	\$ 1,960,695	\$ 1,942,985
Operations	248,753	227,644	179,861	154,198	231,101
Travel	46,335	31,454	46,335	34,458	46,335
Transfers to Other Funds	34,000	50,495	34,000	47,275	45,453
Total Uses of Funds	\$ 2,273,580	\$ 2,192,781	\$ 2,251,722	\$ 2,196,626	\$ 2,265,874
Net Indirect Support	288,896	288,896	292,531	292,531	276,472
Total	\$ 2,562,476	\$ 2,481,677	\$ 2,544,253	\$ 2,489,157	\$ 2,542,346
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ 49	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(2,045,604)	(1,994,867)	(2,023,766)	(1,986,532)	(2,024,310)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (2,045,604)	\$ (1,994,867)	\$ (2,023,766)	\$ (1,986,483)	\$ (2,024,310)
Net Indirect Support	(288,896)	(288,896)	(292,531)	(292,531)	(276,472)
Total County Support	\$ (2,334,500)	\$ (2,283,763)	\$ (2,316,297)	\$ (2,279,014)	\$ (2,300,782)

Public Defender

Program Financial Statement: Adult Felony

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 80,000	\$ 63,260	\$ 80,000	\$ 67,258	\$ 70,000
Investment Income	6,500	3,007	6,500	920	6,500
Other	-	-	-	49	-
Transfers from Other Funds	-	50,495	-	-	-
Use of (Increase In) Fund Balance	31,500	(34,567)	31,500	21,624	41,500
General Fund Support	1,273,546	1,321,401	1,274,945	1,303,507	1,339,696
Total Funding Sources	\$ 1,391,546	\$ 1,403,596	\$ 1,392,945	\$ 1,393,359	\$ 1,457,696

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 1,179,909	\$ 1,205,715	\$ 1,222,643	\$ 1,247,597	\$ 1,255,625
Operations	196,173	186,769	154,838	139,990	186,607
Travel	15,464	11,112	15,464	5,772	15,464
Total Uses of Funds	\$ 1,391,546	\$ 1,403,596	\$ 1,392,945	\$ 1,393,359	\$ 1,457,696

Net Indirect Support	175,094	184,741	179,994	185,542	178,184
Total	\$ 1,566,640	\$ 1,588,337	\$ 1,572,939	\$ 1,578,901	\$ 1,635,880

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ 49	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(1,273,546)	(1,321,401)	(1,274,945)	(1,303,557)	(1,339,696)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (1,273,546)	\$ (1,321,401)	\$ (1,274,945)	\$ (1,303,507)	\$ (1,339,696)

Net Indirect Support	(175,094)	(184,741)	(179,994)	(185,542)	(178,184)
Total County Support	\$ (1,448,640)	\$ (1,506,142)	\$ (1,454,939)	\$ (1,489,050)	\$ (1,517,880)

Performance Measures	FY12	FY13	FY14
Cases per year - felony	1,705	1,600	1,700
Cases per year - revocation	309	300	300
Average days case open - felony	209	200	200
Average days case open - revocation	71	70	70
Full time equivalents - felony	12	12	12

Public Defender

Program Financial Statement: Adult Misdemeanor

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 110,423	\$ 106,767	\$ 109,283	\$ 112,295	\$ 99,086
Total Funding Sources	\$ 110,423	\$ 106,767	\$ 109,283	\$ 112,295	\$ 99,086
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 77,387	\$ 77,007	\$ 103,804	\$ 109,388	\$ 88,995
Operations	32,620	29,759	5,063	2,908	9,675
Travel	416	-	416	-	416
Total Uses of Funds	\$ 110,423	\$ 106,767	\$ 109,283	\$ 112,295	\$ 99,086
Net Indirect Support	11,277	11,990	14,978	16,549	12,498
Total	\$ 121,700	\$ 118,756	\$ 124,261	\$ 128,845	\$ 111,584
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(110,423)	(106,767)	(109,283)	(112,295)	(99,086)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (110,423)	\$ (106,767)	\$ (109,283)	\$ (112,295)	\$ (99,086)
Net Indirect Support	(11,277)	(11,990)	(14,978)	(16,549)	(12,498)
Total County Support	\$ (121,700)	\$ (118,756)	\$ (124,261)	\$ (128,845)	\$ (111,584)
Performance Measures			FY12	FY13	FY14
Cases per year - misdemeanor			273	320	300
Average days case open - misdemeanor			144	140	140
Full time equivalents - misdemeanor			2	2	2

Public Defender

Program Financial Statement: Juvenile, Mental Health and Dependency

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 583,429	\$ 486,970	\$ 561,367	\$ 492,550	\$ 503,720
Total Funding Sources	\$ 583,429	\$ 486,970	\$ 561,367	\$ 492,550	\$ 503,720
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 566,383	\$ 476,745	\$ 544,321	\$ 481,742	\$ 472,327
Operations	15,837	10,103	15,837	10,809	30,184
Travel	1,209	121	1,209	-	1,209
Total Uses of Funds	\$ 583,429	\$ 486,970	\$ 561,367	\$ 492,550	\$ 503,720
Net Indirect Support	83,660	72,330	78,829	71,516	67,001
Total	\$ 667,089	\$ 559,300	\$ 640,196	\$ 564,066	\$ 570,721
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(583,429)	(486,970)	(561,367)	(492,550)	(503,720)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (583,429)	\$ (486,970)	\$ (561,367)	\$ (492,550)	\$ (503,720)
Net Indirect Support	(83,660)	(72,330)	(78,829)	(71,516)	(67,001)
Total County Support	\$ (667,089)	\$ (559,300)	\$ (640,196)	\$ (564,066)	\$ (570,721)

Performance Measures	FY12	FY13	FY14
Cases per year - dependency	31	30	30
Cases per year - juvenile	617	550	5
Cases per year - juvenile appeal	0	10	5
Cases per year - mental health	171	170	150
Average days case open - dependency	503	500	500
Average days case open - juvenile	180	180	180
Average days case open - juvenile appeal	0	120	120
Average days case open - mental health	11	10	0
Full time equivalents - juvenile	3	3	3

Public Defender

Program Financial Statement: Other

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 20,000	\$ 16,884	\$ 20,000	\$ 16,239	\$ 20,000
Investment Income	1,700	1,631	1,700	569	1,700
Transfers from Other Funds	34,000	-	34,000	47,275	45,453
Use of (Increase In) Fund Balance	54,276	97,205	54,256	56,209	56,411
General Fund Support	78,206	79,730	78,171	78,130	81,808
Total Funding Sources	\$ 188,182	\$ 195,450	\$ 188,127	\$ 198,421	\$ 205,372

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 120,813	\$ 123,721	\$ 120,758	\$ 121,969	\$ 126,038
Operations	4,123	1,012	4,123	491	4,635
Travel	29,246	20,221	29,246	28,686	29,246
Transfers to Other Funds	34,000	50,495	34,000	47,275	45,453
Total Uses of Funds	\$ 188,182	\$ 195,449	\$ 188,127	\$ 198,421	\$ 205,372

Net Indirect Support	18,865	19,835	18,730	18,924	18,789

Total	\$ 207,047	\$ 215,284	\$ 206,857	\$ 217,345	\$ 224,161

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(78,206)	(79,730)	(78,171)	(78,130)	(81,808)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (78,206)	\$ (79,730)	\$ (78,171)	\$ (78,130)	\$ (81,808)

Net Indirect Support	(18,865)	(19,835)	(18,730)	(18,924)	(18,789)

Total County Support	\$ (97,071)	\$ (99,565)	\$ (96,901)	\$ (97,053)	\$ (100,597)

Performance Measures	FY12	FY13	FY14
Cases per year - adult appeal	8	10	10
Cases per year - post conviction relief	13	20	20
Average days case open - adult appeal	439	400	400
Average days case open - post conviction relief	167	200	200
Full time equivalents - other	1	1	1
Cases per year - other	6	5	5

Public Defender

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Administrative Manager, Senior	1.00	1.00	1.00
Administrative Specialist I	2.00	2.00	2.00
Attorney*	13.00	13.00	12.00
Chief Investigator	1.00	1.00	1.00
Legal Assistant	3.00	3.00	3.00
Public Defender	1.00	1.00	1.00
Total Positions	21.00	21.00	20.00

- * For FY14 an Attorney was moved from the Public Defender to the Legal Defender's office due to changes in the departments' caseloads.

Sheriff

911 East Sawmill Road, Flagstaff, AZ 86001 (928) 226-5012
 Bill Pribil, Coconino County Sheriff

The Sheriff's Office provides law enforcement services to all unincorporated areas of Coconino County, operates the County jail, conducts search and rescue operations, serves civil process, and provides patrol and investigative services to the citizens of the County.

Program Descriptions

Program	SPA	Description
Administration	PS	The Sheriff and Chief provide leadership, facilitate regional collaboration/communication, and foster opportunities for the development of public safety and safe communities.
Detention Services	PS	Detention is a regional facility housing sentenced and un-sentenced adult offenders.
Operations	PS	Operations is dedicated to proactively and responsively managing situations (crimes and events) that disrupt order and threaten public safety across the entire 18,661 square miles of Coconino County, including waterways, forested areas, reservation, state land and municipalities.
Support Services	PS	Support Services provides core services to all Sheriff's Office staff and vast numbers of external customers and partners.

Goals and Objectives

Strategic Objectives:

- Cultivate Organizational Development
 - * Achieve competitive pay, benefits and incentives.
 - * Develop staff with education, training, recognition, evaluation, feedback, cross training and retention.
 - * Create cross divisional cohesiveness, collaboration, employee involvement and teamwork.
 - * Be a preferred employer.
- Enhance Community Quality and Safety
 - * Increase effective reporting technology and utilize as part of outreach.
 - * Develop, expand and maintain programs.
 - * Develop and maintain effective partnerships.
 - * Identify and proactively respond to law enforcement trends.
 - * Develop, enhance and maintain community information sharing.
- Continue to Provide Responsive and Effective Customer Service
 - * Provide ongoing customer service training with improved access to the agency.
 - * Increase timely and effective response.
 - * Promote and expand volunteer, interns, inmate programs with community and departmental needs.
 - * Provide flexible work schedules based on community and organizational needs.
- Foster Effective and Innovative Use of Resources
 - * Seek alternative funding sources.
 - * Explore new technology based on the needs and demands of the agency.
 - * Conserve resources, recycle, and update energy conserving equipment.
 - * Prioritize resources, evaluate programs for effectiveness, and train on resources.
 - * Continue accountable spending practices (buy smart).
 - * Maintain and update vehicles.

Sheriff

Opportunities and Challenges

- Ability to handle concurrent large scale events with limited resources.
- Training costs and availability of internal trainers.
- Time and money costs (recruitment, testing, training) related to employee turnover.
- Sheriff's Office turnover rate is higher than the County's turnover rate.
- Increase in inmate local population.
- Decrease of bed rentals revenue.
- Increase in number of calls for service.
- Shifts in types of calls for service including responses to more civil, domestic, social, and mental health cases.
- Increase in Search and Rescue missions.
- Facilities needs for repair and replacement, storage, and personnel.
- Population growth in Coconino County (new neighborhoods requiring services).
- Demographics of residents (e.g., part-time residences play factor in types of crime).
- Staffing and competitive pay issues (staffing ratios, wages, compression issues, cost of living and retirement changes).
- Technology and equipment needs (changing expectations with new technology, storage needs and cost).
- National and State budget impacts.
- Interagency partnership requirements on staff, resources, grants, etc.
- Ongoing legislative impacts (gun laws, medical marijuana, immigration, Law Enforcement Boating Safety Fund, Title III, Sex Offender programs, mandatory impounds, etc.)
- Loss of funding opportunities (grant funding reduction, Title III) and sustainability of programs.
- National events (e.g., active shooters).
- Expectations of the community based on TV, movies, etc.
- Lack of community programs and processes for dealing with mentally ill.
- Lack of community programs and process for dealing with substance abuse and mental health.
- Recreational expansions (casino, snow making, shooting range).
- Unforeseen emergencies (natural disasters).

Strategic Priority Area Alignment		Programs			
		Administration	Detention Services	Operations	Support Services
Public Safety (PS)					
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.	x	x	x	x
	Prioritize programs that are most effectively addressed by public safety entities.	x	x	x	x
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	x	x	x	x
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.	x	x	x	x
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.	x	x	x	x
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.	x	x	x	x

Sheriff

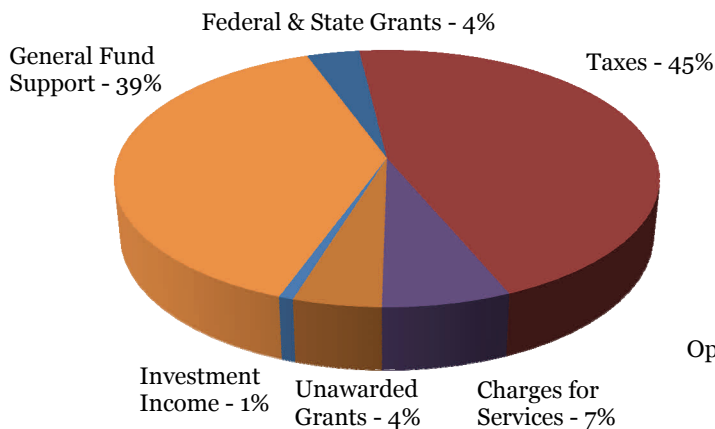
Financial Summary

The Sheriff's Office's two main sources of revenue are Jail District sales taxes and General Fund support. The department was 1% over their revenue budget for FY13. The majority of this variance was due to higher-than-expected Jail District sales tax revenue. FY14 revenue is budgeted to be 11% higher than FY13, due mainly to the continued upward trend in sales tax revenue, as well as the department applying for new grant opportunities.

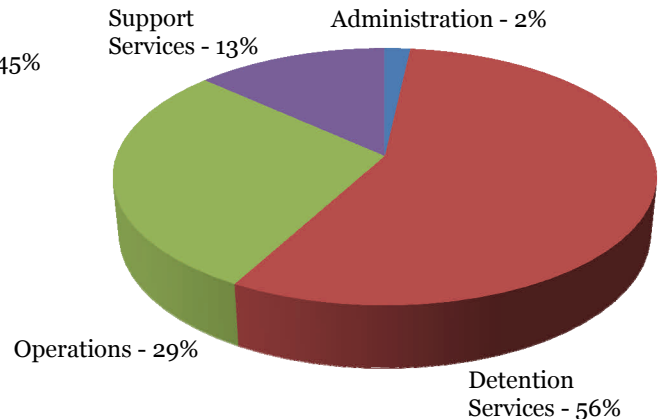
For FY13 the Sheriff's Office finished 7% under their revised expenditure budget of \$24,327,534. This variance is due largely to Jail District repair and replacement projects that were not completed during the fiscal year. The Sheriff's FY14 adopted expenditure budget of \$26,890,144 is 11% higher than their FY13 budget. Half of this variance is from expenditures contingent on grants that have not yet been awarded. The remainder is due to a new salary structure and merit increases that raised the average salary of department staff by 8.8% above last fiscal year.

The following charts illustrate the Sheriff's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

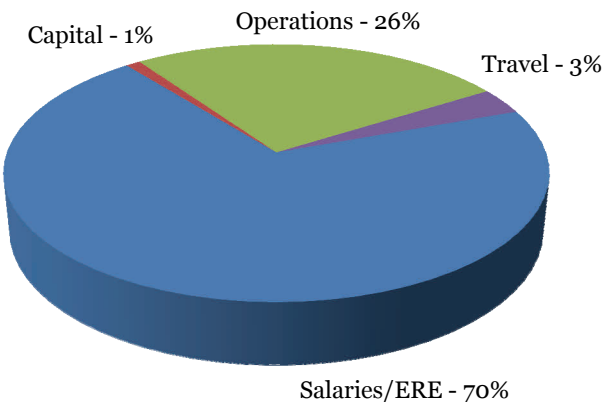
Revenue by Source Type



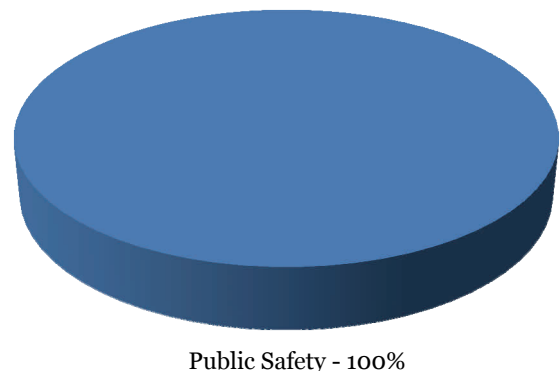
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Sheriff

Department-Wide Financial Statement

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 1,533,283	\$ 1,194,750	\$ 1,044,356	\$ 708,357	\$ 1,016,590
Taxes	11,398,500	11,368,185	11,862,999	12,731,437	12,691,779
Other Intergovernmental	56,000	67,167	66,000	89,797	66,000
Licenses & Permits	2,500	3,500	2,500	-	2,500
Charges for Services	2,462,338	2,098,429	2,020,872	1,769,425	1,833,372
Fines, Fees, & Forfeits	3,000	2,788	1,500	13,638	1,500
Unawarded Grants	-	-	-	-	1,260,000
Investment Income	180,446	183,586	208,135	86,547	208,980
Contributions	5,000	2,500	5,000	3,260	5,000
Other	2,362,100	143,730	162,350	109,688	162,350
Transfers from Other Funds	307,230	336,934	300,570	373,425	130,820
Use of (Increase In) Fund Balance	(2,444,459)	(1,032,796)	(1,577,301)	(3,558,311)	(1,326,191)
General Fund Support	10,254,812	9,410,579	10,230,553	10,359,880	10,837,444
Total Funding Sources	\$ 26,120,750	\$ 23,779,352	\$ 24,327,534	\$ 22,687,143	\$ 26,890,144
Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 17,250,022	\$ 15,700,758	\$ 17,055,255	\$ 16,853,027	\$ 18,765,077
Operations	7,401,299	6,789,330	6,282,092	4,797,969	6,966,828
Travel	899,054	890,629	898,687	946,793	890,541
Capital	570,375	398,635	91,500	89,354	267,698
Total Uses of Funds	\$ 26,120,750	\$ 23,779,352	\$ 24,327,534	\$ 22,687,143	\$ 26,890,144
Net Indirect Support	1,057,863	1,057,863	1,168,895	1,168,895	944,421
Total	\$ 27,178,613	\$ 24,837,215	\$ 25,496,429	\$ 23,856,038	\$ 27,834,565
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 93,550	\$ 481,969	\$ 112,550	\$ 461,843	\$ 386,550
Transfers in from Other Funds	214,085	244,934	228,102	228,102	117,675
Program Expenditures	(8,085,540)	(7,713,513)	(8,084,651)	(8,594,130)	(8,782,769)
GF Transfers to Other Funds	(2,476,907)	(2,423,969)	(2,486,554)	(2,455,695)	(2,558,900)
Total Direct Support	\$ (10,254,812)	\$ (9,410,579)	\$ (10,230,553)	\$ (10,359,880)	\$ (10,837,444)
Net Indirect Support	(1,057,863)	(1,057,863)	(1,168,895)	(1,168,895)	(944,421)
Total County Support	\$ (11,312,675)	\$ (10,468,442)	\$ (11,399,448)	\$ (11,528,775)	\$ (11,781,865)

Sheriff

Program Financial Statement: Administration

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ -	\$ 342,544	\$ -	\$ 312,532	\$ 284,000
Investment Income	-	-	-	10	-
Use of (Increase In) Fund Balance	156,911	166,523	166,673	181,889	191,105
General Fund Support	254,312	(125,271)	320,838	20,134	(1,691)
Total Funding Sources	\$ 411,223	\$ 383,796	\$ 487,511	\$ 514,564	\$ 473,414
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 259,517	\$ 275,767	\$ 275,789	\$ 301,733	\$ 316,508
Operations	126,851	83,503	186,867	183,503	132,051
Travel	24,855	24,526	24,855	29,329	24,855
Total Uses of Funds	\$ 411,223	\$ 383,796	\$ 487,511	\$ 514,564	\$ 473,414
Net Indirect Support	32,725	35,912	34,214	37,078	31,775
Total	\$ 443,948	\$ 419,708	\$ 521,725	\$ 551,642	\$ 505,189
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 342,544	\$ -	\$ 312,532	\$ 284,000
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(254,312)	(217,273)	(320,838)	(332,666)	(282,309)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (254,312)	\$ 125,271	\$ (320,838)	\$ (20,134)	\$ 1,691
Net Indirect Support	(32,725)	(35,912)	(34,214)	(37,078)	(31,775)
Total County Support	\$ (287,037)	\$ 89,360	\$ (355,052)	\$ (57,212)	\$ (30,084)

Performance Measures	FY12	FY13	FY14
Percentage of customers rating Sheriff's Office as Excellent or Above	50%	63%	63%
Average rating in neighborhood survey			
Percentage of customers rating previous contacts with Sheriff's Office as Excellent or Good in department report survey	58%	83%	83%
Percentage of supervisors completing Leadership in Police Organizations/Supervisor Academies	70%	85%	85%
Percentage of employees with five plus years of service	100%	100%	100%
Because this program oversees the other three core programs, see also other program performance measures	N/A	N/A	N/A

Sheriff

Program Financial Statement: Detention Services

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 541,525	\$ 455,151	\$ 498,102	\$ 377,521	\$ 417,482
Taxes	11,398,500	11,368,185	11,862,999	12,731,437	12,691,779
Charges for Services	2,365,449	1,646,093	1,953,983	1,351,818	1,475,983
Unawarded Grants	-	-	-	-	240,000
Investment Income	178,742	179,577	206,431	85,001	206,431
Other	2,360,000	130,180	160,250	101,011	160,250
Use of (Increase In) Fund Balance	(3,411,649)	(1,865,051)	(2,764,916)	(4,440,988)	(2,594,868)
General Fund Support	2,420,000	2,421,136	2,455,695	2,455,695	2,518,950
Total Funding Sources	\$ 15,852,567	\$ 14,335,271	\$ 14,372,544	\$ 12,661,495	\$ 15,116,007

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 9,344,336	\$ 8,263,512	\$ 9,086,227	\$ 8,619,936	\$ 9,779,165
Operations	6,097,713	5,923,587	5,034,517	3,873,616	5,018,242
Travel	193,318	148,172	190,400	148,039	190,400
Capital	217,200	-	61,400	19,904	128,200
Total Uses of Funds	\$ 15,852,567	\$ 14,335,271	\$ 14,372,544	\$ 12,661,495	\$ 15,116,007

Net Indirect Support	194,987	171,255	304,769	267,657	146,574
Total	\$ 16,047,554	\$ 14,506,526	\$ 14,677,313	\$ 12,929,152	\$ 15,262,581

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(2,420,000)	(2,421,136)	(2,455,695)	(2,455,695)	(2,518,950)
Total Direct Support	\$ (2,420,000)	\$ (2,421,136)	\$ (2,455,695)	\$ (2,455,695)	\$ (2,518,950)

Net Indirect Support	(194,987)	(171,255)	(304,769)	(267,657)	(146,574)
Total County Support	\$ (2,614,987)	\$ (2,592,391)	\$ (2,760,464)	\$ (2,723,352)	\$ (2,665,524)

Performance Measures	FY12	FY13	FY14
Cost containment of overtime (reported by cost)	\$20,000	\$20,000	N/A
Number of volunteers (attending in-house training)	55	53	60
Number of hours of programs provided by Detention volunteers	4,345	4,776	4,700
Percentage of volunteers reporting Excellent to Good services	87%	90%	90%
Percentage of attorneys reporting Excellent to Good services	70%	80%	80%
Percentage of bail bondsmen reporting Excellent to Good services	76%	80%	80%
Percentage of community reporting satisfaction with Detention facility/services	75%	80%	80%
Recidivism of EXODUS graduates	35%	35%	35%
Percentage of employees with five plus years of service	38%	44%	54%

Sheriff

Program Financial Statement: Operations

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 713,394	\$ 475,700	\$ 497,368	\$ 309,336	\$ 570,592
Other Intergovernmental	56,000	67,167	66,000	89,797	66,000
Licenses & Permits	2,500	3,500	2,500	-	2,500
Charges for Services	96,889	109,322	66,889	102,992	71,889
Fines, Fees, & Forfeits	3,000	2,788	1,500	13,638	1,500
Unawarded Grants	-	-	-	-	470,000
Investment Income	804	3,590	804	1,256	1,649
Other	2,100	13,550	2,100	7,507	2,100
Transfers from Other Funds	307,230	336,934	300,570	373,425	130,820
Use of (Increase In) Fund Balance	5,678	(66,855)	(12,965)	(53,623)	101,480
General Fund Support	5,817,840	5,621,841	5,619,889	6,224,498	6,298,234
Total Funding Sources	\$ 7,005,435	\$ 6,567,537	\$ 6,544,655	\$ 7,068,825	\$ 7,716,764
Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 5,500,903	\$ 5,067,228	\$ 5,514,432	\$ 5,905,631	\$ 6,278,378
Operations	586,951	492,305	429,282	407,719	733,447
Travel	579,739	650,840	580,841	711,496	575,441
Capital	337,842	357,164	20,100	43,979	129,498
Total Uses of Funds	\$ 7,005,435	\$ 6,567,537	\$ 6,544,655	\$ 7,068,825	\$ 7,716,764
Net Indirect Support	569,519	574,803	555,813	603,577	511,245
Total	\$ 7,574,954	\$ 7,142,340	\$ 7,100,468	\$ 7,672,402	\$ 8,228,009
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 93,550	\$ 139,354	\$ 112,550	\$ 148,140	\$ 102,550
Transfers in from Other Funds	214,085	244,934	228,102	228,102	117,675
Program Expenditures	(6,068,568)	(6,003,296)	(5,929,682)	(6,600,740)	(6,478,509)
GF Transfers to Other Funds	(56,907)	(2,833)	(30,859)	-	(39,950)
Total Direct Support	\$ (5,817,840)	\$ (5,621,841)	\$ (5,619,889)	\$ (6,224,498)	\$ (6,298,234)
Net Indirect Support	(569,519)	(574,803)	(555,813)	(603,577)	(511,245)
Total County Support	\$ (6,387,359)	\$ (6,196,644)	\$ (6,175,702)	\$ (6,828,075)	\$ (6,809,479)

Sheriff

Program Financial Statement: Operations

Performance Measures	FY12	FY13	FY14
Cost containment of overtime (reported by hours)	6,500	7,000	7,000
Number of outreach/information campaigns, community meetings, neighborhood watch, etc.	70	80	80
Percentage of employees with five plus years of service	60%	58%	70%
Percentage of self-initiated calls for service	65%	65%	65%
Cost savings as measured by Search and Rescue volunteer hours	6,342	10,090	10,000
Cost savings as measured by cold case volunteer hours	800	800	800
Percentage of customers rating neighborhood as Very Safe or Reasonably Safe in department report survey	74%	85%	85%
Percentage of customers that Strongly Agree or Agree that their neighborhood is safe in neighborhood survey	N/A	60%	75%
Percentage of customers rating deputy courtesy as Excellent or Good in department report survey	92%	95%	95%
Percentage of customers rating deputy interest as Excellent or Good in department report survey	89%	95%	90%

Sheriff

Program Financial Statement: Support Services

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 278,364	\$ 263,899	\$ 48,886	\$ 21,500	\$ 28,516
Charges for Services	-	470	-	2,084	1,500
Unawarded Grants	-	-	-	-	550,000
Investment Income	900	420	900	280	900
Contributions	5,000	2,500	5,000	3,260	5,000
Other	-	-	-	1,171	-
Use of (Increase In) Fund Balance	804,601	732,587	1,033,907	754,412	976,092
General Fund Support	1,762,660	1,492,873	1,834,131	1,659,553	2,021,951
Total Funding Sources	\$ 2,851,525	\$ 2,492,749	\$ 2,922,824	\$ 2,442,260	\$ 3,583,959
Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 2,145,266	\$ 2,094,252	\$ 2,178,807	\$ 2,025,728	\$ 2,391,026
Operations	589,784	289,934	631,426	333,131	1,083,088
Travel	101,142	67,091	102,591	57,929	99,845
Capital	15,333	41,471	10,000	25,471	10,000
Total Uses of Funds	\$ 2,851,525	\$ 2,492,748	\$ 2,922,824	\$ 2,442,260	\$ 3,583,959
Net Indirect Support	260,632	275,894	274,099	260,583	254,827
Total	\$ 3,112,157	\$ 2,768,642	\$ 3,196,923	\$ 2,702,842	\$ 3,838,786
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ 71	\$ -	\$ 1,171	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(1,762,660)	(1,492,944)	(1,834,131)	(1,660,724)	(2,021,951)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (1,762,660)	\$ (1,492,873)	\$ (1,834,131)	\$ (1,659,553)	\$ (2,021,951)
Net Indirect Support	(260,632)	(275,894)	(274,099)	(260,583)	(254,827)
Total County Support	\$ (2,023,292)	\$ (1,768,767)	\$ (2,108,230)	\$ (1,920,136)	\$ (2,276,778)

Sheriff

Program Financial Statement: Support Services

Performance Measures	FY12	FY13	FY14
Percentage of customers Very Satisfied with Support Services (maintenance)	90%	N/A	90%
Percentage of customers Very Satisfied with Support Services (custodial)	90%	N/A	90%
Percentage of customers Very Satisfied with Support Services (finance)	90%	N/A	90%
Percentage of customers Very Satisfied with Support Services (IT)	90%	N/A	90%
Percentage of customers Very Satisfied with Support Services (communications)	90%	N/A	90%
Percentage of customers Very Satisfied with Support Services (warrants)	90%	N/A	90%
Percentage of customers Very Satisfied with Support Services (HR)	90%	N/A	90%
Percentage of customers Very Satisfied with Support Services (administrative team)	90%	N/A	90%
Amount of funding applied for through grants	\$800,000	\$750,000	\$1,561,284
Amount of funding received through grants	\$500,000	\$500,000	\$600,000
Number of CERT classes/Citizen's Academies	18	20	20
Number of green projects maintained	18	18	18
Percentage of employees with five plus years of service	61%	68%	79%
Percentage of successful clients completing deferred prosecution	84%	78%	78%

Sheriff

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Accounting Technician II	1.00	1.00	1.00
Administrative Manager	-	1.00	1.00
Administrative Manager, Senior	-	1.00	1.00
Administrative Operations Manager	4.00	1.00	1.00
Administrative Specialist I	1.00	-	-
Administrative Specialist II	5.50	5.50	5.50
Administrative Specialist III	4.00	5.00	5.00
Case Worker	2.00	2.00	2.00
Chief Deputy Sheriff	1.00	1.00	1.00
Commander-Admin Services	1.00	1.00	1.00
Commander-Detention Services	1.00	1.00	1.00
Commander-Operations	1.00	1.00	1.00
Communicable Disease Investigator	0.25	0.25	0.25
Communication/Information Systems Manager	1.00	1.00	1.00
Community Programs Planner	1.00	1.00	1.00
Corporal	4.00	4.00	4.00
Correctional Medical Director	1.00	1.00	1.00
Correctional Nurse	8.00	8.00	8.00
Correctional Nurse Supervisor	1.00	1.00	1.00
Crime Scene Investigator	1.00	1.00	1.00
Custodian	3.50	3.50	3.73
Custodian, Lead	1.00	1.00	1.00
Dental Assistant	0.38	0.38	0.38
Deputy Sheriff	40.00	40.00	36.75
Detective	6.00	6.00	6.00
Detention Cook	5.50	5.50	5.50
Detention Facility Lieutenant	3.00	3.00	3.00
Detention Maintenance Supervisor	1.00	1.00	1.00
Detention Maintenance Technician	3.00	3.00	3.00
Detention Officer I	32.00	32.00	32.00
Detention Officer II	51.00	52.00	53.00
Detention Sergeant	16.00	16.00	16.00
Detention Support Specialist	32.00	31.00	31.00
Elected Official	1.00	1.00	1.00
Extradition Warrant Clerk	4.00	4.00	4.00
Food Services Manager	1.00	1.00	1.00
Human Resources Generalist	-	1.00	1.00
Lieutenant	5.00	5.00	5.00
Mental Health Clinician	1.00	1.00	1.00
Program Coordinator	1.00	1.00	1.00
Public Health Dentist	0.20	0.20	0.20
Sergeant	9.00	9.00	9.00
Substance Abuse Counselor	1.80	2.00	2.00
Substance Abuse Technician	2.00	2.00	2.00
Systems Administrator	-	-	1.00
Systems Specialist	4.00	4.00	4.50
Technical Services Manager	1.00	1.00	1.00
Technical Specialist I	3.00	3.00	-

Sheriff

Department Staffing (Full Time Equivalents)

Positions by Title (continued)	FY12	FY13	FY14
Technical Specialist II	-	-	2.00
Trades Manager	1.00	1.00	1.00
Treatment Supervisor	1.00	1.00	1.00
Total Positions	269.13	269.33	267.81

* Note that the Sheriff's Office Pilot Compensation Plan removed 3.25 unfilled Deputy FTEs in exchange for salary increases to the remaining uniformed officers.

Superior Court

200 North San Francisco Street, Flagstaff, AZ 86001 (928) 679-7500
 Gary Kremerik, Court Administrator

The Superior Court of Arizona in Coconino County is part of the State's only general jurisdiction court. Generally, there are two major categories of cases heard in Superior Court: criminal and civil.

Program Descriptions

Program	SPA	Description
Alternative Dispute Resolution	CV	The Superior Court's Alternative Dispute Resolution (ADR) program offers mediation as an alternative to the traditional litigation process and aims to assist two (or more) disputants in reaching an agreement in civil, probate, guardianship and domestic relations cases.
Conciliation Court	CV	At little or no cost to participants, the Conciliation Court program provides parent education, counseling mediation and custody evaluation services for families going through separation, divorce or paternity issues.
Court Operations	PS	Court Operations provides leadership and operational management for the daily operations and long-range judicial and non-judicial activities of the court system.
DUI/Drug Court	PS	The DUI/Drug Court program is an alternative to traditional prosecution for eligible drug and alcohol related offenders.
Integrated Family Court	CV	The program provides over 400 families (with children) involved in divorce/domestic relations cases with access to the judicial system under the auspices of "one family - one judge" for a coordinated approach to each case.
Judicial Services	PS	The Judicial Services program provides court-ordered case-related judicial services.
Law Library/Self-Help Center	CV	The Law Library and Self-Help Center serves the legal information needs of the County, including legal professionals and citizens, particularly those representing themselves in legal matters ("pro pers").

Goals and Objectives

- For FY14 the department plans to expand Veterans Court services that are not available to veterans through the Veteran's Administration and provide services to more cases in Justice Court and Municipal Court.
- Also for FY14, a primary goal is to expand Mental Health Court services to non-seriously mentally ill defendants.
- A longer-term goal is to explore reducing DUI/Drug Court services (reduce from 70 participants to 50) due to lack of funding for the program. Current funding will be depleted by FY17.
- A second long-term objective is to implement an evidence-based home detention program to provide alternatives to jail.

Superior Court

Opportunities and Challenges

- Through the Justice 2030 long-range strategic planning process, the Courts work to proactively respond to the many trends that impact the system such as the increase in County population; increase in aging population, increase in diverse minority populations; increase in need for veteran services and mental health services; economic downturns; technology revolution; local, state and federal policy changes; unfunded mandates; caseload trends, and complexity of cases.
- There is a greater expectation from court customers to take care of business on-line 24 hours per day from anywhere in the world instead of in-line at a public counter. The trend is to also use existing and emerging technologies to improve efficiencies.
- An alarming number of mentally ill misdemeanants, often charged with social crimes, are coming to the attention of the criminal courts. Not only are the numbers increasing but the defendants are presenting in court with far more severe symptoms that require immediate management. The Courts role has shifted to one of linking and referring defendants in an environment where there is limited access to treatment.
- Due to societal changes there is an increasing need for better security for County employees, our partners (law enforcement officers, mental health professionals and attorneys), and the public who visit our facilities. The Courts should always remain an iconic secure haven to employees and all who enter Arizona Court facilities.

Superior Court

Strategic Priority Area Alignment		Programs						
		Alternative Dispute Resolution	Conciliation Court	Court Operations	DUI/Drug Court	Integrated Family Court	Judicial Services	Law Library/Self-Help Center
Community Vitality (CV)								
Strategies	Create and maintain "adequate" resources for programs that provide a "safety net" for vulnerable populations.	x	x			x		x
	Create opportunities for citizens to strengthen their communities.	x	x			x		x
	Support arts, recreation, culture, life-long learning and enrichment opportunities to enhance the quality of life for all citizens.	x	x			x		x
	Develop, strengthen and support programs to encourage youth and families from diverse backgrounds and perspectives feel welcome and engaged in their communities.					x		x
	Increase efficiencies and reduce redundancies by pooling resources through internal and external partnerships to "improve the quality of life for Coconino County resident".	x	x			x		x
	Continue the development of emergency preparedness plans and partnerships to prepare County communities in the result of an emergency.					x		
	Create the service delivery infrastructure and technology to connect employees and citizens to resources provided by the County.					x		x
Public Safety (PS)								
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.			x	x		x	
	Prioritize programs that are most effectively addressed by public safety entities.			x			x	
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.			x	x		x	
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.			x			x	
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.			x	x		x	
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.			x	x		x	

Superior Court

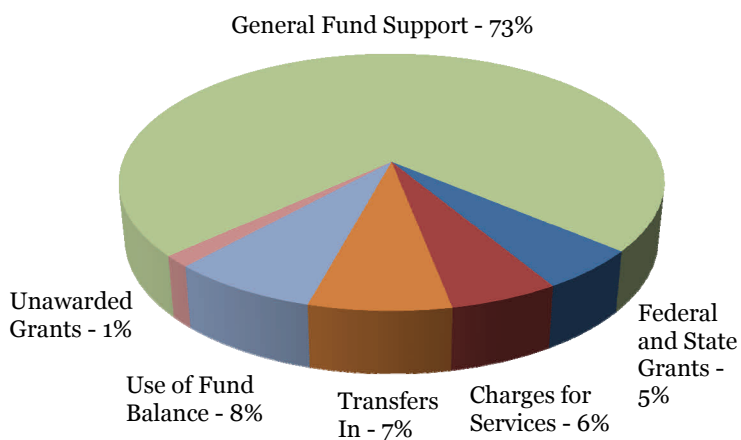
Financial Summary

The majority of the Superior Court's revenue comes from General Fund support, with smaller amounts funded by use of their fund balances and transfers in from other funds. The department finished FY13 2% above their revenue budget, due to the receipt of unexpected fines, fee and forfeitures. FY14 budgeted revenue is being increased by 9% to account for federal and state grants that have yet to be awarded.

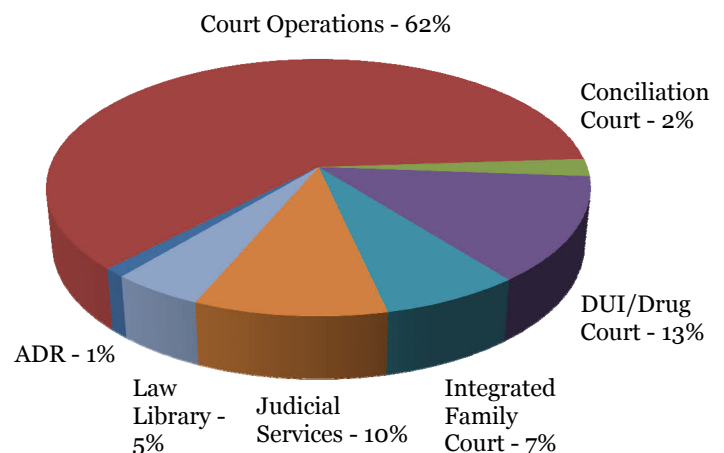
The Superior Court finished FY13 4% under their revised expenditure budget of \$3,654,950. This variance is due to a variety of operating savings in Judicial Services and lower treatment costs for the DUI/Drug Court program. The FY14 adopted expenditure budget of \$3,798,072 is 4% higher than their FY13 budget. This variance is due to potential increased expenditures for the unawarded grants mentioned above as well as increased salary/ERE costs from reinstating merit increases for eligible employees.

The following charts illustrate the Superior Court's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

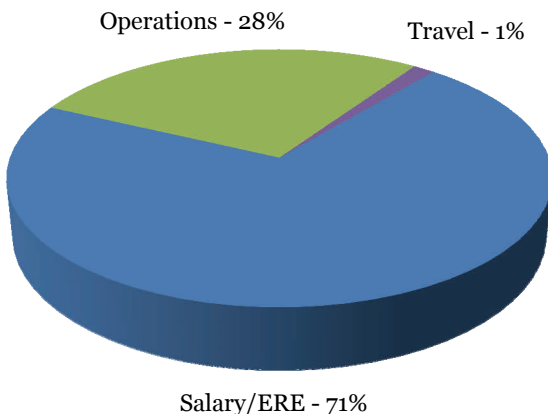
Revenue by Source Type



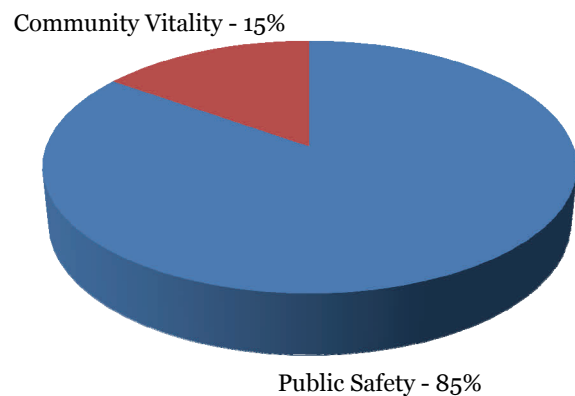
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Superior Court

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 189,032	\$ 205,941	\$ 198,096	\$ 171,712	\$ 198,096
Charges for Services	233,850	234,297	212,400	222,725	211,400
Fines, Fees, & Forfeits	-	487	-	18,716	-
Unawarded Grants	-	-	-	-	55,000
Investment Income	9,540	12,481	5,040	4,613	5,040
Contributions	12,000	5,752	10,000	3,005	13,000
Other	1,000	1,557	1,000	2,079	1,000
Transfers from Other Funds	287,606	296,432	268,153	283,232	275,736
Use of (Increase In) Fund Balance	245,625	122,563	305,137	128,908	285,273
General Fund Support	2,627,346	2,635,433	2,655,124	2,655,834	2,753,527
Total Funding Sources	\$ 3,605,999	\$ 3,514,943	\$ 3,654,950	\$ 3,490,824	\$ 3,798,072
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 2,598,492	\$ 2,567,961	\$ 2,601,137	\$ 2,593,084	\$ 2,676,506
Operations	933,270	871,712	979,576	833,496	1,044,020
Travel	56,237	73,879	56,237	52,934	56,237
Capital	8,000	-	8,000	5,318	8,000
Transfers to Other Funds	10,000	1,391	10,000	5,991	13,309
Total Uses of Funds	\$ 3,605,999	\$ 3,514,943	\$ 3,654,950	\$ 3,490,824	\$ 3,798,072
Net Indirect Support	862,708	862,708	1,016,594	1,016,594	756,784
Total	\$ 4,468,707	\$ 4,377,651	\$ 4,671,544	\$ 4,507,418	\$ 4,554,856
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 15,000	\$ 7,290	\$ 6,500	\$ 8,194	\$ 6,500
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(2,611,910)	(2,610,441)	(2,618,346)	(2,585,378)	(2,693,488)
GF Transfers to Other Funds	(30,436)	(32,282)	(43,278)	(78,650)	(66,539)
Total Direct Support	\$ (2,627,346)	\$ (2,635,433)	\$ (2,655,124)	\$ (2,655,834)	\$ (2,753,527)
Net Indirect Support	(862,708)	(862,708)	(1,016,594)	(1,016,594)	(756,784)
Total County Support	\$ (3,490,054)	\$ (3,498,141)	\$ (3,671,718)	\$ (3,672,428)	\$ (3,510,311)

Superior Court

Program Financial Statement: Alternative Dispute Resolution (ADR)

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 12,000	\$ 10,346	\$ 9,000	\$ 11,570	\$ 8,000
General Fund Support	28,548	28,206	31,518	27,666	34,309
Total Funding Sources	\$ 40,548	\$ 38,552	\$ 40,518	\$ 39,236	\$ 42,309
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 33,148	\$ 33,300	\$ 33,118	\$ 33,416	\$ 34,909
Operations	7,000	4,869	7,000	5,569	7,000
Travel	400	383	400	251	400
Total Uses of Funds	\$ 40,548	\$ 38,552	\$ 40,518	\$ 39,236	\$ 42,309
Net Indirect Support	11,097	11,088	12,959	13,015	9,906
Total	\$ 51,645	\$ 49,641	\$ 53,477	\$ 52,251	\$ 52,215
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(28,548)	(28,206)	(31,518)	(27,666)	(34,309)
Total Direct Support	\$ (28,548)	\$ (28,206)	\$ (31,518)	\$ (27,666)	\$ (34,309)
Net Indirect Support	(11,097)	(11,088)	(12,959)	(13,015)	(9,906)
Total County Support	\$ (39,645)	\$ (39,295)	\$ (44,477)	\$ (40,681)	\$ (44,215)
Performance Measures			FY12	FY13	FY14
Number of referrals to ADR			32	29	34
Percentage of mediated cases - agreements			48%	57%	60%

Superior Court

Program Financial Statement: Conciliation Court

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 9,000	\$ 21,379	\$ 9,000	\$ 6,325	\$ 9,000
Charges for Services	48,600	46,484	44,400	44,733	44,400
Investment Income	1,500	2,117	1,000	658	1,000
Use of (Increase In) Fund Balance	23,048	8,755	27,718	28,205	29,509
Total Funding Sources	\$ 82,148	\$ 78,735	\$ 82,118	\$ 79,921	\$ 83,909
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 33,148	\$ 33,299	\$ 33,118	\$ 33,415	\$ 34,909
Operations	44,500	42,082	44,500	41,439	44,500
Travel	4,500	3,354	4,500	5,067	4,500
Total Uses of Funds	\$ 82,148	\$ 78,735	\$ 82,118	\$ 79,921	\$ 83,909
Net Indirect Support	11,097	11,088	12,959	13,014	9,906
Total	\$ 93,245	\$ 89,823	\$ 95,077	\$ 92,935	\$ 93,815
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	(11,097)	(11,088)	(12,959)	(13,014)	(9,906)
Total County Support	\$ (11,097)	\$ (11,088)	\$ (12,959)	\$ (13,014)	\$ (9,906)
Performance Measures	FY12	FY13	FY14		
Number of attendees to the parent information class	323	291	305		
Number of clients referred to counseling	11	5	6		
Number of mediations	109	130	125		
Percentage of full/partial mediated parenting time agreements	73%	73%	73%		
Number of evaluations	24	19	24		

Superior Court

Program Financial Statement: Court Operations

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 73,505	\$ 47,002	\$ 74,484	\$ 53,824	\$ 74,484
Charges for Services	100,000	89,375	88,000	84,046	88,000
Fines, Fees, & Forfeits	-	487	-	18,716	-
Investment Income	2,000	4,007	2,000	1,715	2,000
Other	-	-	-	839	-
Use of (Increase In) Fund Balance	1,801	(21,502)	5,497	(18,102)	16,854
General Fund Support	2,033,409	2,014,724	2,009,650	2,019,618	2,162,770
Total Funding Sources	\$ 2,210,715	\$ 2,134,093	\$ 2,179,631	\$ 2,160,657	\$ 2,344,108
Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 2,007,429	\$ 1,975,996	\$ 1,986,345	\$ 1,986,919	\$ 2,147,513
Operations	154,474	123,456	144,474	135,100	144,474
Travel	30,812	33,250	30,812	32,646	30,812
Capital	8,000	-	8,000	-	8,000
Transfers to Other Funds	10,000	1,391	10,000	5,991	13,309
Total Uses of Funds	\$ 2,210,715	\$ 2,134,093	\$ 2,179,631	\$ 2,160,657	\$ 2,344,108
Net Indirect Support	666,262	665,628	778,139	776,830	606,994
Total	\$ 2,876,977	\$ 2,799,721	\$ 2,957,770	\$ 2,937,487	\$ 2,951,102
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ 1,038	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(2,033,409)	(2,014,724)	(2,009,650)	(2,020,656)	(2,162,770)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (2,033,409)	\$ (2,014,724)	\$ (2,009,650)	\$ (2,019,618)	\$ (2,162,770)
Net Indirect Support	(666,262)	(665,628)	(778,139)	(776,830)	(606,994)
Total County Support	\$ (2,699,671)	\$ (2,680,352)	\$ (2,787,789)	\$ (2,796,448)	\$ (2,769,764)

Superior Court

Program Financial Statement: Court Operations

Performance Measures	FY12	FY13	FY14
Total number of criminal cases filed	943	900	930
Total number of criminal cases disposed	732	814	850
Percent clearance rate for criminal cases disposed	78%	90%	91%
Percentage of criminal cases disposed within 100 days (goal: 90 percent)	40%	36%	36%
Percentage of criminal cases disposed within 180 days (goal: 98 percent)	72%	69%	70%
Total number of domestic relations cases filed	918	625	630
Total number of domestic relations cases disposed	729	725	660
Percent clearance rate for domestic relations cases disposed	79%	116%	105%
Percentage of domestic relations cases disposed within 150 days (goal: 90 percent)	77%	71%	71%
Percentage of domestic relations cases disposed with 365 day (goal: 100 percent)	83%	92%	92%
Total number of civil cases filed	716	873	880
Total number of civil cases disposed	633	884	890
Percent clearance rate for civil cases disposed	88%	101%	101%
Percentage of civil cases disposed within one year (goal: 90 percent)	92%	90%	90%
Percentage of civil cases disposed with two years (goal: 100 percent)	98%	97%	97%
Annual Court Customer Survey: I was treated with courtesy and respect: Agree/Strongly Agree	91%	94%	94%
Annual Court Customer Survey: Court staff paid attention to my needs: Agree/Strongly Agree	89%	92%	92%
Annual Court Customer Survey: The court makes reasonable efforts to remove physical and language barriers to service: Agree/Strongly Agree	85%	84%	84%
Annual Court Customer Survey: I was able to get my court business done in a reasonable amount of time: Agree/Strongly Agree	83%	89%	89%
Annual Court Customer Survey: I felt safe in the courthouse: Agree/Strongly Agree	94%	93%	93%
Annual Customer Survey: The forms I needed were clear and easy to understand: Agree/Strongly Agree	88%	97%	97%
Annual Customer Survey: I easily found the courtroom or office I needed: Agree/Strongly Agree	90%	94%	94%
Annual Customer Survey: Finding the courthouse was easy: Agree/Strongly Agree	91%	95%	95%
Annual Customer Survey: The Court's hours of operation made it easy for me to conduct my business: Agree/Strongly Agree	86%	97%	97%
Annual Customer Survey: The Court's website was useful: Agree/Strongly Agree	66%	75%	75%

Superior Court

Program Financial Statement: DUI/Drug Court

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 106,527	\$ 114,612	\$ 114,612	\$ 110,878	\$ 114,612
Charges for Services	4,250	21,631	7,500	18,353	7,500
Investment Income	6,000	6,169	2,000	1,884	2,000
Transfers from Other Funds	198,453	207,279	179,000	194,079	186,583
Use of (Increase In) Fund Balance	165,363	119,493	209,760	86,477	191,910
General Fund Support	-	1,469	-	32,968	-
Total Funding Sources	\$ 480,593	\$ 470,652	\$ 512,872	\$ 444,639	\$ 502,605

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 184,693	\$ 179,743	\$ 196,222	\$ 201,811	\$ 185,955
Operations	282,300	276,520	303,050	234,065	303,050
Travel	13,600	14,389	13,600	3,444	13,600
Capital	-	-	-	5,318	-
Total Uses of Funds	\$ 480,593	\$ 470,652	\$ 512,872	\$ 444,639	\$ 502,605

Net Indirect Support	61,899	60,009	77,257	81,443	52,640
Total	\$ 542,492	\$ 530,661	\$ 590,129	\$ 526,082	\$ 555,245

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	(1,469)	-	(32,968)	-
Total Direct Support	\$ -	\$ (1,469)	\$ -	\$ (32,968)	\$ -

Net Indirect Support	(61,899)	(60,009)	(77,257)	(81,443)	(52,640)
Total County Support	\$ (61,899)	\$ (61,478)	\$ (77,257)	\$ (114,411)	\$ (52,640)

Performance Measures	FY12	FY13	FY14
Number of participants in DUI/Drug Court program	121	135	125
Number of crimes committed while in program	10	8	12
Percentage of clean urinalysis/breath tests	98%	97%	97%
Number of drug-free babies born to female DUI/Drug Court participants	0	1	1
Percentage of participants employed and/or attending school	84%	84%	84%
Number of case processing days for DUI/Drug Court cases	87	60	150
Number of graduates	42	56	50
Number of terminations (non-graduates)	9	8	9

Superior Court

Program Financial Statement: Integrated Family Court (IFC)

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ -	\$ 22,948	\$ -	\$ 686	\$ -
Charges for Services	9,000	7,290	6,500	7,152	6,500
Investment Income	-	197	-	10	-
Contributions	12,000	5,752	10,000	3,005	13,000
Use of (Increase In) Fund Balance	3,500	(14,434)	15,162	3,877	-
General Fund Support	315,316	327,256	329,011	319,262	251,033
Total Funding Sources	\$ 339,816	\$ 349,009	\$ 360,673	\$ 333,991	\$ 270,533
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 288,566	\$ 291,927	\$ 300,867	\$ 281,548	\$ 215,783
Operations	50,250	51,021	58,806	49,899	53,750
Travel	1,000	6,061	1,000	2,545	1,000
Total Uses of Funds	\$ 339,816	\$ 349,009	\$ 360,673	\$ 333,991	\$ 270,533
Net Indirect Support	95,459	97,217	115,543	110,577	61,246
Total	\$ 435,275	\$ 446,226	\$ 476,216	\$ 444,568	\$ 331,779
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 15,000	\$ 7,290	\$ 6,500	\$ 7,156	\$ 6,500
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(330,316)	(334,545)	(335,511)	(326,418)	(257,533)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (315,316)	\$ (327,256)	\$ (329,011)	\$ (319,262)	\$ (251,033)
Net Indirect Support	(95,459)	(97,217)	(115,543)	(110,577)	(61,246)
Total County Support	\$ (410,775)	\$ (424,472)	\$ (444,554)	\$ (429,838)	\$ (312,279)

Superior Court

Program Financial Statement: Integrated Family Court (IFC)

Performance Measures	FY12	FY13	FY14
Percentage of IFC cases that do not have contested hearings or trials (prior to the IFC program, 58% of cases did not have contested hearings or trials)	95%	95%	95%
Number of IFC individuals referred to services (includes FLAP referrals)	698	707	706
Number of clients served through the Family Law Assistance Program (FLAP)	427	429	428
Percentage of FLAP clients reporting that they feel more comfortable with the court process after receiving FLAP services (goal is 75 percent)	99%	96%	97%
Number of parents who attended the Cooperative Parenting Education Class	54	48	52
Percentage of parents who respond that civility with the other parent has increased by 50 percent (this demonstrates that family conflict is reduced and cooperation is increased)	75%	65%	70%
IFC Survey Results: Percentage of client satisfaction with the Cooperative Parenting Education Class: Very Satisfied	40%	43%	43%
IFC Survey Results: Percentage of client satisfaction with the Cooperative Parenting Education Class: Strongly Satisfied	30%	45%	45%
IFC Survey Results: Percentage of client satisfaction with the Cooperative Parenting Education Class: Satisfied	25%	11%	11%
IFC Survey Results: Percentage of client satisfaction with the Cooperative Parenting Education Class: Somewhat Satisfied	5%	0%	0%
IFC Survey Results: Percentage of client satisfaction with the Cooperative Parenting Education Class: Not Satisfied	0%	1%	1%
Number of domestic relations cases filed with children	306	255	280
Percentage of domestic relations cases with children that are disposed of within 180 days (prior to the IFC program, 50 percent disposed within 180 days)	76%	62%	65%
The average number of days between filing and disposition of domestic relations cases with children (prior to the IFC program, the average number of days was 220)	147	127	130
Number of children who attended Rollercoasters classes	25	24	27

Superior Court

Program Financial Statement: Judicial Services

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Unawarded Grants	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Investment Income	-	5	-	363	-
Use of (Increase In) Fund Balance	45,000	23,244	47,000	28,450	47,000
General Fund Support	248,185	261,172	273,185	238,304	273,185
Total Funding Sources	\$ 293,185	\$ 284,421	\$ 320,185	\$ 267,117	\$ 375,185
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Operations	\$ 288,220	\$ 270,677	\$ 315,220	\$ 260,325	\$ 370,220
Travel	4,965	13,744	4,965	6,791	4,965
Total Uses of Funds	\$ 293,185	\$ 284,421	\$ 320,185	\$ 267,117	\$ 375,185
Net Indirect Support	-	-	-	-	-
Total	\$ 293,185	\$ 284,421	\$ 320,185	\$ 267,117	\$ 375,185
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(248,185)	(261,172)	(273,185)	(238,304)	(273,185)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (248,185)	\$ (261,172)	\$ (273,185)	\$ (238,304)	\$ (273,185)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (248,185)	\$ (261,172)	\$ (273,185)	\$ (238,304)	\$ (273,185)

Superior Court

Program Financial Statement: Judicial Services

Performance Measures	FY12	FY13	FY14
Jury Surveys: How would you rate the courteousness of the court staff? Extremely Courteous	64%	70%	70%
Jury Surveys: How would you rate the courteousness of the court staff? Courteous	31%	26%	26%
Jury Surveys: How would you rate the courteousness of the court staff? Neither Courteous Nor Discourteous	2%	2%	2%
Jury Surveys: How would you rate the courteousness of the court staff? Discourteous	1%	1%	1%
Jury Surveys: How would you rate the courteousness of the court staff? Extremely Discourteous	1%	1%	1%
Jury Surveys: How would you rate the courteousness of the court staff? No Response	1%	0%	0%
Jury Surveys: Overall, how satisfied were you with your jury service experience in the court? Very Satisfied	34%	33%	33%
Jury Surveys: Overall, how satisfied were you with your jury service experience in the court? Satisfied	39%	42%	42%
Jury Surveys: Overall, how satisfied were you with your jury service experience in the court? Neither	20%	19%	19%
Jury Surveys: Overall, how satisfied were you with your jury service experience in the court? Unsatisfied	4%	3%	3%
Jury Surveys: Overall, how satisfied were you with your jury service experience in the court? Very Unsatisfied	1%	1%	1%
Jury Surveys: Overall, how satisfied were you with your jury service experience in the court? No Response	2%	2%	2%
Jury Surveys: How would you rate this jury experience with your previous experiences? Better	38%	38%	0%
Jury Surveys: How would you rate this jury experience with your previous experiences? Same	49%	49%	0%
Jury Surveys: How would you rate this jury experience with your previous experiences? Worse	5%	5%	0%

Superior Court

Program Financial Statement: Law Library/Self-Help Center

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Charges for Services	\$ 60,000	\$ 59,171	\$ 57,000	\$ 56,871	\$ 57,000
Investment Income	40	(14)	40	(17)	40
Other	1,000	1,557	1,000	1,240	1,000
Transfers from Other Funds	89,153	89,153	89,153	89,153	89,153
Use of (Increase In) Fund Balance	6,913	7,007	-	-	-
General Fund Support	1,888	2,606	11,760	18,016	32,230
Total Funding Sources	\$ 158,994	\$ 159,480	\$ 158,953	\$ 165,263	\$ 179,423

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 51,508	\$ 53,696	\$ 51,467	\$ 55,975	\$ 57,437
Operations	106,526	103,088	106,526	107,098	121,026
Travel	960	2,697	960	2,189	960
Total Uses of Funds	\$ 158,994	\$ 159,481	\$ 158,953	\$ 165,263	\$ 179,423

Net Indirect Support	16,896	17,678	19,738	21,716	16,092
Total	\$ 175,890	\$ 177,158	\$ 178,691	\$ 186,979	\$ 195,515

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(1,888)	(2,606)	(11,760)	(18,016)	(32,230)
Total Direct Support	\$ (1,888)	\$ (2,606)	\$ (11,760)	\$ (18,016)	\$ (32,230)

Net Indirect Support	(16,896)	(17,678)	(19,738)	(21,716)	(16,092)
Total County Support	\$ (18,784)	\$ (20,284)	\$ (31,498)	\$ (39,732)	\$ (48,322)

Performance Measures	FY12	FY13	FY14
Number of Law Library and Self-Help Center customers (walk-in and phone)	15,043	15,700	15,700
Number of online reference questions answered by the Law Librarian	212	200	200
Number of clients surveyed who found the Law Library resources they needed	86%	89%	89%
Number of free legal packets available in English and Spanish	79	79	79
Number of free legal packets provided to customers (walk-in and e-mail)	6,495	6,600	6,000
Number of Law Library books used	813	700	700
Number of Law Library online legal database searches	2,106	1,700	1,700

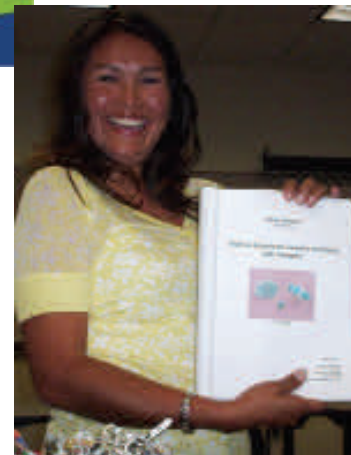
Superior Court

Department Staffing (Full Time Equivalents)

<u>Positions by Title</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Administrative Manager, Senior	1.00	1.00	1.00
Administrative Support II	-	0.63	0.63
ADR Coordinator	1.00	1.00	1.00
Bailiff II	2.50	2.50	2.50
Bailiff III (Deputy Chief)	1.00	1.00	1.00
Bailiff, Chief	1.00	1.00	1.00
Caseflow Manager	1.00	1.00	1.00
Commissioner/Judge	0.50	0.50	0.50
Court Administrator	1.00	1.00	1.00
Deputy Court Administrator	1.00	1.00	1.00
Drug Court Coordinator	1.00	1.00	1.00
IFC Coordinator	1.00	1.00	1.00
Judicial Assistant	6.50	6.50	6.50
Judicial Specialist	2.00	2.00	2.00
Law Library Specialist	1.00	1.00	1.00
Official Court Reporter	5.00	5.00	5.00
Superior Court Judge	5.00	5.00	5.00
Superior Court Judge Pro Tem	1.00	1.00	1.00
Surveillance Officer	0.95	1.20	1.20
Total Positions	33.45	34.33	34.33

* Please note that while there have been no staff changes in the most recent fiscal year, there have been a few minor changes to the Superior Court's office since FY12. The department increased their administrative staff by .63 FTEs and their Surveillance Officers by .25 FTEs.

Health and Social Services



Service Area Summary



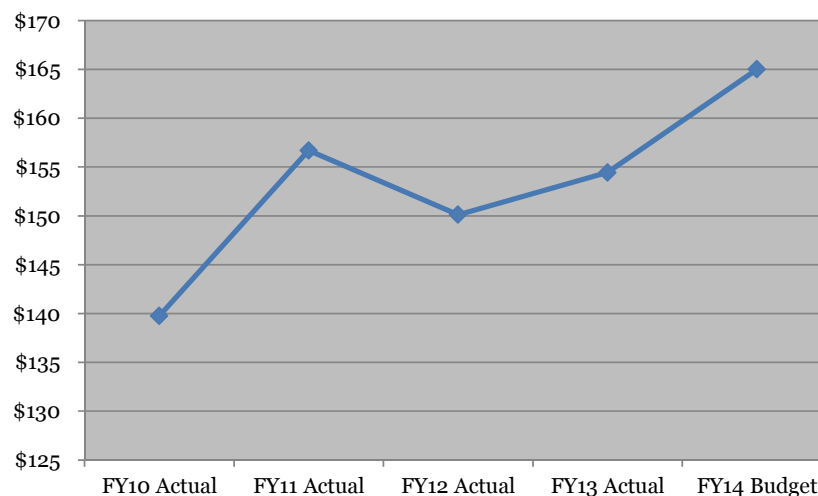
Description of Services

The Health and Social Services service area includes the Career Center, Community Services, and the Public Health Services District. This area provides programs in basic education, employment success skills, academic classes and vocational training for adult and youth participants, services to isolated elderly and less fortunate residents including housekeeping, the Meals on Wheels program, housing assistance and transportation services, protection against environmental hazards, and the promotion of healthy social and family behaviors. The departments' shared purpose is to create a healthy, prosperous and responsible community of people who have the continuous capacity to maximize resources and productively direct their lives.

Per Capita Costs

Over the last five years, the per capita cost for services provided by departments within the Health and Social Services service area has been on the incline. This is due largely in part to the increased demand for services in this area due to the recovery following the Great Recession. Many residents of Coconino County are in need of utility assistance, clinic services, or job training. The per capita cost for services provided by the Career Center doubled from FY12 to FY14. The Career Center's only source of revenue is Federal and State grants so their revenue is dependent on annual appropriation each year. There is also a large increase in per capita costs for Community Services, which is primarily due to the anticipation of a full staff for FY14. The department has had significant vacancy savings over the past two years. The Public Health Services District is also heavily funded through Federal and State grants, which are subject to appropriation each year. In addition, the District pays for mandated services, such as AHCCCS and ALTCS, which are on a steady incline annually.

The chart below shows a five year history of the per capita cost of services for the Health and Social Services service area:



Service Area Summary

The table below shows a three year history of the per capita cost of services for departments within the Health and Social Services service area:

Department	FY12 Actuals	FY13 Actuals	FY14 Budget	Change: FY13 to FY14
Career Center	\$ 5.93	\$ 7.93	\$ 10.55	32.96%
Community Services	44.98	40.01	44.36	10.88%
Health	99.20	106.49	110.10	3.39%
Total	\$ 150.11	\$ 154.44	\$ 165.01	6.85%

Career Center

2625 North King Street, Flagstaff, AZ 86004 (928) 679-7400
 Carol Curtis, Director

The Career Center provides an atmosphere in which all job seekers - entry level through highly experienced - have easy access to the resources needed to secure a job with a great employer.

Program Descriptions

Program	SPA	Description
Economic Development Programs - Re-Employment and Rapid Response	EV&D	The original grant was designed to reduce unemployment rates by subsidizing jobs for skilled people to return to work. Even with a new Act of Congress to reduce unemployment, the original goal remains: get people the skills they need to work.
Workforce and Economic Development Administration	O&FH	This program provides administrative support to the Workforce and Economic Development programs that promote the County strategies of Economic Vitality and Development and Community Vitality.
Workforce Programs - Adult and Youth Education and Job Training	EV&D	The Workforce Investment Act provides funds for programs to educate, train, re-train and retain a qualified workforce of all ages and abilities. Funds are primarily targeted to low income people and provide an avenue to increased financial success for vulnerable residents.

Goals and Objectives

- “Doing More with More”: In FY14 the department will continue to seek to diversify grants and funding sources by applying for new grant opportunities and by networking with partners on large visionary grants. Regional workforce and economic development partnerships will continue to be a focus for capitalizing on grant opportunities and maximizing resources. Increased emphasis on grants that allow partners to work together to fulfill employer and job seeker needs will help eliminate competition and duplication of services.
- “Thinking and Acting Entrepreneurially”: For FY15, if no federal or state resources exist for youth summer employment, and their unemployment rates remain high, we will seek funds from the County Board of Supervisors to implement the Teenworks program again. This highly successful program, which twice won the ‘Governors Award for Youth Leadership’, will put youth to work in their communities and neighborhoods.
- Longer-term objectives include:
 - * Continue grant writing and hire staff to develop grant funded programs.
 - * Implement programs, grants, decisions and strategies developed in year one to further establish the Career Center as a necessary partner in economic development.
 - * Continue increased focus on Veterans re-employment.
 - * Diversify our funding offerings by seeking funds for local employers from the Arizona Job Training Fund and other tax credits made possible through the Arizona Commerce Authority.
 - * Investigate establishing a model for fee-based services that the Career Center can perform as a way to generate a non-grant revenue source.

Opportunities and Challenges

- The major challenge to this department is the volatility and uncertainty of short-term and long-term federal and state funding.
- Another challenge is the sluggish economy, resulting in both a high number of unemployed and underemployed individuals as well as employers who are downsizing and ‘hesitant to hire’.
- The department also faces a growing need for a highly-trained workforce, ready to meet specific requirements of topnotch, high paying employers.
- A final challenge is the mismatch of applicants to grant eligibility requirements due to both outmoded, restrictive eligibility mandates and to the current location of the Career Center.

Career Center

Strategic Priority Area Alignment		Programs		
		Re-Employment and Rapid Response	Workforce and Economic Development Administration	Adult and Youth Education and Job Training
Economic Vitality and Development (EV&D)				
Strategies	Business Development and Retention	x		x
	Workforce Training	x		x
	Education	x		x
Organizational and Fiscal Health (O&FH)				
Strategies	Align and implement planning efforts to balance revenues and expenditures, create and maintain mission crucial infrastructure and processes; and develop accountability around the county's programs and service evaluation process and strategic priority area outcomes.			
	As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive compensation.		x	
	Continue to position Coconino County as a leader and role model for responsible and effective government.			
	Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's mission, vision, values and strategic priorities.			
	Encourage departmental efficiencies.		x	
	Encourage transparency and clarity at all levels and between all levels of the organization.			
	Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of county services.		x	
	Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.		x	
	Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.		x	
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.			
	Recruit, train and retain a qualified and diverse workforce.			

Career Center

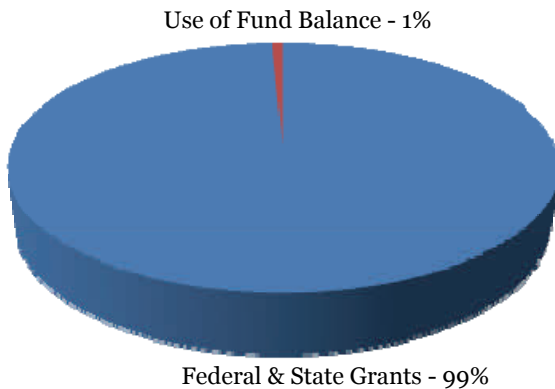
Financial Summary

All of the Career Center's revenue is supplied by Federal and State grants, with no dollars coming from the County's General Fund. The department fell 48% short of their FY13 revenue budget due to the budgeting of an entire grant that wasn't fully received in the fiscal year. Their revenue budget for FY14 is 12% lower than FY13, also due to changes in grant funding.

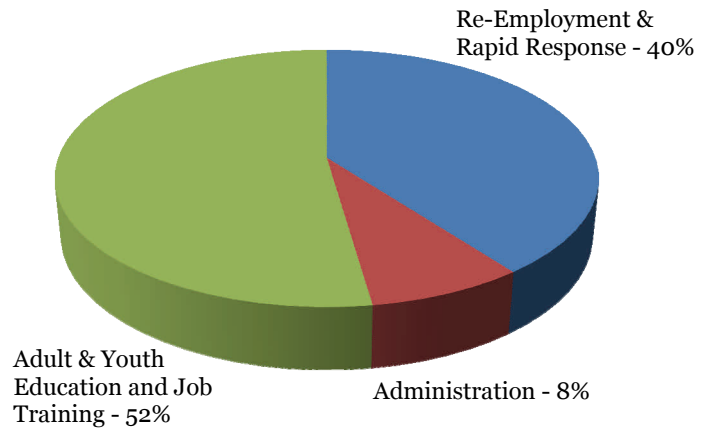
For FY13 the Career Center finished 33% under their revised expenditure budget of \$1,624,005. This variance is due to the previously mentioned grant, as well as savings from unfilled staff positions. As with their FY14 revenue budget, the Career Center's FY14 adopted expenditure budget will decrease due to the timing of grant funding. Their FY14 expenditure budget of \$1,441,547 is 11% lower than in FY13.

The following charts illustrate the Career Center's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

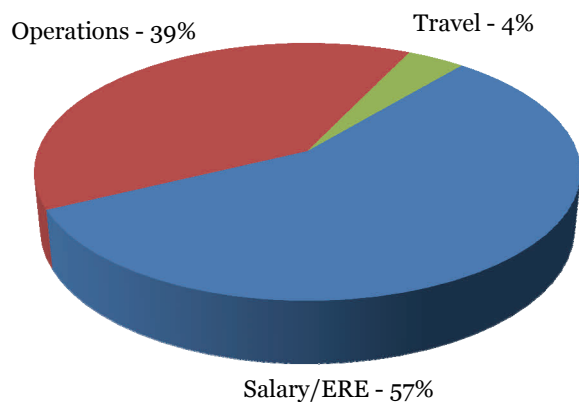
Revenue by Source Type



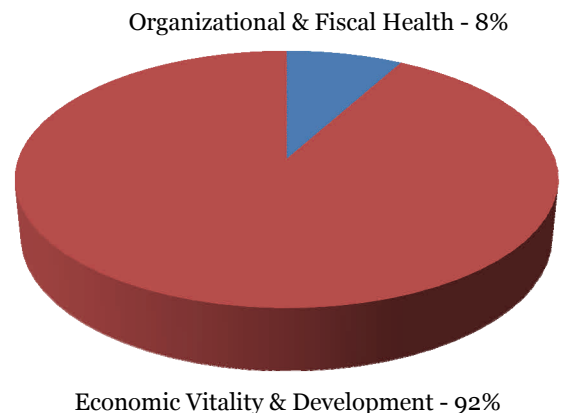
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Career Center

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 1,587,202	\$ 799,253	\$ 1,623,555	\$ 844,716	\$ 1,431,744
Charges for Services	-	450	450	900	-
Investment Income	-	474	-	(29)	-
Use of (Increase In) Fund Balance	(2,492)	6,067	-	237,119	9,803
General Fund Support	4,494	4,494	-	1,450	-
Total Funding Sources	\$ 1,589,204	\$ 810,737	\$ 1,624,005	\$ 1,084,156	\$ 1,441,547
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 1,064,202	\$ 565,265	\$ 798,073	\$ 610,756	\$ 817,571
Operations	482,678	209,804	752,682	452,607	566,526
Travel	42,324	35,668	73,250	20,793	57,450
Total Uses of Funds	\$ 1,589,204	\$ 810,737	\$ 1,624,005	\$ 1,084,156	\$ 1,441,547
Net Indirect Support	148,213	170,846	63,821	143,621	126,439
Total	\$ 1,737,417	\$ 981,583	\$ 1,687,826	\$ 1,227,777	\$ 1,567,986
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(4,494)	(4,494)	-	(1,450)	-
Total Direct Support	\$ (4,494)	\$ (4,494)	\$ -	\$ (1,450)	\$ -
Net Indirect Support	(148,213)	(170,846)	(63,821)	(143,621)	(126,439)
Total County Support	\$ (152,707)	\$ (175,340)	\$ (63,821)	\$ (145,071)	\$ (126,439)

Career Center

Program Financial Statement: Economic Development Programs - Re-Employment and Rapid Response

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 445,997	\$ 309,731	\$ 409,622	\$ 140,315	\$ 566,939
Charges for Services	-	450	-	-	-
Use of (Increase In) Fund Balance	49,710	-	-	26,169	4,551
Total Funding Sources	\$ 495,707	\$ 310,181	\$ 409,622	\$ 166,484	\$ 571,490
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 425,095	\$ 257,413	\$ 165,654	\$ 86,934	\$ 368,969
Operations	56,283	44,993	214,268	72,617	180,121
Travel	14,329	7,776	29,700	6,934	22,400
Total Uses of Funds	\$ 495,707	\$ 310,181	\$ 409,622	\$ 166,484	\$ 571,490
Net Indirect Support	74,250	97,480	25,894	19,319	68,388
Total	\$ 569,957	\$ 407,661	\$ 435,516	\$ 185,803	\$ 639,878
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	(74,250)	(97,480)	(25,894)	(19,319)	(68,388)
Total County Support	\$ (74,250)	\$ (97,480)	\$ (25,894)	\$ (19,319)	\$ (68,388)

Performance Measures	FY12	FY13	FY14
Increase in number of businesses that secure an Enterprise Zone Tax Credit	2	2	N/A
Assist companies in applying for AZ Job Training Funds	N/A	3	3
Dislocated worker employment retention	88%	84%	84%
Dislocated worker earnings increase	\$12,000	\$13,120	\$13,120
Dislocated worker attainment of credential	70%	65%	N/A

Career Center

Program Financial Statement: Independent Learning Center

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 135,285	\$ 92,547	\$ -	\$ -	\$ -
Use of (Increase In) Fund Balance	(42,254)	(1,867)	-	-	-
Total Funding Sources	\$ 93,031	\$ 90,680	\$ -	\$ -	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 34,114	\$ 58,586	\$ -	\$ -	\$ -
Operations	56,087	31,675	-	-	-
Travel	2,830	420	-	-	-
Total Uses of Funds	\$ 93,031	\$ 90,680	\$ -	\$ -	\$ -
Net Indirect Support	(5,034)	10,687	-	-	-
Total	\$ 87,997	\$ 101,368	\$ -	\$ -	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	5,034	(10,687)	-	-	-
Total County Support	\$ 5,034	\$ (10,687)	\$ -	\$ -	\$ -
Performance Measures			FY12	FY13	FY14
None					

* Please note that this program has not been funded since FY12 due to lack of grant funding.

Career Center

Program Financial Statement: Workforce and Economic Development Administration

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 217,117	\$ 160,449	\$ 103,424	\$ 61,178	\$ 115,493
Use of (Increase In) Fund Balance	-	(1,386)	-	8,245	746
Total Funding Sources	\$ 217,117	\$ 159,063	\$ 103,424	\$ 69,423	\$ 116,239
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 170,110	\$ 104,834	\$ 56,422	\$ 52,977	\$ 55,836
Operations	45,307	52,967	33,252	16,134	47,403
Travel	1,700	1,261	13,750	312	13,000
Total Uses of Funds	\$ 217,117	\$ 159,063	\$ 103,424	\$ 69,423	\$ 116,239
Net Indirect Support	17,362	28,475	8,727	11,289	7,327
Total	\$ 234,479	\$ 187,538	\$ 112,151	\$ 80,711	\$ 123,566
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	(17,362)	(28,475)	(8,727)	(11,289)	(7,327)
Total County Support	\$ (17,362)	\$ (28,475)	\$ (8,727)	\$ (11,289)	\$ (7,327)

Performance Measures	FY12	FY13	FY14
Receive no financial findings on the County Single Audit in connection with Career Center grants	None	None	None
Receive no financial findings on Arizona Department of Economic Security (DES) Fiscal Monitor regarding WIA and U.S. Department of Labor grants	None	None	None
Submit expenditure reports and cash requests to DES by the last day of each month without errors	Completed	Completed	Completed
Provide budget status reports to management on a monthly basis	Completed	Completed	Completed
Conduct monthly meetings with administrative staff to communicate current department objectives and procedures	Completed	Completed	Completed

Career Center

Program Financial Statement: Workforce Programs - Adult and Youth Education and Job Training

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 788,803	\$ 236,526	\$ 1,110,509	\$ 643,223	\$ 749,312
Charges for Services	-	-	450	900	-
Investment Income	-	474	-	(29)	-
Use of (Increase In) Fund Balance	(9,948)	9,320	-	202,705	4,506
General Fund Support	4,494	4,494	-	1,450	-
Total Funding Sources	\$ 783,349	\$ 250,814	\$ 1,110,959	\$ 848,249	\$ 753,818
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 434,883	\$ 144,432	\$ 575,997	\$ 470,846	\$ 392,766
Operations	325,001	80,169	505,162	363,856	339,002
Travel	23,465	26,212	29,800	13,547	22,050
Total Uses of Funds	\$ 783,349	\$ 250,813	\$ 1,110,959	\$ 848,249	\$ 753,818
Net Indirect Support	61,635	34,203	29,200	113,014	50,724
Total	\$ 844,984	\$ 285,017	\$ 1,140,159	\$ 961,263	\$ 804,542
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(4,494)	(4,494)	-	(1,450)	-
Total Direct Support	\$ (4,494)	\$ (4,494)	\$ -	\$ (1,450)	\$ -
Net Indirect Support	(61,635)	(34,203)	(29,200)	(113,014)	(50,724)
Total County Support	\$ (66,129)	\$ (38,697)	\$ (29,200)	\$ (114,464)	\$ (50,724)

Career Center

Program Financial Statement: Workforce Programs - Adult and Youth Education and Job Training

Performance Measures	FY12	FY13	FY14
Adult entered employment	71%	74%	74%
Adult employment retention	84%	85%	85%
Adult earning increase	\$11,200	\$12,500	\$12,500
Adult attainment of credential	66%	55%	N/A
Younger youth diploma attainment	59%	75%	N/A
Younger youth retention rates	67%	70%	N/A
Younger youth skill attainment	83%	83%	N/A
Older youth entered employment	73%	75%	N/A
Older youth retention	81%	82%	N/A
Older youth earning increase	\$3,000	\$3,000	N/A
Older youth attainment of credential	51.0%	49.5%	N/A
Youth placement in employment or education	N/A	N/A	75%
Youth attainment of degree or certification	N/A	N/A	75%
Youth literacy and numeracy increase	N/A	N/A	83%
Customer satisfaction (data can no longer be reported as it is only collected on a statewide basis)	90%	90%	N/A

Career Center

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Administrative Specialist I	1.00	1.00	1.00
Administrative Specialist III	1.00	1.00	1.00
Administrative Support II	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00
Career Coach	2.00	-	-
Director	1.00	1.00	1.00
Employer Services Specialist	1.00	-	-
Program Manager I	1.00	1.00	1.00
Program Manager III	-	1.00	1.00
Senior Program Coordinator	1.00	-	-
Skills Trainer	2.00	-	-
Workforce Development Specialist	-	5.00	5.00
Total Positions	12.00	12.00	12.00

- * Although the total number of staff at the Career Center has not changed since FY12, many positions have changed job titles. These changes were implemented in FY13 to create a more generalist staff capable of multiple functions.

Community Services

2625 N. King Street, Flagstaff, AZ 86004 (928) 679-7425

Janet Regner, Director

The Community Services Department strives to enhance the well being of the less fortunate and isolated residents of Coconino County by providing food and shelter, opportunities for social interaction, transportation, home care, economic empowerment, and self-sufficiency. Coconino County Community Services also has been the designated Community Action Agency Program for over twenty years and is a leading safety net agency providing case management services integrated with financial assistance.

Program Descriptions

Program	SPA	Description
Citizen Empowerment and Community Engagement	CV	As the designated Community Action Agency for Coconino County, it is the goal of this program to end poverty at the individual and community level.
Coconino Rural Environment Corps (CREC)	C&NR	The Coconino Rural Environment Corps (CREC) operates three youth and young adult workforce development programs providing natural and cultural resource conservation services benefiting Coconino County communities, residents, and visitors.
County Social Services	CV	County Social Services provides services to income qualified individuals in crisis situations working to address the issue of homelessness in our communities.
General Administration	O&FH	The General Administrative program of Community Services provides leadership, strategic direction and administrative support to the entire department.
Housing Rehabilitation	CV	The Housing Services program assists low-income homeowners in making required health, safety, and efficiency repairs to their home.
Public Fiduciary	CV	This program serves and protects two vulnerable populations and also decedents for whom there is no one willing and able to take responsibility for their affairs after their deaths.
Senior Services	CV	Senior Services provides need-based assistance authorized by experienced case managers who conduct assessments to identify available resources. Services provided include: meals on wheels, housekeeping, personal care and respite for in-home caregivers.

Goals and Objectives

- In FY14 the Community Services Department will conduct a community health assessment to fully implement Results Oriented Management and Accountability (ROMA) standards.
- In FY14 and beyond Community Services will ensure that financial management adheres to accepted practices and procedures.
- Over the next five years the department will continue to increase its capacity to achieve results as well as establish and enhance partnerships among supporters and providers of services to low-income people.

Opportunities and Challenges

- Like many other departments, Community Services has the opportunity to increase its service level through the use of technology and social media.
- One of the biggest challenges for the Community Services Department is reduced State and Federal funding coupled with increasing costs to provide services.
- Community Services also faces the expectation from citizens for increased levels of service in these challenging economic times as well as expansion of services outside of the central Flagstaff region.

Community Services

Strategic Priority Area Alignment		Programs						
		Citizen Empowerment and Community Engagement	Coconino Rural Environment Corps (CREC)	County Social Services	General Administration	Housing Rehabilitation	Public Fiduciary	Senior Services
Community Vitality (CV)								
Strategies	Create and maintain "adequate" resources for programs that provide a "safety net" for vulnerable populations.			x		x		x
	Create opportunities for citizens to strengthen their communities.	x		x				x
	Support arts, recreation, culture, life-long learning and enrichment opportunities to enhance the quality of life for all citizens.			x				x
	Develop, strengthen and support programs to encourage youth and families from diverse backgrounds and perspectives feel welcome and engaged in their communities.	x		x				
	Increase efficiencies and reduce redundancies by pooling resources through internal and external partnerships to "improve the quality of life for Coconino County resident".	x		x			x	x
	Continue the development of emergency preparedness plans and partnerships to prepare County communities in the result of an emergency.			x				
	Create the service delivery infrastructure and technology to connect employees and citizens to resources provided by the County.			x				x
Cultural and Natural Resources (C&NR)								
Strategies	Does the program support initiatives, practices and positions that promote clean air, clean water and the stewardship of County resources, healthy landscapes and wildlife habitat?		x					
	Does the program consider diverse needs and foster collaborative partnerships to address, develop and promote cultural and/or natural resource objectives?		x					
	Does the program support initiatives that celebrate, protect and engage the public in the County's regional cultural heritage?		x					

Community Services

Strategic Priority Area Alignment		Programs						
		Citizen Empowerment and Community Engagement	Coconino Rural Environment Corps (CREC)	County Social Services	General Administration	Housing Rehabilitation	Public Fiduciary	Senior Services
Organizational and Fiscal Health (O&FH)								
Strategies	Align and implement planning efforts to balance revenues and expenditures, create and maintain mission crucial infrastructure and processes; and develop accountability around the county's programs and service evaluation process and strategic priority area outcomes.				x			
	As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive compensation.				x			
	Continue to position Coconino County as a leader and role model for responsible and effective government.				x			
	Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's mission, vision, values and strategic priorities.				x			
	Encourage departmental efficiencies.							
	Encourage transparency and clarity at all levels and between all levels of the organization.				x			
	Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of county services.				x			
	Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.							
	Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.							
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.							
	Recruit, train and retain a qualified and diverse workforce.				x			

Community Services

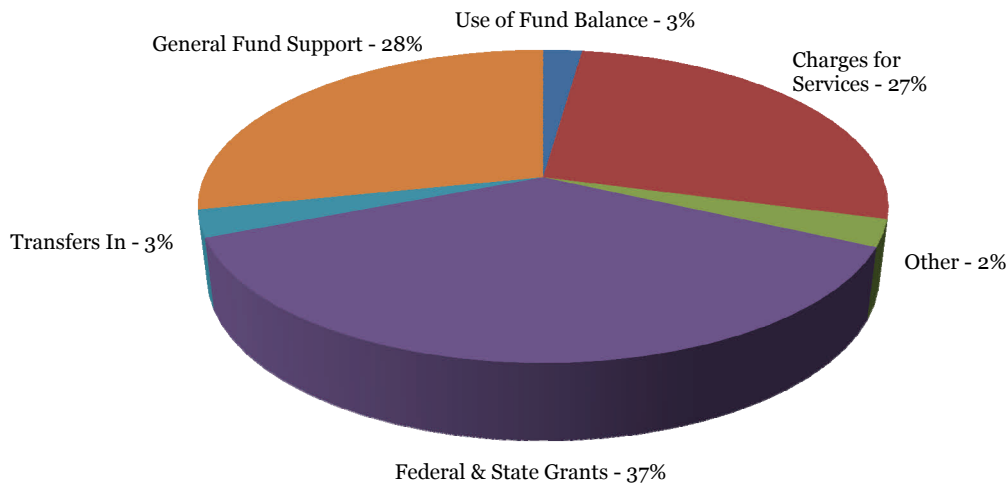
Financial Summary

The Community Services Department is heavily funded through State and Federal grants, and grant revenue varies on an annual basis. With the recent economic downturn the department has seen a significant decline in grant revenue. For FY13 Federal and State grant revenue is estimated to be 46% under the FY13 budget. In addition to grant revenue, the primary source of revenue for the CREC program is fees for services. For FY13 fees for services revenue is estimated to be 39% under the FY13 budget. The budget for both of these revenue sources has been reduced in FY14 to better reflect actual collections.

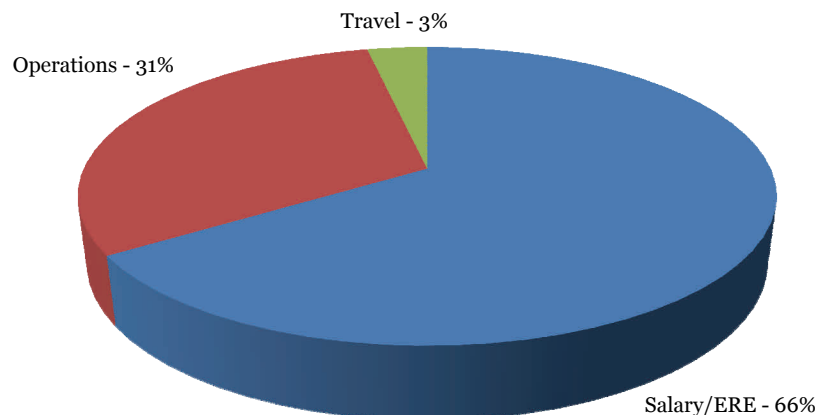
The Community Services Department is estimated to be 23% under their revised FY13 expenditure budget of \$7,118,893. This variance is primarily due to salary, benefits, and operational savings in the CREC program resulting from a reduction in service contracts for the year. The FY14 adopted expenditure budget of \$6,061,074 is 15% under the FY13 budget. This variance is due to a reduction in contracts for the CREC program in FY14.

The following charts illustrate the Community Services Department's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

Revenue by Source Type

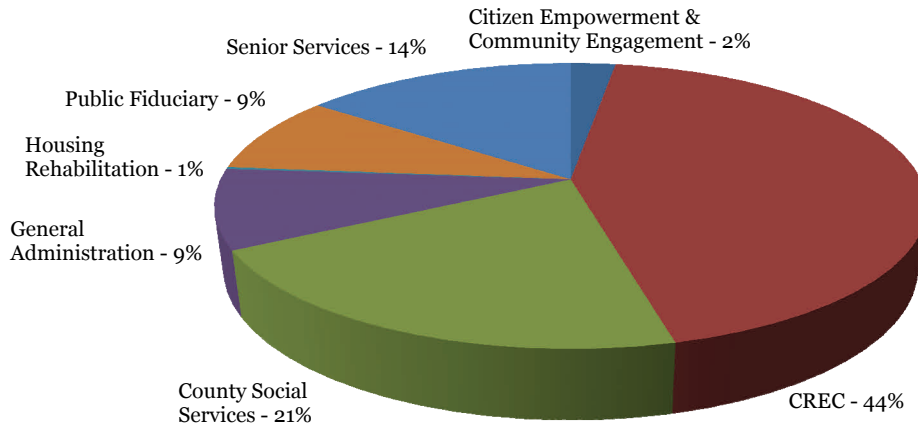


Expenditures by Category

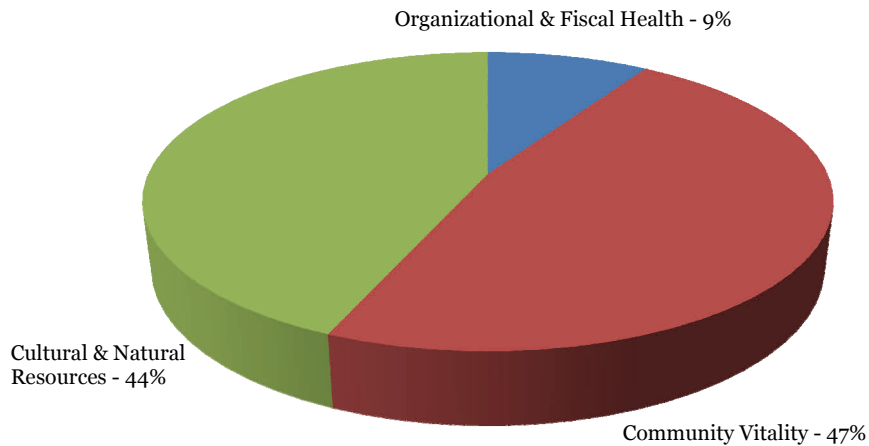


Community Services

Expenditures by Program



Expenditures by Strategic Priority Area



Community Services

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 4,193,692	\$ 2,872,359	\$ 3,217,559	\$ 1,742,859	\$ 2,237,423
Charges for Services	2,010,161	1,798,825	1,921,668	1,180,421	1,640,046
Investment Income	2,000	3,724	2,000	903	2,000
Contributions	40,375	16,531	40,375	4,368	8,500
Other	118,447	118,824	94,396	135,838	121,449
Transfers from Other Funds	168,467	137,063	161,417	144,945	169,392
Use of (Increase In) Fund Balance	182,300	(88,859)	86,905	759,561	167,893
General Fund Support	1,498,139	1,286,925	1,594,573	1,497,494	1,714,371
Total Funding Sources	\$ 8,213,581	\$ 6,145,393	\$ 7,118,893	\$ 5,466,390	\$ 6,061,074
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 4,163,394	\$ 3,421,140	\$ 3,888,417	\$ 3,349,445	\$ 3,990,563
Operations	3,749,788	2,479,183	2,992,784	1,972,853	1,869,519
Travel	245,356	190,027	237,692	144,092	200,992
Capital	55,043	55,043	-	-	-
Total Uses of Funds	\$ 8,213,581	\$ 6,145,393	\$ 7,118,893	\$ 5,466,390	\$ 6,061,074
Net Indirect Support	570,767	570,567	599,121	599,121	743,936
Total	\$ 8,784,348	\$ 6,715,960	\$ 7,718,014	\$ 6,065,511	\$ 6,805,010
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 47,580	\$ 64,853	\$ 47,580	\$ 58,507	\$ 51,000
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(979,270)	(969,270)	(1,020,074)	(902,133)	(1,074,288)
GF Transfers to Other Funds	(566,449)	(382,509)	(622,079)	(653,868)	(691,083)
Total Direct Support	\$ (1,498,139)	\$ (1,286,925)	\$ (1,594,573)	\$ (1,497,494)	\$ (1,714,371)
Net Indirect Support	(570,767)	(570,567)	(599,121)	(599,121)	(743,936)
Total County Support	\$ (2,068,906)	\$ (1,857,492)	\$ (2,193,694)	\$ (2,096,615)	\$ (2,458,307)

Community Services

Program Financial Statement: Citizen Empowerment and Community Engagement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 139,488	\$ 130,211	\$ 150,000	\$ 88,083	\$ 100,000
Charges for Services	-	-	-	1,256	-
Investment Income	-	382	-	(43)	-
Contributions	-	2,800	-	1,000	-
Other	20,000	22,790	-	894	9,312
Use of (Increase In) Fund Balance	(2,738)	3,384	1,982	79,469	38,297
General Fund Support	-	-	23,550	3,000	-
Total Funding Sources	\$ 156,750	\$ 159,566	\$ 175,532	\$ 173,659	\$ 147,609
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 73,155	\$ 80,133	\$ 51,398	\$ 55,795	\$ 78,240
Operations	74,620	67,603	113,284	115,200	52,203
Travel	8,975	11,830	10,850	2,664	17,166
Total Uses of Funds	\$ 156,750	\$ 159,566	\$ 175,532	\$ 173,659	\$ 147,609
Net Indirect Support	19,274	28,202	16,044	20,158	12,837
Total	\$ 176,024	\$ 187,769	\$ 191,576	\$ 193,817	\$ 160,446
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	(23,550)	(3,000)	-
Total Direct Support	\$ -	\$ -	\$ (23,550)	\$ (3,000)	\$ -
Net Indirect Support	(19,274)	(28,202)	(16,044)	(20,158)	(12,837)
Total County Support	\$ (19,274)	\$ (28,202)	\$ (39,594)	\$ (23,158)	\$ (12,837)

Performance Measures	FY12	FY13	FY14
Number of participants in 10-Week BBE-FSFT trainings	36	48	55
Number of BBE new business starts/expansions	18	24	30
Number of IDA accounts established	N/A	24	29
Number of IDA accounts completed/continuing	N/A	13	15
Number of participants on NANACT network	200	240	240
Number of NANACT website visits	8,000	20,000	20,000
Number of persons in ABCD-related information and/or training, including the Micah Collaborative	500	500	500
Number of HTC communities	N/A	2	2
Number of persons involved in HTC-related work	N/A	20	20

Community Services

Program Financial Statement: Coconino Rural Environment Corps (CREC)

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 2,365,983	\$ 1,231,948	\$ 2,192,230	\$ 948,528	\$ 1,096,392
Charges for Services	1,911,584	1,692,642	1,823,091	1,074,194	1,538,049
Investment Income	-	815	-	-	-
Contributions	31,875	-	31,875	-	-
Other	-	855	-	-	-
Use of (Increase In) Fund Balance	165,532	(147,417)	118,528	662,142	9,299
Total Funding Sources	\$ 4,474,974	\$ 2,778,844	\$ 4,165,724	\$ 2,684,864	\$ 2,643,740

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 2,140,068	\$ 1,641,847	\$ 1,951,106	\$ 1,678,598	\$ 1,918,897
Operations	2,143,968	1,005,290	2,033,180	895,851	595,578
Travel	190,938	131,707	181,438	110,415	129,265
Total Uses of Funds	\$ 4,474,974	\$ 2,778,844	\$ 4,165,724	\$ 2,684,864	\$ 2,643,740

Net Indirect Support	-	-	-	-	371,119

Total	\$ 4,474,974	\$ 2,778,844	\$ 4,165,724	\$ 2,684,864	\$ 3,014,859

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -

Net Indirect Support	-	-	-	-	(371,119)

Total County Support	\$ -	\$ -	\$ -	\$ -	\$ (371,119)

Performance Measures	FY12	FY13	FY14
Number of jobs created (FTE)	84	79	80
Percent of Corps members gaining post-Corps employment, national service, or education placements	65%	52%	50%
Amount of AmeriCorps Education Awards distributed	\$450,000	\$382,000	\$400,000
Value of community volunteer service performed by Corps members	\$300,000	\$282,000	\$300,000
Acres of community wildfire protection and forest restoration	1,000	1,200	1,200
Acres of invasive and noxious plant eradication	600	685	600
Miles of trails constructed and/or maintained	150	118	118

Community Services

Program Financial Statement: County Social Services

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 1,097,852	\$ 951,113	\$ 577,673	\$ 460,241	\$ 854,263
Investment Income	-	44	-	38	-
Contributions	-	762	-	-	-
Other	95,647	83,165	91,596	134,755	96,204
Use of (Increase In) Fund Balance	7,687	82,759	(73,481)	(5,810)	2,102
General Fund Support	239,178	99,167	283,785	241,403	328,743
Total Funding Sources	\$ 1,440,364	\$ 1,217,010	\$ 879,573	\$ 830,627	\$ 1,281,312

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 418,012	\$ 287,719	\$ 297,677	\$ 298,454	\$ 437,940
Operations	959,077	863,819	573,656	527,621	833,475
Travel	8,232	10,429	8,240	4,552	9,897
Capital	55,043	55,043	-	-	-
Total Uses of Funds	\$ 1,440,364	\$ 1,217,010	\$ 879,573	\$ 830,628	\$ 1,281,312

Net Indirect Support	116,409	90,347	88,963	104,863	76,857
Total	\$ 1,556,773	\$ 1,307,357	\$ 968,536	\$ 935,490	\$ 1,358,169

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(239,178)	(99,167)	(283,785)	(241,403)	(328,743)
Total Direct Support	\$ (239,178)	\$ (99,167)	\$ (283,785)	\$ (241,403)	\$ (328,743)

Net Indirect Support	(116,409)	(90,347)	(88,963)	(104,863)	(76,857)
Total County Support	\$ (355,587)	\$ (189,514)	\$ (372,748)	\$ (346,265)	\$ (405,600)

Performance Measures	FY12	FY13	FY14
Number of assists that secured housing	150	25	30
Number of assists preventing utility disconnect	1,600	1,000	1,200
Number of assists where eviction was averted	520	375	400
Number of assists that removed barriers to employment	N/A	5	10
Number of appliances repaired and/or replaced	N/A	8	10
Number of medical prescriptions provided	N/A	17	20
Number of assists for shelter services	N/A	11	15
Number of utility deposits for new service	N/A	160	170

Community Services

Program Financial Statement: General Administration

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Other	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
General Fund Support	505,158	525,877	505,612	468,673	546,565
Total Funding Sources	\$ 506,158	\$ 525,877	\$ 506,612	\$ 468,673	\$ 547,565
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 483,623	\$ 462,786	\$ 485,077	\$ 366,406	\$ 516,030
Operations	15,085	55,899	14,085	97,453	24,085
Travel	7,450	7,192	7,450	4,813	7,450
Total Uses of Funds	\$ 506,158	\$ 525,877	\$ 506,612	\$ 468,673	\$ 547,565
Net Indirect Support	135,962	149,649	154,134	130,201	93,025
Total	\$ 642,120	\$ 675,526	\$ 660,746	\$ 598,874	\$ 640,590
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(506,158)	(525,877)	(506,612)	(468,673)	(547,565)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (505,158)	\$ (525,877)	\$ (505,612)	\$ (468,673)	\$ (546,565)
Net Indirect Support	(135,962)	(149,649)	(154,134)	(130,201)	(93,025)
Total County Support	\$ (641,120)	\$ (675,526)	\$ (659,746)	\$ (598,874)	\$ (639,590)
Performance Measures	FY12		FY13		FY14
Percentage of grant reports filed on time	75%		95%		100%

Community Services

Program Financial Statement: Housing Rehabilitation

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 345,410	\$ 265,924	\$ 52,697	\$ 98,760	\$ -
Investment Income	-	436	-	155	-
Other	-	10,072	-	71	13,133
Use of (Increase In) Fund Balance	2,319	(6,956)	30,376	4,007	-
Total Funding Sources	\$ 347,729	\$ 269,477	\$ 83,073	\$ 102,992	\$ 13,133

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 29,504	\$ 7,343	\$ 64,344	\$ -	\$ -
Operations	318,178	262,093	18,729	102,992	13,133
Travel	47	41	-	-	-
Total Uses of Funds	\$ 347,729	\$ 269,477	\$ 83,073	\$ 102,992	\$ 13,133

Net Indirect Support	9,251	2,580	15,208	-	-

Total	\$ 356,980	\$ 272,057	\$ 98,281	\$ 102,992	\$ 13,133

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -

Net Indirect Support	(9,251)	(2,580)	(15,208)	-	-

Total County Support	\$ (9,251)	\$ (2,580)	\$ (15,208)	\$ -	\$ -

Performance Measures	FY12	FY13	FY14
Number of homes completed	N/A	7	7

Community Services

Program Financial Statement: Public Fiduciary

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 46,580	\$ 64,853	\$ 46,580	\$ 58,507	\$ 50,000
General Fund Support	426,532	378,540	466,882	374,953	476,723
Total Funding Sources	\$ 473,112	\$ 443,393	\$ 513,462	\$ 433,460	\$ 526,723
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 440,489	\$ 393,385	\$ 479,839	\$ 398,604	\$ 483,100
Operations	24,523	41,444	25,523	22,900	28,023
Travel	8,100	8,564	8,100	11,957	15,600
Total Uses of Funds	\$ 473,112	\$ 443,393	\$ 513,462	\$ 433,460	\$ 526,723
Net Indirect Support	123,209	122,691	143,615	142,100	87,862
Total	\$ 596,321	\$ 566,084	\$ 657,077	\$ 575,560	\$ 614,585
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 46,580	\$ 64,853	\$ 46,580	\$ 58,507	\$ 50,000
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(473,112)	(443,393)	(513,462)	(433,460)	(526,723)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (426,532)	\$ (378,540)	\$ (466,882)	\$ (374,953)	\$ (476,723)
Net Indirect Support	(123,209)	(122,691)	(143,615)	(142,100)	(87,862)
Total County Support	\$ (549,741)	\$ (501,231)	\$ (610,497)	\$ (517,053)	\$ (564,585)

Performance Measures	FY12	FY13	FY14
Number of people for whom we act as guardian	93	107	120
Number of people for whom we act as conservator	95	14	20
Decedents' estates settled	10	5	5
Indigent burials	18	10	15
Conservatorships over minors' property	14	11	20
Rep payee only	N/A	3	10

Community Services

Program Financial Statement: Senior Services

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 244,959	\$ 293,162	\$ 244,959	\$ 147,247	\$ 186,768
Charges for Services	51,997	41,330	51,997	46,464	51,997
Investment Income	2,000	2,047	2,000	754	2,000
Contributions	8,500	12,970	8,500	3,368	8,500
Other	1,800	1,942	1,800	118	1,800
Transfers from Other Funds	168,467	137,063	161,417	144,945	169,392
Use of (Increase In) Fund Balance	9,500	(20,628)	9,500	19,753	118,195
General Fund Support	327,271	283,342	314,744	409,465	362,340
Total Funding Sources	\$ 814,494	\$ 751,227	\$ 794,917	\$ 772,114	\$ 900,992
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 578,543	\$ 547,927	\$ 558,976	\$ 551,587	\$ 556,356
Operations	214,337	183,034	214,327	210,836	323,022
Travel	21,614	20,266	21,614	9,691	21,614
Total Uses of Funds	\$ 814,494	\$ 751,227	\$ 794,917	\$ 772,114	\$ 900,992
Net Indirect Support	166,663	177,098	181,158	201,799	102,236
Total	\$ 981,157	\$ 928,325	\$ 976,075	\$ 973,913	\$ 1,003,228
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(327,271)	(283,342)	(314,744)	(409,465)	(362,340)
Total Direct Support	\$ (327,271)	\$ (283,342)	\$ (314,744)	\$ (409,465)	\$ (362,340)
Net Indirect Support	(166,663)	(177,098)	(181,158)	(201,799)	(102,236)
Total County Support	\$ (493,934)	\$ (460,440)	\$ (495,902)	\$ (611,264)	\$ (464,576)

Community Services

Program Financial Statement: Senior Services

Performance Measures	FY12	FY13	FY14
Units of case management (1 unit per hour) (NACOG grant subsidized 1,980 units for \$100,000 in FY12)	2,135	986	100
Units performed by County staff (2.8 FTEs) and a contractor for housekeeping, respite and personal care	3,200	2,961	1,152
Congregate meals served in Williams and Flagstaff (NACOG Area Agency on Aging subsidized 15,685 in FY12 at \$5.00)	27,604	17,290	18,000
Home delivered meals in Williams and Flagstaff (NACOG Area Agency on Aging subsidized 13,987 meals in FY12 at \$6.00. 739 meals were billed to ALTCS/Evercare at the AHCCCS rate.)	18,115	12,004	11,000
Senior trips in Flagstaff and Williams for lunch, recreation, medical visits and shopping. There are no dedicated FTEs other than the .5 Community Aide/Kitchen Helper in Williams who also delivers meals. (NACOG funds 5,000 units)	9,077	5,707	6,500
Fees and donations received for county-only homecare funded by the Public Health Services District	\$3,453	\$3,968	\$5,000

Community Services

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Accountant	1.00	1.00	1.00
Administrative Manager	1.00	1.00	1.00
Administrative Specialist I	2.00	1.00	-
Administrative Specialist III	2.00	2.00	2.00
Administrative Support II	2.30	2.93	2.93
Assistant Director-Community Services	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00
Case Worker	4.00	4.00	4.00
Certified Fiduciary	3.00	3.48	3.48
Community Aide	4.92	4.92	4.92
Cook	2.00	2.00	2.00
CREC Shop Assistant	1.00	1.00	1.00
Director-Community Services	1.00	1.00	1.00
Eligibility Worker	1.00	1.00	1.00
Food Services Manager	1.00	1.00	1.00
Grant Technician	1.00	1.00	1.00
Program Coordinator	11.00	11.00	11.00
Program Manager I	6.00	7.00	6.00
Program Manager II	1.00	1.00	1.00
Program Manager III	1.00	1.00	1.00
Public Fiduciary	1.00	1.00	1.00
Total Positions	49.22	50.33	48.33

* Due to annual fluctuations in State and Federal grant revenue, the position counts in the Community Services Department vary from year to year. For FY14 two positions that were no longer being funded were removed from the FTE list.

Public Health Services District (PHSD)

2625 N. King Street, Flagstaff, AZ 86004 (928) 679-7272
 Kimbal Babcock, Interim Director

The mission of the Public Health Services District (PHSD) is to provide services that prevent epidemics and the spread of disease, protect against environmental hazards, promote and encourage healthy behaviors, and assure accessibility of health services.

Program Descriptions

Program	SPA	Description
Administration	PH	Health Administration provides leadership and oversight for the operations of the department.
Other Services	PH	The Other Services program includes activities that may not directly affect a person or a community's health; however, the benefits fit within and extend beyond the scope of health.
Primary Prevention	PH	Primary prevention seeks to prevent the onset of diseases and conditions detrimental to public health.
Secondary Prevention	PH	Secondary prevention has been a proven method of prevention that helps provide assurance that interventions have been implemented to minimize the spread of disease and prevent conditions detrimental to public health.
Tertiary Prevention	PH	Tertiary prevention is required when it is necessary to intervene to abate or treat a condition, source of illness or hazard to public health.

Goals and Objectives

- After a year with an Interim Chief Health Officer (CHO), the Public Health Services District's first goal for FY14 is to complete the hiring process for a permanent CHO and follow-up with a successful orientation to the Public Health Services District.
- Another priority for the Health District in FY14 is to develop a process improvement plan for Title 36 services and begin implementing training to help reduce the need and costs for these services.
- Over the next five years the Public Health Services District will develop a Financial Sustainability Plan. The development phase will begin in FY14 with the development of a strategic plan and long range vision. Implementation will begin in the following years with a plan to reduce expenditures and increase revenues.

Opportunities and Challenges

- Like many other County departments, the Public Health Services District is facing both opportunities and challenges associated with the Health Care Reform Act. The PHSD foresees increased attention to primary prevention as a result of a dedicated Federal funding source for public health services. They also foresee a decrease in the barriers to accessing health care with the new health care program. The impacts associated with the implementation of the Health Care Reform Act are still unknown at this time, however.
- Since the recession the Public Health Services District has faced a significant increase in their demand for services at the same time that revenue has declined. This demonstrates that limited resources are used to their maximum benefit during economic downturns.
- New tools such as the Logical Decisions Software and the Community Health Assessment have assisted the Public Health Services District in basing their decisions on science and values rather than preferences. These tools also assist the District in prioritizing their programs and activities.

Public Health Services District (PHSD)

Strategic Priority Area Alignment		Programs				
		Administration	Other Services	Primary Prevention	Secondary Prevention	Tertiary Prevention
Public Health (PH)						
Strategies	Be a resource for access to available services in the community in all areas of the County.	x	x	x	x	x
	Use County trends data to understand needs not currently being met (or voiced).	x	x	x	x	x
	Prioritize primary prevention strategies (behavior changing strategies that prevent disease or conditions that contribute to disease from occurring).	x	x	x	x	x
	Focus on homeless, mental health, detoxification centers that have the most leverage of current resources.	x	x	x	x	x
	Identify opportunities for the use of technology for high priority funding (telemedicine, etc.)	x	x	x	x	x
	Seek to be consistent with the Logical Decisions Process and review of health conditions, program standards and administrative standards to determine priorities.	x	x	x	x	x

Public Health Services District (PHSD)

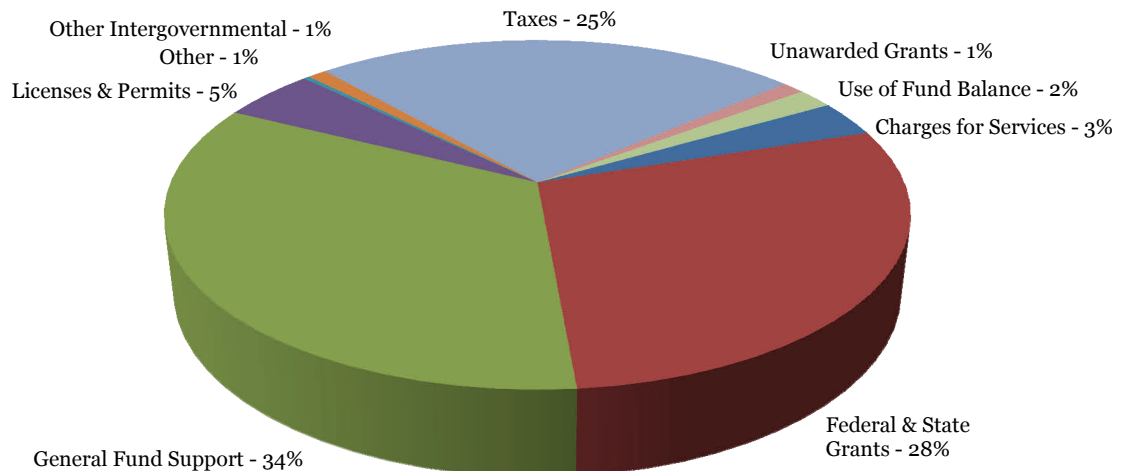
Financial Summary

The Public Health Services District is heavily funded through State and Federal grants that are subject to appropriation each fiscal year. With the recent economic downturn, the department has seen a significant decline in grant revenue. For FY13 Federal and State grant revenue is estimated to be 20% below budget. The district also relies on property tax revenue, which has also seen a decline due to a decrease in assessed values. Property tax revenue for the district is down 23% since the district was created and began collecting property taxes in FY11.

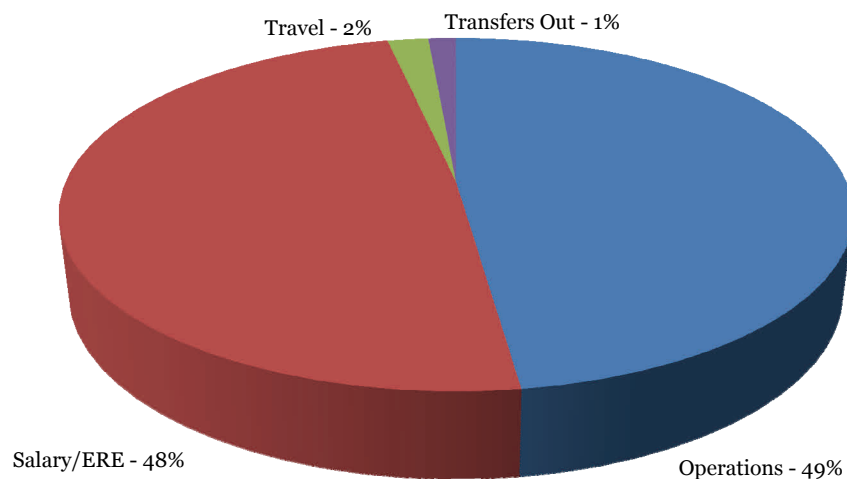
For FY13 the Public Health Services District is estimated to be 5% under their revised FY13 expenditure budget of \$14,551,036. This variance is due to salary, benefits, and operational savings across all programs in the department. The FY14 adopted expenditure budget of \$15,248,644 is 1% over the FY13 budget. This variance is due to a significant increase in the cost to provide Title 36 services.

The following charts illustrate the Public Health Services District's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

Revenue by Source Type

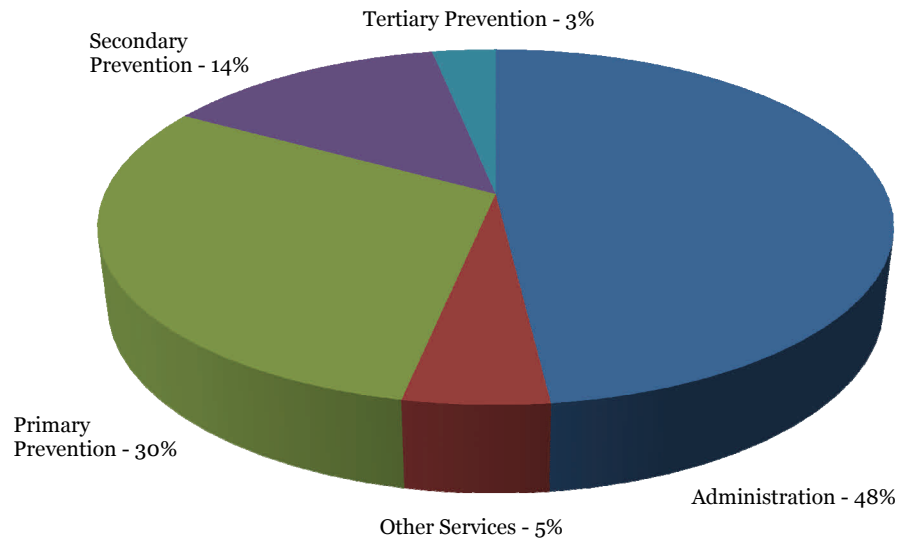


Expenditures by Category

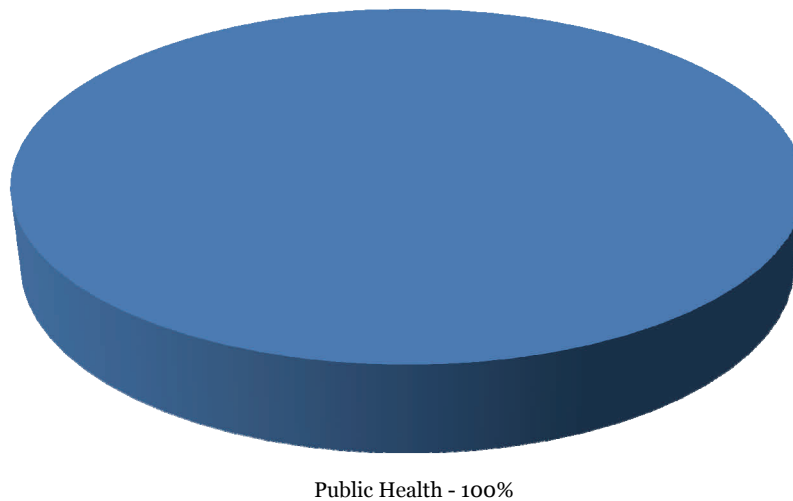


Public Health Services District (PHSD)

Expenditures by Program



Expenditures by Strategic Priority Area



Public Health Services District (PHSD)

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 4,807,696	\$ 3,919,926	\$ 4,511,257	\$ 3,636,581	\$ 4,363,365
Taxes	4,600,357	4,680,097	4,399,025	4,373,676	3,832,663
Other Intergovernmental	91,000	172,243	115,000	159,902	150,000
Licenses & Permits	716,732	720,303	687,946	729,472	737,205
Charges for Services	547,716	467,541	518,700	526,112	505,317
Fines, Fees, & Forfeits	-	-	-	26	-
Investment Income	14,353	31,363	23,480	9,785	12,338
Contributions	7,630	99,219	7,930	96,938	18,630
Other	39,401	35,525	36,855	31,576	15,220
Unawarded Grants	-	-	-	-	174,750
Use of (Increase In) Fund Balance	140,218	(177,500)	410,120	1,093,565	285,052
General Fund Support	3,744,379	3,744,379	4,621,175	4,038,348	5,154,104
Total Funding Sources	\$ 14,709,482	\$ 13,693,097	\$ 15,331,488	\$ 14,695,981	\$ 15,248,644
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 6,804,302	\$ 6,531,618	\$ 7,154,739	\$ 6,792,906	\$ 7,291,176
Operations	7,280,727	6,757,909	7,682,915	7,418,232	7,450,325
Travel	313,586	259,797	317,917	260,482	302,251
Capital	125,785	4,913	-	79,416	-
Transfers to Other Funds	185,082	138,860	175,917	144,945	204,892
Total Uses of Funds	\$ 14,709,482	\$ 13,693,097	\$ 15,331,488	\$ 14,695,981	\$ 15,248,644
Net Indirect Support	-	119,247	-	(28,223)	-
Total	\$ 14,709,482	\$ 13,812,344	\$ 15,331,488	\$ 14,667,758	\$ 15,248,644
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(3,744,379)	(3,744,379)	(4,621,175)	(4,038,348)	(5,154,104)
Total Direct Support	\$ (3,744,379)	\$ (3,744,379)	\$ (4,621,175)	\$ (4,038,348)	\$ (5,154,104)
Net Indirect Support	-	(119,247)	-	28,223	-
Total County Support	\$ (3,744,379)	\$ (3,863,626)	\$ (4,621,175)	\$ (4,010,125)	\$ (5,154,104)

Public Health Services District (PHSD)

Program Financial Statement: Administration

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ -	\$ -	\$ -	\$ 39,400	\$ -
Taxes	4,600,357	4,680,097	4,399,025	4,373,676	3,832,663
Charges for Services	-	385	45	(222)	-
Investment Income	12,000	22,874	19,745	7,831	10,008
Contributions	-	83,530	-	84,003	-
Other	-	975	70	109	-
Unawarded Grants	-	-	-	-	174,750
Use of (Increase In) Fund Balance	(1,924,301)	(2,285,740)	(1,718,841)	(1,586,321)	(1,827,790)
General Fund Support	3,739,733	3,739,733	4,621,175	4,038,348	5,154,104
Total Funding Sources	\$ 6,427,789	\$ 6,241,854	\$ 7,321,219	\$ 6,956,824	\$ 7,343,735

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 1,102,358	\$ 988,705	\$ 1,136,328	\$ 965,953	\$ 1,117,326
Operations	5,102,441	5,095,123	5,971,099	5,831,874	6,004,493
Travel	39,705	20,962	37,875	14,053	17,024
Transfers to Other Funds	183,285	137,063	175,917	144,945	204,892
Total Uses of Funds	\$ 6,427,789	\$ 6,241,854	\$ 7,321,219	\$ 6,956,825	\$ 7,343,735

Net Indirect Support	-	-	-	-	-
Total	\$ 6,427,789	\$ 6,241,854	\$ 7,321,219	\$ 6,956,825	\$ 7,343,735

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(3,739,733)	(3,739,733)	(4,621,175)	(4,038,348)	(5,154,104)
Total Direct Support	\$ (3,739,733)	\$ (3,739,733)	\$ (4,621,175)	\$ (4,038,348)	\$ (5,154,104)

Net Indirect Support	-	-	-	-	-
Total County Support	\$ (3,739,733)	\$ (3,739,733)	\$ (4,621,175)	\$ (4,038,348)	\$ (5,154,104)

Performance Measures	FY12	FY13	FY14
Strategic plan draft completed	N/A	N/A	100%
Community Health Assessment completed	N/A	100%	Complete in FY13
Community Health Improvement Plan completed	N/A	50%	100%
Complete first draft of Logical Decisions prioritization	N/A	100%	Complete in FY13
Complete final draft of Logical Decisions prioritization	N/A	N/A	100%
Expenditures fall equal to or less than budget or explanation provided	>Due to T36	Yes	Yes

Public Health Services District (PHSD)

Program Financial Statement: Other Services

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 4,036	\$ 4,036	\$ 4,036	\$ 3,027	\$ 4,036
Other Intergovernmental	91,000	172,243	115,000	159,902	150,000
Charges for Services	154,650	158,915	167,400	158,838	146,500
Investment Income	1,200	2,583	2,000	890	2,000
Other	-	-	-	15	-
Use of (Increase In) Fund Balance	516,941	439,082	453,205	563,796	459,958
Total Funding Sources	\$ 767,827	\$ 776,858	\$ 741,641	\$ 886,469	\$ 762,494

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 461,574	\$ 587,901	\$ 537,705	\$ 625,988	\$ 561,801
Operations	180,058	166,397	175,316	156,342	172,883
Travel	27,695	22,561	28,620	24,723	27,810
Capital	98,500	-	-	79,416	-
Total Uses of Funds	\$ 767,827	\$ 776,858	\$ 741,641	\$ 886,469	\$ 762,494

Net Indirect Support	-	17,502	-	1,466	-
Total	\$ 767,827	\$ 794,360	\$ 741,641	\$ 887,935	\$ 762,494

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -

Net Indirect Support	-	(17,502)	-	(1,466)	-
Total County Support	\$ -	\$ (17,502)	\$ -	\$ (1,466)	\$ -

Performance Measures	FY12	FY13	FY14
Improve customer access to birth certificates by 10%	N/A	10%	Complete in FY13

Public Health Services District (PHSD)

Program Financial Statement: Primary Prevention

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 4,308,613	\$ 3,481,420	\$ 4,096,628	\$ 3,324,297	\$ 3,886,125
Charges for Services	281,750	163,455	217,700	234,314	212,100
Investment Income	1,150	5,821	1,735	1,049	314
Contributions	7,630	15,639	7,930	12,935	18,630
Other	36,085	31,758	35,085	26,877	14,320
Use of (Increase In) Fund Balance	352,704	579,384	362,701	814,074	456,658
General Fund Support	4,646	4,646	-	-	-
Total Funding Sources	\$ 4,992,578	\$ 4,282,124	\$ 4,721,779	\$ 4,413,545	\$ 4,588,147

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 3,295,765	\$ 3,142,169	\$ 3,431,138	\$ 3,269,012	\$ 3,642,418
Operations	1,535,290	1,043,039	1,151,217	1,035,295	813,099
Travel	137,941	95,119	139,424	109,239	132,630
Capital	21,785	-	-	-	-
Transfers to Other Funds	1,797	1,797	-	-	-
Total Uses of Funds	\$ 4,992,578	\$ 4,282,124	\$ 4,721,779	\$ 4,413,546	\$ 4,588,147

Net Indirect Support	-	89,571	-	(33,692)	-
Total	\$ 4,992,578	\$ 4,371,695	\$ 4,721,779	\$ 4,379,854	\$ 4,588,147

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(4,646)	(4,646)	-	-	-
Total Direct Support	\$ (4,646)	\$ (4,646)	\$ -	\$ -	\$ -

Net Indirect Support	-	(89,571)	-	33,692	-
Total County Support	\$ (4,646)	\$ (94,217)	\$ -	\$ 33,692	\$ -

Performance Measures	FY12	FY13	FY14
Reduction in child fatalities as a result of motor vehicle crashes	N/A	N/A	5% in 3 years
Breastfeeding rates will meet or exceed Healthy People 2020 goals as evidenced by the following: 81.9% shall breastfeed at initiation, 60.6% at 6 months, and 34.1% at 1 year of age	N/A	91.3%/55.0%/34.3%	91%/57%/35%
Reduce percent of children who are obese	N/A	N/A	5% in 5 years

Public Health Services District (PHSD)

Program Financial Statement: Secondary Prevention

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 209,470	\$ 148,909	\$ 209,470	\$ 136,548	\$ 295,649
Licenses & Permits	716,732	720,303	687,946	729,472	737,205
Charges for Services	79,316	93,910	95,555	89,579	116,717
Investment Income	3	42	-	13	16
Contributions	-	50	-	-	-
Other	1,316	2,792	900	2,557	900
Use of (Increase In) Fund Balance	819,660	802,314	974,241	990,836	932,799
Total Funding Sources	\$ 1,826,497	\$ 1,768,320	\$ 1,968,112	\$ 1,949,032	\$ 2,083,286

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 1,418,702	\$ 1,368,604	\$ 1,543,328	\$ 1,523,066	\$ 1,595,371
Operations	304,400	287,328	317,114	317,131	365,615
Travel	103,395	112,388	107,670	108,835	122,300
Total Uses of Funds	\$ 1,826,497	\$ 1,768,320	\$ 1,968,112	\$ 1,949,032	\$ 2,083,286

Net Indirect Support	-	12,174	-	4,003	-
Total	\$ 1,826,497	\$ 1,780,494	\$ 1,968,112	\$ 1,953,035	\$ 2,083,286

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -

Net Indirect Support	-	(12,174)	-	(4,003)	-
Total County Support	\$ -	\$ (12,174)	\$ -	\$ (4,003)	\$ -

Performance Measures	FY12	FY13	FY14
Five percent reduction in the number of infants born with low or very low birth weight over five years	N/A	N/A	5% in 5 years
Reduce rate of critical violations in food service establishments	N/A	N/A	5% in 1 year

Public Health Services District (PHSD)

Program Financial Statement: Tertiary Prevention

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 285,577	\$ 285,561	\$ 201,123	\$ 133,309	\$ 177,555
Charges for Services	32,000	50,876	38,000	43,604	30,000
Investment Income	-	43	-	2	-
Other	2,000	0	800	2,016	-
Use of (Increase In) Fund Balance	375,214	287,461	338,814	311,179	263,427
Total Funding Sources	\$ 694,791	\$ 623,941	\$ 578,737	\$ 490,110	\$ 470,982

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 525,903	\$ 444,240	\$ 506,240	\$ 408,889	\$ 374,260
Operations	158,538	166,022	68,169	77,590	94,235
Travel	4,850	8,767	4,328	3,631	2,487
Capital	5,500	4,913	-	-	-
Total Uses of Funds	\$ 694,791	\$ 623,941	\$ 578,737	\$ 490,110	\$ 470,982

Net Indirect Support	-	-	-	-	-

Total	\$ 694,791	\$ 623,941	\$ 578,737	\$ 490,110	\$ 470,982

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -

Net Indirect Support	-	-	-	-	-

Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -

Performance Measures	FY12	FY13	FY14
No increase in the rate of chlamydia	N/A	N/A	0% in 3 years
Reduction in the rate of dental caries for children on AHCCCS	N/A	N/A	5% in 3 years
Establish guidelines and standards for medical marijuana edibles	N/A	N/A	100% complete in 2 years

Public Health Services District (PHSD)

Department Staffing (Full Time Equivalents)

<u>Positions by Title</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Accounting Technician I	1.00	1.00	1.00
Accounting Technician II	1.00	1.00	2.00
Administrative Manager	1.00	1.00	1.00
Administrative Manager, Senior	1.00	1.00	1.00
Administrative Specialist I	7.13	5.38	5.25
Administrative Specialist II	2.00	2.00	2.00
Administrative Specialist III	6.00	6.00	5.00
Administrative Supervisor	2.00	2.00	2.00
Administrative Support I	0.50	0.55	0.50
Administrative Support II	3.55	3.45	3.55
Animal Management Officer	4.00	4.00	4.00
Breastfeeding Peer Counselor	1.63	1.51	1.21
Case Worker	8.30	7.75	7.88
Certified Nurse Aide	1.00	1.00	1.00
Communicable Disease Investigator	0.75	1.75	1.33
Community Dietitian	1.00	1.00	1.00
Community Health Nurse	3.08	2.88	2.78
Dental Assistant	1.63	1.63	1.63
Dental Hygienist/Educator	1.00	1.00	1.00
Dental Program Manager	1.00	1.00	1.00
Director-Public Health	1.00	1.00	1.00
Division Manager	4.00	4.00	4.00
Environmental Aide	0.50	-	-
Environmental Health Specialist I	4.64	4.64	4.64
Environmental Health Specialist II	1.00	1.00	1.00
Environmental Health Specialist III	1.00	1.00	1.00
Environmental Quality Specialist I	-	1.00	1.00
Environmental Quality Specialist II	1.00	1.00	1.00
Epidemiologist	1.00	1.00	1.00
Forensic Investigator I	3.00	3.00	3.00
Forensic Technician	-	1.00	1.00
Grant Writer	1.00	1.00	1.00
HIV Case Manager	0.75	1.75	2.00
Medical Director	0.25	-	-
Medical Examiner	1.00	1.00	1.00
Nurse Practitioner	1.90	1.55	1.50
Nurse Supervisor	1.00	1.00	1.00
Nutrition Counselor	6.30	6.55	6.55
Policy Analyst	-	1.00	1.00
Program Coordinator	2.50	1.75	1.75
Program Manager I	2.00	1.00	2.00
Program Manager II	8.95	8.96	9.00
Program Manager III	1.00	1.00	1.00
Program Supervisor	3.75	3.00	3.00
Public Health Communications Relations Manager	0.88	0.88	1.00
Public Health Dentist	0.10	0.10	0.10

Public Health Services District (PHSD)

Department Staffing (Full Time Equivalents)

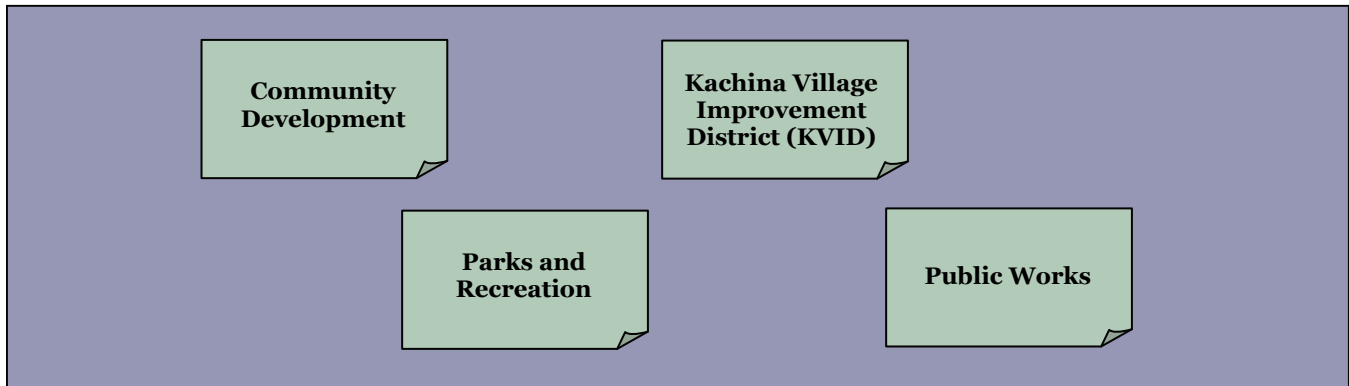
<u>Positions by Title</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Public Health Educator	11.84	12.31	13.41
Public Health Planner, Senior	2.00	2.00	1.50
Public Health Training Manager	1.00	1.00	1.00
Senior Manager	1.00	1.00	1.00
Social Worker/Guardian Investigator	0.63	0.75	0.75
Total Positions	113.56	113.14	114.33

* Due to the fluctuations in Federal and *State* grant revenue, the total number of positions in the Public Health Services District changes on an annual basis depending on grant appropriation.

Community Development



Service Area Summary



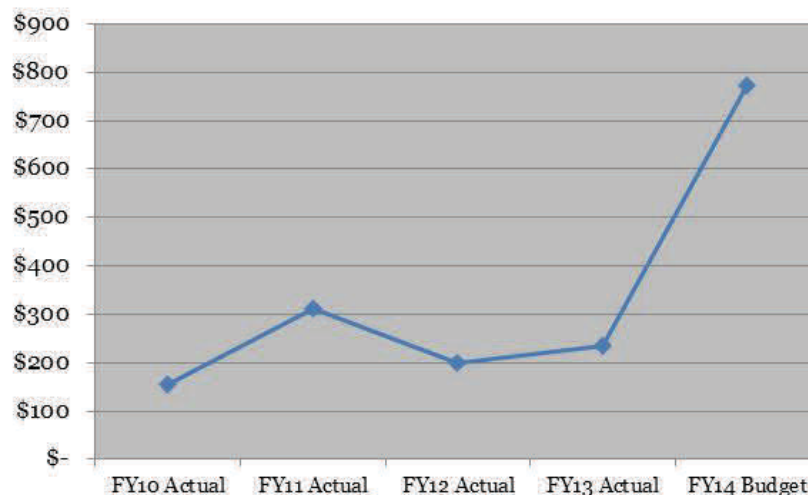
Description of Services

The shared purpose of the Community Development service area is to enhance quality of life, provide livable communities, and provide service to the public. This service area includes the following departments: Community Development, Kachina Village Improvement District (KVID), Parks and Recreation, and Public Works. This area administers and enforces all County zoning and building codes and inspections, issues building permits, creates and maintains unique recreation opportunities, including a variety of special events such as the County Fair, maintains County roads, and provides potable water and wastewater services to rural communities in the County.

Per Capita Costs

The per capita costs in the Community Development services area have fluctuated from year to year primarily due to planned versus completed capital projects in each of the departments included in the service area. The huge spike in per capita costs for FY14 includes planned Capital Parks and Open Space projects in Parks and Recreation, a one-time General Funded addition of a permanent roof structure on the Amphitheater, water/wastewater infrastructure improvements at KVID, and more than \$12 million in Schultz Flood mitigation capital projects still to be completed. But the largest factor contributing to the FY14 increase is the Public Works application for more than \$44 million in grant funding for road maintenance capital projects.

The chart below shows a five year history of the per capita cost of services for the Community Development service area:



Service Area Summary

The table below shows a three year history of the per capita cost of services for departments within the Community Development service area:

Department	FY12 Actuals	FY13 Actuals	FY14 Budget	Change: FY13 to FY14
Community Development	\$ 40.47	\$ 66.55	\$ 113.81	71.02%
KVID	9.29	7.98	12.82	60.61%
Parks and Recreation	18.89	30.29	114.41	277.72%
Public Works	129.64	130.96	531.96	306.20%
Total	\$ 198.30	\$ 235.78	\$ 773.00	227.85%

Community Development

2500 North Fort Valley Road, Building #1, Flagstaff, AZ 86001 (928) 679-8850
 Sue Pratt, Director

Community Development carries out three separate functions within Coconino County: planning and zoning, the permitting of building construction, and floodplain management.

Program Descriptions

Program	SPA	Description
Building Division	PS	The Building program includes several components. These include review of building plans to ensure compliance with codes, permitting and permit tracking building inspections, and sustainable building.
County Sustainability Program	C&NR	The Coconino County Sustainability Program (CCSP) seeks to improve the effectiveness and build off of current internal Coconino County sustainability efforts.
Flood Control District	PS	This program administers the National Flood Insurance Program, provides funding for drainage improvement projects and capacity for ongoing work associated with the Schultz Fire flood area.
Planning and Zoning	PS	This program includes the preparation of plans for the County and its communities and implements and enforces the County Zoning and Subdivision Ordinances originally adopted by the Board of Supervisors in 1964.

Goals and Objectives

- The adoption of the 2012 Building Code is a primary department goal for FY14.
- A goal for the next few years is the implementation of the Zucker Report recommendations to reorganize and streamline the development services and permitting divisions of the County.
- A department goal for FY15 is the adoption of the County Comprehensive Plan.
- The main long-term (3-5 years) objective of the Community Development Department is to ensure the creation of a resilient department that can sustain the roller coaster ride of short- and long-term economic changes and of other trends as well.

Opportunities and Challenges

- The main challenge for this department in FY14 will be the retirement or departure of many veteran employees, resulting in a decrease in institutional knowledge.
- These departures will create an opportunity as well, leaving room for reorganization based on Zucker Report recommendations.
- The long-term challenge for Community Development lies with a building industry that is primarily directed by economic conditions.

Community Development

Strategic Priority Area Alignment		Programs			
		Building Division	County Sustainability Program	Flood Control District	Planning and Zoning
Cultural and Natural Resources (C&NR)					
Strategies	Does the program support initiatives, practices and positions that promote clean air, clean water and the stewardship of County resources, healthy landscapes and wildlife habitat?		x		
	Does the program consider diverse needs and foster collaborative partnerships to address, develop and promote cultural and/or natural resource objectives?		x		
	Does the program support initiatives that celebrate, protect and engage the public in the County's regional cultural heritage?				
Public Safety (PS)					
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.			x	
	Prioritize programs that are most effectively addressed by public safety entities.				
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	x		x	x
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.				
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.	x		x	x
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.				

Community Development

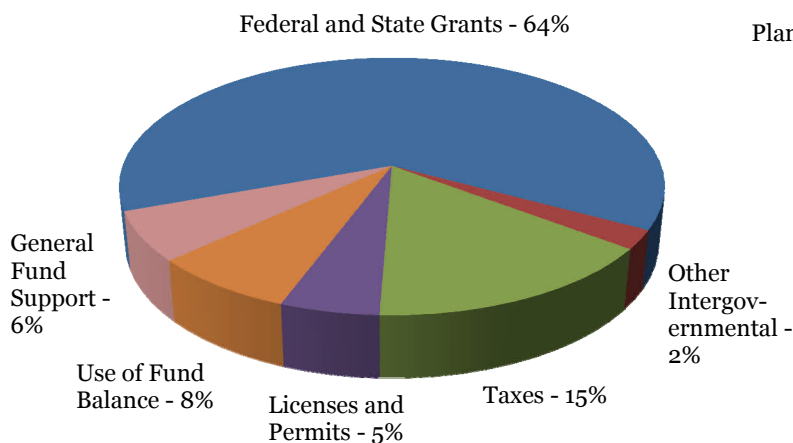
Financial Summary

The two main sources of revenue for Community Development are Federal and State grants and Flood Control District property taxes. The department finished FY13 68% below its revenue budget, due to federal reimbursements for Schultz Fire/Flood projects that were budgeted but not completed during the fiscal year. The department's revenue budget is decreasing by 15% for FY14, due to a decrease in Schultz Fire/Flood project reimbursements as well as an 17% decrease in Flood Control District property tax revenues.

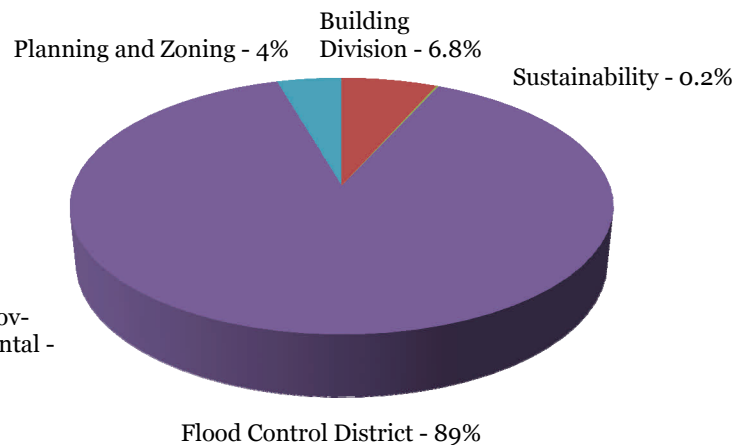
For FY13 the Community Development Department remained 55% below its revised expenditure budget of \$20,261,274. This variance is almost entirely due to Schultz Fire/Flood capital projects that were not completed during the fiscal year. The FY14 adopted expenditure budget of \$16,100,184 is 21% lower than in FY13. This variance is again due almost entirely to capital projects.

The following charts illustrate Community Development's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

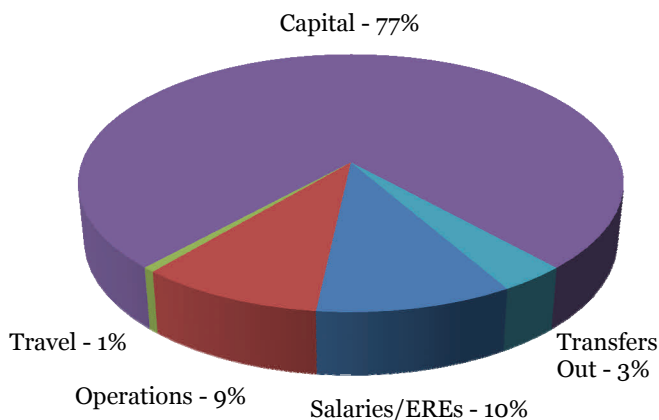
Revenue by Source Type



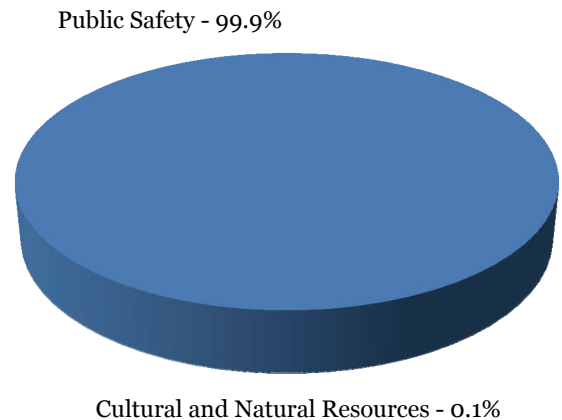
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Community Development

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 591,893	\$ 463,900	\$ 11,250,606	\$ 696,513	\$ 10,195,970
Taxes	3,175,218	3,165,023	2,977,549	2,935,653	2,469,330
Other Intergovernmental	3,205,380	598,076	1,335,925	1,010,025	383,853
Licenses & Permits	838,300	1,218,581	818,000	588,172	818,000
Charges for Services	3,150	1,249	3,150	906	3,150
Investment Income	40,000	51,848	40,000	23,068	20,000
Other	180	1,121	180	1,554	180
Transfers from Other Funds	41,605	9,861	-	-	-
Use of (Increase In) Fund Balance	326,964	(70,708)	3,169,376	3,128,137	1,207,578
General Fund Support	614,737	91,244	666,488	708,647	1,002,123
Total Funding Sources	\$ 8,837,427	\$ 5,530,196	\$ 20,261,274	\$ 9,092,676	\$ 16,100,184
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 1,568,318	\$ 1,367,457	\$ 1,567,565	\$ 1,396,148	\$ 1,622,017
Operations	2,464,124	2,345,351	2,184,825	2,136,656	1,517,907
Travel	118,271	117,139	99,650	101,193	99,650
Capital	4,261,714	1,700,248	15,014,234	5,458,679	12,310,610
Transfers to Other Funds	425,000	-	1,395,000	-	550,000
Total Uses of Funds	\$ 8,837,427	\$ 5,530,196	\$ 20,261,274	\$ 9,092,676	\$ 16,100,184
Net Indirect Support	302,094	302,094	376,563	376,563	337,860
Total	\$ 9,139,521	\$ 5,832,290	\$ 20,637,837	\$ 9,469,239	\$ 16,438,044
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 838,180	\$ 1,207,436	\$ 811,380	\$ 579,132	\$ 811,380
Transfers in from Other Funds	41,605	9,861	-	-	-
Program Expenditures	(1,494,522)	(1,308,540)	(1,477,868)	(1,287,779)	(1,813,503)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (614,737)	\$ (91,244)	\$ (666,488)	\$ (708,647)	\$ (1,002,123)
Net Indirect Support	(302,094)	(302,094)	(376,563)	(376,563)	(337,860)
Total County Support	\$ (916,831)	\$ (393,338)	\$ (1,043,051)	\$ (1,085,210)	\$ (1,339,983)

Community Development

Program Financial Statement: Addressing Specialist

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Transfers from Other Funds	\$ 11,969	\$ 9,861	\$ -	\$ -	\$ -
Total Funding Sources	\$ 11,969	\$ 9,861	\$ -	\$ -	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 11,799	\$ 9,684	\$ -	\$ -	\$ -
Operations	170	177	-	-	-
Total Uses of Funds	\$ 11,969	\$ 9,861	\$ -	\$ -	\$ -
Net Indirect Support	2,471	2,334	-	-	-
Total	\$ 14,440	\$ 12,195	\$ -	\$ -	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	11,969	9,861	-	-	-
Program Expenditures	(11,969)	(9,861)	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	(2,471)	(2,334)	-	-	-
Total County Support	\$ (2,471)	\$ (2,334)	\$ -	\$ -	\$ -
Performance Measures			FY12	FY13	FY14
None					

* Please note that this program was funded in FY11 and FY12 on a limited-term basis and has not been funded for FY14.

Community Development

Program Financial Statement: Building Division

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Licenses & Permits	\$ 750,000	\$ 1,139,211	\$ 750,000	\$ 533,409	\$ 750,000
Other	180	1,056	180	1,554	180
Transfers from Other Funds	29,636	-	-	-	-
General Fund Support	156,347	(312,329)	168,571	277,109	316,644
Total Funding Sources	\$ 936,163	\$ 827,938	\$ 918,751	\$ 812,072	\$ 1,066,824

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 809,151	\$ 724,828	\$ 814,468	\$ 705,468	\$ 814,541
Operations	48,803	33,261	34,283	36,244	182,283
Travel	78,209	69,849	70,000	70,360	70,000
Total Uses of Funds	\$ 936,163	\$ 827,938	\$ 918,751	\$ 812,072	\$ 1,066,824

Net Indirect Support	186,489	194,742	233,251	235,757	204,318
Total	\$ 1,122,652	\$ 1,022,680	\$ 1,152,002	\$ 1,047,830	\$ 1,271,142

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 750,180	\$ 1,140,267	\$ 750,180	\$ 534,963	\$ 750,180
Transfers in from Other Funds	29,636	-	-	-	-
Program Expenditures	(936,163)	(827,938)	(918,751)	(812,072)	(1,066,824)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (156,347)	\$ 312,329	\$ (168,571)	\$ (277,109)	\$ (316,644)

Net Indirect Support	(186,489)	(194,742)	(233,251)	(235,757)	(204,318)
Total County Support	\$ (342,836)	\$ 117,587	\$ (401,822)	\$ (512,866)	\$ (520,962)

Performance Measures	FY12	FY13	FY14
Single family dwelling permits including modulars	54	80	95
Renewal energy permits (solar, wind, solar water heater, including APS community solar project for FY11, FY12)	51	45	45
Building inspection site visits	4,058	3,900	4,100
Commercial cellular tower permits issued, including upgrades and improvements	21	30	25
Commercial meteorological wind test towers issued	3	0	5
Total building permits issued	1,311	1,250	1,280
Building permit fees collected, includes plan check	1,139,211	475,000	500,000
Other (permits issued for flood, snow damage, and tornado) and other repairs	60	75	75
Commercial permits (FY12 includes wind farm)	113	45	50
All other permits (additions, remodels, garages, etc.) including over-the-counter	1,009	975	0
Sustainable building (structures) permits issued in County only	16	15	15
Sustainable building (structures) permits issued in City of Flagstaff through County program	6	10	5

Community Development

Program Financial Statement: County Sustainability Program

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ -	\$ -	\$ 14,000	\$ 15,086	\$ 23,370
Total Funding Sources	\$ -	\$ -	\$ 14,000	\$ 15,086	\$ 23,370

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ -	\$ -	\$ 13,000	\$ 15,075	\$ 15,370
Operations	-	-	1,000	11	8,000
Total Uses of Funds	\$ -	\$ -	\$ 14,000	\$ 15,086	\$ 23,370

Net Indirect Support	-	-	4,350	5,386	3,727
Total	\$ -	\$ -	\$ 18,350	\$ 20,472	\$ 27,097

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	(14,000)	(15,086)	(23,370)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ (14,000)	\$ (15,086)	\$ (23,370)

Net Indirect Support	-	-	(4,350)	(5,386)	(3,727)
Total County Support	\$ -	\$ -	\$ (18,350)	\$ (20,472)	\$ (27,097)

Performance Measures	FY12	FY13	FY14
Development of a Coconino County Sustainability Advisory Group that is internal and County-wide	60%	85%	100%
Development of a Coconino County Sustainability Program with staffing and resource support	10%	40%	50%
Inventory and report of Coconino County Sustainability achievements	50%	100%	100%
Coconino County departments that have a sustainability aspect in their three to five year plan	2	12	8
Departments that have completed a water, energy, fuel, purchasing, waste and recycling assessment that includes operations and practices	0	4	4
Departments that have completed a Green House Gas Assessment	1	2	N/A
Number of sustainability educational presentations, events and workshops hosted internally	0	4	4
Develop a detailed outline and scope of work for an internal Coconino County Sustainability Plan	10%	100%	50%
Review of other jurisdictions' sustainability programs, plans, practices, operations and governing documents with a comprehensive analysis that will provide direction and planning support for the Coconino County Sustainability Program and Coconino County	70%	85%	85%

*This program was initiated by the Board of Supervisors and the Community Development Department in FY13.

Community Development

Program Financial Statement: Flood Control District

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 591,893	\$ 463,900	\$ 11,250,606	\$ 696,513	\$ 10,195,970
Taxes	3,175,218	3,165,023	2,977,549	2,935,653	2,469,330
Other Intergovernmental	3,205,380	598,076	1,335,925	1,010,025	383,853
Licenses & Permits	1,500	13,500	8,000	11,500	8,000
Charges for Services	1,950	-	1,950	-	1,950
Investment Income	40,000	51,848	40,000	23,068	20,000
Other	-	16	-	-	-
Use of (Increase In) Fund Balance	326,964	(70,708)	3,169,376	3,128,137	1,207,578
Total Funding Sources	\$ 7,342,905	\$ 4,221,656	\$ 18,783,406	\$ 7,804,896	\$ 14,286,681
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 264,382	\$ 245,574	\$ 261,020	\$ 274,472	\$ 272,726
Operations	2,368,247	2,250,737	2,102,352	2,058,637	1,142,545
Travel	23,562	25,096	10,800	13,108	10,800
Capital	4,261,714	1,700,248	15,014,234	5,458,679	12,310,610
Transfers to Other Funds	425,000	-	1,395,000	-	550,000
Total Uses of Funds	\$ 7,342,905	\$ 4,221,655	\$ 18,783,406	\$ 7,804,896	\$ 14,286,681
Net Indirect Support	-	-	-	-	-
Total	\$ 7,342,905	\$ 4,221,655	\$ 18,783,406	\$ 7,804,896	\$ 14,286,681
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -

Community Development

Program Financial Statement: Flood Control District

Performance Measures	FY12	FY13	FY14
District Administration and National Flood Insurance Program: Flood status reports issued	180	175	180
District Administration and National Flood Insurance Program: Building permits issued in floodplains	18	20	15
District Administration and National Flood Insurance Program: Community flood studies initiated	2	3	0
District Administration and National Flood Insurance Program: Community flood studies completed	2	3	0
Flood Control capital improvement: Projects under development	10	10	0
Flood Control capital improvement: Projects completed	0	1	0
Schultz Flood mitigation: External funding secured for preparation and response	\$6,000,000	\$500,000	\$0
Schultz Flood mitigation: External funding secured for mitigation	\$2,000,000	\$3,000,000	\$6,300,000
Schultz Flood mitigation: Number of mitigation projects under development	4	4	7
Schultz Flood mitigation: Number of mitigation projects completed	5	4	7

Community Development

Program Financial Statement: Planning and Zoning

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Licenses & Permits	\$ 86,800	\$ 65,870	\$ 60,000	\$ 43,263	\$ 60,000
Charges for Services	1,200	1,249	1,200	906	1,200
Other	-	49	-	-	-
General Fund Support	458,390	403,573	483,917	416,452	662,109
Total Funding Sources	\$ 546,390	\$ 470,741	\$ 545,117	\$ 460,621	\$ 723,309

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 482,986	\$ 387,371	\$ 479,077	\$ 401,133	\$ 519,380
Operations	46,904	61,176	47,190	41,764	185,079
Travel	16,500	22,194	18,850	17,725	18,850
Total Uses of Funds	\$ 546,390	\$ 470,741	\$ 545,117	\$ 460,621	\$ 723,309

Net Indirect Support	113,134	105,018	138,961	135,419	129,814
Total	\$ 659,524	\$ 575,759	\$ 684,078	\$ 596,040	\$ 853,123

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ 88,000	\$ 67,169	\$ 61,200	\$ 44,169	\$ 61,200
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(546,390)	(470,741)	(545,117)	(460,621)	(723,309)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (458,390)	\$ (403,573)	\$ (483,917)	\$ (416,452)	\$ (662,109)

Net Indirect Support	(113,134)	(105,018)	(138,961)	(135,419)	(129,814)
Total County Support	\$ (571,524)	\$ (508,591)	\$ (622,878)	\$ (551,871)	\$ (791,923)

Performance Measures	FY12	FY13	FY14
Completion of Flagstaff Regional Plan	75%	85%	100%
10 year update to the Coconino County Comprehensive Plan	0%	0%	75%
Conditional use permits applied for	76	50	60
Zone change requests	6	4	4
Subdivisions - preliminary plat applications (Includes administrative subdivisions)	1	1	1
Open zoning violation cases	178	129	100
Closed zoning violation cases	172	90	95
Pre-application cases	131	100	125

Community Development

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Addressing Specialist*	0.20	-	-
Administrative Specialist I	0.50	0.50	0.50
Administrative Specialist II	1.30	1.30	1.30
Administrative Supervisor	1.00	1.00	1.00
Assistant Director	1.00	1.00	1.00
Building Inspector	5.00	5.00	5.00
Chief Building Official	1.00	1.00	1.00
Code Enforcement Officer	2.00	2.00	2.00
Community Development Director	1.00	1.00	1.00
Grants Writer	0.50	0.50	0.50
Hydrologist	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00
Planner**	-	-	1.00
Planner, Principal	1.00	1.00	1.00
Planner, Senior	1.00	1.00	1.00
Plans Examiner	2.00	2.00	2.00
Plans Review Technician	1.00	1.00	1.00
Program Manager III	0.20	0.20	0.20
Sustainable Building Program Manager	1.00	1.00	1.00
Zoning Inspector	1.00	1.00	1.00
Total Positions	22.70	22.50	23.50

*The Addressing Specialist was Title III funded on a one-year limited term basis.

**The Planner position was created in FY14 as a first step towards the reorganization of the permitting division recommended in the Zucker report.

Kachina Village Improvement District (KVID)

5600 East Commerce Avenue, Flagstaff, AZ 86004 (928) 679-8300
 George Sereno, District Manager

The Kachina Village Improvement District (KVID) provides water and wastewater services to approximately 1,370 homes in this unincorporated area of Coconino County.

Program Descriptions

Program	SPA	Description
Administration	PH	Administration of the Kachina Village Improvement District.
Wastewater Collection, Treatment and Disposal	PH	The Kachina Village Improvement District provides cost effective, reliable on-demand wastewater removal, treatment, and disposal services to the residents, commercial customers and emergency service organizations within Kachina Village.
Water Sourcing and Distribution	PH	The Kachina Village Improvement District provides cost effective, reliable on-demand drinking water delivery services to the residents, commercial customers and emergency service organizations within Kachina Village.

Goals and Objectives

- The main goal for FY14 is the upgrade of the North Storage booster station to constant pressure and expansion to support the Kachina North development.
- A secondary goal is the purchase and installation of a second aeration blower for the wastewater plant. This will provide blower backup and capacity to maximize system efficiency and reliability.

Opportunities and Challenges

- Federal, state and local regulatory requirements and reporting mandates will significantly increase. Many if not all of these regulatory requirements and reporting mandates will be unfunded.
- Demand for KVID services will rise slightly.
- The demand for qualified operators will escalate. The shortage of qualified operators will cause employee benefits and salaries to increase or increase turnover as operators leave for other organizations as they have done in the past.
- Costs of compliance will rise as a result of EPA regulator demands (sampling, testing, accounting, process, procedures, reporting).
- An increase in utility complexity will increase the demand for mechanical, electrical, control systems, accounting and business management skills and expertise.
- Full cost pricing will become a greater factor in utility operations and will negatively impact the ability of utilities to acquire grant funding and/or low cost loans.
- Greening opportunities and pressure to implement greening projects will increase and so will the cost of operations.
- Grant money for greening projects may increase.
- The cost of engineering services will rise dramatically in the post recession period.
- Best Value Contracting procurement will provide greater opportunities than other procurement methods.
- Infrastructure degradation will continue as will the cost to replace, repair or refurbish aging systems.
- Advanced technologies and systems will continue to proliferate in the industry.

Kachina Village Improvement District (KVID)

Strategic Priority Area Alignment		Programs	
		Wastewater Collection, Treatment and Disposal	Water Sourcing and Distribution
Public Health (PH)			
Strategies	Be a resource for access to available services in the community in all areas of the County.	x	x
	Use County Trends data to understand needs not currently being met (or voiced).	x	x
	Prioritize primary prevention strategies (behavior changing strategies that prevent disease or conditions that contribute to disease from occurring).	x	x
	Focus on homeless, mental health, detoxification centers that have the most leverage of current resources.		
	Identify opportunities for the use of technology for high priority funding (telemedicine, etc.)	x	x
	Seek to be consistent with the Logical Decisions Process and review of health conditions, program standards and administrative standards to determine priorities.	x	x

Kachina Village Improvement District (KVID)

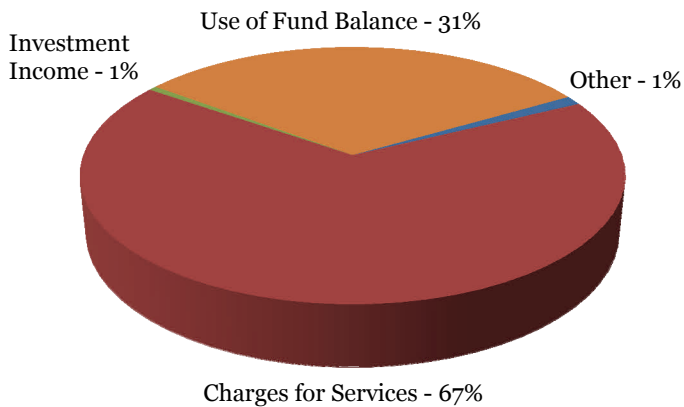
Financial Summary

KVID's primary source of revenue is charges for water and wastewater services. The department's revenue was 6% lower than budgeted for FY13, due to decreased charges for both water and wastewater services. FY14 revenue is expected to be essentially flat compared to FY13.

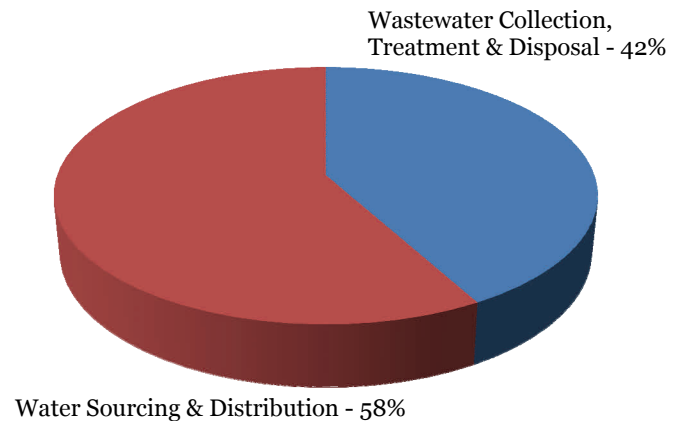
KVID was 34% under their revised FY13 expenditure budget of \$1,656,453. The majority of this variance was due to carryover funding for a water meter upgrade project that was not required. The department's FY14 adopted expenditure budget of \$1,752,019 is 6% higher than their FY13 budget. This variance is due to two significant capital infrastructure repair projects slated for FY14.

The following charts illustrate KVID's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

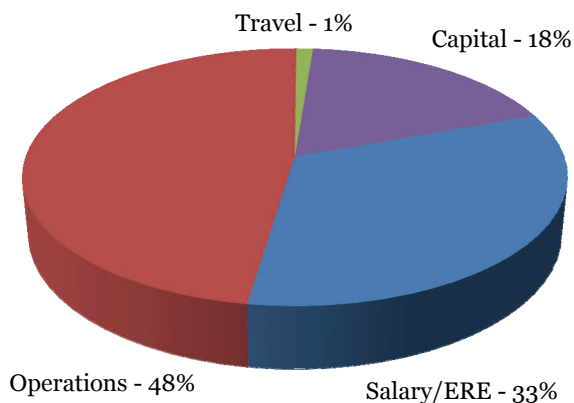
Revenue by Source Type



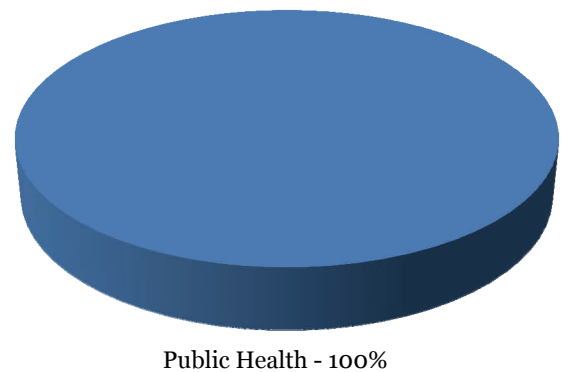
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Kachina Village Improvement District (KVID)

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 1,171,000	\$ 1,214,498	\$ 1,170,000	\$ 1,087,461	\$ 1,170,500
Investment Income	20,440	20,273	10,270	10,345	9,770
Other	12,000	51,676	20,000	32,847	20,000
Use of (Increase In) Fund Balance	563,705	(17,041)	456,183	(39,829)	551,749
Total Funding Sources	\$ 1,767,145	\$ 1,269,407	\$ 1,656,453	\$ 1,090,825	\$ 1,752,019
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 524,829	\$ 412,768	\$ 538,852	\$ 452,469	\$ 577,036
Operations	1,218,671	813,300	974,856	562,927	835,983
Travel	11,645	9,464	13,745	14,474	20,000
Capital	12,000	33,875	129,000	60,954	319,000
Total Uses of Funds	\$ 1,767,145	\$ 1,269,407	\$ 1,656,453	\$ 1,090,825	\$ 1,752,019
Net Indirect Support	-	-	-	-	-
Total	\$ 1,767,145	\$ 1,269,407	\$ 1,656,453	\$ 1,090,825	\$ 1,752,019
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -

* Please note that KVID pays 100% of their allocated indirect costs and receives no General Fund support.

Kachina Village Improvement District (KVID)

Program Financial Statement: Administration

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Use of (Increase In) Fund Balance	\$ 268,439	\$ 228,665	\$ 243,389	\$ 243,926	\$ -
Total Funding Sources	\$ 268,439	\$ 228,665	\$ 243,389	\$ 243,926	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 215,629	\$ 223,712	\$ 232,889	\$ 239,874	\$ -
Operations	52,810	4,953	10,500	4,052	-
Total Uses of Funds	\$ 268,439	\$ 228,665	\$ 243,389	\$ 243,926	\$ -
Net Indirect Support	-	-	-	-	-
Total	\$ 268,439	\$ 228,665	\$ 243,389	\$ 243,926	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -
Performance Measures			FY12	FY13	FY14
None					

* Note that the Administration program has been folded into the department's other two programs for FY14.

Kachina Village Improvement District (KVID)

Program Financial Statement: Wastewater Collection, Treatment and Disposal

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 620,000	\$ 639,067	\$ 620,000	\$ 592,682	\$ 620,000
Investment Income	400	458	250	1,918	250
Other	-	75	-	-	-
Use of (Increase In) Fund Balance	(138,989)	(325,577)	(88,792)	(238,221)	114,256
Total Funding Sources	\$ 481,411	\$ 314,023	\$ 531,458	\$ 356,379	\$ 734,506

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 153,123	\$ 66,359	\$ 158,395	\$ 74,795	\$ 293,936
Operations	324,293	242,556	296,968	276,877	341,570
Travel	3,995	5,108	6,095	4,706	10,000
Capital	-	-	70,000	-	89,000
Total Uses of Funds	\$ 481,411	\$ 314,023	\$ 531,458	\$ 356,379	\$ 734,506

Net Indirect Support	-	-	-	-	-
Total	\$ 481,411	\$ 314,023	\$ 531,458	\$ 356,379	\$ 734,506

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -

Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -

Performance Measures	FY12	FY13	FY14
Annual volume processed	46,754,000	45,000,000	45,000,000
Annual kWh consumption	540,641	600,000	600,000
Quality compliance	100%	100%	100%
Containment compliance	100%	100%	100%

Kachina Village Improvement District (KVID)

Program Financial Statement: Water Sourcing and Distribution

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 551,000	\$ 575,431	\$ 550,000	\$ 494,779	\$ 550,500
Investment Income	20,040	19,815	10,020	8,427	9,520
Other	12,000	51,601	20,000	32,847	20,000
Use of (Increase In) Fund Balance	434,255	79,871	301,586	(45,533)	437,493
Total Funding Sources	\$ 1,017,295	\$ 726,719	\$ 881,606	\$ 490,521	\$ 1,017,513
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 156,077	\$ 122,697	\$ 147,568	\$ 137,800	\$ 283,100
Operations	841,568	565,791	667,388	281,998	494,413
Travel	7,650	4,356	7,650	9,768	10,000
Capital	12,000	33,875	59,000	60,954	230,000
Total Uses of Funds	\$ 1,017,295	\$ 726,719	\$ 881,606	\$ 490,521	\$ 1,017,513
Net Indirect Support	-	-	-	-	-
Total	\$ 1,017,295	\$ 726,719	\$ 881,606	\$ 490,521	\$ 1,017,513
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -
Performance Measures	FY12		FY13		FY14
Annual volume processed	74,450,470		74,000,000		74,000,000
Annual volume sold	55,298,911		55,000,000		55,000,000
KWh	563,890		560,000		560,000
Quality compliance	100%		100%		100%
Sampling schedule compliance	100%		100%		100%

Kachina Village Improvement District (KVID)

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Business Manager	1.00	1.00	1.00
District Manager	1.00	1.00	1.00
Industrial Tech-Wright	1.00	1.00	1.00
Water/Wastewater Manager	1.00	1.00	1.00
Water/Wastewater Plant Operator	2.00	2.00	2.00
Water/Wastewater Plant Operator, Senior	2.00	2.00	2.00
Total Positions	8.00	8.00	8.00

* Please note that there have been no staffing changes at KVID in the last three years.

Parks and Recreation

2446 Fort Tuthill Loop, Flagstaff, AZ 86001 (928) 679-8000
 Judy Weiss, Director

Coconino County Parks and Recreation engages the public by developing and delivering quality sustainable parks, equitable community partnerships, accessible, diverse recreational and educational opportunities; and by protecting unique natural areas and open spaces.

Program Descriptions

Program	SPA	Description
Administration	CV	The Parks and Recreation Administration program provides leadership, strategic direction, financial management, administrative support, marketing and communications for the department.
Facility Development - Acquisitions	C&NR	The Facility Development-Acquisitions program was established in 2002 when the Coconino Parks and Open Space (CPOS) sales tax provided for the acquisition of key parcels, in accordance with the ballot measure, for open space conservation.
Facility Development - Administration	CV	The Facility Development-Administration program manages new construction and redevelopment of parks.
Facility Development - Construction	CV	The Facility Development-Construction program designs and builds safe, attractive and enjoyable park improvements and new park facilities based on the CPOS ballot measure and project list with the approval of the Board of Supervisors.
Facility Development - Trails	CV	The Facility Development-Trails program promotes the Community Vitality Strategy with the provision of recreational opportunities on safe, well-maintained, non-motorized community pathways that connect our communities geographically, encourage social interaction, and engage users of all ages across the demographic spectrum.
Facility Management - Maintenance	CV	The Facility Management-Maintenance program maintains and repairs all County parks, natural areas, and trails.
Facility Management - Operations	CV	The Facility Management-Operations program provides water/sewer services, electrical services, garbage and port-o-let services, backflow testing, and janitorial supplies at all County parks and properties.
Programs & Services - Amphitheater Events	CV	The Amphitheater Events program oversees an outdoor performing arts facility.
Programs & Services - Campgrounds	CV	The Campgrounds program provides the administration, maintenance, and operations of Coconino County campgrounds.
Programs & Services - County Fair	CV	This program produces the Coconino County Fair, a family-oriented event that highlights the County's cultural, agricultural, natural, and artistic resources.
Programs & Services - Event Facility Users	CV	The Events program provides event producers the opportunity to lease County park facilities for their events.
Programs & Services - Outdoor Recreation	CV	The Outdoor Recreation program offers fee-based outdoor recreation education programming to people of all ages.

Parks and Recreation

Program	SPA	Description
Programs & Services - Ramada and Field Rentals	CV	The Ramada and Field Rental program provides low-cost public use of picnic ramadas and ballfields at Fort Tuthill County Park, Louise Yellowman County Park, Raymond County Park and Peaks View County Park.
Programs & Services - Stables	CV	The Stables program provides stabling facilities to support the equestrian events at Fort Tuthill County Park.

Goals and Objectives

- In FY14 one of Parks and Recreation's main goals is to plan for the upcoming expiration of the County Parks and Open Space (CPOS) sales tax. The department has begun this endeavor with a series of work sessions with the Board of Supervisors to inform them of the current status and suggested options for the future.
- In FY14 Parks and Recreation will also explore legislative options to increase revenues for continued operation and maintenance of the County's parks system.
- In FY13 the department issued an RFP for outsourcing the campground and developing a snow play area. If successful in FY14, this could generate new revenue and save significantly in development costs.
- In FY15 Parks and Recreation will begin planning to implement natural resource plans for Rogers Lake and Pumphouse Wash. These plans will be a road map for the future with minimal development.
- Over the next two to five years, Parks and Recreation will continue to complete the remaining voter approved CPOS projects as funding permits.

Opportunities and Challenges

- An increase in new public and private partnerships will create additional opportunities for new revenue sources. These partnerships are also projected to have a significant economic impact on the region.
- Maintaining current parks is equally or more important than building new ones. With the expiration of CPOS operations and maintenance (O&M) funding, Parks and Recreation will need to look for additional revenue sources to continue the current level of service. The department did receive an increase in its General Fund support beginning in FY14 to help offset the loss of the CPOS O&M funding.
- Arizona's growing population has increased the demand for new, expanded and more diversified parks facilities. Costs for land, operations and capital projects have also increased. These trends, coupled with increased competition for tax dollars by other government departments and the decline in the availability of grant funding, have resulted in a greater emphasis on generating alternative non-tax revenues.

Parks and Recreation

Strategic Priority Area Alignment		Programs													
		Administration	Facility Development - Acquisitions	Facility Development - Administration	Facility Development - Construction	Facility Development - Trails	Facility Management - Maintenance	Facility Management - Operations	Programs and Services: Amphitheater Events	Programs and Services: Campgrounds	Programs and Services: County Fair	Programs and Services: Event Facility Users	Programs and Services: Outdoor Recreation	Programs and Services: Ramada & Field Rentals	Programs and Services: Stables
Community Vitality (CV)															
Strategies	Create and maintain "adequate" resources for programs that provide a "safety net" for vulnerable populations.			x	x	x									
	Create opportunities for citizens to strengthen their communities.	x		x	x	x	x	x	x	x	x			x	x
	Support arts, recreation, culture, life-long learning and enrichment opportunities to enhance the quality of life for all citizens.	x		x	x	x	x	x	x	x	x	x	x		
	Develop, strengthen and support programs to encourage youth and families from diverse backgrounds and perspectives feel welcome and engaged in their communities.	x		x	x	x	x	x	x	x	x	x	x	x	
	Increase efficiencies and reduce redundancies by pooling resources through internal and external partnerships to "improve the quality of life for Coconino County resident".	x		x	x	x	x	x	x		x		x		
	Continue the development of emergency preparedness plans and partnerships to prepare County communities in the result of an emergency.						x	x							
	Create the service delivery infrastructure and technology to connect employees and citizens to resources provided by the County.	x			x	x								x	

Parks and Recreation

Strategic Priority Area Alignment		Programs													
		Administration	Facility Development - Acquisitions	Facility Development - Administration	Facility Development - Construction	Facility Development - Trails	Facility Management - Maintenance	Facility Management - Operations	Programs and Services: Amphitheater Events	Programs and Services: Campgrounds	Programs and Services: County Fair	Programs and Services: Event Facility Users	Programs and Services: Outdoor Recreation	Programs and Services: Ramada & Field Rentals	Programs and Services: Stables
Cultural and Natural Resources (C&NR)															
Strategies	Does the program support initiatives, practices and positions that promote clean air, clean water and the stewardship of County resources, healthy landscapes and wildlife habitat?		x												
	Does the program consider diverse needs and foster collaborative partnerships to address, develop and promote cultural and/or natural resource objectives?		x												
	Does the program support initiatives that celebrate, protect and engage the public in the County's regional cultural heritage?		x												

Parks and Recreation

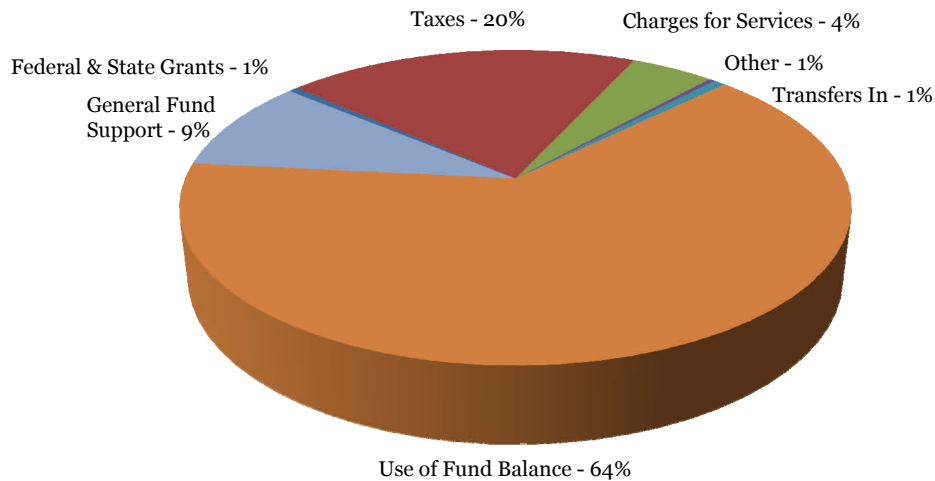
Financial Summary

The Parks and Recreation Department's primary source of revenue is Coconino Parks and Open Space (CPOS) sales tax revenue. For FY13 CPOS sales tax revenue is estimated to be 12% under budget. Parks and Recreation also receives fee-based revenue for the programs it provides. For FY13 the Fees for Services revenue is estimated to be 7% over budget due to increased event participation and attendance.

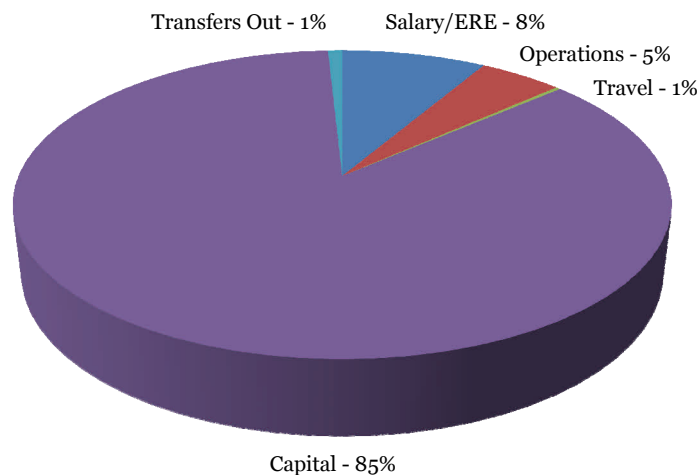
Parks and Recreation is estimated to be 67% under their revised FY13 expenditure budget of \$13,068,851. This variance is due to planned capital projects that were not completed in FY13. The FY14 adopted expenditure budget of \$15,763,175 is 21% over the FY13 budget. This variance is due to the addition of CPOS capital projects in FY14.

The following charts illustrate the Parks and Recreation department's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

Revenue by Source Type

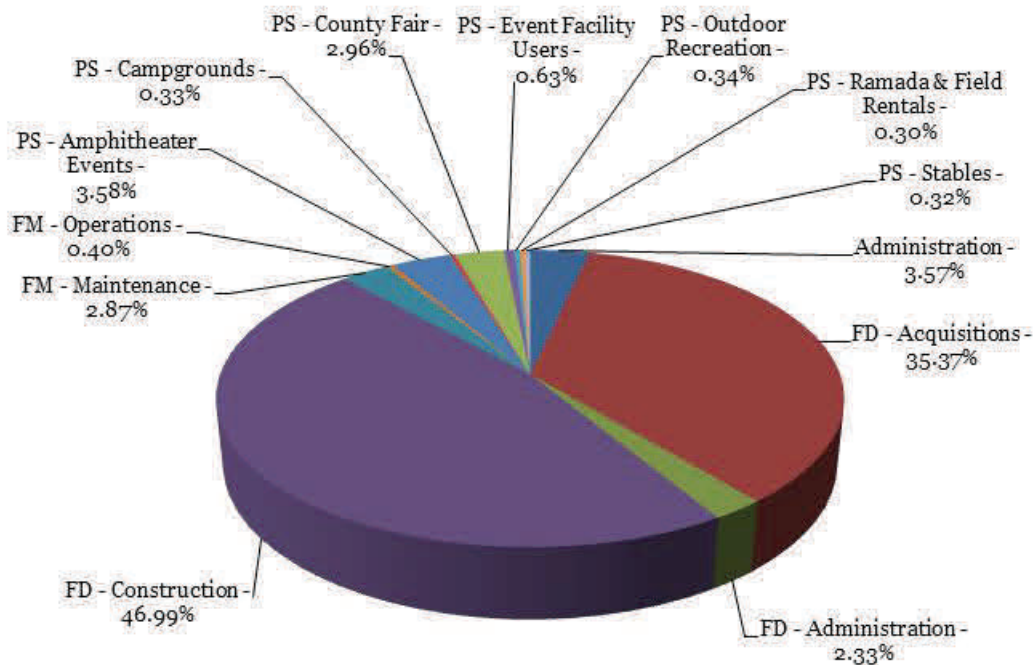


Expenditures by Category



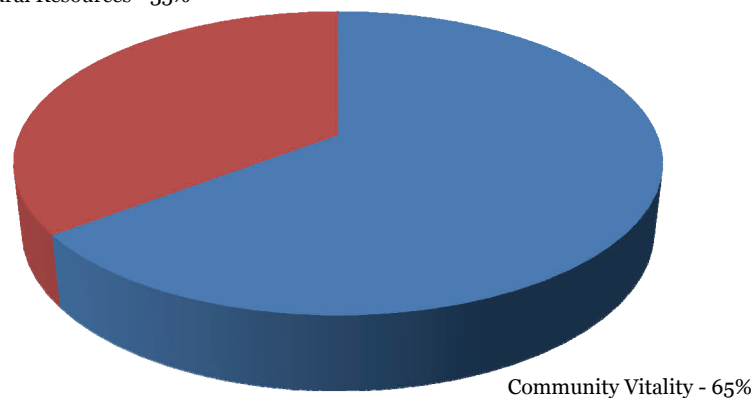
Parks and Recreation

Expenditures by Program



Expenditures by Strategic Priority Area

Cultural & Natural Resources - 35%



Parks and Recreation

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 85,000	\$ 95,000	\$ 143,623	\$ 141,463	\$ 85,000
Taxes	2,849,625	2,832,704	2,964,806	3,180,089	3,193,556
Charges for Services	875,460	735,645	756,392	811,174	751,517
Investment Income	91,676	177,866	51,000	69,795	51,000
Contributions	2,100	-	2,100	-	2,100
Other	-	18,735	1,972	26,183	1,972
Transfers from Other Funds	653,953	625,907	106,150	106,150	106,150
Use of (Increase In) Fund Balance	5,139,151	(1,831,335)	8,067,947	(1,090,817)	10,074,895
General Fund Support	305,372	517,382	974,861	1,025,683	1,496,985
Total Funding Sources	\$ 10,002,337	\$ 3,171,905	\$ 13,068,851	\$ 4,269,718	\$ 15,763,175
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 1,315,851	\$ 1,230,741	\$ 1,295,942	\$ 1,283,882	\$ 1,336,296
Operations	1,031,098	1,216,649	934,025	899,011	770,344
Travel	44,875	50,837	45,170	46,966	42,308
Capital	6,931,560	22,770	10,662,564	1,908,709	13,483,077
Transfers to Other Funds	678,953	650,908	131,150	131,150	131,150
Total Uses of Funds	\$ 10,002,337	\$ 3,171,905	\$ 13,068,851	\$ 4,269,718	\$ 15,763,175
Net Indirect Support	307,999	305,193	278,249	278,249	309,371
Total	\$ 10,310,336	\$ 3,477,098	\$ 13,347,100	\$ 4,547,967	\$ 16,072,546
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 485,710	\$ 316,845	\$ 366,092	\$ 373,467	\$ 342,417
Transfers in from Other Funds	653,953	625,907	106,150	106,150	106,150
Program Expenditures	(1,390,035)	(1,405,134)	(1,446,703)	(1,504,900)	(1,945,552)
GF Transfers to Other Funds	(55,000)	(55,000)	(400)	(400)	-
Total Direct Support	\$ (305,372)	\$ (517,382)	\$ (974,861)	\$ (1,025,683)	\$ (1,496,985)
Net Indirect Support	(307,999)	(305,193)	(278,249)	(278,249)	(309,371)
Total County Support	\$ (613,371)	\$ (822,575)	\$ (1,253,110)	\$ (1,303,932)	\$ (1,806,356)

Parks and Recreation

Program Financial Statement: Administration

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Transfers from Other Funds	\$ 653,953	\$ 625,907	\$ 106,150	\$ 106,150	\$ 106,150
Use of (Increase In) Fund Balance	57,000	53,091	-	-	-
General Fund Support	(82,936)	(79,746)	464,414	485,469	457,331
Total Funding Sources	\$ 628,017	\$ 599,252	\$ 570,564	\$ 591,619	\$ 563,481
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 394,235	\$ 339,950	\$ 396,526	\$ 397,988	\$ 399,590
Operations	194,372	219,285	133,628	158,573	128,292
Travel	14,410	15,017	15,410	10,058	10,599
Transfers to Other Funds	25,000	25,000	25,000	25,000	25,000
Total Uses of Funds	\$ 628,017	\$ 599,252	\$ 570,564	\$ 591,619	\$ 563,481
Net Indirect Support	99,845	91,106	94,715	98,971	103,446
Total	\$ 727,862	\$ 690,358	\$ 665,279	\$ 690,590	\$ 666,927
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	653,953	625,907	106,150	106,150	106,150
Program Expenditures	(571,017)	(546,161)	(570,564)	(591,619)	(563,481)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ 82,936	\$ 79,746	\$ (464,414)	\$ (485,469)	\$ (457,331)
Net Indirect Support	(99,845)	(91,106)	(94,715)	(98,971)	(103,446)
Total County Support	\$ (16,909)	\$ (11,360)	\$ (559,129)	\$ (584,440)	\$ (560,777)

Performance Measures	FY12	FY13	FY14
Excellent or good service ratings in annual citizen survey; rank among County departments	3	N/A	N/A
Number of active cultural and natural resource management partnerships in place	5	5	5
Number of community events sponsored by CCPR or co-sponsored with community partners	2	N/A	N/A
Direct cost recovery from earned revenues	69%	N/A	N/A

Parks and Recreation

Program Financial Statement: Facility Development - Acquisitions

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Other	\$ -	\$ 2,462	\$ 1,972	\$ 3,376	\$ 1,972
Use of (Increase In) Fund Balance	1,320,019	69,501	4,850,002	19,835	5,573,416
Total Funding Sources	\$ 1,320,019	\$ 71,962	\$ 4,851,974	\$ 23,211	\$ 5,575,388
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Operations	\$ -	\$ 56,047	\$ -	\$ 23,210	\$ -
Capital	1,320,019	15,915	4,851,974	-	5,575,388
Total Uses of Funds	\$ 1,320,019	\$ 71,962	\$ 4,851,974	\$ 23,210	\$ 5,575,388
Net Indirect Support	-	-	-	-	-
Total	\$ 1,320,019	\$ 71,962	\$ 4,851,974	\$ 23,210	\$ 5,575,388
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -

Performance Measures	FY12	FY13	FY14
Develop resource management plans for County-owned lands	2	2	2
Coordination of planning efforts for collaborative resource management	2	4	4
CPOS project implementation: Completed and potential future acquisitions:			
Rogers Lake Completed 2250 acres FY11	2	0	0
Pumphouse Pending 26 acres FY13			
Fort Tuthill Pending 220 acres FY13			
Donation to County of 240 acres with 17,000 square feet of building improvements on May 17, 2011 and completed in FY12	0	1	0

Parks and Recreation

Program Financial Statement: Facility Development - Administration

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Taxes	\$ 2,849,625	\$ 2,832,704	\$ 2,964,806	\$ 3,180,089	\$ 3,193,556
Investment Income	64,676	152,201	24,000	66,523	24,000
Use of (Increase In) Fund Balance	(1,967,511)	(2,173,277)	(2,620,554)	(2,992,176)	(2,849,503)
General Fund Support	-	-	400	400	-
Total Funding Sources	\$ 946,790	\$ 811,628	\$ 368,652	\$ 254,836	\$ 368,053

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 153,125	\$ 170,082	\$ 154,833	\$ 155,853	\$ 151,226
Operations	236,612	117,552	205,519	95,701	210,759
Travel	9,250	4,237	8,300	3,282	6,068
Transfers to Other Funds	547,803	519,757	-	-	-
Total Uses of Funds	\$ 946,790	\$ 811,628	\$ 368,652	\$ 254,836	\$ 368,053

Net Indirect Support	78	(1,182)	(241)	(7,252)	(1,098)

Total	\$ 946,868	\$ 810,446	\$ 368,411	\$ 247,584	\$ 366,955

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	(400)	(400)	-
Total Direct Support	\$ -	\$ -	\$ (400)	\$ (400)	\$ -

Net Indirect Support	(78)	1,182	241	7,252	1,098

Total County Support	\$ (78)	\$ 1,182	\$ (159)	\$ 6,852	\$ 1,098

Performance Measures	FY12	FY13	FY14
Provide park facilities that continue to align with community preferences	2	2	2
Develop public park facilities utilizing local partnerships and outside funding sources	2	2	2

Parks and Recreation

Program Financial Statement: Facility Development - Construction

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ -	\$ -	\$ 23,623	\$ 23,623	\$ -
Investment Income	27,000	19,074	27,000	465	27,000
Contributions	2,100	-	2,100	-	2,100
Other	-	108	-	8,567	-
Use of (Increase In) Fund Balance	5,101,415	280,872	5,703,055	1,870,139	7,378,589
Total Funding Sources	\$ 5,130,515	\$ 300,054	\$ 5,755,778	\$ 1,902,794	\$ 7,407,689

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Operations	\$ 124,445	\$ 293,199	\$ 68,188	\$ 34,182	\$ -
Capital	5,006,070	6,855	5,687,590	1,868,612	7,407,689
Total Uses of Funds	\$ 5,130,515	\$ 300,054	\$ 5,755,778	\$ 1,902,794	\$ 7,407,689

Net Indirect Support	-	-	-	-	-

Total	\$ 5,130,515	\$ 300,054	\$ 5,755,778	\$ 1,902,794	\$ 7,407,689

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -

Net Indirect Support	-	-	-	-	-

Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -

Performance Measures	FY12	FY13	FY14
Completed projects	4	2	1
Best management practices and green construction materials have been incorporated into the design and construction of new parks	3	1	1
Collaborative planning and design with partners and stakeholders	4	3	3
Minimum of three planning/design/public charettes incorporated into project designs during the public scoping process	2	3	3
CPOS park projects opened to public (total)	2	3	3

Parks and Recreation

Program Financial Statement: Facility Development - Trails

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Use of (Increase In) Fund Balance	\$ 652,231	\$ 41,139	\$ -	\$ 5,978	\$ -
Total Funding Sources	\$ 652,231	\$ 41,139	\$ -	\$ 5,978	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Operations	\$ 46,760	\$ 40,835	\$ -	\$ 5,978	\$ -
Travel	-	304	-	-	-
Capital	605,471	-	-	-	-
Total Uses of Funds	\$ 652,231	\$ 41,139	\$ -	\$ 5,978	\$ -
Net Indirect Support	-	-	-	-	-
Total	\$ 652,231	\$ 41,139	\$ -	\$ 5,978	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -

Performance Measures	FY12	FY13	FY14
Number of active collaborative partnerships to increase trail infrastructure	2	2	2
Number of community volunteers engaging in trail building and maintenance	300	300	300

Parks and Recreation

Program Financial Statement: Facility Management - Maintenance

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ -	\$ 10,000	\$ 35,000	\$ 32,839	\$ -
Charges for Services	-	-	-	433	-
Use of (Increase In) Fund Balance	-	(4,393)	4,393	3,631	-
General Fund Support	387,247	456,700	394,002	540,326	451,747
Total Funding Sources	\$ 387,247	\$ 462,307	\$ 433,395	\$ 577,229	\$ 451,747
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 260,877	\$ 260,546	\$ 270,262	\$ 352,607	\$ 314,660
Operations	109,452	176,515	146,215	199,155	118,822
Travel	16,918	25,246	16,918	25,467	18,265
Total Uses of Funds	\$ 387,247	\$ 462,307	\$ 433,395	\$ 577,229	\$ 451,747
Net Indirect Support	70,451	77,521	65,180	89,093	82,922
Total	\$ 457,698	\$ 539,828	\$ 498,575	\$ 666,322	\$ 534,669
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ 433	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(387,247)	(456,700)	(394,002)	(540,759)	(451,747)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (387,247)	\$ (456,700)	\$ (394,002)	\$ (540,326)	\$ (451,747)
Net Indirect Support	(70,451)	(77,521)	(65,180)	(89,093)	(82,922)
Total County Support	\$ (457,698)	\$ (534,221)	\$ (459,182)	\$ (629,419)	\$ (534,669)

Parks and Recreation

Program Financial Statement: Facility Management - Maintenance

Performance Measures	FY12	FY13	FY14
Percent of assessed value of assets spent on annual maintenance activities	N/A	N/A	N/A
Percent of assets maintained at Master Plan recommended level of four percent funding	N/A	N/A	N/A
Percent of park visitors rating facilities as good or excellent	N/A	N/A	N/A
Number of times per week Fort Tuthill County Park receives routine maintenance (5/1- 10/1)	2	2	2
Number of times per week Fort Tuthill County Park receives routine maintenance (10/1- 5/1)	1	2	2
Number of times per week Raymond County Park receives routine maintenance (5/1 - 10/1)	2	7	7
Number of times per week Raymond County Park receives routine maintenance (10/1 - 5/1)	1	2	2
Number of times per week Sawmill County Park receives routine maintenance (5/1 - 10/1)	2	7	7
Number of times per week Sawmill County Park receives routine maintenance (10/1 - 5/1)	1	2	2
Number of times per week Peaks View County Park receives routine maintenance (5/1 - 10/1)	2	2	2
Number of times per week Peaks View County Park receives routine maintenance (10/1 - 5/1)	1	2	2
Number of times per week Pumphouse County Natural Area receives routine maintenance (all year)	1	1	1
Number of times per week Louise Yellowman County Park receives preventative routine maintenance (all year)	7	7	7
Number of times per week Rogers Lake County Natural Area receives routine maintenance (all year)	0	1	1
Level of service the parks system is maintained at (best 1 to 5 worst)	3.5	3.5	3.5

Parks and Recreation

Program Financial Statement: Facility Management - Operations

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 64,444	\$ 46,370	\$ 64,405	\$ 36,520	\$ 63,797
Total Funding Sources	\$ 64,444	\$ 46,370	\$ 64,405	\$ 36,520	\$ 63,797
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 1,942	\$ 3,154	\$ 1,943	\$ 2,212	\$ 39,535
Operations	59,640	39,734	59,600	28,990	23,400
Travel	2,862	3,482	2,862	5,318	862
Total Uses of Funds	\$ 64,444	\$ 46,370	\$ 64,405	\$ 36,520	\$ 63,797
Net Indirect Support	559	1,040	502	574	10,182
Total	\$ 65,003	\$ 47,410	\$ 64,907	\$ 37,094	\$ 73,979
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(64,444)	(46,370)	(64,405)	(36,520)	(63,797)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (64,444)	\$ (46,370)	\$ (64,405)	\$ (36,520)	\$ (63,797)
Net Indirect Support	(559)	(1,040)	(502)	(574)	(10,182)
Total County Support	\$ (65,003)	\$ (47,410)	\$ (64,907)	\$ (37,094)	\$ (73,979)

Performance Measures	FY12	FY13	FY14
Number of playgrounds available for public use	7	8	9
Number of trails available for public use	17.25	17.25	17.25
Number of restrooms available for public use	7	8	9
Number of ramadas and picnic areas available for public use	11	12	14
Number of athletic facilities available for public use	16	17	17
Number of event venues available for entertainment opportunities	11	11	11
Number of rental facilities	46	48	48
Number of camping sites available for public use	102	102	102
Number of visitors to County parks	N/A	N/A	N/A
Number of visitors to events at County parks	N/A	N/A	N/A
Percent of facilities rated as 'state of the art' or 'high quality' by visitors and users	N/A	N/A	N/A

Parks and Recreation

Program Financial Statement: Horse Races

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Investment Income	\$ -	\$ 4	\$ -	\$ 324	\$ -
Other	-	14,092	-	10,829	-
Use of (Increase In) Fund Balance	40,599	17,016	-	(11,153)	-
General Fund Support	55,000	55,000	-	-	-
Total Funding Sources	\$ 95,599	\$ 86,112	\$ -	\$ (0)	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 93,909	\$ 81,902	\$ -	\$ -	\$ -
Operations	1,690	4,174	-	-	-
Travel	-	35	-	-	-
Total Uses of Funds	\$ 95,599	\$ 86,112	\$ -	\$ -	\$ -
Net Indirect Support	24,306	23,543	-	-	-
Total	\$ 119,905	\$ 109,654	\$ -	\$ -	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(55,000)	(55,000)	-	-	-
Total Direct Support	\$ (55,000)	\$ (55,000)	\$ -	\$ -	\$ -
Net Indirect Support	(24,306)	(23,543)	-	-	-
Total County Support	\$ (79,306)	\$ (78,543)	\$ -	\$ -	\$ -
Performance Measures			FY12	FY13	FY14
None					

* Please note that the Horse Races are no longer being offered through the Parks and Recreation Department.

Parks and Recreation

Program Financial Statement: Programs and Services - Amphitheater Events

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 278,000	\$ 94,315	\$ 101,150	\$ 59,332	\$ 85,875
General Fund Support	(230,559)	(37,226)	(37,091)	(4,085)	477,726
Total Funding Sources	\$ 47,441	\$ 57,089	\$ 64,059	\$ 55,247	\$ 563,601
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 24,291	\$ 21,442	\$ 22,909	\$ 24,901	\$ 22,451
Operations	23,150	35,647	41,150	30,346	41,150
Capital	-	-	-	-	500,000
Total Uses of Funds	\$ 47,441	\$ 57,089	\$ 64,059	\$ 55,247	\$ 563,601
Net Indirect Support	6,503	6,273	5,497	6,211	5,748
Total	\$ 53,944	\$ 63,362	\$ 69,556	\$ 61,459	\$ 569,349
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 278,000	\$ 94,315	\$ 101,150	\$ 59,332	\$ 85,875
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(47,441)	(57,089)	(64,059)	(55,247)	(563,601)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ 230,559	\$ 37,226	\$ 37,091	\$ 4,085	\$ (477,726)
Net Indirect Support	(6,503)	(6,273)	(5,497)	(6,211)	(5,748)
Total County Support	\$ 224,056	\$ 30,953	\$ 31,594	\$ (2,127)	\$ (483,474)

Performance Measures	FY12	FY13	FY14
Number of free or low-cost community events, CCPR or County-sponsored, co-sponsored or otherwise	4	5	5
Number of total events (public and private)	22	27	22
Number of attendees served	15,244	27,510	22,000
Percentage of expenses covered by revenue	110%	150%	125%

Parks and Recreation

Program Financial Statement: Programs and Services - Campgrounds

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 50,210	\$ 41,348	\$ 50,510	\$ 57,165	\$ 52,210
Other	-	55	-	644	-
General Fund Support	(6,267)	(4,267)	(7,056)	(12,302)	381
Total Funding Sources	\$ 43,943	\$ 37,135	\$ 43,454	\$ 45,507	\$ 52,591
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 29,303	\$ 23,010	\$ 28,814	\$ 24,005	\$ 37,951
Operations	14,640	14,126	14,640	21,502	14,640
Total Uses of Funds	\$ 43,943	\$ 37,135	\$ 43,454	\$ 45,507	\$ 52,591
Net Indirect Support	7,579	6,959	7,177	6,175	9,958
Total	\$ 51,522	\$ 44,094	\$ 50,631	\$ 51,681	\$ 62,549
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 50,210	\$ 41,403	\$ 50,510	\$ 57,809	\$ 52,210
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(43,943)	(37,135)	(43,454)	(45,507)	(52,591)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ 6,267	\$ 4,267	\$ 7,056	\$ 12,302	\$ (381)
Net Indirect Support	(7,579)	(6,959)	(7,177)	(6,175)	(9,958)
Total County Support	\$ (1,312)	\$ (2,691)	\$ (121)	\$ 6,128	\$ (10,339)

Performance Measures	FY12	FY13	FY14
Number of times the entire campground is rented to facilitate an event that supports arts, culture, and life-long learning and enrichment (i.e. Pickin' in the Pines, AA Round Up, etc.)	3	5	4
Number of organizations that utilize the campground as a 'retreat' location to conduct volunteer activities and youth-building programs which lead to strengthened communities (i.e. Boy Scouts of America, etc.)	2	2	2
Number of campsites for public use at the Fort Tuthill County Park campground	102	96	96
Number of campsites for public use at the Cataract Lake County Park campground	28	N/A	N/A
Percentage of expenses covered by revenue	129%	130%	110%

Parks and Recreation

Program Financial Statement: Programs and Services - County Fair

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
Charges for Services	389,750	418,856	390,300	438,351	409,100
Investment Income	-	6,586	-	2,483	-
Other	-	2,018	-	2,767	-
Use of (Increase In) Fund Balance	(64,602)	(115,283)	131,051	12,929	(27,607)
Total Funding Sources	\$ 410,148	\$ 397,177	\$ 606,351	\$ 541,530	\$ 466,493

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 135,146	\$ 110,345	\$ 168,656	\$ 142,432	\$ 178,768
Operations	168,337	179,853	207,785	252,206	177,545
Travel	515	828	760	645	4,030
Capital	-	-	123,000	40,097	-
Transfers to Other Funds	106,150	106,150	106,150	106,150	106,150
Total Uses of Funds	\$ 410,148	\$ 397,177	\$ 606,351	\$ 541,530	\$ 466,493

Net Indirect Support	36,838	33,104	41,705	36,264	46,711
Total	\$ 446,986	\$ 430,280	\$ 648,056	\$ 577,794	\$ 513,204

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -

Net Indirect Support	(36,838)	(33,104)	(41,705)	(36,264)	(46,711)
Total County Support	\$ (36,838)	\$ (33,104)	\$ (41,705)	\$ (36,264)	\$ (46,711)

Performance Measures	FY12	FY13	FY14
Number of attendees and participants participating in the fair	45,095	42,841	44,000
Number of fair entries	2,800	3,685	4,000
Number of exhibitors	800	927	1,000
Percentage of expenses covered by revenue	120%	106%	100%

Parks and Recreation

Program Financial Statement: Programs and Services - Event Facility Users

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 81,700	\$ 92,804	\$ 132,400	\$ 165,153	\$ 120,500
General Fund Support	52,003	21,751	(3,192)	(66,829)	(20,876)
Total Funding Sources	\$ 133,703	\$ 114,555	\$ 129,208	\$ 98,325	\$ 99,624

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 115,908	\$ 96,771	\$ 111,413	\$ 75,959	\$ 81,829
Operations	17,795	17,784	17,795	22,366	17,631
Total Uses of Funds	\$ 133,703	\$ 114,555	\$ 129,208	\$ 98,325	\$ 99,624

Net Indirect Support	32,227	29,655	28,428	20,080	21,809
Total	\$ 165,930	\$ 144,209	\$ 157,636	\$ 118,404	\$ 121,433

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 81,700	\$ 92,804	\$ 132,400	\$ 165,153	\$ 120,500
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(133,703)	(114,555)	(129,208)	(98,325)	(99,624)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (52,003)	\$ (21,751)	\$ 3,192	\$ 66,829	\$ 20,876

Net Indirect Support	(32,227)	(29,655)	(28,428)	(20,080)	(21,809)
Total County Support	\$ (84,230)	\$ (51,405)	\$ (25,236)	\$ 46,749	\$ (933)

Performance Measures	FY12	FY13	FY14
Number of events (does not include County sponsored events)	49	52	50
Number of attendees and participants served	24,754	24,568	24,600
Percentage of expenses covered by revenue	61%	79%	125%

Parks and Recreation

Program Financial Statement: Programs and Services - Outdoor Recreation

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ -	\$ 1,373	\$ 8,732	\$ 16,349	\$ 8,732
General Fund Support	11,553	33,341	27,166	6,062	44,163
Total Funding Sources	\$ 11,553	\$ 34,714	\$ 35,898	\$ 22,411	\$ 52,895
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 4,621	\$ 33,210	\$ 27,166	\$ 17,473	\$ 44,163
Operations	6,932	1,504	8,732	4,446	8,332
Travel	-	-	-	491	400
Total Uses of Funds	\$ 11,553	\$ 34,714	\$ 35,898	\$ 22,411	\$ 52,895
Net Indirect Support	1,356	9,692	6,964	4,541	11,895
Total	\$ 12,909	\$ 44,405	\$ 42,862	\$ 26,952	\$ 64,790
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 1,373	\$ 8,732	\$ 16,349	\$ 8,732
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(11,553)	(34,714)	(35,898)	(22,411)	(52,895)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (11,553)	\$ (33,341)	\$ (27,166)	\$ (6,062)	\$ (44,163)
Net Indirect Support	(1,356)	(9,692)	(6,964)	(4,541)	(11,895)
Total County Support	\$ (12,909)	\$ (43,033)	\$ (34,130)	\$ (10,603)	\$ (56,058)

Performance Measures	FY12	FY13	FY14
Number of public served from CCPR and/or partner-produced Outdoor Recreation programs	100	179	200
Number of Outdoor Recreation programs offered by CCPR and/or partners	9	13	20
Percentage of expenses covered by revenue	N/A	80%	100%

Parks and Recreation

Program Financial Statement: Programs and Services - Ramada and Field Rentals

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 13,600	\$ 11,276	\$ 11,100	\$ 14,081	\$ 11,100
General Fund Support	54,473	41,056	71,805	40,455	35,616
Total Funding Sources	\$ 68,073	\$ 52,332	\$ 82,905	\$ 54,536	\$ 46,716
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 54,853	\$ 45,416	\$ 66,185	\$ 47,902	\$ 29,996
Operations	12,300	5,228	15,800	4,929	15,800
Travel	920	1,688	920	1,705	920
Total Uses of Funds	\$ 68,073	\$ 52,332	\$ 82,905	\$ 54,536	\$ 46,716
Net Indirect Support	14,487	13,476	16,034	11,995	7,678
Total	\$ 82,560	\$ 65,808	\$ 98,939	\$ 66,531	\$ 54,394
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 13,600	\$ 11,276	\$ 11,100	\$ 14,081	\$ 11,100
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(68,073)	(52,332)	(82,905)	(54,536)	(46,716)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (54,473)	\$ (41,056)	\$ (71,805)	\$ (40,455)	\$ (35,616)
Net Indirect Support	(14,487)	(13,476)	(16,034)	(11,995)	(7,678)
Total County Support	\$ (68,960)	\$ (54,532)	\$ (87,839)	\$ (52,450)	\$ (43,294)

Performance Measures	FY12	FY13	FY14
Recreational facilities available for public use: includes ramadas, picnic areas, ball fields and other athletic facilities	34	34	34
Percentage of expenses covered by revenue	20%	20%	22%

Parks and Recreation

Program Financial Statement: Programs and Services - Stables

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 62,200	\$ 75,674	\$ 62,200	\$ 60,310	\$ 64,000
General Fund Support	414	(15,596)	8	(333)	(12,900)
Total Funding Sources	\$ 62,614	\$ 60,078	\$ 62,208	\$ 59,977	\$ 51,100
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 47,641	\$ 44,913	\$ 47,235	\$ 42,550	\$ 36,127
Operations	14,973	15,165	14,973	17,427	13,973
Travel	-	-	-	-	1,000
Total Uses of Funds	\$ 62,614	\$ 60,078	\$ 62,208	\$ 59,977	\$ 51,100
Net Indirect Support	13,769	14,008	12,289	11,596	10,119
Total	\$ 76,383	\$ 74,085	\$ 74,497	\$ 71,573	\$ 61,219
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 62,200	\$ 75,674	\$ 62,200	\$ 60,310	\$ 64,000
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(62,614)	(60,078)	(62,208)	(59,977)	(51,100)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (414)	\$ 15,596	\$ (8)	\$ 333	\$ 12,900
Net Indirect Support	(13,769)	(14,008)	(12,289)	(11,596)	(10,119)
Total County Support	\$ (14,183)	\$ 1,589	\$ (12,297)	\$ (11,263)	\$ 2,781
Performance Measures	FY12		FY13		FY14
Number of stalls rented	7,500		4,144		4,500
Percentage of expenses covered by revenue	98%		91%		100%

Parks and Recreation

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Administrative Manager	2.00	1.00	1.00
Administrative Specialist III	2.00	2.00	2.00
Administrative Support II	1.75	1.00	1.00
Detention Officer II	1.00	1.00	-
Director-Parks and Recreation	1.00	1.00	1.00
Natural Resources Maintenance Supervisor	1.00	1.00	1.00
Parks Maintenance Worker	1.00	1.00	1.00
Parks Manager - Construction	1.00	1.00	1.00
Parks Manager - Maintenance	1.00	1.00	1.00
Parks Manager - Operations	1.00	1.00	1.00
Parks Manager - Planning and Acquisitions	1.00	1.00	1.00
Parks Outreach Program Coordinator	1.00	1.00	1.00
Parks Project Coordinator	1.00	1.00	1.00
Program Coordinator	-	1.00	1.00
Special Events Coordinator	1.00	1.00	1.00
Trades Supervisor	1.00	1.00	1.00
Trades Worker I	2.00	3.00	3.00
Total Positions	19.75	20.00	19.00

* Please note that the Detention Officer II position was moved to the Sheriff's Office for FY14.

Public Works

5600 East Commerce Avenue, Flagstaff, AZ 86004 (928) 679-8300
 Andy Bertelsen, Director

Public Works consists of eleven programs within the areas of road maintenance, solid waste and fleet services.

Program Descriptions

Program	SPA	Description
Administration	PS	Public Works Administration manages all divisions of the Public Works Department, which includes: Road Maintenance, including sign and infrastructure maintenance, Equipment Maintenance and Services, Engineering, Capital Planning and Development including Flood Control District projects, Solid Waste Operations, and Mechanical Services.
BIA Contract Road Services	PS	This program meets the requirement of the BIA contract between the BIA and the County for maintenance on reservation roads established as a primary road system for Navajo Nation residents.
Community Clean-Ups	PH	Community Clean-Ups provide a means for Coconino County residents to dispose of waste that has accumulated on their properties.
Engineering	PS	The Engineering Division of Public Works provides a technical resource for Coconino County. Engineering work includes surveying, planning, engineering studies, design, public presentations, construction oversight, and records keeping.
Highway Equipment Services	PS	Highway Equipment Services provides Coconino County's Highway User Revenue Fund (HURF) with fleet vehicle and equipment acquisition, maintenance, repairs and disposal needs.
Mechanical Services	PS	Mechanical Services provides Coconino County's light vehicle fleet acquisition, maintenance and disposal needs.
Off-Nation Residential Waste and Recycling	PH	This program includes the Willard Springs and Mormon Lake Transfer Stations, the Williams Transfer Station, and waste collection in Marble Canyon.
Road Maintenance	PS	This program optimizes the expenditure of funds for road maintenance by utilizing the techniques and materials used in road maintenance.
Sign Shop	PS	This program optimizes the expenditure of funds for road signing and striping by utilizing the techniques and materials used in road and highway signing. There are approximately 9,500 signs along our County maintained roads.
Waste Tire Collection	PH	This program collects waste tires from several locations around the County, thus providing proper disposal of waste tires for residents and businesses in Coconino County.

Public Works

Goals and Objectives

- Departmental goals for FY14 include:
 - * Complete the Transportation Planning Initiative to determine the future of County transportation services.
 - * Establish clear processes and programs for meeting the mandated requirements of the Arizona Pollution Discharges Elimination System Program (AZPDES) and Multi-Sector General Permit (MSGP) Program.
 - * Request more dirt/gravel pits from the US Forest Service.
 - * Secure a consultant to support revision and updating of the County's Engineering Standards; Gain input from development community stakeholders; Work with Board to Adopt New Standards.
 - * Work with the Board of Supervisors to develop and obtain stakeholder input and gain approval for a stormwater ordinance.
 - * Expand Chipseal treatment to 15% of all roads.
 - * Evaluate outsourced crackfilling versus in-house.
 - * Eliminate fleet vehicles with lower than 7,000 miles per year and evaluate all other vehicles for level of need; Support development of Public Works car pool.
 - * Lengthen lifespan of heavy equipment from seven to ten years.
- Longer-term objectives for Public Works include:
 - * Improve Engineering's plan review and permitting processes to increase customer satisfaction. Meet the mandated requirements of SB 1598 relative to Public Works Permits. Incorporate applicable recommendations as provided by the Zucker report to improve customer service.
 - * Research and discover innovative ideas to increase the effectiveness of our recycling program. This should include ways to reach out to the more rural communities and educate on the ways they can reduce, reuse, and recycle their waste.
 - * Implement new mechanical services rates.

Opportunities and Challenges

- Aging infrastructure continues to increase demands on Public Works road maintenance requirements.
- Increasing costs for construction materials continue to erode the amount of work the department can perform annually.
- The Schultz Flood Area requires continued flood mitigation and response efforts.
- Federal and state funding for transportation services have been significantly reduced in recent years.
- Funding for County roads is at 1998 levels.
- Only 10% of County roads are chip-sealed annually when national standards recommend 15%.
- Over a long period of time the County has assumed responsibility for roads that it may not have direct responsibility for maintaining.
- Other agencies, like the City of Flagstaff, have reduced their emergency response to snow events.
- Unlike many Arizona Counties, Coconino County has record snowfall so precious Transportation Fund dollars are spent on snow activities each year.
- Fuel sales are down nationally to 2003 levels which mean HURF revenues which fund this department are down within our state. A slow increase in consumption nationally is predicted through the next two years which should bring us back to 2005 levels.

Public Works

Strategic Priority Area Alignment		Programs									
		Administration	BIA Contract Road Services	Community Clean-Ups	Engineering	Highway Equipment Services	Mechanical Services	Off-Nation Residential Waste and Recycling	Road Maintenance	Sign Shop	Waste Tire Collection
Public Health (PH)											
Strategies	Be a resource for access to available services in the community in all areas of the County.			x				x			x
	Use County Trends data to understand needs not currently being met (or voiced).										
	Prioritize primary prevention strategies (behavior changing strategies that prevent disease or conditions that contribute to disease from occurring).			x				x			x
	Focus on homeless, mental health, detoxification centers that have the most leverage of current resources.										
	Identify opportunities for the use of technology for high priority funding (telemedicine, etc.)										
	Seek to be consistent with the Logical Decisions Process and review of health conditions, program standards and administrative standards to determine priorities.										
Public Safety (PS)											
Strategies	Prioritize programs based on long-term cost reduction strategies such as prevention, rehabilitation and education.	x			x				x		
	Prioritize programs that are most effectively addressed by public safety entities.				x					x	
	Prioritize programs based on achieving public safety outcomes such as reduced recidivism, reduced building safety risks, reduced accidents and increased emergency response.	x			x	x	x				
	Prioritize programs that reinvest/re-direct resources to create capacity to address system demands.	x			x						
	Prioritize programs that utilize collaboration efforts to identify common goals and improve system efficiencies and public safety outcomes such as CJCC and FMPO.	x	x		x						
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.				x						

Public Works

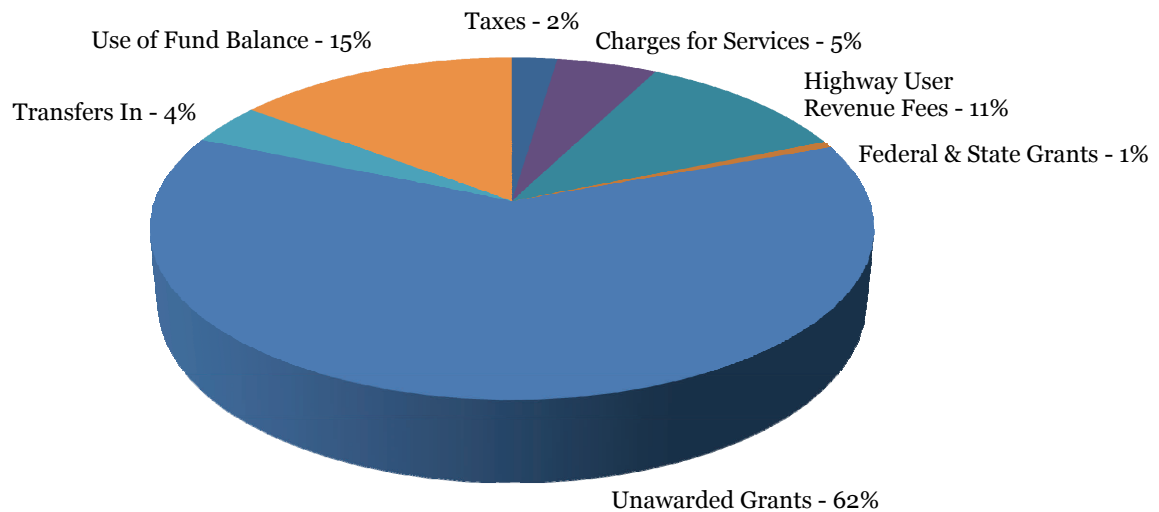
Financial Summary

Public Works receives revenue from many different sources, including Highway User Revenue Fees (HURF) and charges for services. Departmental revenue fell 25% short of their FY13 budget. A portion of this variance was due to federal and state grants that were not awarded. The remainder was due to lower HURF revenue and a transfer from the Flood Control District that did not occur because certain capital projects were postponed. Departmental revenue for FY14 is budgeted to decrease 15%, due in part to lower charges for services, as well as the lack of revenue from the cancelled Nation Residential Waste program. The revenue budget for federal and state grants has also been decreased significantly for FY14, although this may be reversed if the department is awarded with any of the more than \$44M in Central Federal Lands grants they have applied for.

For FY13 Public Works finished 37% below their revised expenditure budget of \$28,872,583. The majority of this variance was due to capital projects not completed during the fiscal year. Additional savings were realized when none of the department's \$870,000 in contingency funds needed to be expended. The department also realized more than \$1.3 million in salary savings. Their FY14 adopted expenditure budget of \$72,884,545 is 152% above their FY13 budget, but contains \$44.7 million in capital expenditures contingent on winning the Central Federal Lands grants mentioned above. Without these capital expenditures the department's FY14 budget is 2% lower than in FY13.

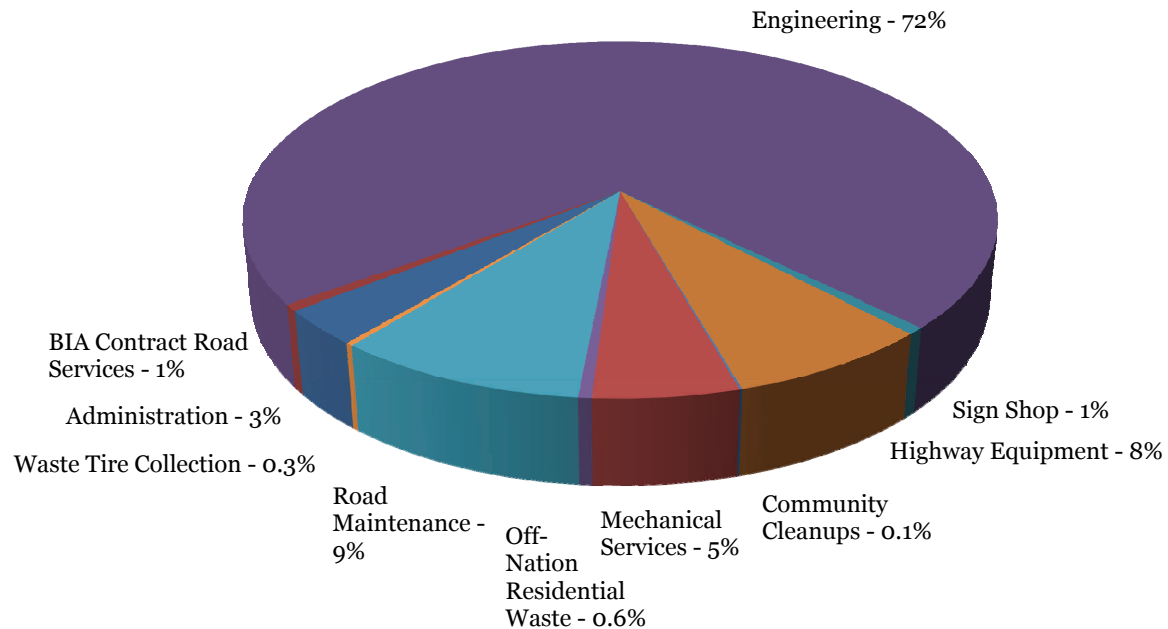
The following charts illustrate the Public Works department's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

Revenue by Source Type

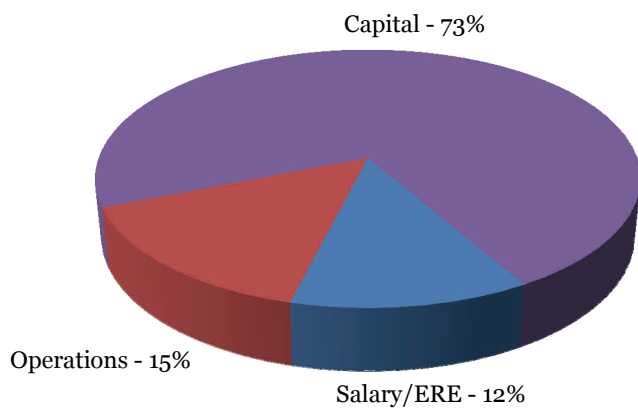


Public Works

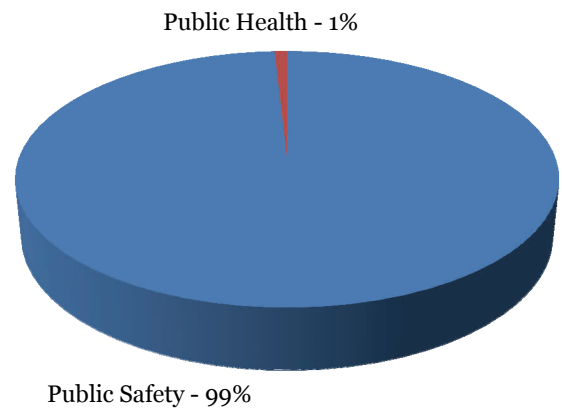
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Public Works

Department-Wide Financial Statement

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 2,853,187	\$ 1,232,028	\$ 1,939,640	\$ 698,868	\$ 425,426
Vehicle License Tax (VLT)	1,860,000	1,628,885	1,600,000	1,678,845	1,709,800
Other Intergovernmental	892,624	950,204	873,207	331,927	167,420
Licenses & Permits	16,525	50,035	23,525	20,470	25,827
Charges for Services	3,614,153	3,415,686	4,511,334	3,359,609	3,776,634
Highway User Revenue Fees (HURF)	8,450,000	8,016,010	8,100,000	7,240,186	8,150,450
Unawarded Grants	-	-	-	-	44,694,625
Investment Income	260,000	368,170	190,000	154,123	60,000
Other	52,000	32,138	12,000	74,233	162,000
Transfers from Other Funds	2,149,985	1,656,799	3,112,128	1,700,823	2,813,937
Use of (Increase In) Fund Balance	6,338,092	165,586	7,978,222	2,456,919	10,642,641
General Fund Support	635,258	535,716	532,527	335,045	255,785
Total Funding Sources	\$ 27,121,824	\$ 18,051,257	\$ 28,872,583	\$ 18,051,047	\$ 72,884,545
Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 8,776,897	\$ 7,631,839	\$ 8,609,164	\$ 7,242,665	\$ 8,897,360
Operations	10,810,239	9,451,939	10,635,225	8,946,829	10,912,050
Travel	122,723	62,854	108,948	31,811	88,748
Capital	7,032,480	567,301	9,355,382	1,672,737	52,787,328
Transfers to Other Funds	379,485	337,326	163,864	157,005	199,059
Total Uses of Funds	\$ 27,121,824	\$ 18,051,257	\$ 28,872,583	\$ 18,051,047	\$ 72,884,545
Net Indirect Support	82,304	82,304	55,601	55,601	41,871
Total	\$ 27,204,128	\$ 18,133,561	\$ 28,928,184	\$ 18,106,648	\$ 72,926,416
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(17,830)	-	-	-	-
GF Transfers to Other Funds	(617,428)	(535,716)	(532,527)	(335,045)	(255,785)
Total Direct Support	\$ (635,258)	\$ (535,716)	\$ (532,527)	\$ (335,045)	\$ (255,785)
Net Indirect Support	(82,304)	(82,304)	(55,601)	(55,601)	(41,871)
Total County Support	\$ (717,562)	\$ (618,020)	\$ (588,128)	\$ (390,646)	\$ (297,656)

Public Works

Program Financial Statement: Administration

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Vehicle License Tax (VLT)	\$ 1,860,000	\$ 1,628,885	\$ 1,600,000	\$ 1,678,845	\$ 1,709,800
Charges for Services	-	500	-	-	-
Highway User Revenue Fees (HURF)	8,450,000	8,016,010	8,100,000	7,240,186	8,150,450
Investment Income	250,000	337,356	180,000	144,430	50,000
Other	-	2,303	-	2,168	-
Transfers from Other Funds	100,000	98,966	154,628	140,829	163,937
Use of (Increase In) Fund Balance	(8,299,044)	(7,925,886)	(7,815,578)	(7,186,180)	(7,704,940)
Total Funding Sources	\$ 2,360,956	\$ 2,158,135	\$ 2,219,050	\$ 2,020,278	\$ 2,369,247
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 912,470	\$ 814,473	\$ 973,173	\$ 966,284	\$ 1,032,248
Operations	1,106,844	1,010,827	1,079,259	949,427	1,165,695
Travel	32,507	6,131	34,882	8,315	34,682
Capital	37,000	58,107	37,000	-	37,000
Transfers to Other Funds	272,135	268,596	94,736	96,253	99,622
Total Uses of Funds	\$ 2,360,956	\$ 2,158,135	\$ 2,219,050	\$ 2,020,278	\$ 2,369,247
Net Indirect Support	-	-	-	-	-
Total	\$ 2,360,956	\$ 2,158,135	\$ 2,219,050	\$ 2,020,278	\$ 2,369,247
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -

Performance Measures	FY12	FY13	FY14
See other Public Works programs' performance measures as well since Administration is a support service to all	N/A	N/A	N/A
Number of RFPs issued	1	1	1
Number of bids processed	5	7	7
Number of contracts processed	35	60	80
Number of FTEs supported	132.75	132.13	127.53
Number of RFQs issued (added 04/18/13)	N/A	1	1

Public Works

Program Financial Statement: BIA Contract Road Services

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ -	\$ 134,784	\$ 134,640	\$ 156,691	\$ 127,443
Other Intergovernmental	33,420	8,355	33,420	160,060	167,420
Use of (Increase In) Fund Balance	383,005	(59,657)	305,041	(24,867)	141,887
Total Funding Sources	\$ 416,425	\$ 83,482	\$ 473,101	\$ 291,884	\$ 436,750
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 176,825	\$ 34,131	\$ 236,501	\$ 204,795	\$ 199,650
Operations	238,500	49,351	235,500	87,011	232,000
Travel	1,100	-	1,100	78	5,100
Total Uses of Funds	\$ 416,425	\$ 83,482	\$ 473,101	\$ 291,884	\$ 436,750
Net Indirect Support	-	-	-	-	-
Total	\$ 416,425	\$ 83,482	\$ 473,101	\$ 291,884	\$ 436,750
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -
Performance Measures	FY12		FY13		FY14
Number of miles graded	460		1,060		950
Cost per mile of grading	\$267		\$285		\$285

Public Works

Program Financial Statement: Community Clean-Ups

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 63,000	\$ 43,937	\$ -	\$ 487	\$ -
Charges for Services	-	486	-	-	-
Unawarded Grants	-	-	-	-	63,000
Transfers from Other Funds	62,500	-	62,500	59,994	-
Total Funding Sources	\$ 125,500	\$ 44,423	\$ 62,500	\$ 60,481	\$ 63,000

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ -	\$ 12,956	\$ -	\$ 19,321	\$ -
Operations	125,500	30,995	62,500	40,880	63,000
Travel	-	472	-	279	-
Total Uses of Funds	\$ 125,500	\$ 44,423	\$ 62,500	\$ 60,481	\$ 63,000

Net Indirect Support	-	-	-	-	-
Total	\$ 125,500	\$ 44,423	\$ 62,500	\$ 60,481	\$ 63,000

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -

Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -

Performance Measures	FY12	FY13	FY14
Cost of overall operations	\$44,424	\$59,429	\$65,440
Number of residents attending the landfill event	685	700	721
Number of residents attending the Willard Springs event	492	516	531
Number of residents attending the Williams event (estimated)	356	373	384
Cleanup - number of participating residents	1,533	1,589	1,636
Cleanup cost per resident	\$28.98	\$37.40	\$40.00

Public Works

Program Financial Statement: Emergency Management

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 109,341	\$ 82,053	\$ -	\$ 10	\$ -
Transfers from Other Funds	62,485	57,833	-	-	-
Use of (Increase In) Fund Balance	23,093	81	-	(10)	-
General Fund Support	83,517	43,776	-	-	-
Total Funding Sources	\$ 278,436	\$ 183,742	\$ -	\$ -	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 163,864	\$ 129,440	\$ -	\$ -	\$ -
Operations	98,422	43,455	-	-	-
Travel	16,150	10,848	-	-	-
Total Uses of Funds	\$ 278,436	\$ 183,742	\$ -	\$ -	\$ -
Net Indirect Support	22,012	22,012	-	-	-
Total	\$ 300,448	\$ 205,754	\$ -	\$ -	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(17,830)	-	-	-	-
GF Transfers to Other Funds	(65,687)	(43,776)	-	-	-
Total Direct Support	\$ (83,517)	\$ (43,776)	\$ -	\$ -	\$ -
Net Indirect Support	(22,012)	(22,012)	-	-	-
Total County Support	\$ (105,529)	\$ (65,788)	\$ -	\$ -	\$ -
Performance Measures			FY12	FY13	FY14
None					

* The Emergency Management program was moved from Public Works to the County Manager's Office in FY13.

Public Works

Program Financial Statement: Engineering

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ 2,475,846	\$ 566,863	\$ 1,600,000	\$ 232,422	\$ 3,000
Licenses & Permits	16,525	50,035	23,525	20,470	25,827
Charges for Services	-	105,575	-	4,560	-
Unawarded Grants	-	-	-	-	44,631,625
Other	-	36	-	-	-
Transfers from Other Funds	425,000	-	1,395,000	-	550,000
Use of (Increase In) Fund Balance	2,757,123	1,442,250	4,274,969	3,036,110	7,507,763
Total Funding Sources	\$ 5,674,494	\$ 2,164,759	\$ 7,293,494	\$ 3,293,562	\$ 52,718,215
Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 1,078,738	\$ 883,648	\$ 1,132,078	\$ 954,358	\$ 1,225,530
Operations	1,292,605	793,066	843,625	714,101	1,567,960
Travel	13,663	11,312	13,663	7,839	13,663
Capital	3,182,138	408,004	5,235,000	1,556,512	49,811,625
Transfers to Other Funds	107,350	68,730	69,128	60,752	99,437
Total Uses of Funds	\$ 5,674,494	\$ 2,164,759	\$ 7,293,494	\$ 3,293,562	\$ 52,718,215
Net Indirect Support	-	-	-	-	-
Total	\$ 5,674,494	\$ 2,164,759	\$ 7,293,494	\$ 3,293,562	\$ 52,718,215
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -

Public Works

Program Financial Statement: Engineering

Performance Measures	FY12	FY13	FY14
Develop Pavement Management System with Annual Inspections	Develop Plan	Implement	Maintain
Continue to train and establish team concept for division	2	N/A	2
Develop and construct possible solutions for the Schultz Fire disaster area	Develop Plan	Implement	Implement
Number of Schultz Fire solutions in design	7	3	3
Number of Schultz Fire solutions in construction	2	6	7
Continue to produce workable specification and standards	Edit	Edit	Publish
Provide continuous public educational and outreach for residents	Maintain	Maintain	Maintain
Develop and maintain the AZPDES and MSGP stormwater quality programs, which are mandated	Maintain	Maintain	Formalize
Research and employ current technology and software	Maintain	Maintain	Maintain
Pursue the adoptions of several ordinances including storm water, right of way and grading	Write	Edit/Adopt	Maintain
Rewrite permit literature to be 1598 compliant	N/A	Modify	Modify
Revise permit process to be 1598 compliant	N/A	Complete	Modify
Number of permits processed	126	132	139
Implement GIS Layer for OSOW permit	N/A	Implement	Maintain

Public Works

Program Financial Statement: Highway Equipment

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Investment Income	\$ -	\$ 28	\$ -	\$ 2,186	\$ -
Other	40,000	-	-	11,992	150,000
Use of (Increase In) Fund Balance	5,473,989	2,766,607	5,794,256	2,646,419	5,402,887
Total Funding Sources	\$ 5,513,989	\$ 2,766,635	\$ 5,794,256	\$ 2,660,598	\$ 5,552,887

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 1,034,405	\$ 895,726	\$ 1,033,183	\$ 901,459	\$ 1,047,830
Operations	2,224,873	1,843,450	2,224,873	1,640,802	2,164,623
Travel	10,300	488	10,300	3,802	10,300
Capital	2,244,411	26,970	2,525,900	114,535	2,330,134
Total Uses of Funds	\$ 5,513,989	\$ 2,766,634	\$ 5,794,256	\$ 2,660,598	\$ 5,552,887

Net Indirect Support	-	-	-	-	-

Total	\$ 5,513,989	\$ 2,766,634	\$ 5,794,256	\$ 2,660,598	\$ 5,552,887

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -

Net Indirect Support	-	-	-	-	-

Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -

Performance Measures	FY12	FY13	FY14
Coconino County labor rate charged on a work order	\$32.00	\$32.00	\$32.00
Empire Machinery shop labor rate charged on a work order	\$96.35	\$103.25	\$105.31
Rush Truck Center shop labor rate charged on a work order	\$100.00	\$114.00	\$116.28
Percent of vehicles and equipment past due for replacement based on Policy #7.04	31%	35%	37%
The number of vehicles and equipment maintained by this division	386	386	386

Public Works

Program Financial Statement: Mechanical Services

	FY12	FY12	FY13	FY13	FY14
Revenues and Other Sources	Budget	Actuals	Budget	Actuals	Budget
Charges for Services	\$ 3,482,683	\$ 3,193,283	\$ 4,379,864	\$ 3,249,785	\$ 3,647,164
Investment Income	10,000	30,783	10,000	7,205	10,000
Other	12,000	19,942	12,000	43,477	12,000
Use of (Increase In) Fund Balance	1,012,938	270,161	112,878	114,871	263,132
Total Funding Sources	\$ 4,517,621	\$ 3,514,169	\$ 4,514,742	\$ 3,415,338	\$ 3,932,296
	FY12	FY12	FY13	FY13	FY14
Expenditures and Other Uses	Budget	Actuals	Budget	Actuals	Budget
Salary/ERE	\$ 771,642	\$ 748,486	\$ 768,122	\$ 619,534	\$ 830,262
Operations	2,707,328	2,762,914	2,719,418	2,790,947	2,569,209
Travel	14,256	1,996	14,256	3,166	14,256
Capital	1,024,395	773	1,012,946	1,690	518,569
Total Uses of Funds	\$ 4,517,621	\$ 3,514,169	\$ 4,514,742	\$ 3,415,338	\$ 3,932,296
Net Indirect Support	30,453	30,453	32,717	32,717	29,115
Total	\$ 4,548,074	\$ 3,544,622	\$ 4,547,459	\$ 3,448,055	\$ 3,961,411
	FY12	FY12	FY13	FY13	FY14
General Fund Support	Budget	Actuals	Budget	Actuals	Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	(30,453)	(30,453)	(32,717)	(32,717)	(29,115)
Total County Support	\$ (30,453)	\$ (30,453)	\$ (32,717)	\$ (32,717)	\$ (29,115)
Performance Measures			FY12	FY13	FY14
Percent of in-stock parts that were available when a technician came to the parts counter			85.6%	87.5%	87.0%
Percent of in-stock parts sold at Flagstaff			85.4%	87.2%	87.0%
Percent of in-stock parts sold in Williams			86.5%	89.3%	89.0%
Total number of in-stock parts sold			49,107	49,591	50,000
Total gallons of fuel sold to the City of Flagstaff			84,071	81,928	82,000
Total gallons purchased from the City of Flagstaff			52,122	48,067	48,000
Total gallons of fuel consumed (by County)			411,191	415,111	416,000
Coconino County shop labor rate charged on a work order			\$32	\$32	\$73
Tyrrell Chevrolet shop labor rate charged on a work order			\$95	\$98	\$100
Number of mileage rate miles driven			2,119,795	2,172,015	N/A
Total number of Work Orders created by Mechanical Services each year			1,830	1,780	1,800
Total number of Work Orders created for preventive maintenance			841	786	750

Public Works

Program Financial Statement: Nation Residential Waste and Recycling

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Other Intergovernmental	\$ 859,204	\$ 884,453	\$ 839,787	\$ 150,806	\$ -
Charges for Services	2,000	4,697	2,000	605	-
General Fund Support	343,772	358,604	334,484	214,593	-
Total Funding Sources	\$ 1,204,976	\$ 1,247,754	\$ 1,176,271	\$ 366,004	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 252,452	\$ 232,522	\$ 221,564	\$ 55,472	\$ -
Operations	929,524	1,002,300	931,707	309,196	-
Travel	23,000	12,931	23,000	1,335	-
Total Uses of Funds	\$ 1,204,976	\$ 1,247,754	\$ 1,176,271	\$ 366,004	\$ -
Net Indirect Support	-	-	-	-	-
Total	\$ 1,204,976	\$ 1,247,754	\$ 1,176,271	\$ 366,004	\$ -
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(343,772)	(358,604)	(334,484)	(214,593)	-
Total Direct Support	\$ (343,772)	\$ (358,604)	\$ (334,484)	\$ (214,593)	\$ -
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (343,772)	\$ (358,604)	\$ (334,484)	\$ (214,593)	\$ -
Performance Measures			FY12	FY13	FY14
Tuba City waste tons			3,371	902	0
Kaibeto waste tons			742	228	0
LeChee waste tons			1,085	112	0
Tonalea waste tons			829	624	0
Leupp waste tons			931	220	0
The Gap waste tons			46	14	0
Cameron waste tons			350	98	0
Kaibeto cost per ton			\$309	\$310	\$0
Gap cost per ton			\$2,600	\$2,650	\$0
Tonalea cost per ton			\$226	\$93	\$0
Cameron cost per ton			\$152	\$148	\$0
Leupp cost per ton			\$122	\$130	\$0
Tuba cost per ton			\$113	\$100	\$0
Lechee cost per ton			\$104	\$107	\$0

* The Nation Residential Waste and Recycling program was cancelled in FY13 and the service was transitioned to a private entity.

Public Works

Program Financial Statement: Off-Nation Residential Waste and Recycling

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 120,470	\$ 106,635	\$ 120,470	\$ 97,709	\$ 120,470
Use of (Increase In) Fund Balance	7,906	49,582	14,701	108,261	9,150
General Fund Support	182,969	108,336	173,043	95,452	230,785
Total Funding Sources	\$ 311,345	\$ 264,552	\$ 308,214	\$ 301,423	\$ 360,405
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 74,596	\$ 59,504	\$ 71,395	\$ 74,212	\$ 123,176
Operations	232,102	201,848	232,172	225,076	232,582
Travel	4,647	3,200	4,647	2,135	4,647
Total Uses of Funds	\$ 311,345	\$ 264,553	\$ 308,214	\$ 301,423	\$ 360,405
Net Indirect Support	23,339	25,081	17,777	18,343	10,967
Total	\$ 334,684	\$ 289,634	\$ 325,991	\$ 319,766	\$ 371,372
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(182,969)	(108,336)	(173,043)	(95,452)	(230,785)
Total Direct Support	\$ (182,969)	\$ (108,336)	\$ (173,043)	\$ (95,452)	\$ (230,785)
Net Indirect Support	(23,339)	(25,081)	(17,777)	(18,343)	(10,967)
Total County Support	\$ (206,308)	\$ (133,417)	\$ (190,820)	\$ (113,795)	\$ (241,752)
Performance Measures	FY12	FY13	FY14		
Willard Springs waste tons	476.78	503.42	543.42		
Mormon Lake waste tons	75.80	76.36	80.35		
Willard Springs cost per ton	\$168	\$188	\$205		
Mormon Lake cost per ton	\$469	\$497	\$535		
Williams Transfer Station annual cost	\$100,776	\$105,928	\$109,106		
Marble Canyon annual cost	\$6,082	\$6,599	\$6,599		
Cost of hazardous materials, recycling, and waste disposal	\$45,569	\$39,584	\$40,772		
Landfill recycling tons (County drop-off bins)	75	75	75		

Public Works

Program Financial Statement: Road Maintenance

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ -	\$ 192,493	\$ -	\$ 91,052	\$ -
Other Intergovernmental	-	57,396	-	21,061	-
Other	-	9,840	-	16,596	-
Transfers from Other Funds	1,500,000	1,500,000	1,500,000	1,500,000	2,100,000
Use of (Increase In) Fund Balance	4,075,425	3,255,137	4,347,915	3,551,535	4,663,810
General Fund Support	25,000	25,000	25,000	25,000	25,000
Total Funding Sources	\$ 5,600,425	\$ 5,039,867	\$ 5,872,915	\$ 5,205,244	\$ 6,788,810

Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 4,081,325	\$ 3,628,501	\$ 3,903,185	\$ 3,277,661	\$ 4,208,210
Operations	1,513,000	1,399,969	1,963,630	1,926,396	2,575,500
Travel	6,100	11,397	6,100	1,187	5,100
Total Uses of Funds	\$ 5,600,425	\$ 5,039,867	\$ 5,872,915	\$ 5,205,244	\$ 6,788,810

Net Indirect Support	-	-	-	-	-
Total	\$ 5,600,425	\$ 5,039,867	\$ 5,872,915	\$ 5,205,244	\$ 6,788,810

General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Total Direct Support	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)

Net Indirect Support	-	-	-	-	-
Total County Support	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)

Performance Measures	FY12	FY13	FY14
Number of miles graded	2,304	2,000	1,500
Cost per mile of grading	\$521	\$510	\$510
Number of miles resurfaced	71	70	55
Cost per mile of resurfacing	\$18,145	\$17,500	\$18,000
Cubic yards of material produced	87,846	90,000	75,000
Cost per cubic yard of material produced	\$9.78	\$10.00	\$10.00
Lane-miles of roads chip sealed	87	62	126
Cost per square yard of chip seal (internal only)	\$1.96	\$2.05	\$2.05
Percentage of roads chip sealed	13%	9%	19%
Percentage of roads overlayed (department wide)	0%	5%	1%
Divisional vacancy percentage rate	16%	20%	27%
Miles of crack filling	90	88	75
Cost per mile of crack filling	\$5,414	\$6,990	\$5,200

Public Works

Program Financial Statement: Sign Shop

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ -	\$ -	\$ -	\$ -	\$ 89,983
Other	-	16	-	-	-
Use of (Increase In) Fund Balance	911,563	422,493	953,141	319,040	368,102
Total Funding Sources	\$ 911,563	\$ 422,509	\$ 953,141	\$ 319,040	\$ 458,085

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 209,403	\$ 181,047	\$ 249,981	\$ 151,132	\$ 210,461
Operations	157,624	168,015	158,624	167,908	157,624
Capital	544,536	73,447	544,536	-	90,000
Total Uses of Funds	\$ 911,563	\$ 422,510	\$ 953,141	\$ 319,040	\$ 458,085

Net Indirect Support	-	-	-	-	-
Total	\$ 911,563	\$ 422,510	\$ 953,141	\$ 319,040	\$ 458,085

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -

Net Indirect Support	-	-	-	-	-
Total County Support	\$ -	\$ -	\$ -	\$ -	\$ -

Performance Measures	FY12	FY13	FY14
Number of miles of striping (there are approximately 520 miles of striping)	465	400	450
Cost per mile of striping	\$90	\$80	\$80
Number of hours for sign inspection	2,538	2,100	2,100
Number of hours for sign repair	1,058	800	800
Number of hours for new sign installation	23	60	40
Number of hours for sign production	92	90	80
Number of hours for sign inventory (50% of the 9,300 signs in our inventory are street name signs)	73	80	80

Public Works

Program Financial Statement: Waste Tire Collection

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 205,000	\$ 211,898	\$ 205,000	\$ 218,206	\$ 205,000
Charges for Services	9,000	4,510	9,000	6,950	9,000
Investment Income	-	4	-	301	-
Use of (Increase In) Fund Balance	(7,906)	(55,183)	(9,101)	(108,260)	(9,150)
Total Funding Sources	\$ 206,094	\$ 161,229	\$ 204,899	\$ 117,197	\$ 204,850
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 21,177	\$ 11,404	\$ 19,982	\$ 18,437	\$ 19,993
Operations	183,917	145,748	183,917	95,086	183,857
Travel	1,000	4,078	1,000	3,674	1,000
Total Uses of Funds	\$ 206,094	\$ 161,229	\$ 204,899	\$ 117,197	\$ 204,850
Net Indirect Support	6,500	4,758	5,107	4,541	1,789
Total	\$ 212,594	\$ 165,987	\$ 210,006	\$ 121,737	\$ 206,639
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	-	-	-	-	-
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ -	\$ -	\$ -	\$ -	\$ -
Net Indirect Support	(6,500)	(4,758)	(5,107)	(4,541)	(1,789)
Total County Support	\$ (6,500)	\$ (4,758)	\$ (5,107)	\$ (4,541)	\$ (1,789)
Performance Measures			FY12	FY13	FY14
Number of tires collected			70.077	60.980	65.529

Public Works

Department Staffing (Full Time Equivalents)

<u>Positions by Title</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Accounting Technician II	3.00	3.00	3.00
Administrative Manager, Senior	1.00	1.00	1.00
Administrative Specialist I	1.00	1.00	1.00
Administrative Specialist II	1.30	0.48	0.48
Administrative Specialist III	3.00	2.00	2.00
Administrative Support II	2.00	2.00	2.00
Assistant County Engineer	1.00	1.00	1.00
Assistant County Surveyor	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
Capital Projects Manager	1.00	1.00	1.00
Cartograph Technician	1.00	1.00	1.00
Code Enforcement Officer	2.00	2.00	1.00
Community Relations Manager	1.00	1.00	1.00
Construction Inspector I	1.00	1.00	1.00
Construction Inspector II	1.00	1.00	1.00
Construction Supervisor	1.00	1.00	1.00
County Emergency Manager	1.00	-	-
County Engineer	1.00	1.00	1.00
County Surveyor	1.00	1.00	1.00
Custodian	2.00	2.00	2.00
Deputy Director	2.00	2.00	2.00
Designer	1.00	-	-
Director	1.00	1.00	1.00
Engineer in Training	1.00	-	-
Engineering Technician	-	1.00	2.00
Equipment Parts Specialist	3.00	3.00	3.00
Fleet Analyst	1.00	2.00	1.00
Fleet Services Manager	1.00	1.00	1.00
Grants Writer	0.25	0.25	0.25
Maintenance Superintendent	1.00	1.00	1.00
Mechanic	16.00	14.00	15.00
Mechanic, Lead	-	1.00	1.00
Operator	26.00	26.00	26.00
Operator, Senior	26.00	26.00	25.00
Parts Runner	1.00	1.00	1.00
Program Coordinator	-	1.00	1.00
Program Manager III	0.80	0.80	0.80
Right of Way Agent	1.00	1.00	1.00
Right of Way Technician	-	1.00	1.00
Service Writer	1.00	1.00	1.00
Sign Maintenance Worker	1.00	1.00	1.00
Solid Waste Manager	1.00	1.00	1.00
Special Initiatives Assistant	-	1.00	1.00
Survey Technician	1.00	1.00	1.00

Public Works

Department Staffing (Full Time Equivalents)

Positions by Title (continued)	FY12	FY13	FY14
Trades Division Supervisor	7.00	7.00	7.00
Trades Supervisor	7.00	7.00	7.00
Transfer Station Operator*	4.60	4.60	1.00
Transportation Planner	1.00	1.00	1.00
Total Positions	132.95	132.13	127.53

* For FY14 the department removed 3.60 vacant Transfer Station Operator FTEs that were no longer required due to the cancellation of the Nation Residential Waste and Recycling Program.

Internal Services



Facilities



Information Technology

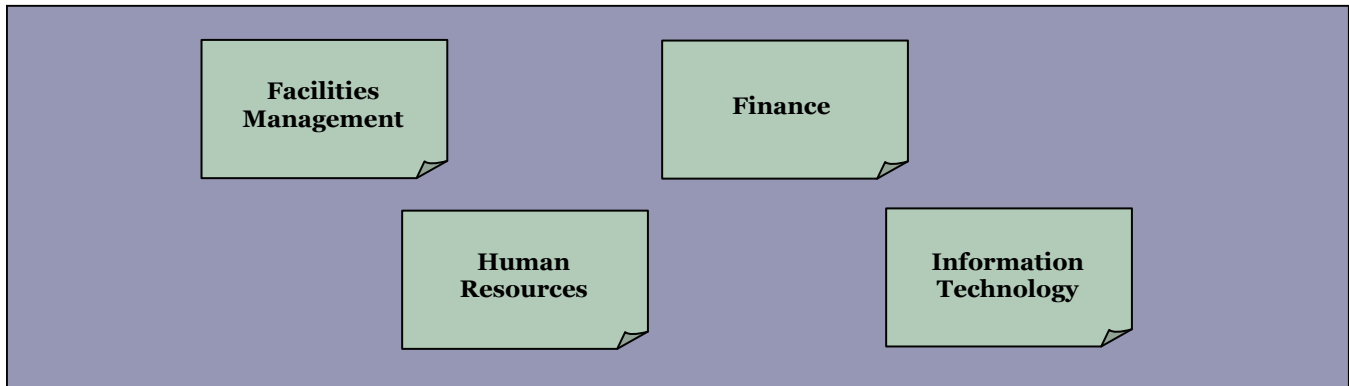


Human Resources

 A detailed image of a sample paycheck stub. It includes fields for company name (SAMPLE COMPANY), address (12345 SAMPLE CITY, H.B. CA 90003), and employee information. The stub shows a gross pay of \$1,000.00, with various deductions for taxes and benefits, resulting in a net pay of \$750.00. It also includes a table for earnings and deductions over time.

Finance

Service Area Summary



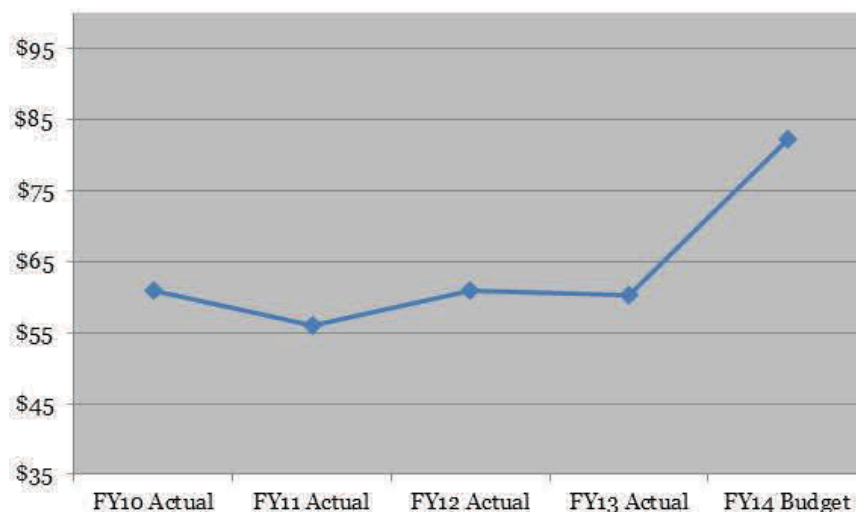
Description of Services

The Internal Services service area includes the following departments: Finance, Facilities Management, Human Resources, and Information Technology. These departments provide administrative and professional support to all departments within the organization. Services provided include providing the Board of Supervisors and the citizens with accurate, understandable information about County finances, budget preparation and presentation, purchasing, special districts formation and assistance, providing a safe and clean working environment for all employees and citizens, providing repair and replacement to existing facilities and providing leadership in developing capital improvement strategies, job recruitment, administrative support on job classification and compensation policy, job training, safety and employee benefits, and maintenance and support of networking and programming services. This service area's shared purpose is to build and improve a caring government that serves and protects all citizens' rights. These departments want to create an environment where all citizens are afforded the opportunity to participate responsibly.

Per Capita Costs

Over the last five years, the per capita cost for services provided by departments within the Internal Services service area have varied primarily due to planned versus completed capital projects in Facilities Management and Information Technology. In addition, the Human Resources Department is showing a significant increase in FY14 as a result of the shift of the Organizational Development program from the County Manager's Office to the Human Resources Department. The spike in per capita costs in FY14 includes the reinstatement of the 2.5% merit increase and 1.5% market adjustment for all regular employees.

The chart below shows a five year history of the per capita cost of services for the Internal Services service area:



Service Area Summary

The table below shows a three year history of the per capita cost of services for departments within the Internal Services service area:

Department	FY12 Actuals	FY13 Actuals	FY14 Budget	Change: FY13 to FY14
Facilities Management	\$ 20.94	\$ 20.65	\$ 35.18	70.33%
Finance	11.10	11.02	12.47	13.19%
Human Resources	8.41	8.76	11.07	26.31%
Information Technology	20.53	19.94	23.49	17.80%
Total	\$ 60.98	60.37	82.21	36.16%

Facilities Management

2500 N. Fort Valley Road, Flagstaff, AZ 86001 (928) 679-8800
 Sue Brown, Director

The Facilities Management Department strives to provide a safe, functional and aesthetic work environment for all County departments and the citizens served by our organization.

Program Descriptions

Program	SPA	Description
Administration	O&FH	This program ensures the effective operation of the Facilities Management Department by providing leadership, strategic direction, financial management and administrative support to the employees and program of the department.
Capital Planning and Construction	O&FH	This program provides both tactical and strategic planning through constant communication of organizational information and needs assessment.
Capital Repair and Replacement	O&FH	This program includes annual facilities condition assessments to prioritize repair and replacement for Coconino County building components.
Operation and Maintenance	O&FH	FOMP provides secure, accessible, clean and functional work space for delivering services to the public. Mandated contractual and regulatory requirements for building environments are met through this program.
Resource Conservation	C&NR	This program consolidates the ongoing energy conservation efforts of the Facilities Management Department into one program.

Goals and Objectives

- In FY14 the Facilities Management Department will begin implementing pieces of their communications plan, which includes developing a customer satisfaction survey to use for benchmarking and integrating a Facilities Management presentation into New Employee Orientation.
- During the next two years Facilities Management will review current service levels for all buildings and will adjust operational levels in buildings where County square footage has been or will be reduced.
- Over the next three to five years the department plans to expand the Building Representative Program as well as promote the achievements of employees and the Facilities Management Department by updating and publishing information like the Energy Star Certifications of each building.
- One of the department's long-term objectives is to continue to monitor energy usage to identify critical energy thresholds, issues, and opportunities.

Opportunities and Challenges

- Through an effective communications plan, the Facilities Management Department hopes to see a reduction in operational and energy costs by engaging staff and citizens in efficiency activities.
- In addition, cooperative purchasing and shared systems and resources across Coconino County has the potential in gaining efficiencies with limited resources. Facilities Management will begin to research such opportunities in FY14.
- A major challenge that the department continues to face is recruitment, retention, and training of staff to operate hybrid environments and building systems automation.
- A continued challenge is that the overall demand for energy continues to increase. Rising demand and regulatory pressure to reduce carbon emissions will continue to push energy prices higher, increasing Coconino County's utilities costs.

Facilities Management

Strategic Priority Area Alignment		Programs				
		Administration	Capital Planning and Construction	Capital Repair and Replacement	Operation and Maintenance	Resource Conservation
Cultural and Natural Resources (C&NR)						
Strategies	Does the program support initiatives, practices and positions that promote clean air, clean water and the stewardship of County resources, healthy landscapes and wildlife habitat?					x
	Does the program consider diverse needs and foster collaborative partnerships to address, develop and promote cultural and/or natural resource objectives?					x
	Does the program support initiatives that celebrate, protect and engage the public in the County's regional cultural heritage?					x
Organizational and Fiscal Health (O&FH)						
Strategies	Align and implement planning efforts to balance revenues and expenditures, create and maintain mission crucial infrastructure and processes; and develop accountability around the county's programs and service evaluation process and strategic priority area outcomes.	x	x	x	x	
	As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive compensation.	x	x	x	x	
	Continue to position Coconino County as a leader and role model for responsible and effective government.	x	x	x	x	
	Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's mission, vision, values and strategic priorities.	x	x	x	x	
	Encourage departmental efficiencies.	x	x	x	x	
	Encourage transparency and clarity at all levels and between all levels of the organization.	x	x	x	x	
	Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of county services.	x	x	x	x	
	Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.	x	x	x	x	
	Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.	x	x	x	x	
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.					
	Recruit, train and retain a qualified and diverse workforce.	x	x	x	x	

Facilities Management

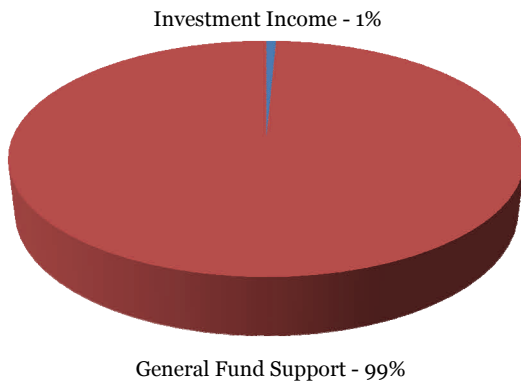
Financial Summary

The Facilities Management Department's primary source of revenue is General Fund support. The Capital Repair and Replacement reserves also generate investment income, which offsets the cost of the program. In FY13 the actual investment income earned on the reserves is estimated to be 68% under budget. Facilities Management also received a Federal grant as part of the American Recovery and Reinvestment Act (ARRA) of 2009. The department is estimated to complete all scheduled projects and close out this funding source in FY13.

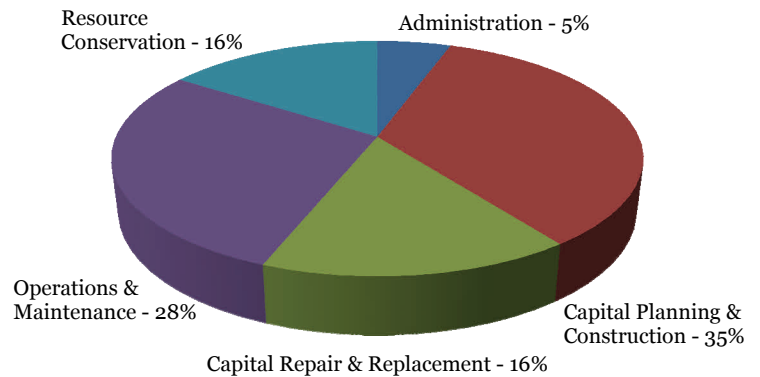
Facilities Management is estimated to be 46% under their revised FY13 expenditure budget of \$5,184,778. This variance is due to a delay in completion of capital planning and repair projects, which will be carried over into FY14. The FY14 adopted expenditure budget of \$4,806,769 is 7% under their FY13 expenditure budget. This variance is due to a reduction in planned capital repair and replacement projects in FY14.

The following charts illustrate the Facilities Management department's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

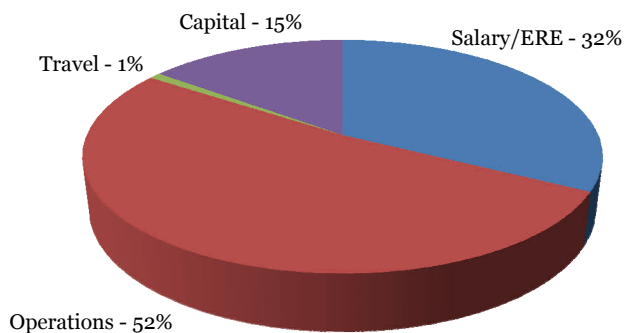
Revenue by Source Type



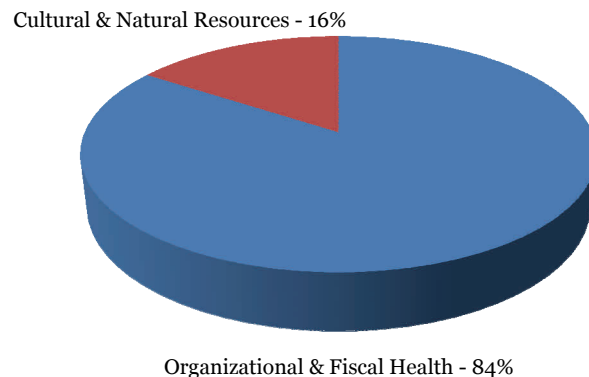
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Facilities Management

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 61,577	\$ 57,400	\$ -	\$ 22,383	\$ -
Investment Income	52,000	52,185	52,000	16,415	52,000
Other	-	26,869	-	38,853	-
Use of (Increase In) Fund Balance	1,551,854	329,577	2,515,740	303,967	(2,423,901)
General Fund Support	2,600,960	2,395,246	2,617,038	2,440,352	7,178,670
Total Funding Sources	\$ 4,266,391	\$ 2,861,277	\$ 5,184,778	\$ 2,821,970	\$ 4,806,769
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 1,469,698	\$ 1,344,141	\$ 1,457,864	\$ 1,393,824	\$ 1,568,762
Operations	938,627	1,179,437	2,610,323	1,244,512	2,490,104
Travel	42,100	40,901	42,100	41,394	41,200
Capital	1,815,966	296,798	1,074,491	142,241	706,703
Total Uses of Funds	\$ 4,266,391	\$ 2,861,277	\$ 5,184,778	\$ 2,821,970	\$ 4,806,769
Net Indirect Support	-	-	-	-	-
Total	\$ 4,266,391	\$ 2,861,277	\$ 5,184,778	\$ 2,821,970	\$ 4,806,769
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 467	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(2,600,960)	(2,395,713)	(2,617,038)	(2,440,352)	(2,678,670)
GF Transfers to Other Funds	-	-	-	-	(4,500,000)
Total Direct Support	\$ (2,600,960)	\$ (2,395,246)	\$ (2,617,038)	\$ (2,440,352)	\$ (7,178,670)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (2,600,960)	\$ (2,395,246)	\$ (2,617,038)	\$ (2,440,352)	\$ (7,178,670)

Facilities Management

Program Financial Statement: Administration

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support	\$ 234,709	\$ 237,698	\$ 242,279	\$ 242,942	\$ 257,039
Total Funding Sources	\$ 234,709	\$ 237,698	\$ 242,279	\$ 242,942	\$ 257,039
Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 211,009	\$ 203,078	\$ 218,579	\$ 221,219	\$ 233,339
Operations	16,500	27,919	16,500	14,949	15,500
Travel	7,200	6,702	7,200	6,774	8,200
Total Uses of Funds	\$ 234,709	\$ 237,698	\$ 242,279	\$ 242,942	\$ 257,039
Net Indirect Support	-	-	-	-	-
Total	\$ 234,709	\$ 237,698	\$ 242,279	\$ 242,942	\$ 257,039
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(234,709)	(237,698)	(242,279)	(242,942)	(257,039)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (234,709)	\$ (237,698)	\$ (242,279)	\$ (242,942)	\$ (257,039)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (234,709)	\$ (237,698)	\$ (242,279)	\$ (242,942)	\$ (257,039)
Performance Measures			FY12	FY13	FY14
County FTEs per Facilities Department FTE			42.30	41.40	38.08

Facilities Management

Program Financial Statement: Capital Planning and Construction

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Investment Income	\$ 15,000	\$ 23,264	\$ 15,000	\$ 8,649	\$ 15,000
Other	-	424	-	32,312	-
Use of (Increase In) Fund Balance	524,007	(20,002)	1,298,977	(38,590)	(1,715,283)
General Fund Support	402,309	356,521	363,878	323,567	3,358,669
Total Funding Sources	\$ 941,316	\$ 360,206	\$ 1,677,855	\$ 325,937	\$ 1,658,386

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 128,684	\$ 109,494	\$ 127,654	\$ 129,532	\$ 149,517
Operations	(201,923)	248,447	1,356,884	195,594	1,321,552
Travel	1,300	862	1,300	811	1,300
Capital	1,013,255	1,402	192,017	-	186,017
Total Uses of Funds	\$ 941,316	\$ 360,206	\$ 1,677,855	\$ 325,937	\$ 1,658,386

Net Indirect Support	-	-	-	-	-

Total	\$ 941,316	\$ 360,206	\$ 1,677,855	\$ 325,937	\$ 1,658,386

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 15	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(402,309)	(356,536)	(363,878)	(323,567)	(358,669)
GF Transfers to Other Funds	-	-	-	-	(3,000,000)
Total Direct Support	\$ (402,309)	\$ (356,521)	\$ (363,878)	\$ (323,567)	\$ (3,358,669)

Net Indirect Support	-	-	-	-	-

Total County Support	\$ (402,309)	\$ (356,521)	\$ (363,878)	\$ (323,567)	\$ (3,358,669)

Performance Measures	FY12	FY13	FY14
Building utilization, square feet per employee	393	374	380
Benchmark target utilization (FMRT)	454	454	454
Implementation of 12-year Facilities Master Plan	0/12	0/12	0/12

Facilities Management

Program Financial Statement: Capital Repair and Replacement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Investment Income	\$ 37,000	\$ 28,921	\$ 37,000	\$ 7,766	\$ 37,000
Other	-	43	-	3,436	-
Use of (Increase In) Fund Balance	1,027,847	380,059	1,186,283	347,838	(767,487)
General Fund Support	2,050	1,866	2,050	1,536	1,502,050
Total Funding Sources	\$ 1,066,897	\$ 410,889	\$ 1,225,333	\$ 360,576	\$ 771,563

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 58,287	\$ 53,175	\$ 51,660	\$ 54,287	\$ 56,169
Operations	230,399	61,135	290,699	162,228	194,208
Travel	500	1,184	500	1,820	500
Capital	777,711	295,395	882,474	142,241	520,686
Total Uses of Funds	\$ 1,066,897	\$ 410,889	\$ 1,225,333	\$ 360,576	\$ 771,563

Net Indirect Support	-	-	-	-	-
Total	\$ 1,066,897	\$ 410,889	\$ 1,225,333	\$ 360,576	\$ 771,563

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(2,050)	(1,866)	(2,050)	(1,536)	(2,050)
GF Transfers to Other Funds	-	-	-	-	(1,500,000)
Total Direct Support	\$ (2,050)	\$ (1,866)	\$ (2,050)	\$ (1,536)	\$ (1,502,050)

Net Indirect Support	-	-	-	-	-
Total County Support	\$ (2,050)	\$ (1,866)	\$ (2,050)	\$ (1,536)	\$ (1,502,050)

Performance Measures	FY12	FY13	FY14
Annual R&R project funding	\$762,243	\$467,325	\$500,000
R&R funding/replacement value of assets	0.69%	0.42%	0.45%
Industry average funding/replacement value (IFMA)	1-3%	1-3%	1-3%

Facilities Management

Program Financial Statement: Operations and Maintenance

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Other	\$ -	\$ 421	\$ -	\$ -	\$ -
General Fund Support	1,308,550	1,222,729	1,317,784	1,257,972	1,366,633
Total Funding Sources	\$ 1,308,550	\$ 1,223,150	\$ 1,317,784	\$ 1,257,972	\$ 1,366,633
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 986,021	\$ 903,495	\$ 976,928	\$ 914,324	\$ 1,037,777
Operations	289,429	287,502	307,756	311,660	297,656
Travel	33,100	32,153	33,100	31,988	31,200
Total Uses of Funds	\$ 1,308,550	\$ 1,223,150	\$ 1,317,784	\$ 1,257,972	\$ 1,366,633
Net Indirect Support	-	-	-	-	-
Total	\$ 1,308,550	\$ 1,223,150	\$ 1,317,784	\$ 1,257,972	\$ 1,366,633
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 421	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(1,308,550)	(1,223,150)	(1,317,784)	(1,257,972)	(1,366,633)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (1,308,550)	\$ (1,222,729)	\$ (1,317,784)	\$ (1,257,972)	\$ (1,366,633)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (1,308,550)	\$ (1,222,729)	\$ (1,317,784)	\$ (1,257,972)	\$ (1,366,633)

Performance Measures	FY12	FY13	FY14
Annual maintenance cost per square foot	\$1.67	\$1.92	\$2.05
Industry benchmark maintenance cost per square foot (FMRT)	\$2.54	\$2.54	\$2.58
Annual custodial cost per square foot	\$1.55	\$1.78	\$1.85
Industry benchmark custodial cost per square foot (FMRT)	\$0.97	\$0.97	\$0.97

Facilities Management

Program Financial Statement: Resource Conservation

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ 61,577	\$ 57,400	\$ -	\$ 22,383	\$ -
Other	-	25,981	-	3,106	-
Use of (Increase In) Fund Balance	-	(30,480)	30,480	(5,281)	58,869
General Fund Support	653,342	576,432	691,047	614,335	694,279
Total Funding Sources	\$ 714,919	\$ 629,333	\$ 721,527	\$ 634,543	\$ 753,148
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 85,697	\$ 74,899	\$ 83,043	\$ 74,462	\$ 91,960
Operations	604,222	554,434	638,484	560,081	661,188
Capital	25,000	-	-	-	-
Total Uses of Funds	\$ 714,919	\$ 629,333	\$ 721,527	\$ 634,543	\$ 753,148
Net Indirect Support	-	-	-	-	-
Total	\$ 714,919	\$ 629,333	\$ 721,527	\$ 634,543	\$ 753,148
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 31	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(653,342)	(576,463)	(691,047)	(614,335)	(694,279)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (653,342)	\$ (576,432)	\$ (691,047)	\$ (614,335)	\$ (694,279)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (653,342)	\$ (576,432)	\$ (691,047)	\$ (614,335)	\$ (694,279)
Performance Measures			FY12	FY13	FY14
County annual utility cost per square foot			\$1.99	\$2.22	\$2.35
Industry benchmark (FMRT) utility cost per square foot			\$3.13	\$3.20	\$3.32

Facilities Management

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Administrative Manager, Senior	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00
Construction Manager	1.00	1.00	1.00
Director-Facilities Management	1.00	1.00	1.00
Facilities Manager	1.00	1.00	1.00
Facilities Operations Manager	1.00	1.00	1.00
Facilities Project Coordinator	1.00	1.00	1.00
Facilities Service Worker	10.00	10.00	10.00
Facilities Service Worker, Lead	1.00	1.00	1.00
HVAC/Electrical Supervisor	1.00	1.00	1.00
HVAC/Electrical Technician I	3.00	3.00	3.00
Trades Supervisor	2.00	2.00	2.00
Trades Worker I	1.00	1.00	1.00
Trades Worker II	1.00	1.00	1.00
Total Positions	26.00	26.00	26.00

* Please note there have been no staffing changes in the Facilities Management Department during the last three years.

Finance

219 E. Cherry Road, Flagstaff, AZ 86001 (928) 679-7199
Sandra Schulz, Finance Director/CFO

The Finance Department provides all centralized financial, payroll, budget and purchasing functions for the County. The primary mission of the department is the financial stewardship of County resources.

Program Descriptions

Program	SPA	Description
Financial Services	O&FH	Finance holds the primary fiduciary responsibility for providing accurate, timely financial information for the County as a whole that is essential for making economic, political and social decisions.
Purchasing	O&FH	The purpose of the County's Purchasing division is to provide fair and equitable opportunities to persons and companies involved in public purchasing with the County, to maximize the value of public funds while maintaining compliance with statutory requirements.

Goals and Objectives

- In FY14 the Finance Department will evaluate the current departmental staff structure and will consider possible reorganization scenarios. With several positions vacant, it is the opportune time to review the department's needs before filling key vacancies.
- In FY14 the Finance Department will consider implementing a pay card program, which will eliminate the need for hard copy payroll checks for employees who do not receive direct deposit.
- In FY14 the Finance Department will implement an electronic timesheet system to eliminate manual timesheet data entry. The system will automate the timekeeping process.
- Over the next two years, the Finance Department will review the financial planning process, its return on investment, and the level of service needed going forward.
- During the next five years, the Finance Department will work with each department to determine which financial competencies are needed at the department level and then assist each department to meet or increase those competencies in conjunction with the Human Resources Department.

Opportunities and Challenges

- The Finance Department continues to automate processes resulting in decreased costs, decreased waste, and increased rebate revenue.
- One major challenge that the Finance Department is currently experiencing is the loss of knowledge through retirements and vacancies in key management positions in the department. Coconino County is experiencing this in many of its departments, which is leading the County to look at additional cross training and succession planning in preparation for future retirements.
- Although the full impact is unknown, the Health Care Reform Act will create additional challenges in Finance, as well as other County Departments, going forward. Currently the Finance Department is seeing increased reporting requirements and financial impacts as two of its major issues stemming from the Health Care Reform Act.
- The Finance Department is also seeing an increased demand in service levels resulting from departmental turnover in Director and key financial management positions across the County.

Finance

Strategic Priority Area Alignment		Programs	
		Financial Services	Purchasing
Organizational and Fiscal Health (O&FH)			
Strategies	Align and implement planning efforts to balance revenues and expenditures, create and maintain mission critical infrastructure and processes; and develop accountability around the county's programs and service evaluation process and strategic priority area outcomes.	x	x
	As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive compensation.	x	
	Continue to position Coconino County as a leader and role model for responsible and effective government.	x	
	Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's mission, vision, values and strategic priorities.		x
	Encourage departmental efficiencies.	x	x
	Encourage transparency and clarity at all levels and between all levels of the	x	x
	Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of county	x	x
	Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.		
	Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.	x	
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.		
	Recruit, train and retain a qualified and diverse workforce.	x	x

Finance

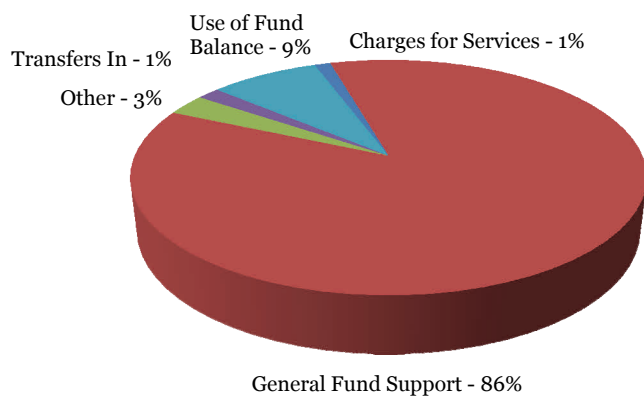
Financial Summary

The Finance Department's primary source of revenue is General Fund support. In addition Finance receives revenue from rebates on the e-Payables and Purchasing Card programs based on utilization. For FY13 this revenue source is estimated to be 36% over the FY13 budget due to an increase in participation in the program. Finance also receives Fees for Services revenue for the Special Districts Management and Accounting program. For FY13 this revenue source is estimated to come in 19% under budget due a decrease in active road improvement districts.

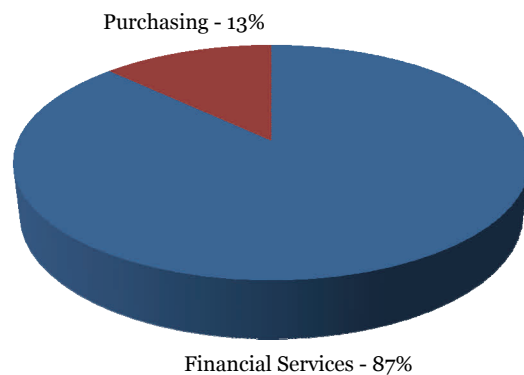
The Finance Department is estimated to be 6% under its revised FY13 expenditure budget of \$1,602,875. This variance is due to salary and benefits savings from two vacancies plus operational savings in the Financial Services program. The FY14 adopted expenditure budget of \$1,703,988 is 6% over the FY13 expenditure budget. This variance is due to an increase in salary and benefits as a result of the class and compensation changes implemented in FY13 as well as an operational increase associated with the financial management system.

The following charts illustrate the Finance Department's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

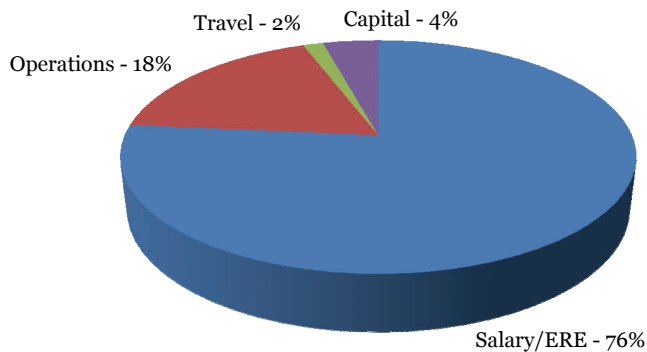
Revenue by Source Type



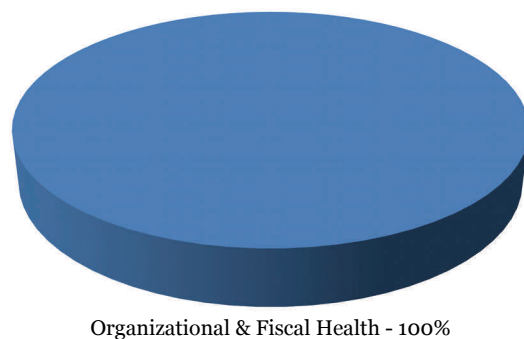
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Finance

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 19,200	\$ 18,440	\$ 20,200	\$ 16,288	\$ 20,200
Investment Income	900	616	900	303	-
Other	35,000	53,715	45,000	61,060	50,000
Transfers from Other Funds	11,245	11,304	11,121	12,093	28,768
Use of (Increase In) Fund Balance	(109,041)	(143,940)	(55,924)	(55,475)	138,847
General Fund Support	1,666,885	1,572,758	1,581,578	1,469,991	1,466,173
Total Funding Sources	\$ 1,624,189	\$ 1,512,894	\$ 1,602,875	\$ 1,504,261	\$ 1,703,988
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 1,288,000	\$ 1,222,369	\$ 1,263,336	\$ 1,221,906	\$ 1,303,578
Operations	271,194	230,368	245,431	203,327	303,802
Travel	24,995	20,137	25,108	10,433	25,608
Capital	40,000	40,020	69,000	68,596	71,000
Total Uses of Funds	\$ 1,624,189	\$ 1,512,894	\$ 1,602,875	\$ 1,504,261	\$ 1,703,988
Net Indirect Support	-	-	-	-	-
Total	\$ 1,624,189	\$ 1,512,894	\$ 1,602,875	\$ 1,504,261	\$ 1,703,988
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 35,000	\$ 53,715	\$ 45,000	\$ 61,060	\$ 50,000
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(1,389,396)	(1,313,865)	(1,363,999)	(1,266,865)	(1,402,638)
GF Transfers to Other Funds	(312,489)	(312,608)	(262,579)	(264,187)	(113,535)
Total Direct Support	\$ (1,666,885)	\$ (1,572,758)	\$ (1,581,578)	\$ (1,469,991)	\$ (1,466,173)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (1,666,885)	\$ (1,572,758)	\$ (1,581,578)	\$ (1,469,991)	\$ (1,466,173)

Finance

Program Financial Statement: Financial Services

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 19,200	\$ 18,440	\$ 20,200	\$ 16,288	\$ 20,200
Investment Income	900	616	900	303	-
Other	35,000	53,715	45,000	61,060	50,000
Transfers from Other Funds	11,245	11,304	11,121	12,093	28,768
Use of (Increase In) Fund Balance	50,959	16,040	(124,924)	(124,071)	67,847
General Fund Support	1,330,212	1,232,002	1,445,009	1,329,837	1,318,612
Total Funding Sources	\$ 1,447,516	\$ 1,332,118	\$ 1,397,306	\$ 1,295,511	\$ 1,485,427
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 1,156,193	\$ 1,087,738	\$ 1,131,633	\$ 1,085,579	\$ 1,161,363
Operations	270,236	228,954	244,473	201,999	302,364
Travel	21,087	15,426	21,200	7,932	21,700
Total Uses of Funds	\$ 1,447,516	\$ 1,332,118	\$ 1,397,306	\$ 1,295,511	\$ 1,485,427
Net Indirect Support	-	-	-	-	-
Total	\$ 1,447,516	\$ 1,332,118	\$ 1,397,306	\$ 1,295,511	\$ 1,485,427
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 35,000	\$ 53,715	\$ 45,000	\$ 61,060	\$ 50,000
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(1,252,723)	(1,173,108)	(1,227,430)	(1,126,710)	(1,255,077)
GF Transfers to Other Funds	(112,489)	(112,608)	(262,579)	(264,187)	(113,535)
Total Direct Support	\$ (1,330,212)	\$ (1,232,002)	\$ (1,445,009)	\$ (1,329,837)	\$ (1,318,612)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (1,330,212)	\$ (1,232,002)	\$ (1,445,009)	\$ (1,329,837)	\$ (1,318,612)

Finance

Program Financial Statement: Financial Services

Performance Measures	FY12	FY13	FY14
Unqualified opinion on annual Financial Statements	Yes	Yes	Yes
Prepare a Comprehensive Annual Financial Report	Yes	Yes	Yes
Financial reporting audit findings/deficiencies	1	0	0
Percentage of monthly reports distributed by the 15th of the following month	100%	100%	100%
Number of departments provided with internal review/financial management assistance	3	1	3
Average accounts payable entries per week	630	550	620
Average P-card entries per month: Purchasing and Financial Services share this measure because each program manages part of the activity.	1,550	1,785	1,950
Average dollars on accounts payable per week	\$940,000	\$1,000,000	\$975,000
Average P-Card dollars per month : Purchasing and Financial Services share this measure because each program manages part of the activity.	\$353,000	\$360,091	\$400,000
Employees paid per pay period	1,200	1,250	1,200
Balanced budget is adopted	Yes	Yes	Yes
Bond rating	Aa3	Aa3	Aa3
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes
Percentage of departments presenting performance measures	100%	100%	100%
Departments using grants management software	4	4	12
Number of grant expenditure reports submitted on time	90	95	95
Number of Qrep reports written for departments	120	25	42
Percentage of time the Financial Management System is available 24/7 in a year	98.9%	98.9%	99.1%
Number of security additions/changes/deletions on system	1,280	1,330	1,273
Number of software modules supported/maintained	23	23	23
Number of support activites completed	200	220	156
Percentage of adjusting entries made within 10 working days of submission	99%	99%	99%
Receive GFOA award for Excellence in Financial Reporting	Yes	Yes	Yes
Rebate received for P-Cards and E-payables: Note rebates are for the calendar year. First number is P-card rebate and second number is e-payable rebate. Purchasing and Financial Services share this measure because each program manages part of the activity.	\$55k/\$5k	\$58k/\$5k	\$65K/\$7K
Percentage of security additions/changes on system completed within 2 business days	100%	95%	100%
Percentage of payables paid within 10 days of receipt (per policy)	98%	98%	99.9%
Grants applied for/awarded	N/A	5/2	N/A

Finance

Program Financial Statement: Purchasing

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Use of (Increase In) Fund Balance	\$ (160,000)	\$ (159,980)	\$ 69,000	\$ 68,596	\$ 71,000
General Fund Support	336,673	340,756	136,569	140,155	147,561
Total Funding Sources	\$ 176,673	\$ 180,776	\$ 205,569	\$ 208,751	\$ 218,561
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 131,807	\$ 134,631	\$ 131,703	\$ 136,327	\$ 142,215
Operations	958	1,414	958	1,327	1,438
Travel	3,908	4,711	3,908	2,501	3,908
Capital	40,000	40,020	69,000	68,596	71,000
Total Uses of Funds	\$ 176,673	\$ 180,776	\$ 205,569	\$ 208,751	\$ 218,561
Net Indirect Support	-	-	-	-	-
Total	\$ 176,673	\$ 180,776	\$ 205,569	\$ 208,751	\$ 218,561
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(136,673)	(140,756)	(136,569)	(140,155)	(147,561)
GF Transfers to Other Funds	(200,000)	(200,000)	-	-	-
Total Direct Support	\$ (336,673)	\$ (340,756)	\$ (136,569)	\$ (140,155)	\$ (147,561)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (336,673)	\$ (340,756)	\$ (136,569)	\$ (140,155)	\$ (147,561)

Performance Measures	FY12	FY13	FY14
Average purchasing card transactions per month	1,550	1,785	1,600
Average purchasing card dollars per month	\$353,000	\$360,091	\$366,000
Number of purchasing card holders	407	415	400
Total number of purchase orders	934	1,300	1,300
Number of bids	9	10	10
Number of request for proposals	9	10	10
Percent of bid/RFP contracts awarded to County vendors/State vendors/out of state	68%/ 22%/10%	N/A	N/A
Number of solicitations protested/number sustained	0/0	1/1	0/0
MasterCard/Office Depot rebate amount	\$55,000	\$56,580	\$65,000

Finance

Department Staffing (Full Time Equivalents)

<u>Positions by Title</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>
Accountant	1.00	1.00	1.00
Accountant, Senior	1.00	1.00	1.00
Accounting Manager-Audit	1.00	1.00	1.00
Accounting Manager-Operations	1.00	1.00	1.00
Accounting Technician I	0.50	0.50	0.50
Accounting Technician II	2.50	2.50	2.50
Administrative Manager	1.00	1.00	1.00
Administrative Specialist I	1.00	1.00	1.00
Budget Analyst	1.00	1.00	1.00
Budget Analyst, Senior	1.00	1.00	1.00
Budget Manager	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
Director-Finance	1.00	1.00	1.00
Financial System Manager	1.00	1.00	1.00
Grants Writer	0.25	0.25	-
Payroll Operations Administrator	1.00	1.00	1.00
Payroll Specialist	1.00	1.00	1.00
Purchasing Manager	1.00	1.00	1.00
Total Positions	18.25	18.25	18.00

- * For FY14 the Grants Writer was moved to the County Manager's Office to make better use of this position organization-wide.

Human Resources

420 N. San Francisco Street, Flagstaff, AZ 86001 (928) 679-7100
 Allison Eckert, Director

Human Resources (HR) is committed to delivering high quality, innovative human resource and risk management services to attract, develop, motivate, protect, and retain a diverse workforce.

Program Descriptions

Program	SPA	Description
Employee Benefits	O&FH	The Employee Benefits program develops and delivers a robust, comprehensive benefit plan including health, dental, vision, life, retirement plans and a variety of optional benefits to over 1,000 employees and 153 retirees.
Employee Growth and Organizational Development	O&FH	The Employee and Organizational Development Program works to increase organizational effectiveness through development of employees and interventions in organizational processes to ensure alignment with the County's mission, vision, strategic priorities and systems.
Employee Relations	O&FH	Employee Relations involves the body of work concerned with establishing and maintaining work relationships that contribute to satisfaction, productivity, motivation, and morale.
Personnel Administration	O&FH	The Personnel Administration division of the Human Resources department provides leadership, strategic direction and oversight, and general administrative support County-wide as well as in support of all Human Resources functions.
Recruitment and Retention	O&FH	The Recruitment and Retention program provides collaborative services with all 35 County departments in the identification of present and future staffing needs.
Risk Management and Safety	O&FH	The Risk Management and Safety division procures, administers, develops and coordinates centralized services to all County departments and over 1,200 employees.

Goals and Objectives

- In FY14 the Human Resources Department will begin implementing new regulations associated with the Affordable Healthcare Reform Act, which includes a health insurance exchange for eligible individuals.
- In FY14 the HR Department will implement new programs or expand on existing programs to improve the successes of each of the department's divisions. Some of these programs include a new Project Manager Training program, improvements to the comprehensive Wellness Incentives program, and an enhanced ADA Essential Duties program.
- In FY14 the HR Department will also utilize technology to automate and streamline additional processes and reduce paper waste.

Opportunities and Challenges

- HR has seen an increase in technology solutions that efficiently and effectively automate functions and allow the department to query meaningful data.
- One of the largest challenges that the Human Resources Department faces is the increased regulations associated with the Healthcare Reform Act for which the associated impacts are currently unknown.
- Another challenge that HR faces, similar to other County departments, is the loss of knowledge through retirements of long-term employees, which is creating an increased need for succession planning and cross-training.

Human Resources

Strategic Priority Area Alignment		Programs					
		Employee Benefits	Employee Growth and Organizational Development	Employee Relations	Personnel Administration	Recruitment and Retention	Risk Management and Safety
Organizational and Fiscal Health (O&FH)							
Strategies	Align and implement planning efforts to balance revenues and expenditures, create and maintain mission crucial infrastructure and processes; and develop accountability around the county's programs and service evaluation process and strategic priority area outcomes.	x					x
	As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive compensation.	x	x		x	x	x
	Continue to position Coconino County as a leader and role model for responsible and effective government.						x
	Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's mission, vision, values and strategic priorities.			x		x	x
	Encourage departmental efficiencies.	x		x	x	x	x
	Encourage transparency and clarity at all levels and between all levels of the organization.	x			x	x	x
	Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of county services.	x			x		x
	Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.						x
	Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.	x					x
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based practices.						
	Recruit, train and retain a qualified and diverse workforce.	x	x	x	x	x	x

Human Resources

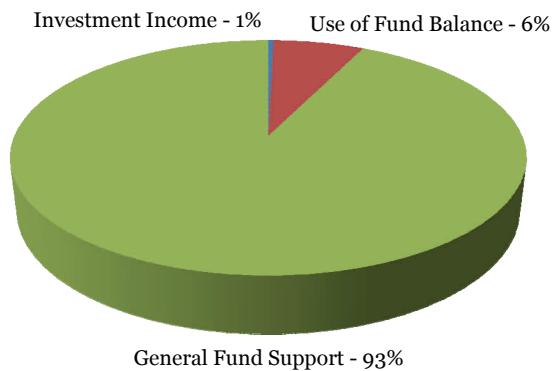
Financial Summary

The Human Resources Department's primary source of revenue is General Fund support. Interest is earned on the available fund balances in the Employee Benefits Trust and the Self Insurance Trust funds.

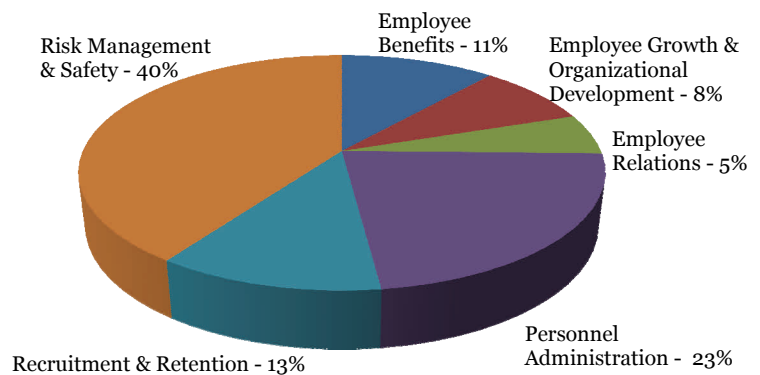
Human Resources is estimated to be 13% under their revised FY13 expenditure budget of \$1,379,236. This variance is due to operational savings from uninsured losses in the Risk Management and Safety program. The FY14 adopted expenditure budget of \$1,512,405 is 10% over the FY13 expenditure budget. This variance is primarily due to an increase in salaries and benefits resulting from the reorganization associated with the addition of the Organizational Development Director to the Human Resources Department. In addition the Organizational Development Director's operational budget was also moved to HR. Formerly the FTE and the operational budget were located in the County Manager's Office.

The following charts illustrate the Human Resources department's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

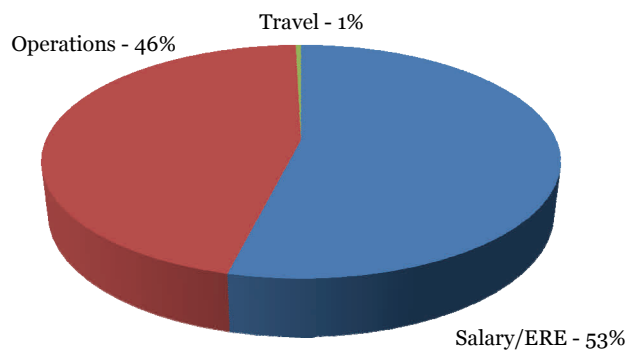
Revenue by Source Type



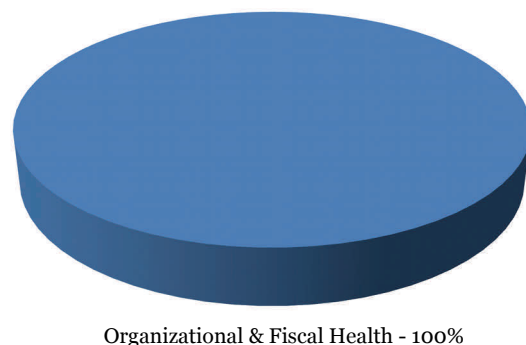
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Human Resources

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Federal and State Grants	\$ -	\$ 93,454	\$ -	\$ -	\$ -
Investment Income	20,000	17,245	20,000	6,735	6,000
Other	10,000	103,511	10,000	12,459	-
Use of (Increase In) Fund Balance	120,221	(239,472)	71,308	(4,780)	102,737
General Fund Support	1,235,576	1,234,391	1,277,928	1,182,992	1,403,668
Total Funding Sources	\$ 1,385,797	\$ 1,209,129	\$ 1,379,236	\$ 1,197,405	\$ 1,512,405
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 709,365	\$ 714,227	\$ 701,316	\$ 738,532	\$ 813,608
Operations	670,521	443,803	672,009	453,893	692,886
Travel	5,911	9,082	5,911	4,980	5,911
Capital	-	42,017	-	-	-
Total Uses of Funds	\$ 1,385,797	\$ 1,209,129	\$ 1,379,236	\$ 1,197,405	\$ 1,512,405
Net Indirect Support	-	-	-	-	-
Total	\$ 1,385,797	\$ 1,209,129	\$ 1,379,236	\$ 1,197,405	\$ 1,512,405
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 89	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(1,235,576)	(1,234,480)	(1,277,928)	(1,182,992)	(1,403,668)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (1,235,576)	\$ (1,234,391)	\$ (1,277,928)	\$ (1,182,992)	\$ (1,403,668)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (1,235,576)	\$ (1,234,391)	\$ (1,277,928)	\$ (1,182,992)	\$ (1,403,668)

Human Resources

Program Financial Statement: Employee Benefits

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 175,687	\$ 174,815	\$ 171,439	\$ 169,165	\$ 171,192
Total Funding Sources	\$ 175,687	\$ 174,815	\$ 171,439	\$ 169,165	\$ 171,192
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 119,030	\$ 119,255	\$ 116,039	\$ 115,650	\$ 115,792
Operations	55,800	54,116	55,400	53,294	55,400
Travel	857	1,444	-	220	-
Total Uses of Funds	\$ 175,687	\$ 174,815	\$ 171,439	\$ 169,165	\$ 171,192
Net Indirect Support	-	-	-	-	-
Total	\$ 175,687	\$ 174,815	\$ 171,439	\$ 169,165	\$ 171,192
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(175,687)	(174,815)	(171,439)	(169,165)	(171,192)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (175,687)	\$ (174,815)	\$ (171,439)	\$ (169,165)	\$ (171,192)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (175,687)	\$ (174,815)	\$ (171,439)	\$ (169,165)	\$ (171,192)

Human Resources

Program Financial Statement: Employee Benefits

Performance Measures	FY12	FY13	FY14
Number of employees enrolled in benefit plans	975	918	975
Number of data entry changes made: adds/deletes/changes	1,618	2,031	2,031
Number of EAP visits	500	673	673
EAP: Average number of visits for employees accessing services	3.0	4.4	4.4
Percentage of employees accessing EAP services reporting improved job performance as a result of receiving services	85%	85%	85%
Number of employees enrolled in Flexible Spending Accounts	180	170	180
Number of employees enrolled in Health Savings Accounts	71	75	75
Number of employees enrolled in Deferred Compensation	133	135	142
FICA savings to County based on employee pre-tax benefit plans	\$153,969	\$154,500	\$156,000
Number of retirees in benefit plan	153	158	158
Percentage of retirees participating in County benefit plan	71%	69%	69%
FMLA - Number of approved requests	128	178	178
FMLA - Number of non-FMLA approved leaves	11	28	28
Number of Military leave of absence	5	7	7
Number of other types of leave	4	6	6
Number of active FMLA cases per pay period	24.0	25.4	25.4
Percentage of individuals participating in Wellness Incentive Program	N/A	78%	78%
Healthcare cost per employee (Total cost of healthcare/Number of benefit eligible employees)	\$6,546	N/A	N/A
Benefits as a percentage of salary (Annual Benefits Cost/Annual Salary)	37.90%	N/A	N/A

Human Resources

Program Financial Statement: Employee Growth and Organizational Development

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 94,079	\$ 104,535	\$ 91,649	\$ 86,415	\$ 127,901
Total Funding Sources	\$ 94,079	\$ 104,535	\$ 91,649	\$ 86,415	\$ 127,901
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 61,304	\$ 61,667	\$ 60,874	\$ 62,481	\$ 69,150
Operations	32,775	42,869	30,775	23,838	58,751
Travel	-	-	-	96	-
Total Uses of Funds	\$ 94,079	\$ 104,535	\$ 91,649	\$ 86,415	\$ 127,901
Net Indirect Support	-	-	-	-	-
Total	\$ 94,079	\$ 104,535	\$ 91,649	\$ 86,415	\$ 127,901
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(94,079)	(104,535)	(91,649)	(86,415)	(127,901)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (94,079)	\$ (104,535)	\$ (91,649)	\$ (86,415)	\$ (127,901)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (94,079)	\$ (104,535)	\$ (91,649)	\$ (86,415)	\$ (127,901)

Human Resources

Program Financial Statement: Employee Growth and Organizational Development

Performance Measures	FY12	FY13	FY14
Number of EGAD trainings offered (not including Supervisor's Academy or Executive Leadership Academy)	51	52	52
Number of attendees (not including Supervisor's Academy or Executive Leadership Academy)	1,819	1,158	1,158
Number of instructional hours (not including Supervisor's Academy or Executive Leadership Academy)	131	112	112
Percent of seats filled	105%	72%	72%
Percent of registered participants who attended classes	90%	85%	85%
Percent of attendees who rated classes as "VERY USEFUL" toward improvement of job performance	87%	89%	89%
Percent of attendees who rated having a "GREATER UNDERSTANDING" of the subject after completion of training	93%	92%	92%
Supervisor's Development Academy (SDA) number of participants	25	24	24
SDA pre-test scores (average percentage)	66%	49%	49%
SDA post-test scores (average percentage)	96%	88%	88%
SDA percent increase in knowledge attained	29%	39%	39%
SDA number of participants retained (Since 2001: 266 SDA participants)	146	213	213
SDA number of participants promoted (Since 2001: 266 SDA participants)	68	73	73
Executive Leadership Academy number of participants	13	N/A	15
Total number of instructional hours (includes academies if offered)	274	176	176
Total number of classes offered (includes academies if offered)	80	64	64

Human Resources

Program Financial Statement: Employee Relations

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 67,309	\$ 62,415	\$ 75,738	\$ 68,658	\$ 84,014
Total Funding Sources	\$ 67,309	\$ 62,415	\$ 75,738	\$ 68,658	\$ 84,014
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 61,303	\$ 61,665	\$ 60,874	\$ 62,480	\$ 69,150
Operations	4,864	611	14,864	5,949	14,864
Travel	1,142	139	-	229	-
Total Uses of Funds	\$ 67,309	\$ 62,415	\$ 75,738	\$ 68,658	\$ 84,014
Net Indirect Support	-	-	-	-	-
Total	\$ 67,309	\$ 62,415	\$ 75,738	\$ 68,658	\$ 84,014
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(67,309)	(62,415)	(75,738)	(68,658)	(84,014)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (67,309)	\$ (62,415)	\$ (75,738)	\$ (68,658)	\$ (84,014)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (67,309)	\$ (62,415)	\$ (75,738)	\$ (68,658)	\$ (84,014)

Human Resources

Program Financial Statement: Employee Relations

Performance Measures	FY12	FY13	FY14
Number of exit interview questionnaires completed	43	32	32
Percent of exiting employee completing questionnaires	28%	5%	5%
Top reason why employees are leaving the County	Moving	Career Opportunity	Pending
Second reason why employees are leaving the County	Career Opportunity	Salary/Wage	Pending
Number of performance evaluations completed/submitted to HR	251	264	275
Number of consultations	113	168	168
Number of employees filing for unemployment insurance (UI)	144	118	118
Percent of UI claims protested	47%	42%	42%
Percent of UI claim decisions won	91%	75%	75%
UI claim decision won - potential liability avoided	\$145,428	\$98,136	\$98,136
UI claim decision lost - potential liability	\$15,359	\$36,100	\$36,100
Number of UI hearings	8	2	2
Percent of UI hearings won	83%	100%	100%
Percent of overall win rate	87%	85%	85%
Total liability avoided	\$148,811	\$108,448	\$108,448
Number of appeals to the Employee Appeals Board	0	0	0
Number of appeals to the Employee Appeals Board won	N/A	N/A	N/A
Number of EEOC claims received	2	8	8
Number of EEOC claims won	Pending	Pending	Pending
Number of internal investigations/assessments completed	2	7	7

Human Resources

Program Financial Statement: Personnel Administration

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Other	\$ -	\$ 79	\$ -	\$ -	\$ -
General Fund Support	337,258	340,134	335,598	346,269	342,977
Total Funding Sources	\$ 337,258	\$ 340,214	\$ 335,598	\$ 346,269	\$ 342,977
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 292,380	\$ 299,639	\$ 287,061	\$ 295,023	\$ 294,440
Operations	42,594	35,435	42,626	48,274	42,626
Travel	2,284	5,139	5,911	2,972	5,911
Total Uses of Funds	\$ 337,258	\$ 340,214	\$ 335,598	\$ 346,269	\$ 342,977
Net Indirect Support	-	-	-	-	-
Total	\$ 337,258	\$ 340,214	\$ 335,598	\$ 346,269	\$ 342,977
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 79	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(337,258)	(340,214)	(335,598)	(346,269)	(342,977)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (337,258)	\$ (340,134)	\$ (335,598)	\$ (346,269)	\$ (342,977)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (337,258)	\$ (340,134)	\$ (335,598)	\$ (346,269)	\$ (342,977)

Human Resources

Program Financial Statement: Personnel Administration

Performance Measures	FY12	FY13	FY14
Number of regular new hires entered in payroll	138	142	142
Percentage increase of number of new hires entered in payroll from prior year	3.8%	2.9%	0.0%
Number of temporary new hires entered in payroll	500	548	548
Percentage increase of number of temporary new hires entered in payroll from prior year	-14.2%	9.1%	0.0%
Number of termination of regular employees	156	138	138
Percentage of increase in number of terminations from prior year	13.9%	-13.0%	0.0%
Number of terminations of temporary employees	300	457	457
Percentage of increase in number of temporary employee terminations from prior year	-34.80%	52.33%	0.00%
Turnover Rate (Formula: Total number of employees on the first of each month (A); Total number of terminations each month (B); B/A x 100 = Percent of monthly turnover)	15.8%	14.3%	14.3%
Turnover rate (excluding retirement separations)	14%	13%	13%
Vacancy Rate (Formula: Total number of vacant positions/Total number of approved positions x 100)	8.5%	8.3%	8.5%
Number of performance evaluations completed and entered in the payroll system	251	264	275
Percentage of performance evaluations completed (Formula: Number of performance evaluations completed and entered in payroll system/Number of approved FTE's)	23.30%	24.38%	25.39%

Human Resources

Program Financial Statement: Recruitment and Retention

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Other	\$ -	\$ 10	\$ -	\$ -	\$ -
General Fund Support	108,872	103,334	104,382	108,080	177,283
Total Funding Sources	\$ 108,872	\$ 103,343	\$ 104,382	\$ 108,080	\$ 177,283
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 70,161	\$ 63,600	\$ 73,702	\$ 83,441	\$ 146,603
Operations	37,940	39,478	30,680	24,138	30,680
Travel	771	266	-	502	-
Total Uses of Funds	\$ 108,872	\$ 103,343	\$ 104,382	\$ 108,080	\$ 177,283
Net Indirect Support	-	-	-	-	-
Total	\$ 108,872	\$ 103,343	\$ 104,382	\$ 108,080	\$ 177,283
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ 10	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(108,872)	(103,343)	(104,382)	(108,080)	(177,283)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (108,872)	\$ (103,334)	\$ (104,382)	\$ (108,080)	\$ (177,283)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (108,872)	\$ (103,334)	\$ (104,382)	\$ (108,080)	\$ (177,283)

Human Resources

Program Financial Statement: Recruitment and Retention

Performance Measures	FY12	FY13	FY14
Percentage of applicants rating satisfaction with the County recruitment process	99%	99%	99%
Time to Fill: Number of days from opening of requisition to date of hire (not counting continuous recruitments)	75	65	70
Percentage of job openings filled with qualified internal candidates (number of promotions and transfers divided by number of postings)	44%	43%	43%
Applicant EEO statistics: Percentage of applicants who are from a minority class	37%	37%	37%
Applicant EEO statistics: Asian	2%	2%	2%
Applicant EEO statistics: Hispanic	11%	11%	11%
Applicant EEO statistics: Native American Indian	14%	14%	14%
Applicant EEO statistics: African American	6%	6%	6%
Applicant EEO statistics: Other	3%	3%	3%
Number of applications received	6,791	6,490	6,400
Number of recruitments/job announcements posted	205	160	160
Number of outreach events attended	11	10	10
Percentage of employees rating their satisfaction of the County's Service Award Recognition Program as "satisfied" or "very satisfied" (based on completed surveys)	93%	93%	93%

Human Resources

Program Financial Statement: Risk Management and Safety

Revenues and Other Sources	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Federal and State Grants	\$ -	\$ 93,454	\$ -	\$ -	\$ -
Investment Income	20,000	17,245	20,000	6,735	6,000
Other	10,000	103,422	10,000	12,459	-
Use of (Increase In) Fund Balance	120,221	(239,472)	71,308	(4,780)	102,737
General Fund Support	452,371	449,158	499,122	404,405	500,301
Total Funding Sources	\$ 602,592	\$ 423,807	\$ 600,430	\$ 418,819	\$ 609,038
Expenditures and Other Uses	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Salary/ERE	\$ 105,187	\$ 108,402	\$ 102,766	\$ 119,457	\$ 118,473
Operations	496,548	271,295	497,664	298,400	490,565
Travel	857	2,093	-	960	-
Capital	-	42,017	-	-	-
Total Uses of Funds	\$ 602,592	\$ 423,807	\$ 600,430	\$ 418,818	\$ 609,038
Net Indirect Support	-	-	-	-	-
Total	\$ 602,592	\$ 423,807	\$ 600,430	\$ 418,818	\$ 609,038
General Fund Support	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(452,371)	(449,158)	(499,122)	(404,405)	(500,301)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (452,371)	\$ (449,158)	\$ (499,122)	\$ (404,405)	\$ (500,301)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (452,371)	\$ (449,158)	\$ (499,122)	\$ (404,405)	\$ (500,301)

Human Resources

Program Financial Statement: Risk Management and Safety

Performance Measures	FY12	FY13	FY14
Total number of liability claims filed against the County	16	21	21
Total anticipated liability claim expenditures including reserves	\$49,050	\$88,827	\$131,996
Auto liability claims against the County including reserves	\$2,965	\$14,996	\$8,981
Errors and omissions claims includes reserves	\$0	\$0	\$35,000
General liability claims including reserves	\$3,117	\$26,955	\$15,036
Employee practices liability claims including reserves	\$10,000	\$0	\$5,000
Law enforcement liability claims including reserves	\$32,986	\$3,350	\$30,742
Average cost per claim	\$3,066	\$4,230	\$6,286
Cost effective claims handling: Amount claimed versus actual settlement = amount saved	\$21,158,124	\$10,998,105	\$16,078,114
Losses to County property	\$25,948	\$25,000	\$25,000
Number of safety trainings offered	65	80	85
Number of employees attending safety training	869	887	985
Industrial Injuries: Number of workers compensation claims	120	115	118
Industrial injuries: Total reports, including injuries not needing medical treatment	220	217	220
Industrial injuries: Total number of reports which qualify as recordable under OSHA guidelines (Recordable injuries are those injuries requiring medical treatment, and/or modified duty or days away from work)	71	59	66
Percentage of employee population who sustained an OSHA recordable injury	5.4%	5.1%	5.7%
Experience Modification Factor (E-mod): A factor applied to rates (A factor less than 1.00% results in a discount in premium)	1.13	1.13	1.32
OSHA accident frequency rate (The national average for local governments is 7.0%)	5.4%	7.2	3.63
Workers Compensation Loss Ratio: Claims paid/Premium paid	47%	52%	71%

Human Resources

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Assistant Director-Human Resources	-	-	1.00
Director-Human Resources	1.00	1.00	1.00
Human Resources Analyst	3.00	3.00	3.63
Human Resources Manager	2.50	2.73	2.00
Human Resources Technician	2.50	2.00	2.00
Risk Manager	1.00	1.00	1.00
Total Positions	10.00	9.73	10.63

- * In FY12 Human Resources voluntarily reduced the Human Resources Technician positions by 0.50 FTE in order to increase the hours for a Human Resources Manager by 0.23 FTE. In FY13 the Organizational Development Director formerly housed in the County Manager's Office was vacated and the position was moved to Human Resources. As part of the FY14 budget Human Resources proposed a reorganization, which included eliminating the Organization Development Director position in order to increase the hours for several part-time Human Resource Analyst positions. In addition, one part-time Human Resources Manager was increased to full-time and reclassified to the Assistant Director.

Information Technology (IT)

211 N. Agassiz Street, Flagstaff, AZ 86001 (928) 679-7900
 Kris Estes, Director

The Information Technology (IT) Department is a centralized service department that provides networking, Geographic Information Systems (GIS), programming services and analysis, computer purchasing, software purchasing and upgrades, limited software applications training for County users, and miscellaneous technology consulting services to other County departments.

Program Descriptions

Program	SPA	Description
Administration	O&FH	Administration provides the leadership and oversight for the operations of the department, which includes providing strategic direction, financial management, personnel management, quality improvement, partnership development, public relations and marketing.
Business Applications Development and Support	O&FH	This division supports the public, County departments and partner agencies through the daily operational support and automation of business processes by providing services such as project management, analysis, development, and/or procurement of third party technology solutions and maintenance of existing systems.
Geographic Information Systems (GIS)	O&FH	GIS provides a technology based framework that allows Coconino County to streamline business processes, create efficient workflows, increase access to and improve quality of information.
Network and Operations	O&FH	The mission of this division is to maintain and continuously improve the IT infrastructure to support and deliver IT systems and service to Coconino County citizens and internal customers in a cost-effective and efficient manner.

Goals and Objectives

- In FY14 Coconino County will replace the legacy software for permit tracking. The IT department will lead this endeavor while coordinating with the departments that use the software on a daily basis. The other departments involved include Community Development, Public Works, and the Public Health Services District. The end result is to increase the level of service provided to the public and improve staff productivity.
- In FY13 IT and Facilities Management began researching a new location for the IT Data Center. In FY14 the goal is to begin relocation of the Data Center. The relocation is based on the Facilities Master Plan and will establish a long-term sustainable location to improve and ensure County systems availability.
- Over the next three to five years the IT Department will continue to utilize technology to efficiently support County government operations and make services and information more accessible to citizens and staff.

Opportunities and Challenges

- The citizens, businesses, and employees of Coconino County expect advancing technology to support them in their daily tasks. This is both a challenge and opportunity for Coconino County and the Information Technology Department. Moving forward Coconino County must examine how technology can be used to best support its operations and the services provided to citizens. Critical technologies include but are not limited to: web technologies, social media, workflow automation, electronic document management, IT security, and geographic information systems.

Information Technology (IT)

Strategic Priority Area Alignment		Programs			
		Administration	Business Applications Development and Support	Geographic Information Systems	Network and Operations
Organizational and Fiscal Health (O&FH)					
Strategies	Align and implement planning efforts to balance revenues and expenditures, create and maintain mission crucial infrastructure and processes; and develop accountability around the county's programs and service evaluation process and strategic priority area outcomes.	x			
	As employees are our number one asset, continue a commitment to their success by allocating funds and resources toward continued education, professional development, career progression and competitive				
	Continue to position Coconino County as a leader and role model for responsible and effective government.				
	Develop an organizational culture where every employee understands how they each contribute positively through alignment with the County's mission, vision, values and strategic priorities.				
	Encourage departmental efficiencies.	x	x	x	x
	Encourage transparency and clarity at all levels and between all levels of the organization.	x	x	x	x
	Engage citizens and community and governmental partners in planning, identifying priorities, addressing challenges and expanding the understanding of the value of county services.	x	x	x	
	Ensure and enhance the statutory foundation of county governance to protect and maintain a fair and equitable community structure.				
	Maintain our long-term conservative budget strategy while identifying appropriate revenue sources to maintain or increase critical services.	x			
	Prioritize programs that invest in professional development and recruitments and training to increase competency with evidence based				
	Recruit, train and retain a qualified and diverse workforce.	x			

Information Technology (IT)

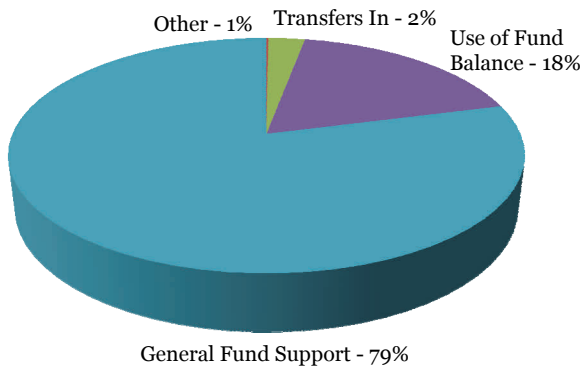
Financial Summary

The Information Technology Department's primary source of revenue is General Fund support. In addition, the department receives a small amount of revenue from map sales in the GIS division as well as earned interest on the available fund balance in the PC replacement fund. The Public Works Department also transfers funds to IT to cover the cost of one FTE that provides dedicated support to Public Works.

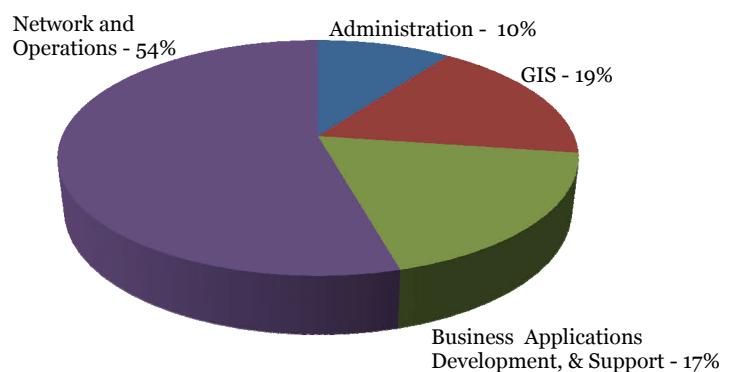
The IT Department is estimated to be 13% under its revised FY13 expenditure budget of \$3,132,920. This variance is due to salary and benefits savings from multiple vacancies as well as operational savings in all programs. The FY14 adopted expenditure budget of \$3,209,180 is 2% over the FY13 expenditure budget. This variance is primarily due to an increase in salary and benefits as a result of the class and compensation changes implemented in FY13 as well as the reinstated merit increase for FY14.

The following charts illustrate the Information Technology department's revenues by source type, expenditures by program, expenditures by category, and budget by strategic priority area.

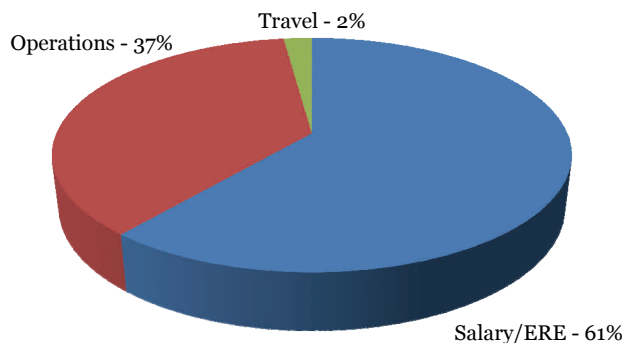
Revenue by Source Type



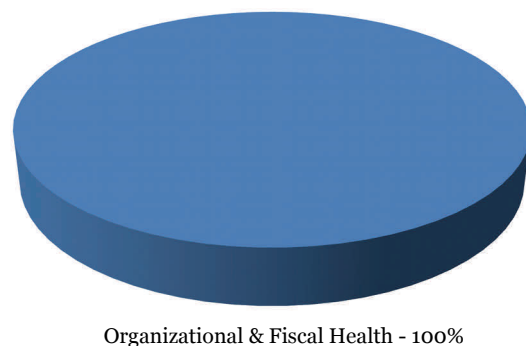
Expenditures by Program



Expenditures by Category



Expenditures by Strategic Priority Area



Information Technology (IT)

Department-Wide Financial Statement

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 6,000	\$ 1,560	\$ 6,000	\$ 1,582	\$ 500
Investment Income	4,001	11,510	4,001	5,427	4,001
Other	-	4	-	129	-
Transfers from Other Funds	371,801	368,203	83,615	84,160	87,854
Use of (Increase In) Fund Balance	743,883	421,472	424,326	371,697	578,999
General Fund Support	2,366,718	2,007,220	2,614,978	2,261,311	2,537,826
Total Funding Sources	\$ 3,492,403	\$ 2,809,969	\$ 3,132,920	\$ 2,724,306	\$ 3,209,180
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 2,102,613	\$ 1,563,030	\$ 1,887,203	\$ 1,635,092	\$ 1,960,350
Operations	1,083,134	986,253	1,203,738	1,067,776	1,181,430
Travel	43,300	32,492	41,979	21,437	67,400
Capital	258,710	223,547	-	-	-
Transfers to Other Funds	4,646	4,646	-	-	-
Total Uses of Funds	\$ 3,492,403	\$ 2,809,969	\$ 3,132,920	\$ 2,724,306	\$ 3,209,180
Net Indirect Support	-	-	-	-	-
Total	\$ 3,492,403	\$ 2,809,969	\$ 3,132,920	\$ 2,724,306	\$ 3,209,180
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 6,000	\$ 1,560	\$ 6,000	\$ 1,664	\$ 500
Transfers in from Other Funds	371,801	368,203	83,615	84,160	87,854
Program Expenditures	(2,744,519)	(2,376,983)	(2,704,593)	(2,347,135)	(2,626,180)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (2,366,718)	\$ (2,007,220)	\$ (2,614,978)	\$ (2,261,311)	\$ (2,537,826)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (2,366,718)	\$ (2,007,220)	\$ (2,614,978)	\$ (2,261,311)	\$ (2,537,826)

Information Technology (IT)

Program Financial Statement: Administration

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 175,266	\$ 174,039	\$ 294,099	\$ 212,482	\$ 317,998
Total Funding Sources	\$ 175,266	\$ 174,039	\$ 294,099	\$ 212,482	\$ 317,998
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 163,702	\$ 161,996	\$ 282,535	\$ 204,278	\$ 299,684
Operations	8,914	11,281	8,914	6,380	8,914
Travel	2,650	762	2,650	1,825	9,400
Total Uses of Funds	\$ 175,266	\$ 174,039	\$ 294,099	\$ 212,482	\$ 317,998
Net Indirect Support	-	-	-	-	-
Total	\$ 175,266	\$ 174,039	\$ 294,099	\$ 212,482	\$ 317,998
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(175,266)	(174,039)	(294,099)	(212,482)	(317,998)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (175,266)	\$ (174,039)	\$ (294,099)	\$ (212,482)	\$ (317,998)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (175,266)	\$ (174,039)	\$ (294,099)	\$ (212,482)	\$ (317,998)
Performance Measures			FY12	FY13	FY14
None					

Information Technology (IT)

Program Financial Statement: Business Applications Development and Support

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
General Fund Support	\$ 607,285	\$ 380,815	\$ 642,411	\$ 501,567	\$ 557,463
Total Funding Sources	\$ 607,285	\$ 380,815	\$ 642,411	\$ 501,567	\$ 557,463
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 543,091	\$ 287,111	\$ 476,337	\$ 397,098	\$ 426,823
Operations	61,344	92,128	155,545	99,988	115,640
Travel	2,850	1,576	10,529	4,481	15,000
Total Uses of Funds	\$ 607,285	\$ 380,815	\$ 642,411	\$ 501,567	\$ 557,463
Net Indirect Support	-	-	-	-	-
Total	\$ 607,285	\$ 380,815	\$ 642,411	\$ 501,567	\$ 557,463
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	-	-	-	-	-
Program Expenditures	(607,285)	(380,815)	(642,411)	(501,567)	(557,463)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (607,285)	\$ (380,815)	\$ (642,411)	\$ (501,567)	\$ (557,463)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (607,285)	\$ (380,815)	\$ (642,411)	\$ (501,567)	\$ (557,463)

Performance Measures	FY12	FY13	FY14
Number of EDMS Enterprise users	390	N/A	N/A
Number of documents added to OnBase: Assessor	56,250	56,250	61,875
Number of documents added to OnBase: BOS Agendas	3,105	3,551	4,001
Number of documents added to OnBase: County Attorney	18,647	24,237	27,872
Number of documents added to OnBase: Environmental Health	421	842	42,000
Number of documents added to OnBase: Human Resources	2,356	688	1,376
Number of documents added to OnBase: Juvenile Court	14,250	17,616	20,258
Number of documents added to OnBase: Superior Court	86,586	88,633	90,405
Number of documents added to OnBase: Public Works	N/A	1,200	31,000
Number of documents added to OnBase: Treasurer	N/A	43,000	43,000
Number of documents added to OnBase: Total	181,615	236,017	321,787
Total number of documents being managed	298,350	534,367	856,154

Information Technology (IT)

Program Financial Statement: Geographic Information Systems (GIS)

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Charges for Services	\$ 6,000	\$ 1,560	\$ 6,000	\$ 1,582	\$ 500
Other	-	-	-	82	-
Transfers from Other Funds	271,111	273,295	83,615	84,160	87,854
General Fund Support	427,733	238,026	503,073	371,328	504,243
Total Funding Sources	\$ 704,844	\$ 512,880	\$ 592,688	\$ 457,152	\$ 592,597
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 527,416	\$ 378,134	\$ 457,139	\$ 364,049	\$ 478,347
Operations	175,228	120,015	125,349	89,170	92,250
Travel	2,200	14,731	10,200	3,933	22,000
Total Uses of Funds	\$ 704,844	\$ 512,880	\$ 592,688	\$ 457,152	\$ 592,597
Net Indirect Support	-	-	-	-	-
Total	\$ 704,844	\$ 512,880	\$ 592,688	\$ 457,152	\$ 592,597
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ 6,000	\$ 1,560	\$ 6,000	\$ 1,664	\$ 500
Transfers in from Other Funds	271,111	273,295	83,615	84,160	87,854
Program Expenditures	(704,844)	(512,880)	(592,688)	(457,152)	(592,597)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (427,733)	\$ (238,026)	\$ (503,073)	\$ (371,328)	\$ (504,243)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (427,733)	\$ (238,026)	\$ (503,073)	\$ (371,328)	\$ (504,243)
Performance Measures			FY12	FY13	FY14
None					

Information Technology (IT)

Program Financial Statement: Network and Operations

	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Revenues and Other Sources					
Investment Income	\$ 4,001	\$ 11,510	\$ 4,001	\$ 5,427	\$ 4,001
Other	-	4	-	47	-
Transfers from Other Funds	100,690	94,908	-	-	-
Use of (Increase In) Fund Balance	743,883	421,472	424,326	371,697	578,999
General Fund Support	1,156,434	1,214,341	1,175,395	1,175,934	1,158,122
Total Funding Sources	\$ 2,005,008	\$ 1,742,234	\$ 1,603,722	\$ 1,553,105	\$ 1,741,122
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
Expenditures and Other Uses					
Salary/ERE	\$ 868,404	\$ 735,788	\$ 671,192	\$ 669,668	\$ 755,496
Operations	837,648	762,830	913,930	872,239	964,626
Travel	35,600	15,424	18,600	11,198	21,000
Capital	258,710	223,547	-	-	-
Transfers to Other Funds	4,646	4,646	-	-	-
Total Uses of Funds	\$ 2,005,008	\$ 1,742,234	\$ 1,603,722	\$ 1,553,105	\$ 1,741,122
Net Indirect Support	-	-	-	-	-
Total	\$ 2,005,008	\$ 1,742,234	\$ 1,603,722	\$ 1,553,105	\$ 1,741,122
	FY12 Budget	FY12 Actuals	FY13 Budget	FY13 Actuals	FY14 Budget
General Fund Support					
Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from Other Funds	100,690	94,908	-	-	-
Program Expenditures	(1,257,124)	(1,309,249)	(1,175,395)	(1,175,934)	(1,158,122)
GF Transfers to Other Funds	-	-	-	-	-
Total Direct Support	\$ (1,156,434)	\$ (1,214,341)	\$ (1,175,395)	\$ (1,175,934)	\$ (1,158,122)
Net Indirect Support	-	-	-	-	-
Total County Support	\$ (1,156,434)	\$ (1,214,341)	\$ (1,175,395)	\$ (1,175,934)	\$ (1,158,122)
Performance Measures			FY12	FY13	FY14
Number of network threats managed			N/A	456	450

Information Technology (IT)

Department Staffing (Full Time Equivalents)

Positions by Title	FY12	FY13	FY14
Business Applications Specialist	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00
Director-Information Technology	1.00	1.00	1.00
GIS Analyst I	3.00	3.00	3.00
GIS Analyst II	1.00	1.00	1.00
GIS Technician	2.00	1.00	1.00
IT Business Analyst	1.00	1.00	1.00
IT Manager-GIS	1.00	1.00	1.00
IT Manager-Network and Operations	1.00	1.00	1.00
IT Manager-Programming and Business Applications	1.00	1.00	1.00
IT Project Manager	1.00	1.00	1.00
Network Analyst	1.00	-	-
Network Engineer	2.00	2.00	2.00
Network Engineer, Lead	-	1.00	1.00
Programmer Analyst I	1.00	1.00	1.00
Programmer Analyst II	3.00	1.00	1.00
Systems Administrator, Lead	1.00	1.00	1.00
Technical Specialist II	2.00	2.00	2.00
Technical Specialist III	2.00	2.00	2.00
Technical Support Supervisor	1.00	1.00	1.00
Telecommunications Service Specialist	1.00	-	-
Webmaster	1.00	-	-
Total Positions	29.00	24.00	24.00

- * In FY13 the IT Department completed a staffing reorganization to better align staff with the needs of the department. The reorganization included the elimination of several positions in exchange for reclassifications of other positions as well as an increase to the operations budget for contract services.

Special Taxing Districts



Special taxing districts are usually created to fill a need for services in an area that might otherwise be limited from receiving these services for various reasons including size, location, or financial limitations. Through the formation of a special taxing jurisdiction, funding can be created for programs by placing the responsibility on those directly benefiting from that service. Funds are collected through the assessment of a tax on all real property or on all sales within the boundaries of the special taxing district.

State statutes specify the formation process and reporting requirements for special taxing districts including submission of an annual budget to the County Board of Supervisors and the County Treasurer no later than July 20th of each year.

Arizona Statutes currently allow for the formation of 35 various types of special taxing districts, including municipal improvement districts, community facilities districts, fire districts, county improvement districts, rural road improvement districts, special road districts, power districts, electrical districts, hospital districts, flood control districts, county free library districts, county jail districts, regional public transportation authorities, and public health services districts.

Currently within Coconino County there are:

- 17 Fire Districts
- 5 Domestic Water Districts
- 1 Facilities District
- 2 Hospital Districts
- 2 Sanitation Districts
- 1 Flood Control District
- 1 Special Lighting District
- 1 Community College District
- 9 School Districts
- 4 Joint Technology Districts
- 1 Library District
- 1 Jail District
- 1 Public Health Service District
- 10 Active Road Improvement Districts

Please refer to the financial summaries that follow for detailed budget information for those districts under the control of the Coconino County Board of Supervisors acting as the Board of Directors for each district.

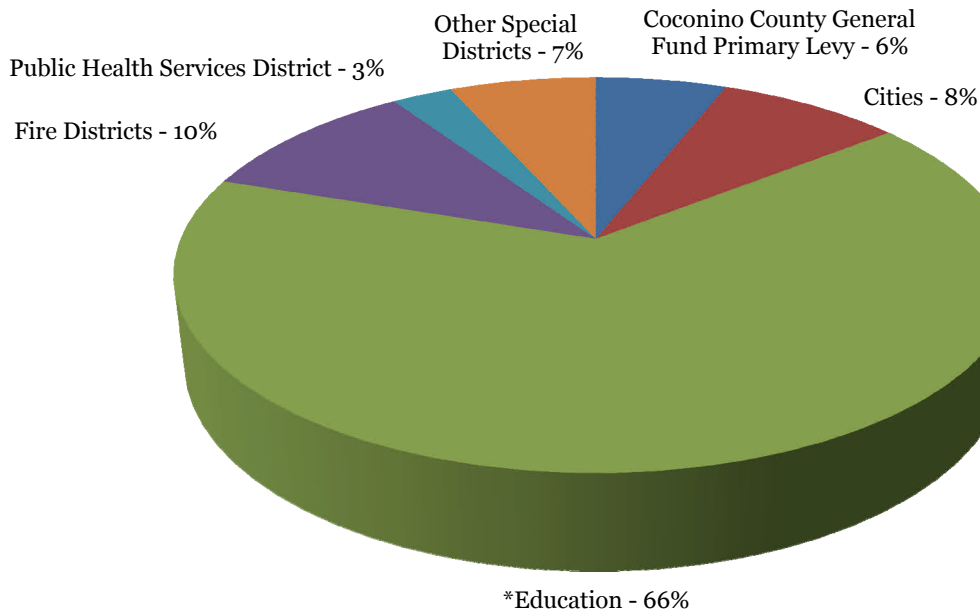
Note: The Jail District budget is presented within the Sheriff's Department budget under the Justice System service area. The Flood Control District budget is presented within the Community Development Department budget. The Public Health Services District is presented within the Health and Social Services service area.

Coconino County Property Taxes

The Coconino County Board of Supervisors is required to set the tax rates for all County taxing jurisdictions. However, each rate is determined by the Board of Directors of the district through a public hearing process. County staff evaluate the tax rates and budgets submitted by each district to ensure compliance with any levy limits or other statutory requirements of the districts. Some special districts on the above list do not levy a property tax.

As the Ex-Officio Tax Collector, the Coconino County Treasurer mails all property tax notices and manages the property tax collection on behalf of each taxing jurisdiction. The Treasurer is also responsible for the distribution of those dollars to each taxing entity. The Coconino County General Fund will only receive \$0.06, or 6.0 cents, of every property tax dollar collected for fiscal year 2014. A breakdown of property tax levies by type is shown on the following page.

FY2014 (Tax Year 2013) Tax Levy by District Type



* The pie chart excludes the State homeowner's rebate for primary school taxes on class 3 properties.

For more information on individual district rates and levies, please contact the taxing jurisdiction directly at:

Taxing Authority	Contact Phone Number
Coconino County General Fund	928-679-7184
Library District	928-679-7184
Fire District Assistance	928-679-7184
State School Tax Equalization	602-542-4331
City of Flagstaff	928-774-5281
City of Williams	928-635-4451
Sedona Fire District	928-282-6800
Summit Fire District	928-526-9537
Highlands Fire District	928-525-1717
Pinewood Fire District	928-286-9885
Forest Lakes Fire District	928-535-4644
Greenhaven Fire District	928-353-4138
Mormon Lake Fire District	928-354-2231
Sherwood Forest Fire District	928-635-9837
The Woods Fire District	928-635-1345
Kaibab Estates West Fire District	928-637-2555
Blue Ridge Fire District	928-477-2751
Junipine Fire District	928-635-1010
Tusayan Fire District	928-638-3473
Ponderosa Fire District	928-773-8933
Westwood Estates Fire District	928-556-0662
Flagstaff Ranch Fire District	928-226-3300
Lockett Ranch Fire District	928-864-4726

Taxing Authority	Contact Phone Number
Flood Control District	928-679-7184
Public Health Services District	928-679-7184
Forest Lakes Domestic Water	928-535-5438
Majestic Views Domestic Water	928-778-3627
Williams Facilities District	928-635-4451
Williams Hospital District	928-635-4441
Anasazi Trail CID	928-679-7165
Page Hospital District	928-645-0112
Coconino Community College	928-226-4211
Flagstaff USD #1	928-527-6000
Williams USD #2	928-635-4473
Grand Canyon USD #4	928-638-2461
Chevelon Butte USD #5	928-535-4729
Fredonia USD #6	928-643-7333
Page USD #8	928-608-4101
Sedona-OakCreek USD #9	928-204-6800
Maine Consolidated SD #10	928-635-2115
Ash Fork USD #31	928-637-2561
Joint Vocational Tech Institute	928-645-2737
NATIVE Joint Technology District	928-524-4168
Valley Academy Education District	928-771-3233
Mountain Institute Joint Technology	928-771-0791
County Education District	928-679-8070

Fire Districts

Fire districts provide services to the public that are deemed necessary for fire protection, preservation of life, and to assist the State Fire Marshal in the enforcement of fire protection standards, including enforcement of the uniform fire code. Each fire district may levy a secondary property tax not to exceed \$3.25 per one hundred dollars of assessed valuation against all property situated within the district.

Additionally, according to Arizona Revised Statute 48-807 the Board of Supervisors shall levy a County Fire District Assistance Tax (FDAT) on the taxable property in the County not to exceed \$0.10 per one hundred dollars of assessed valuation. The amount that each fire district receives is equal to 20% of the property tax levy adopted by each fire district with a maximum FDAT distribution not to exceed \$400,000.

Coconino County does not have financial management responsibility for the fire districts. Staff prepares the calculation of the FDAT tax levy and the Board of Supervisors acknowledges each fire district budget. The County does not manage a fire district or adopt a fire district's budget, nor does it have any authority to change a fire district's budget. The County Treasurer is responsible for mailing out the property tax bill and collecting the taxes for each fire district and for clearing each fire district's warrants per statute.

Below is a list of the 17 County fire districts and the amount of Fire District Assistance Tax each will receive in FY14.

<u>Fire District</u>	<u>FDAT Distribution</u>
Sedona	\$ 92,943
Summit	349,215
Highlands	349,215
Pinewood	298,880
Forest Lakes	91,842
Greenhaven	21,157
Mormon Lake	16,830
Sherwood Forest	15,839
The Woods	547
Kaibab Estates West	11,523
Blue Ridge	90,869
Junipine	11,629
Tusayan	56,187
Ponderosa	96,447
Westwood Estates	10,876
Flagstaff Ranch	28,314
Lockett Ranch	24,104
Total	\$ 1,566,415

Library District

The Library District is a political subdivision of the State of Arizona. The Board of Supervisors levies a library tax based on secondary property valuations. The tax is levied and collected upon all property in the County, including incorporated cities and towns.

Coconino County has a management responsibility for the Library District. The County appoints a representative to the Library District Board. The Library District Board drafts and proposes an annual budget to the County Board of Supervisors acting as the Library District Board of Directors. Coconino County adopts the Library District's budget and authorizes the tax rate.

In FY10 the Library District tax rate was increased from \$0.2292 to \$0.2367 per \$100 of assessed valuation to assist with cost shifts that Coconino County was receiving from the State. In FY14 the tax rate was raised from \$0.2367 to \$0.2556 to mitigate the declining levy created by lower assessed valuations.

Below is a list of the County libraries and the FY14 contributions they will receive:

Library	FY14 Allocation
Ashfork	\$ 7,678
Automation Replacement	138,211
Bookmobile	70,457
Countywide Auto Personnel	112,488
Flagstaff	2,019,621
Forest Lakes	73,952
Fredonia	60,771
Grand Canyon	83,800
Havasupai	5,268
Jail Library	58,955
Law Library	89,153
Page	294,896
Sedona	340,275
Tuba City	188,322
Williams	84,920
Total	\$ 3,628,767

Road Improvement Districts

Arizona Revised Statute Title 48, Chapter 6 authorizes the creation of road improvement districts for the purpose of, among other actions, maintaining, landscaping, grading, re-grading, or otherwise improving the whole or any portion of one or more streets in the proposed district.

County road improvement districts can have one of three purposes: to bring a non-County road to County standards, to improve an existing County road to meet current road standards, or to provide maintenance and dust control to non-paved roads. A road improvement district which constructs a road to County standards will be accepted into the County's road system and it will be regularly maintained through the Public Works department. A road maintenance district will provide a mechanism for County residents to make improvements to their roadway, guarantee a minimum level of service, and establish full financial participation among neighbors as residents are required to pay an annual maintenance fee.

A road improvement or maintenance district is formed by petition. The petition must be signed by a majority of the persons owning real property or by owners of 51% or more of real property within the limits of the proposed district for an improvement district or 70% of property owners within the boundaries of a maintenance district. The petition is the formal request to the County to prepare a preliminary construction estimate for the improvements and for annual maintenance costs.

The Board of Supervisors act as the Board of Directors for County road improvement districts. The Board adopted a policy in 2000 that allows the County to absorb costs associated with engineering, bond counsel, and financial advisor fees for improvement districts where the costs of the projects do not exceed \$200,000. In those districts where total construction costs exceed \$200,000, a flat County contribution may be made to the district. For improvement districts where roads are improved to County standards, Coconino County may contribute a percentage of the total costs based upon the functional classification of the roadway(s) being improved, providing funds are available. Specifically, Coconino County may contribute 40% for major collector roads, 25% to minor collector roads, and 10% for local roadways or country lanes. The functional classification will be determined by the Coconino County Public Works Department.

In FY02 Coconino County created a revolving loan fund to finance non-building improvements for road districts. Under this program, the County may advance monies to an improvement district to finance the construction of a road with a total cost of \$300,000 or less. A repayment schedule is adopted and twice per year assessments are made on the property owners within the district.

The FY14 expenditure budget for the Oakwood Pines Improvement District will be \$0. This district is no longer active and will be closed out in FY14. All construction and bond activity has been completed. Debt service payments for active districts are shown below:

District	FY14 Budget
Hashknife Debt Service	\$ 47,266
Kiowa Comanche Debt Service	14,239
Lupine Debt Service	12,379
North Stardust and Antelope Debt Service	53,965
Pawnee County Debt Service	9,975
Pinon County Debt Service	9,132
Rio Arroyo Debt Service	27,351
Shoshone Debt Service	2,791
Toho-Tolani Debt Service	322,088
Tonowanda Debt Service	4,459
Total FY14 Budget	\$ 503,645

Public Health Services District

On December 15, 2009 the Coconino County Board of Supervisors formed a Public Health Services District (PHSD) through unanimous vote of the Board. The Board authorized a maximum PHSD property tax rate of \$0.25 per \$100 of assessed value. In FY14 the tax rate for the PHSD will be maintained at \$0.25.

Background

County Board of Supervisors were given the authority to form Public Health Services Districts in 2000 after the State transferred more of the public health costs to counties and eliminated the payments from cities that had helped pay those costs. The Boards were given the authority to form districts through a unanimous vote or through voter approval. A district can be funded by either a sales tax (capped at 0.10%) or a property tax (capped at \$0.25 per \$100 of assessed value).

PHSD Programs

Upon forming the PHSD, it was determined that all Health Department programs should fall under the PHSD along with the Community Services-operated Homecare program. Below is a list of each program that is included in the PHSD.

Health Administration

- Leadership and Financial Management
- Community Relations and Partnerships
- Emergency Preparedness
- Quality Improvement
- Mandated Payments: AHCCCS, ALTCS, Title 36, and Sexual Assault Exam Fees

Primary Prevention

- Injury Prevention
- Environmental Health
- Dental Clinic and Oral Health
- HIV Services
- Clinic Services
- Health Education

Secondary Prevention

- Animal Management
- Surveillance
- Environmental Health and Quality Inspections and Investigations
- Contract Tracing
- Case Management
- High Risk Nutrition Assessment

Tertiary Prevention

- Infectious Disease Treatment
- Juvenile Detention Health Care
- Animal Cruelty
- Pesticide Treatment of Vector-Borne Illnesses
- Public Health Nuisance Abatement

Senior Services Homecare:

- Housekeeping and Chore Services
- Visiting Nurse
- Personal Care
- Respite
- Case Management

Flood Control District

District Boundaries

The Flood Control District is a special secondary property taxing jurisdiction which includes the cities of Williams and Sedona, the town of Tusayan, and all other unincorporated areas of the County. It excludes the cities of Flagstaff, Page, and Fredonia.

Background

A secondary property tax is levied on properties within the district boundaries to fund flood control project needs according to a project prioritization schedule. Taxes collected within the City of Williams (6% of total Flood Control District taxes) are reverted back to the City for use on flood control projects within city boundaries as determined by the City as the flood plain managers. Taxes collected within the City of Sedona (17% of total Flood Control District taxes) are reverted back to the City for use on flood control projects within city boundaries with review by the County as the flood plain manager. Because the County acts as flood plain manager for the City of Sedona funds, Coconino County allocates proportional administration expenses against the Sedona distribution. Outside of the incorporated cities of Williams and Sedona, taxes collected are managed by the Flood Control District operating fund. These funds are often leveraged with HURF dollars to incorporate flood control improvements into road construction projects within the boundaries of the Flood Control District.

The maximum rate allowed by Statute is \$0.5000 per \$100 of assessed value. The secondary tax rate for this district had remained flat at \$0.20 from FY06 to FY11. In FY12 the rate was increased to \$0.40 because the County was not meeting the funding needs to construct projects on the 10-year flood project list, as well as to address the needs in the burn area of the 2010 Schultz Fire. The rate will remain at \$0.40 for FY14.

The budget detail for the Flood Control District can be found in the Community Development Department on page 347.

Other Districts

There are a number of other special districts for which the County is required to set tax rates as determined by the taxing jurisdictions. The County has no oversight into how these funds are spent or managed. The only action the Board takes for these districts is to adopt the tax rates.

Updated tax rates are published in the adopted budget each year following rate setting and adoption by the Coconino County Board of Supervisors. Please refer to pages 467 through 469 for a list of these rates.

Kachina Village Improvement District

The Kachina Village Improvement District (KVID) was formed to create an operating water and wastewater system for the Kachina Village subdivision which is managed and operated by County staff. KVID is managed as a division of the Public Works Department and is funded by charges for services (customer fees).

Jail District

The Jail District operates out of the Sheriff's Department. This district was formed for the express purpose of raising the necessary funds, through a County sales tax, to pay for the construction and operation of a new jail and Sheriff's administration facility in Flagstaff and a short-term holding facility in the City of Page. Capital funds were raised through the issuance of Pledged Revenue Obligations in January of 1998 and August of 2000.

Tusayan Special Lighting District

The Tusayan Special Lighting District was established to pay for street lights on Highway 64 in Tusayan, near the Grand Canyon National Park. It is supported by a secondary property tax assessed on each of the frontage properties along the highway based on a formula set by the district. The budget pays for the electric bill which is about \$1,000 per month, as well as some capital improvements for the incorporated City of Tusayan.

FY14 (2013) Tax Rates

	DIRECT TAX LEVY	ASSESSED VALUE LIMITED/ UNLIMITED	****TAX RATE PER \$100 VALUATION**** (LIMITED) PRIMARY	(UNLIMITED) SECONDARY	TOTAL TAX RATE	2012/2013 TOTAL TAX RATE	INCREASE (DECREASE) OVER 2012/2013	PERCENT INCREASE (DECREASE)
COCONINO COUNTY								
General Fund	8,303,326	1,519,086,333	0.5466		0.5466	0.4480	0.0986	22.01%
Library District Fund	3,918,515	1,533,065,282		0.2556	0.2556	0.2367	0.0189	7.98%
Fire District Assistance Fund	1,533,065	1,533,065,282		0.1000	0.1000	0.1000	0.0000	0.00%
TOTAL COUNTY			0.5466	0.3556	0.9022	0.7847	0.1175	14.97%
Education Equalization	7,808,357	1,524,176,613	0.5123	0.0000	0.5123	0.4717	0.0406	8.61%
TOTAL COUNTY AND STATE			1.0589	0.3556	1.4145	1.2564	0.1581	12.58%
CITY OF FLAGSTAFF								
Primary	5,520,173	654,894,299	0.8429		0.8429	0.7131	0.1298	18.20%
Secondary	5,530,453	661,062,990		0.8366	0.8366	0.8366	0.0000	0.00%
TOTAL CITY OF FLAGSTAFF			0.8429	0.8366	1.6795	1.5497	0.1298	8.38%
CITY OF WILLIAMS								
Primary	597,894	38,913,725	1.5365	0.0000	1.5365	1.3441	0.1924	14.31%
TOTAL CITY OF WILLIAMS			1.5365	0.0000	1.5365	1.3441	0.1924	14.31%
SPECIAL DISTRICTS								
<u>FIRE DISTRICTS</u>								
SEDONA FIRE F.D.	2,481,986	122,870,608		2.0200	2.0200	1.6300	0.3900	23.93%
SUMMIT F.D.	3,283,148	101,019,953		3.2500	3.2500	3.1100	0.1400	4.50%
HIGHLANDS F.D.	2,657,118	83,557,171		3.1800	3.1800	3.1400	0.0400	1.27%
PINEWOOD F.D.	1,711,724	52,961,752		3.2320	3.2320	2.6948	0.5372	19.93%
FOREST LAKES F.D.	525,991	16,184,337		3.2500	3.2500	2.8028	0.4472	15.96%
GREENHAVEN F.D.	121,171	8,924,453		1.3577	1.3577	0.9725	0.3852	39.61%
MORMON LAKE F.D.	96,389	5,384,860		1.7900	1.7900	1.7500	0.0400	2.29%
SHERWOOD FOREST F.D.	90,710	3,149,649		2.8800	2.8800	1.8800	1.0000	53.19%
THE WOODS F.D.	3,131	894,521		0.3500	0.3500	0.3000	0.0500	16.67%
KAIBAB ESTATES WEST F.D.	65,991	2,810,775		2.3478	2.3478	2.3478	0.0000	0.00%
BLUE RIDGE F.D.	520,416	26,551,840		1.9600	1.9600	1.7500	0.2100	12.00%
JUNIPINE F.D.	66,600	2,054,576		3.2415	3.2415	2.9148	0.3267	11.21%
TUSAYAN F.D.	321,788	9,901,161		3.2500	3.2500	3.2500	0.0000	0.00%
PONDEROSA F.D.	552,362	22,545,388		2.4500	2.4500	1.7300	0.7200	41.62%
WESTWOOD ESTATES F.D.	62,286	3,098,801		2.0100	2.0100	1.9900	0.0200	1.01%
FLAGSTAFF RANCH F.D.	162,157	6,334,264		2.5600	2.5600	2.5400	0.0200	0.79%
LOCKETT RANCH F.D.	138,044	9,202,946		1.5000	1.5000	1.0100	0.4900	48.51%

FY14 (2013) Tax Rates

	DIRECT TAX LEVY	ASSESSED VALUE LIMITED/ UNLIMITED	****TAX RATE PER \$100 VALUATION****			2012/2013 TOTAL TAX RATE	INCREASE (DECREASE) OVER 2012/2013	PERCENT INCREASE (DECREASE)
			(LIMITED) PRIMARY	(UNLIMITED) SECONDARY	TOTAL TAX RATE			
OTHER SPECIAL DISTRICTS								
FLOOD CONTROL	2,469,330	617,332,542		0.4000	0.4000	0.4000	0.0000	0.00%
PUBLIC HEALTH SERVICE DISTRICT	3,832,663	1,533,065,282		0.2500	0.2500	0.2500	0.0000	0.00%
FOREST LAKES DOMESTIC WATER	252,831	15,801,939		1.6000	1.6000	1.3639	0.2361	17.31%
MAJESTIC VIEWS DOMESTIC WATER	34,000	1,009,362		3.3685	3.3685	1.6919	1.6766	99.09%
WILLIAMS FACILITIES DISTRICT	7,500	1,543,531		0.4859	0.4859	0.4209	0.0650	15.44%
WILLIAMS HOSPITAL DISTRICT	1,134,447	116,992,639		0.9697	0.9697	0.9700	(0.0003)	-0.03%
PAGE HOSPITAL DISTRICT	1,451,996	147,455,691		0.9847	0.9847	0.9847	(0.0000)	0.00%
COCONINO COMMUNITY COLLEGE								
Maintenance and Operations	7,042,484	1,519,086,333	0.4636		0.4636	0.3875	0.0761	19.64%
Bond Interest and Redemption	1,905,340	1,533,065,282		0.1243	0.1243	0.1052	0.0191	18.14%
TOTAL COCONINO COMMUNITY COLLEGE			0.4636	0.1243	0.5879	0.4927	0.0952	19.32%
SCHOOL DISTRICTS								
FLAGSTAFF U.S.D. #1								
Maintenance and Operations	40,972,487	1,029,381,875	3.9803		3.9803	3.6182	0.3621	10.01%
Adjacent Ways	98,821	1,029,381,875	0.0096		0.0096	0.0459	(0.0363)	-79.08%
15% M&O Override	7,303,175	1,034,297,548		0.7061	0.7061	0.6126	0.0935	15.26%
Capital Override	-	1,034,297,548		0.0000	0.0000	0.1833	(0.1833)	-100.00%
Class B Bond Interest & Redemption	5,149,767	1,034,297,548		0.4979	0.4979	0.4112	0.0867	21.08%
TOTAL FLAGSTAFF U.S.D. #1			3.9899	1.2040	5.1939	4.8712	0.3227	6.62%
WILLIAMS U.S.D. #2								
Maintenance and Operations	3,642,729	110,818,937	3.2871		3.2871	3.1092	0.1779	5.72%
Unrestricted Capital	362,710	110,818,937	0.3273		0.3273	0.2179	0.1094	50.21%
10% M&O Override	383,033	111,606,266		0.3432	0.3432	0.3128	0.0304	9.72%
TOTAL WILLIAMS U.S.D. #2			3.6144	0.3432	3.9576	3.6399	0.3177	8.73%
GRAND CANYON U.S.D. #4								
Maintenance and Operations	901,513	12,661,872	7.1199		7.1199	6.1433	0.9766	15.90%
Unrestricted Capital	29,603	12,661,872	0.2338		0.2338	0.5529	(0.3191)	-57.71%
10% M&O Override	132,507	12,759,471		1.0385	1.0385	0.8442	0.1943	23.02%
5% K-3 Override	40,550	12,759,471		0.3178	0.3178	0.2825	0.0353	12.50%
Class A Bond Interest & Redemption	-	12,759,471		0.0000	0.0000	2.2101	(2.2101)	-100.00%
Class B Bond Interest & Redemption	412,909	12,759,471		3.2361	3.2361	0.6677	2.5684	384.66%
TOTAL GRAND CANYON U.S.D. #4			7.3537	4.5924	11.9461	10.7007	1.2454	11.64%
CHEVELON BUTTE U.S.D. #5								
Maintenance and Operations	321,202	47,242,474	0.6799		0.6799	0.5597	0.1202	21.48%
Unrestricted Capital	76,155	47,242,474	0.1612		0.1612	0.2186	(0.0574)	-26.26%
Soft Capital	-	47,242,474	0.0000		0.0000	0.0098	(0.0098)	-100.00%
Minimum State School Tax	705,047	47,242,474	1.4924		1.4924	1.3869	0.1055	7.61%
TOTAL CHEVELON BUTTE U.S.D. #5			2.3335	0.0000	2.3335	2.1750	0.1585	7.29%

FY14 (2013) Tax Rates

	DIRECT TAX LEVY	ASSESSED VALUE LIMITED/ UNLIMITED	****TAX RATE PER \$100 VALUATION****			2012/2013 TOTAL TAX RATE	INCREASE (DECREASE) OVER 2012/2013	PERCENT INCREASE (DECREASE)
			(LIMITED) PRIMARY	(UNLIMITED) SECONDARY	TOTAL TAX RATE			
SCHOOL DISTRICTS								
FREDONIA U.S.D. #6								
Maintenance and Operations	970,717	20,800,047	4.6669		4.6669	3.8600	0.8069	20.90%
Unrestricted Capital	-	20,800,047	0.0000		0.0000	0.0247	(0.0247)	-100.00%
TOTAL FREDONIA U.S.D. #6			4.6669	0.0000	4.6669	3.8847	0.7822	20.14%
PAGE U.S.D. #8								
Maintenance and Operations	5,744,221	134,939,058	4.2569		4.2569	3.3190	0.9379	28.26%
Soft Capital	-	134,939,058	0.0000		0.0000	0.0356	(0.0356)	-100.00%
Unrestricted Capital	12,684	134,939,058	0.0094		0.0094	0.0000	0.0094	100.00%
Adjacent Ways	-	134,939,058	0.0000		0.0000	0.0000	0.0000	0.00%
10% M&O Override	377,472	135,683,724		0.2782	0.2782	0.5814	(0.3032)	-52.15%
5% K-3 Override	363,632	135,683,724		0.2680	0.2680	0.2702	(0.0022)	-0.81%
TOTAL PAGE U.S.D. #8			4.2663	0.5462	4.8125	4.2062	0.6063	14.41%
SEDONA-OAKCREEK U.S.D. #9								
Maintenance and Operations	1,627,149	121,320,389	1.3412		1.3412	1.3580	(0.0168)	-1.24%
Unrestricted Capital	-	121,320,389	0.0000		0.0000	0.0564	(0.0564)	-100.00%
Minimum State School Tax	952,729	121,320,389	0.7853		0.7853	0.0000	0.7853	0.00%
10% M&O Override	107,494	123,131,661		0.0873	0.0873	0.1292	(0.0419)	-32.43%
5% K-3 Override	30,906	123,131,661		0.0251	0.0251	0.0365	(0.0114)	-31.23%
Class B Bond for Sedona-Oakcreek	1,601,943	123,131,661		1.3010	1.3010	1.2040	0.0970	8.06%
TOTAL SEDONA-OAKCREEK U.S.D. #9			2.1265	1.4134	3.5399	2.7841	0.7558	27.15%
MAINE CONSOLIDATED S.D. #10								
Maintenance and Operations	1,681,821	29,890,530	5.6266		5.6266	4.2495	1.3771	32.41%
Unrestricted Capital	85,039	29,890,530	0.2845		0.2845	0.2703	0.0142	5.25%
Soft Capital	-	29,890,530	0.0000		0.0000	0.1319	(0.1319)	-100.00%
TOTAL MAINE CONSOLIDATED S.D. #10			5.9111	0.0000	5.9111	4.6517	1.2594	27.07%
ASH FORK U.S.D. #31								
Maintenance and Operations	379,847	5,313,663	7.1485		7.1485	6.4043	0.7442	11.62%
Unrestricted Capital	12,551	5,313,663	0.2362		0.2362	0.7085	(0.4723)	-66.66%
Soft Capital	-	5,313,663	0.0000		0.0000	0.0502	(0.0502)	-100.00%
TOTAL ASH FORK U.S.D. #31			7.3847	0.0000	7.3847	7.1630	0.2217	3.10%
CAVIAT JOINT VOCATIONAL TECH INSTITUTE	657,678	1,315,356,746		0.0500	0.0500	0.0500	0.0000	0.00%
NATIVE JOINT TECHNOLOGY DISTRICT	5,821	11,642,539		0.0500	0.0500	0.0500	0.0000	0.00%
VALLEY ACADEMY EDUCATION DISTRICT	61,566	123,131,661		0.0500	0.0500	0.0500	0.0000	0.00%
MOUNTAIN INSTITUTE JOINT TECHNOLOGY	2,693	5,386,373		0.0500	0.0500	0.0500	0.0000	0.00%
COUNTY EDUCATION DISTRICT	3,894	183,132	2.1265		2.1265	1.9585	0.1680	8.58%

Capital



Definition of Capital and Breakdown of the Capital Budget

Capital Expenditures are expenditures used to acquire long-term assets or improve the useful life of existing County assets, and result in depreciation reductions over the life of the acquired asset. Coconino County's capitalization thresholds (the dollar values above which asset acquisitions are added to the capital assets accounts), depreciation methods, and estimated useful lives of capital assets are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Land	All	N/A	N/A
Construction In Progress	\$5,000	N/A	N/A
Buildings	5,000	Straight-Line	25-40 Years
Machinery and Equipment	5,000	Straight-Line	3-25 Years
Infrastructure	5,000	Straight-Line	15-50 Years

Coconino County's total capital budget for FY14 is \$35,449,000. A summary of sources and uses for these capital expenditures is detailed below.

Coconino County, Arizona Capital Projects, FY14 Annual Budget

Department/ Project Description	Revenues							Expenditures
	Taxes		Federal/ State Funds	Bond Proceeds	Other	Transfers from Other Funds	Use of Fund Balance	Capital Outlay
	Sales	Property						
Copier Replacement	-	-	-	-	-	-	71,000	71,000
Facilities								
Page Justice Court Remodel	-	-	-	-	-	186,000	-	186,000
Williams Justice Court Carpet	-	-	-	-	-	-	49,000	49,000
Ft. Valley #1 HVAC	-	-	-	-	-	-	91,000	91,000
Parking Lot Repairs	-	-	-	-	-	-	15,000	15,000
110 Building Hillside Stabilization	-	-	-	-	-	-	50,000	50,000
Solar Water Heaters at King Street, 110 Services and Juvenile	-	-	-	-	-	-	74,000	74,000
110 Building Fire Alarm Panel	-	-	-	-	-	-	33,000	33,000
Administration Building Boiler	-	-	-	-	-	-	20,000	20,000
Fredonia Justice Court Abatement	-	-	-	-	-	-	39,000	39,000
Page Water Line Replacement	-	-	-	-	-	-	10,000	10,000
Administration Building Doors	-	-	-	-	-	-	20,000	20,000
Center for the Arts Stairs	-	-	-	-	-	-	2,000	2,000
Art Barn Demolition	-	-	-	-	-	-	30,000	30,000
Bulk Paint, Carpet, Elevators, etc.	-	-	-	-	-	-	87,000	87,000
Flood Control District								
Schultz Flood Projects	-	1,742,000	10,569,000	-	-	-	-	12,311,000

Capital Budget

Department/ Project Description	Revenues							Expenditures
	Taxes		Federal/ State Funds	Bond Proceeds	Other	Transfers from Other Funds	Use of Fund Balance	Capital Outlay
	Sales	Property						
Fredonia Justice Court Security Remodel	-	-	-	-	-	29,000	40,000	69,000
Parks and Recreation								
Replace Amphitheater Roof	-	-	-	-	-	500,000	-	500,000
Fort Tuthill Water/Wastewater	2,751,000	-	-	-	-	-	-	2,751,000
Fort Tuthill Fairgrounds	4,145,000	-	-	-	-	-	-	4,145,000
Fort Tuthill Expansion	4,975,000	-	-	-	-	-	-	4,975,000
Kachina Area Forest and Wetlands	600,000	-	-	-	-	-	-	600,000
Peaks View County Park	512,000	-	-	-	-	-	-	512,000
Recorder Office Remodel	-	-	-	-	-	-	9,000	9,000
Public Works								
IT Equipment	39,000	-	-	-	-	-	-	39,000
Highway Equipment	2,298,000	-	-	-	-	-	-	2,298,000
Robotic Survey Equipment	40,000	-	-	-	-	-	-	40,000
Shop Equipment	32,000	-	-	-	-	-	-	32,000
Rights of Way	75,000	-	-	-	-	-	-	75,000
Road Construction	4,965,000	-	-	-	-	-	-	4,965,000
Flood District Projects	-	100,000	-	-	-	-	-	100,000
Road Sign Replacement	90,000	-	-	-	-	-	-	90,000
Mechanical Services Vehicles	-	-	-	-	517,000	-	-	517,000
KVID Vehicles	-	-	-	-	-	-	12,000	12,000
KVID Infrastructure	-	-	-	-	-	-	307,000	307,000
Sheriff/Jail								
Search and Rescue Building Mezzanine Construction	-	-	-	-	-	129,000	-	129,000
Phone Switch UPS Replacement	-	-	-	-	-	10,000	-	10,000
Communication Equipment	-	-	-	-	-	-	7,000	7,000
Detention HVAC	-	-	-	-	-	-	106,000	106,000
Intake Door Replacement	-	-	-	-	-	-	15,000	15,000
Superior Court IT Equipment	-	-	-	-	-	-	8,000	8,000
Treasurer								
IT Equipment	-	-	-	-	-	-	13,000	13,000
Office Remodel	-	-	-	-	-	37,000	-	37,000
Total:	\$ 20,522,000	\$ 1,842,000	\$ 10,569,000	\$ -	\$ 517,000	\$ 891,000	\$ 1,108,000	\$ 35,449,000

Coconino County's capital budget can also be broken out into Routine Capital, Carryover Capital, and Non-Routine Capital Expenditures. Routine capital expenditure account for \$6,087,000 of the FY14 budget, and consist of items such as Public Works heavy equipment replacement and Facilities repair and replacement projects.

Routine Capital

Project	FY14 Budget
County Fleet Vehicle Replacement	\$ 517,000
Data Processing Equipment	138,000
Facilities Repair and Replacement	15,000
Heavy Equipment Purchases	1,898,000
KVID Routine Vehicle Replacement	12,000
Public Works Road Construction	3,400,000
Public Works Shop Equipment	32,000
Public Works Rights-of-Way	75,000
Total Routine Capital	\$ 6,087,000

- County Fleet Vehicle Replacement: Routine replacement of passenger cars and light trucks in the County motor pool.
- Data Processing Equipment: Copier, PC, and printer replacements in excess of the capital threshold.
- Facilities Repair and Replacement: Miscellaneous parking lot repairs and unplanned repair and replacement projects.
- Heavy Equipment Purchases: Routine replacements of public works heavy equipment.
- KVID Routine Vehicle Replacement: KVID is planning to routinely replace vehicles, to include trucks, quads, and trailers etc.
- Public Works Road Construction: Routine road maintenance.
- Public Works Shop Equipment: Routine replacements of necessary shop equipment other than heavy equipment.
- Public Works Right of Way: Right of Ways as needed for CIP projects or other projects.

Carryover Capital

Carryover capital expenditures are for projects budgeted in a previous fiscal year, but not scheduled for completion until this fiscal year. Carryover capital accounts for \$2,408,000 of the FY14 budget and is broken out by project in the table on the next page.

Project	FY14 Budget
Sheriff's UPS Replacement	\$ 10,000
Page Justice Court Remodel	186,000
110 Building Rock Wall Stabilization	50,000
Admin Building Boiler	20,000
Jail HVAC Equipment	12,000
Art Barn Demolition	30,000
Lake Mary Tree Removal	1,100,000
Public Works Heavy Equipment	400,000
Center for the Arts Concrete Replacement	2,000
Admin Building Door Replacement	20,000
Juvenile Water Heaters	5,000
110 Building Solar Water Heater	21,000
Stardust/Yancey Road Improvement	200,000
Ouysourced Chipseal Project	265,000
Aggregate Facilities R&R Projects	87,000
Total Carryover Capital	\$ 2,408,000

Non-Routine Capital

The remaining \$26,954,000 is budgeted for non-routine capital projects, which are explained in detail on the following pages.

Project: Schultz Fire/Flood Area Projects
Department: Community Development/Public Works
Funding Source: Flood Control District Tax/Federal and State Grants
Project Cost: \$12,311,000
Project Description: This funding will be used to repair the roads and increase the drainage capacity of the infrastructure in the area affected by the 2010 Schultz Fire. This event was declared a federal emergency by President Obama in 2010 and a majority of these expenditures will be reimbursed through federal emergency funds.

Effect on Operating Budget: We believe that the capital projects being completed in FY14 should reduce the operational costs associated with the prevention and mitigation of flooding caused by the Schultz Fire of 2010. However, because these operating costs themselves are transitory in nature, we won't include decreasing operational costs as an effect of these projects.

Project: Solar Water Heater Installation at King Street, 110 Services Building and Juvenile Facilities
Department: Facilities Management
Funding Source: Facilities Repair and Replacement Fund
Project Cost: \$48,000
Project Description: This project will replace standard water heaters that have reached their useful lifecycle with more efficient units that utilize solar power for preheating.

Effect on Operating Budget: It is predicted that the natural gas consumption at these three buildings will decrease by 10% due to this project. This would result in a decrease in annual utility costs of approximately \$4,200 per year. Minimal extra maintenance costs are expected.

Non-Routine Capital (continued)

Project: Fire Alarm Panel Replacement at the 110 Services Building
Department: Facilities Management
Funding Source: Facilities Repair and Replacement Fund
Project Cost: \$33,000
Project Description: This project will replace the building's fire alarm panel that has reached its useful life and is experiencing maintenance issues.

Effect on Operating Budget: This project is a direct replacement of existing technology and should have no net effect on operations.

Project: Replacement of Gas Packs at Building #1 on the Fort Valley Campus
Department: Facilities Management
Funding Source: Facilities Repair and Replacement Fund
Project Cost: \$91,000
Project Description: This project replaces the gas pack heating and cooling units at the Fort Valley #1 building. This equipment has reached its useful life.

Effect on Operating Budget: The new units will have higher SEER efficiency ratings and should reduce building utility costs by 5%, or \$850 per year.

Project: Replacement of Carpet at Williams Justice Court
Department: Facilities Management
Funding Source: Facilities Repair and Replacement Fund
Project Cost: \$49,000
Project Description: Replacement of aging carpeting at the Williams Justice Court building.
Effect on Operating Budget: This project is a direct replacement of existing finishes and should have no net effect on operations.

Project: Replacement of Main Water Line at Page Probation building
Department: Facilities Management
Funding Source: Facilities Repair and Replacement Fund
Project Cost: \$10,000
Project Description: This project replaces the outside water main in hopes of improving substandard water pressure in the building.
Effect on Operating Budget: The current water main is not leaking, so this project should have no effect on utility costs. No additional maintenance costs should be created from this project.

Project: Fredonia Justice Court Remodel/Remediation
Department: Facilities Management
Funding Source: Facilities Repair and Replacement Fund
Project Cost: \$39,000
Project Description: This project will remove asbestos and lead paint in the building as well as remodel the bathrooms to be in compliance with the Americans With Disabilities Act.
Effect on Operating Budget: This project should have no net effect on operational expenses.

Non-Routine Capital (continued)

Project: Fredonia Justice Court Security Remodel
Department: Fredonia Justice Court
Funding Source: Justice Court Enhancement Fund/General Fund
Project Cost: \$69,000
Program Description: This remodel will increase security at the Fredonia Justice Court by creating a greater degree of separation between court personnel and court attendees.
Effect on Operating Budget: This project should have no net effect on operational expenses.

Project: KVID Infrastructure Repair and Replacement
Department: Kachina Village Improvement District
Funding Source: KVID Utility Revenue
Project Cost: \$307,000
Project Description: Repair and replacement of aging water delivery and wastewater recovery infrastructure.
Effect on Operating Budget: This project replaces equipment already in place and will not require additional maintenance. New pump equipment should reduce electricity usage and new piping will reduce water leakage in the system. The project will not result in changes to the operational budget, however, as it only mitigates the continued aging of the system.

Project: Peaks View County Park Construction
Department: Parks and Recreation
Funding Source: County Parks and Open Space Sales Tax
Project Cost: \$512,000
Project Description: Additional improvements and amenities will be added to this park once public input has been received.
Effect on Operating Budget: Additional operating expenses won't be known until the public decides the nature of the new amenities. The park currently requires maintenance and any increases are expected to be nominal. No new revenues are expected from the construction.

Project: Kachina Area Forest and Wetlands Acquisition
Department: Parks and Recreation
Funding Source: County Parks and Open Space Sales Tax
Project Cost: \$600,000
Project Description: This funding is designated for the acquisition of land for conservation purposes and the completion of trails and lookout spots for the wetlands.
Effect on Operating Budget: Due to the planned conservation use of the acquired land, no new revenue and only minimal operational expenditures will be required for this project.

Non-Routine Capital (continued)

Project: Fort Tuthill Fairgrounds Improvements
Department: Parks and Recreation
Funding Source: County Parks and Open Space Sales Tax
Project Cost: \$4,145,000
Program Description: This funding is designated for Fort Tuthill County Fairgrounds improvements, including restoration of the old fort.

Effect on Operating Budget: Significant additional operational costs (~\$100,000) will be associated with this project, but not within the next two fiscal years. At least one additional maintenance worker and one additional manager may be needed. Park revenue should increase significantly as well, with the expectation that any new expenditures would be funded with new revenue.

Project: Fort Tuthill County Park Expansion
Department: Parks and Recreation
Funding Source: County Parks and Open Space Sales Tax
Project Cost: \$4,975,000
Project Description: Acquisition of neighboring land to expand Fort Tuthill County Park.

Effect on Operating Budget: Additional operations and maintenance costs are unknown and will depend on the amount of land purchased and the future use of the land. Additional acreage will most likely be used to increase revenue-generating activities, with the expectation that any additional expenses are met through additional revenue.

Project: Replace Amphitheater Roof
Department: Parks and Recreation
Funding Source: General Fund
Project Cost: \$500,000
Project Description: This project will replace the removable roof that was destroyed by a late-season snowstorm with a permanent structure over the amphitheater.

Effect on Operating Budget: This project will save the department \$10,000 annually in erection, tear-down and storage costs for the old structure.

Project: Fort Tuthill Water/Wastewater Infrastructure
Department: Parks and Recreation
Funding Source: County Parks and Open Space Sales Tax
Project Cost: \$2,751,000
Project Description: This is a long-term project that consists of building infrastructure to run water and wastewater to areas of the Fort Tuthill County Park that do not currently have it.

Effect on Operating Budget: Utility costs are expected to increase, but matching increases to revenue are expected as higher fees can be justified by better amenities with running water.

Non-Routine Capital (continued)

Project: Public Works Robotic Survey Equipment
Department: Public Works
Funding Source: Highway User Revenue Fund
Project Cost: \$40,000
Project Description: This project replaces aging surveying equipment with more accurate and efficient technology.

Effect on Operating Budget: The new equipment will decrease man-hours dedicated to surveying, but not to the extent that fewer FTEs will be needed. The equipment will not require any additional expense to maintain.

Project: Cedarwood and Bowstring Flood District Capital Project
Department: Public Works
Funding Source: Flood Control District Tax
Project Cost: \$100,000
Project Description: This project will improve localized drainage along the west side of Bowstring, within existing County Right of Way, including widening and reinforcing the drainage ditch and installing larger driveway culverts.

Effect on Operating Budget: Once the project is complete, no additional ongoing operational expenses will be required to maintain the area.

Project: Multi-Year County Roads Signage Project
Department: Public Works
Funding Source: Highway User Revenue Fund
Project Cost: \$90,000
Project Description: Replacement of all street name signs in the Pinewood/Munds Park area.
Effect on Operating Budget: While County staff will be required to install the signs, no additional maintenance costs will be required for upkeep.

Project: Recorder's Office Remodel
Department: Recorder
Funding Source: General Fund
Project Cost: \$9,000
Project Description: This project will remodel the Recorder's front counter design for increased efficiency and security.
Effect on Operating Budget: No additional operating costs will be incurred by this remodel project.

Project: Replacement of HVAC Units in Jail Detention Facility
Department: Sheriff/Jail
Funding Source: Jail District Sales Tax
Project Cost: \$94,000
Project Description: Replacement of failing and inefficient HVAC units in detention facility. These units have reached their useful life.
Effect on Operating Budget: Newer, more efficient HVAC system should reduce Detention Center electricity costs by 3%, or roughly \$8,000 per year. No additional maintenance costs are expected due to this project.

Non-Routine Capital (continued)

Project:	Search and Rescue Building Mezzanine Construction
Department:	Sheriff/Jail
Funding Source:	General Fund
Project Cost:	\$129,000
Project Description:	This project expands the storage area at the Search and Rescue Building by installing a second floor mezzanine area. This construction has always been part of the long-term plan for the building.
Effect on Operating Budget:	The new construction does not add any square footage to the footprint of the building, and will not result in increased utility costs.
Project:	Intake Door Replacement at the Jail Detention Facility
Department:	Sheriff/Jail
Funding Source:	Jail District Sales Tax
Project Cost:	\$15,000
Project Description:	This project would change the building layout so that the intake door opens directly into the video court room.
Effect on Operating Budget:	No additional operating costs will be incurred by this door replacement project.
Project:	Treasurer's Office Remodel
Department:	Treasurer
Funding Source:	General Fund
Project Cost:	\$37,000
Project Description:	This project will remodel the Treasurer's front counter design for increased efficiency and security.
Effect on Operating Budget:	No additional operating costs will be incurred by this remodel project.

Non-Routine Capital (continued)

An important component of non-recurring capital projects is their impact on ongoing operational expenditures and revenues. The chart below depicts all cost implications associated with FY14 non-routine capital projects. Please note that positive figures indicate additional operating costs and negative figures indicate operational savings.

Estimated Impact of FY14 Capital Projects on Annual Operating Budget

	Personnel	Utilities	Services	Supplies	Total Impact	Funding Source
Solar Water Heaters	\$0	(\$4,200)	\$0	\$0	(\$4,200)	
Fort Valley #1 HVAC	\$0	(\$850)	\$0	\$0	(\$850)	
Peaks View County Park	\$0	\$0	To Be Determined	\$0	To Be Determined	To Be Determined
Fort Tuthill County Park Fairgrounds	\$80,000	\$10,000	\$5,000	\$5,000	\$100,000	Additional Fee Revenue
Fort Tuthill County Park Expansion	To Be Determined	To Be Determined	To Be Determined	To Be Determined	To Be Determined	To Be Determined
Fort Tuthill County Park Amphitheater Roof	\$0	\$0	(\$10,000)	\$0	(\$10,000)	
Fort Tuthill County Park Water Infrastructure	\$0	To Be Determined	\$0	\$0	To Be Determined	Additional Fee Revenue
Jail HVAC Replacement	\$0	(\$8,000)	\$0	\$0	(\$8,000)	
Total Effect	\$80,000	(\$3,050)	(\$5,000)	\$5,000	\$76,950	

Capital Planning

The County has worked to establish recurring funds for routine capital projects such as PC replacement, server replacement, and facilities repair and replacement. The establishment of these funds has helped delay major improvements to facilities and IT and has reduced what could have been potential major capital projects in those areas by keeping up on maintenance of our major capital facilities and infrastructure.

All capital projects are planned out to make sure adequate funding is available to support capital projects and to maintain the on-going operating and maintenance costs associated with them. All major funds as well as departments with the need have ten year plans to assist in planning and appropriating funds for capital projects.

County Parks and Open Space Capital Projects (Major Fund)

Non-routine capital for County Capital Parks and Open Space are planned out under a ten year planning scenario similar to what is utilized for the General Fund. The remaining balance of the funds collected and to be collected from the County Parks and Open Space Tax is projected to be exhausted at the end of FY15.

	FY14	FY15
Fort Tuthill County Park Expansion	\$ 4,975,000	\$ -
Kachina Area Forest and Wetlands Acquisition	600,000	-
Fort Tuthill County Park Fairgrounds Improvements	4,145,000	-
Navajo Interpretive Sites	-	374,000
Peaks View County Park Improvements	512,000	-
Doney Park Urban Trail	-	605,000
Fort Tuthill Water/Wastewater Infrastructure	2,751,000	-
Total CPOS Capital Project Cost:	\$ 12,983,000	\$ 979,000

County-wide Copier Replacement

The Purchasing division of Finance manages the replacement of County-wide copy machines at the end of their life cycle. As this can be a costly process a schedule has been created for upcoming replacements. Below is a snapshot of replacement costs over the next five years, as the list of actual departments and copiers is more detailed.

	FY14	FY15	FY16	FY17	FY18
General Government	\$ -	\$ 8,000	\$ 3,000	\$ -	\$ 7,000
Health and Social Services	-	10,000	8,000	-	-
Justice System	53,000	70,000	3,000	-	68,000
Community Development	10,000	-	-	-	-
Internal Services	7,000	10,000	-	-	11,000
Total Per Year	\$ 70,000	\$ 98,000	\$ 14,000	\$ -	\$ 86,000

Facilities Capital Projects

Non-routine facilities capital is being planned out through the Facilities Master plan process that is still on-going. Upon completion of this master plan, the County should be able to identify capital projects that will result in the best long-term facility uses and potential capital upgrades that may result in energy efficiency savings. In the meantime the Facilities staff has created a plan for projects through FY20.

	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>
Parking Lot Maintenance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Aggregate Buildings	87,000	-	-	-	-	-	-
Solar Water Heaters at King Street, 110 Services, Juvenile	74,000	-	-	-	-	-	-
110 Building Hillside Stabilization	50,000	-	-	-	-	-	-
Administration Boiler Replacement	20,000	-	-	-	-	-	-
Administration Exterior Door Replacement	20,000	-	-	-	-	-	-
Art Barn Demolition	30,000	-	-	-	-	-	-
Center for the Arts Stairs Replacement	2,000	-	-	-	-	-	-
Page Justice Court Remodel	186,000	-	-	-	-	-	-
Fredonia Abatement/Remodel	39,000	-	-	-	-	-	-
Replace 110 Services Building Fire Alarm Panel	33,000	-	-	-	-	-	-
Replace Page Probation Main Water Line	10,000	-	-	-	-	-	-
Recarpet Williams Justice	49,000	-	-	-	-	-	-
Replace HVAC Units at Fort Valley #1	91,000	-	-	-	-	-	-
Replace Rooftop Units at Juvenile	-	-	-	125,000	-	-	-
Replace Courthouse Water Heaters	-	-	-	25,000	-	-	-
Replace King Street Roof	-	-	-	140,000	-	-	-
Replace King Street Chiller and Retrocomission	-	-	-	-	225,000	-	-
Reconstruct King Street Parking Lot	-	-	-	-	-	250,000	-
Replace 110 Building Roof	-	-	-	-	-	78,000	-
Reconstruct 110 Services Building Parking Lot	-	-	-	-	-	-	30,000
Replace HVAC Units at Courthouse	-	-	-	-	-	-	400,000
Reroof Center for the Arts	-	-	-	-	-	-	100,000
Replace Juvenile Roof	-	-	-	-	-	-	190,000
Projects	\$ 706,000	\$ 15,000	\$ 15,000	\$ 305,000	\$ 240,000	\$ 343,000	\$ 735,000

Flood Control Capital Projects

Due to the Schultz Fire and Flood many Flood Control District projects were put on hold to deal with the emergency at hand. With the adoption of the FY14 budget it is anticipated that these projects will start to be completed. A five year plan for the Flood Control projects is below.

Coconino County Flood Control District 5 Year Capital Plan

	FY14	FY15	FY16	FY17	FY18
Fort Valley Drainage Plan (Study and Engineering)	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Mt. Dell Drainage Plan (Study and Engineering)	250,000	-	-	-	-
Turkey Trail Drainage Improvements (Construction)	-	400,000	-	-	-
Fernwood Drainage Improvements (Study and Engineering)	-	125,000	-	-	-
Pine Del Drainage Plan (Study and Engineering)	-	250,000	-	-	-
Pine Del 10 Year, 100 Foot Offset	-	250,000	-	-	-
Mt. View Ranchos Drainage (Construction)	-	75,000	-	-	-
Fort Valley Drainage Plan (Construction)	-	-	1,000,000	-	-
Mt. Dell Drainage Plan (Construction)	-	-	350,000	-	-
Pine Dell Drainage Plan (Construction)	-	-	300,000	-	-
Kaibab Estates West Drainage Improvements (Construction)	-	-	-	500,000	-
Total Capital Expenditures	\$ 450,000	\$ 1,100,000	\$ 1,650,000	\$ 500,000	\$ -

HURF Capital Projects

Public Works also plans for heavy equipment and road construction projects.

	FY14	FY15	FY16
Cosnino Road grade change	\$ 3,000,000	\$ -	\$ -
Mountain Dell drainage box culverts	100,000	-	-
Clear Creek Pines #4, 5 and 6 drainage system	100,000	-	-
Townsend Winona Road pavement and bridge repair	-	1,520,000	-
Spring Valley Road culverts	-	110,000	-
Pine Del drainage improvement	-	100,000	-
Townsend Winona Road overlay	-	-	1,760,000
Fernwood drainage improvement	-	-	100,000
Cedarwood drainage improvement	-	-	150,000
Total Capital Project Cost	\$ 3,200,000	\$ 1,730,000	\$ 2,010,000

	FY17	FY18	FY19	FY20
Stardust Trail pavement overlay	\$ 413,000	\$ -	\$ -	\$ -
Copeland Lane pavement overlay	750,000	-	-	-
Landfill Road pavement overlay	750,000	-	-	-
Suzette Lane Rio De Flag stream crossing	40,000	-	-	-
Clear Creek Pines #3 and 7 drainage system	100,000	-	-	-
Kaibab Estates West box culverts	-	100,000	-	-
Kaibab Estates West drainage improvements	-	50,000	-	-
Pavement Preservation - location to be determined	-	2,000,000	2,000,000	2,000,000
Kaibab Estates West drainage improvements	-	-	50,000	-
Timberline drainage improvements phase II	-	-	50,000	-
Espee Road stream crossing	-	-	-	200,000
Total Capital Project Cost	\$ 2,053,000	\$ 2,150,000	\$ 2,100,000	\$ 2,200,000

Other Major Funds

Routine repair and replacement projects for the Jail District and the Public Health Services District are incorporated into the departments ten year plans. At this time the only projects for these Districts are seen in the non-routine descriptions in the previous pages.

State Budget Document



Summary Schedule of Estimated Revenues and Expenditures

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2013	ACTUAL EXPENDITURES/ EXPENSES** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014
1. General Fund	\$ 67,440,780	\$ 45,670,894	\$ 30,237,664	Primary: \$ 8,303,326	\$ 45,595,176
2. General Fund - Override Election				Secondary:	
3. Total General Fund	67,440,780	45,670,894	30,237,664	8,303,326	45,595,176
4. Special Revenue Funds	110,379,368	80,627,063	47,374,567	10,220,508	110,855,417
5. Debt Service Funds Available	465,690	465,672	569,442		504,520
6. Less: Amounts for Future Debt Retirement					
7. Total Debt Service Funds	465,690	465,672	569,442		504,520
8. Capital Projects Funds	2,323,113	385,258	9,902,596		2,360
9. Permanent Funds					
10. Enterprise Funds Available					
11. Less: Amounts for Future Debt Retirement					
12. Total Enterprise Funds					
13. TOTAL ALL FUNDS	\$ 180,608,951	\$ 127,148,887	\$ 88,084,269	\$ 18,523,834	\$ 156,957,473

EXPENDITURE LIMITATION COMPARISON

- Budgeted expenditures/expenses
- Add/subtract: estimated net reconciling items
- Budgeted expenditures/expenses adjusted for reconciling items
- Less: estimated exclusions
- Amount subject to the expenditure limitation
- EEC expenditure limitation

	2013	2014
\$	180,608,951	\$ 229,565,178
	(46,726,461)	(37,678,237)
	133,882,490	191,886,941
	81,288,611	141,033,482
\$	52,593,879	\$ 50,853,459
\$	55,182,593	\$ 56,203,452

*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 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).

Summary Schedule of Estimated Revenues and Expenditures

FUND	OTHER FINANCING		INTERFUND TRANSFERS		TOTAL FINANCIAL RESOURCES AVAILABLE	BUDGETED EXPENDITURES/ EXPENSES
	2014		2014		2014	2014
	SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$	\$	\$ 2,678,562	\$ 16,005,815	\$ 70,808,913	\$ 70,776,665
2. General Fund - Override Election						
3. Total General Fund			2,678,562	16,005,815	70,808,913	70,776,665
4. Special Revenue Funds	150,000		24,949,323	15,921,787	177,628,028	156,172,013
5. Debt Service Funds Available					1,073,962	503,645
6. Less: Amounts for Future Debt Retirement						
7. Total Debt Service Funds					1,073,962	503,645
8. Capital Projects Funds			4,299,717		14,204,673	2,112,855
9. Permanent Funds						
10. Enterprise Funds Available						
11. Less: Amounts for Future Debt Retirement						
12. Total Enterprise Funds						
13. TOTAL ALL FUNDS	\$ 150,000	\$	\$ 31,927,602	\$ 31,927,602	\$ 263,715,576	\$ 229,565,178

Tax Levy and Tax Rate Information

	<u>2013</u>	<u>2014</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>7,985,781</u>	\$ <u>8,303,326</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>7,830,225</u>	\$ <u>8,303,326</u>
B. Secondary property taxes		
Library District	\$ <u>4,164,997</u>	\$ <u>3,918,515</u>
Flood Control District	<u>2,977,549</u>	<u>2,469,330</u>
Public Health Services District	<u>4,399,025</u>	<u>3,832,663</u>
Total secondary property taxes	\$ <u>11,541,571</u>	\$ <u>10,220,508</u>
C. Total property tax levy amounts	\$ <u>19,371,796</u>	\$ <u>18,523,834</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>7,746,208</u>	
(2) Prior years' levies	<u>165,263</u>	
(3) Total primary property taxes	\$ <u>7,911,471</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>11,251,668</u>	
(2) Prior years' levies	<u>170,688</u>	
(3) Total secondary property taxes	\$ <u>11,422,356</u>	
C. Total property taxes collected	\$ <u>19,333,827</u>	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	<u>0.4480</u>	<u>0.5466</u>
(2) Secondary property tax rate		
Library District	<u>0.2367</u>	<u>0.2556</u>
Public Health Services District	<u>0.2500</u>	<u>0.2500</u>
(3) Total county tax rate	<u>0.9347</u>	<u>1.0522</u>
B. Special assessment district tax rates		
Secondary property tax rates		
Flood Control District	<u>0.4000</u>	<u>0.4000</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.

Revenues Other Than Property Taxes

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Taxes			
Auto in Lieu	\$ 3,153,237	\$ 3,174,632	\$ 3,365,110
County Sales Tax	11,781,000	12,030,122	12,691,779
Excise Tax	100,000	243,020	100,000
Interest and Penalties on Delinquent Taxes	600,000	750,000	600,000
Utilities	35,000	47,198	35,000
Licenses and permits			
Building Permits	\$ 500,000	\$ 400,000	\$ 500,000
Liquor Licenses	50,000	34,000	50,000
Marriage Licenses	30,000	40,000	40,000
Peddler's Licenses	2,500	2,500	2,500
Plan Check Fees	250,000	210,000	250,000
Zoning & Use Permits	60,000	40,000	60,000
Intergovernmental			
Federal Government	\$	\$	\$
Federal Grant Revenue	15,000		
Forest Service Co-Op	56,000	62,000	66,000
Indirect Costs	120,662	275,874	216,564
National forest Fee Revenue		465,680	
Payment in Lieu of Taxes	1,514,240	1,527,293	1,073,000
State Government			
State Grant Revenue			
Indirect Costs	228,669	110,425	127,052
Justice of the Peace Reimbursements	63,160	63,160	63,160
State Compensation Fund Reimbursement		11,077	1,800
State Shared Sales Tax	17,604,884	18,962,324	19,676,888
Other Government			
Constable Fees		25,000	25,000
Election Revenue	180,000	324,497	162,000
Intergovernmental Agreements		22,400	44,800
Charges for services			
Assessor	\$ 4,000	\$ 4,048	\$ 4,000
Board of Supervisors		560	
Clerk of Superior Court	120,000	95,000	95,000
Community Development	1,200	700	1,200
Community Services	46,580	46,580	50,000
County Attorney	11,000	5,080	5,500
Constable	20,000		5,000
Information Technology	6,000	500	500

Revenues Other Than Property Taxes

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
Charges for services			
Justice Courts - Flagstaff	245,650	241,650	245,650
Justice Courts - Fredonia	20,000	22,000	22,000
Justice Courts - Page	32,000	33,500	32,000
Justice Courts - Williams	45,000	51,000	51,000
Juvenile Court Services	6,500	6,500	6,500
Legal Defender	11,000	5,736	6,000
Non-Departmental: Indirect Costs	3,342,012	3,360,645	3,334,001
Parks and Recreation	366,092	375,070	342,417
Public Defender	80,000	64,000	70,000
Recorder	258,000	290,279	258,000
Sheriff	25,450	375,394	314,450
Superior Court	6,500	7,045	6,500
Fines and forfeits			
Justice of the Peace Fines	\$ 1,049,350	\$ 1,080,642	\$ 1,077,800
Sheriff Fines	1,500	2,600	1,500
Superior Court Fines	60,000	40,000	40,000
Investments			
Interest and Investment Income	\$ 263,851	\$ 118,030	\$ 248,861
Contributions			
Voluntary contributions	\$ 130,150	\$ 245,034	\$ 130,150
Miscellaneous			
Other	\$ 104,810	\$ 211,205	\$ 96,494
Total General Fund	\$ 42,600,997	\$ 45,504,000	\$ 45,595,176

* 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.

SPECIAL REVENUE FUNDS

Adult Probation	\$ 2,481,477	\$ 2,382,131	\$ 2,368,077
Capital Parks and Open Space	2,988,806	3,077,067	3,217,556
Career Center	1,001,995	977,762	1,431,744
Clerk of Superior Court	289,850	224,300	226,800
Community Services	5,394,614	5,357,936	3,958,418
County Attorney	1,245,344	1,010,232	1,271,789
County Improvement Districts	50,052	24,161	11,430
County Jail District	13,940,039	13,291,976	14,304,319
County Library District	88,935	179,541	81,439
County Manager	84,659	83,607	106,369
Facilities Management		38,394	

Revenues Other Than Property Taxes

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
Finance	20,200	20,200	20,200
Flood Control District	12,416,481	6,642,509	10,609,773
Justice Courts - Flagstaff	230,150	276,465	250,483
Justice Courts - Fredonia	26,205	25,388	26,025
Justice Courts - Page	30,460	31,600	32,650
Justice Courts - Williams	64,410	62,100	65,650
Juvenile Court Services	2,162,034	2,264,434	2,344,354
Kachina Village Improvement	1,200,000	1,204,800	1,200,000
Legal Defender	2,230	1,957	2,230
Non-Departmental	8,500	3,000	8,500
Parks and Recreation	506,372	547,400	525,172
Public Defender	21,700	17,700	21,700
Public Health Services District	5,140,751	5,703,901	5,802,075
Public Works	12,862,842	12,395,748	10,828,855
Recorder	132,400	191,968	201,065
Superintendent of Schools	579,857	1,718,396	788,900
Sheriff	1,240,842	858,716	1,297,202
Superior Court	423,036	404,674	422,036
Treasurer	23,000	18,170	18,943
Unawarded Grants			49,411,663
Total Special Revenue Funds	\$ 64,657,241	\$ 59,036,233	\$ 110,855,417
DEBT SERVICE FUNDS			
County Improvement Districts	\$ 565,606	\$ 535,595	\$ 504,520
Total Debt Service Funds	\$ 565,606	\$ 535,595	\$ 504,520
CAPITAL PROJECTS FUNDS			
Facilities Management	\$	\$ 6	\$
County Jail District			
County Improvement Districts	19,545	3,421	2,090
Kachina Village Improvement District	440	220	270
Total Capital Projects Funds	\$ 19,985	\$ 3,647	\$ 2,360
TOTAL ALL FUNDS	\$ 107,843,829	\$ 105,079,475	\$ 156,957,473

* 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.

Other Financing Sources/(Uses) and Interfund Transfers

FUND	OTHER FINANCING		INTERFUND TRANSFERS	
	2014 SOURCES	2014 <USES>	2014 IN	2014 <OUT>
GENERAL FUND				
1001 General Fund	\$	\$	\$ 1,915,027	\$ 318,988
1006 General Fund: Emergency Reserve			318,988	
1007 Financial Management System				90,000
1016 General Fund: Computer Lease/Buy Project				223,327
1052 Title III Forest Fees			117,675	
1102 State and Local Assistance				106,369
1150 Special Districts Billing				23,535
1255 Boat Patrol				13,570
1283 Statewide Gant Task Force				26,380
1331 Public Health Services District			35,500	5,154,104
1421 Case Management				77,031
1422 Congregate Meals				285,309
1424 Emergency Services				328,743
1452 Family Counseling				4,083
1455 CASA Special Advocate				5,757
1459 Juvenile Treatment Services				71,561
1462 Diversion - Consequences				14,368
1463 Juvenile Probation State Aid				23,154
1468 Diversion - Intake				61,840
1474 Juvenile Victim's Rights				3,111
1496 Juvenile Intensive Probation				15,733
1521 Adult Probation State Enhancement				155,360
1524 Adult Intensive Probation				181,935
1531 Drug Treatment and Education				49,105
1548 Adult Probation Services				15,868
1557 Model Court				2,818
1578 ADR Grant				34,309
1589 Law Library				32,230
1626 Fredonia Justice Court			1,512	
1628 Williams Justice Court			5,561	
1634 Space Plan				4,299,717
1637 Asset Repair and Replacement				1,500,000
1691 Legal Defender State Fill the Gap			5,053	
1728 Fair			106,150	
1753 Attorney Victim Rights				11,075
1799 Bad Check Prosecution			398	
1818 Recorder's Storage and Retrieval			49,344	
1819 Voter Tabulation System				101,700
1841 Public Works			123,354	25,000
1849 Solid Waste				230,785
4027 County Jail District				2,518,950
Total General Fund	\$	\$	\$ 2,678,562	\$ 16,005,815

Other Financing Sources/(Uses) and Interfund Transfers

FUND	OTHER FINANCING		INTERFUND TRANSFERS	
	2014 SOURCES	2014 <USES>	2014 IN	2014 <OUT>
SPECIAL REVENUE FUNDS				
1001 General Fund	\$	\$	\$ 9,472,083	\$ 444,547
1050 National Forest Fees			2,200,000	
1051 National Forest Fees: Revolving Loan Fund			17,000	
1150 Special Districts Billing				92,705
1254 Meto Unit				13,145
1283 Statewide Gang Task Force				10,362
1293 Cold Case Grant				53,082
1295 OPPIS Project				56
1302 Home Care				169,392
1331 Public Health Services District			174,292	
1337 WIC Breastfeeding Grant				4,900
1522 Adult Probation Fees			550	
1548 Adult Probation Services				550
1556 Superior Court State Fill the Gap				186,583
1562 Probate Enhancement Fees				13,309
1579 Court Enhancement			13,309	
1589 Law Library				89,153
1610 5% Local Fill the Gap			244,651	
1682 Public Defender State Fill the Gap			45,453	45,453
1691 Legal Defender State Fill the Gap				4,907
1739 Parks Capital Projects				11,849,202
1740 Parks and Open Space Sales Tax			11,849,202	
1752 Attorney Enhancement			35,402	
1755 Anti-Racketeering			53,145	
1757 Drug Prosecution				40,000
1781 State Aid				88,563
1841 Public Works	150,000		75,705	2,750,000
4001 Flood Control District			550,000	65,878
4002 County Library District			89,153	
4027 County Jail District			63,500	
6006 Sedona Flood Control			65,878	
Total Special Revenue Funds	\$ 150,000	\$	\$ 24,949,323	\$ 15,921,787
CAPITAL PROJECTS FUNDS				
1001 Coconino County: Space Plan	\$	\$	\$ 3,000,000	\$
1640 Huffer Lane Escrow Account			1,299,717	
Total Capital Projects Funds	\$	\$	\$ 4,299,717	\$
TOTAL ALL FUNDS	\$ 150,000	\$	\$ 31,927,602	\$ 31,927,602

Expenditures/Expenses by Fund

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Adult Probation	\$ 1,382,272	\$	\$ 1,385,635	\$ 1,471,600
Assessor	1,687,817	33,889	1,628,388	\$ 1,861,724
Board of Supervisors	1,082,060	7,995	1,130,193	\$ 1,167,668
Clerk of Superior Court	1,095,567		1,055,711	\$ 1,139,204
Community Development	1,463,868	14,000	1,346,108	\$ 1,813,503
Community Initiatives	318,913	26,532	155,129	\$ 351,625
Community Services	1,020,074		882,532	\$ 1,074,288
Constable	87,145		91,677	\$ 106,172
County Attorney	2,848,895		2,919,359	\$ 3,067,656
County Manager	1,144,247		1,023,069	\$ 1,094,426
Facilities Management	3,725,545	35,599	3,254,466	\$ 3,448,183
Finance	1,548,318		1,476,001	\$ 1,631,485
Human Resources	1,328,835	50,401	1,302,768	\$ 1,512,405
Information Technology	3,133,043	(123)	2,735,428	\$ 3,209,180
Justice Court - Flagstaff	1,236,570		1,236,570	\$ 1,161,316
Justice Court - Fredonia	156,426		159,982	\$ 196,623
Justice Court - Page	328,538		339,863	\$ 353,028
Justice Court - Williams	325,609		314,560	\$ 332,205
Juvenile Court Services	2,579,298		2,697,183	\$ 2,857,360
Legal Defender	794,051		830,262	\$ 924,242
Non-Departmental	22,839,460	5,778	2,495,704	\$ 23,733,028
Parks and Recreation	1,421,703		1,402,699	\$ 1,920,552
Public Defender	2,187,722		2,162,463	\$ 2,190,421
Recorder	1,756,360		1,759,477	\$ 1,507,257
Sheriff	7,975,741	108,410	8,230,930	\$ 8,782,769
Superintendent of Schools	465,680		465,680	\$ 525,185
Superior Court	2,618,346		2,596,059	\$ 2,693,488
Treasurer	606,196		592,998	\$ 650,072
Total General Fund	\$ 67,158,299	\$ 282,481	\$ 45,670,894	\$ 70,776,665
SPECIAL REVENUE FUNDS				
Adult Probation	\$ 2,899,468	\$ (27,826)	\$ 2,737,946	\$ 3,145,025
Assessor	31,933	17,782	30,715	\$ 19,000
Career Center	1,001,993	622,012	1,002,039	\$ 1,441,547
Clerk of Superior Court	173,285	(84)	138,845	\$ 175,778
Community Services	6,460,545	(200,309)	6,266,676	\$ 4,986,786
County Attorney	2,094,027	500	1,535,429	\$ 1,712,515
County Improvement District	16,804		8,500	\$ 11,400
County Jail District	13,446,208	34,000	13,028,539	\$ 14,145,802
County Library	4,427,083		4,077,926	\$ 3,834,594

Expenditures/Expenses by Fund

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
SPECIAL REVENUE FUNDS				
County Manager	240,184	38,112	222,820	\$ 264,174
Facilities Management	10,000	99,657	16,972	\$ 58,869
Finance	53,900	657	53,900	\$ 72,503
Flood Control District	17,168,406	220,000	10,228,447	\$ 13,736,681
Justice Court - Flagstaff	220,837	51,878	204,507	\$ 261,370
Justice Court - Fredonia	37,350		12,524	\$ 60,852
Justice Court - Page	28,605		16,479	\$ 30,620
Justice Court - Williams	67,518		45,038	\$ 74,893
Juvenile Court Services	2,897,128	74,306	2,367,516	\$ 3,260,267
Kachina Village Improvement	1,854,644	(198,191)	1,710,113	\$ 1,752,019
Legal Defender	2,455		3,071	\$ 2,455
Non-Departmental	1,101,240			\$ 992,639
Parks and Recreation	10,877,660	634,650	3,169,412	\$ 13,711,473
Public Defender	30,000		25,600	\$ 30,000
Public Health Services District	13,809,399	601,928	13,952,008	\$ 14,869,002
Public Works	24,131,477	62,500	15,822,008	\$ 24,058,565
Recorder	110,196	1,785	85,470	\$ 250,807
Superintendent of Schools	721,274	1,664,249	1,755,518	\$ 884,004
Sheriff	1,815,080	(65,541)	1,183,500	\$ 1,888,435
Superior Court	988,048	1,556	922,361	\$ 999,275
Treasurer	29,000		3,184	\$ 29,000
Unawarded Grants				\$ 49,411,663
Total Special Revenue Funds	\$ 106,745,747	\$ 3,633,621	\$ 80,627,063	\$ 156,172,013
DEBT SERVICE FUNDS				
County Improvement Districts	\$ 465,690	\$	\$ 465,672	\$ 503,645
Total Debt Service Funds	\$ 465,690	\$	\$ 465,672	\$ 503,645

Expenditures/Expenses by Fund

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
CAPITAL PROJECTS FUNDS				
Facilities Management	\$ 1,313,977	\$	\$ 14,260	\$ 1,299,717
County Jail District	970,500	38,636	370,998	813,138
Total Capital Projects Funds	\$ 2,284,477	\$ 38,636	\$ 385,258	\$ 2,112,855
 TOTAL ALL FUNDS	 \$ 176,654,213	 \$ 3,954,738	 \$ 127,148,887	 \$ 229,565,178

* 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.

Expenditures/Expenses by Department

DEPARTMENT/FUND		ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Adult Probation					
1001	General Fund	\$ 1,382,272	\$	\$ 1,385,635	\$ 1,471,600
1521	Adult Probation State Enhancement	802,519	(16,602)	776,566	812,060
1524	Adult Intensive Probation	944,363	32,468	1,012,711	1,113,235
1525	Work Furlough Program	32,949		12,864	58,554
1530	Interstate Compact Program	10,000		10,301	6,000
1531	Drug Treatment and Education	122,218	(19,623)	80,379	128,561
1545	Deferred Prosecution	250,632		224,633	284,332
1547	Community Punishment Program	133,677	(8,203)	125,474	133,677
1548	Adult Probation Services	603,110	(15,866)	495,018	608,606
	Adult Probation Total	\$ 4,281,740	\$ (27,826)	\$ 4,123,581	\$ 4,616,625
Assessor					
1001	General Fund	\$ 1,687,817	\$ 33,889	\$ 1,628,388	\$ 1,861,724
1950	Assessor Storage and Retrieval	31,933	17,782	30,715	19,000
	Assessor Total	\$ 1,719,750	\$ 51,671	\$ 1,659,103	\$ 1,880,724
Board of Supervisors					
1001	General Fund	\$ 1,082,060	\$ 7,995	\$ 1,130,193	\$ 1,167,668
	Board of Supervisors Total	\$ 1,082,060	\$ 7,995	\$ 1,130,193	\$ 1,167,668
Career Center					
1879	Workforce In Action	\$ 1,001,993	\$ 622,012	\$ 1,002,039	\$ 1,441,547
	Career Center Total	\$ 1,001,993	\$ 622,012	\$ 1,002,039	\$ 1,441,547
Clerk of Superior Court					
1001	General Fund	\$ 1,095,567	\$	\$ 1,055,711	\$ 1,139,204
1562	Probate Enhancement Fees	31,120		31,429	35,309
1710	Spousal Maintenance	6,711	(17)		5,410
1721	Integrated Family Court	6,800	(50)		5,410
1722	Clerk's Forfeiture Fund	92,139	(17)	73,241	94,276
1723	Clerk's Storage and Retrieval	36,515		34,175	35,373
	Clerk of Superior Court Total	\$ 1,268,852	\$ (84)	\$ 1,194,556	\$ 1,314,982
Community Development					
1001	General Fund	\$ 1,463,868	\$ 14,000	\$ 1,346,108	\$ 1,813,503
	Community Development Total	\$ 1,463,868	\$ 14,000	\$ 1,346,108	\$ 1,813,503

Expenditures/Expenses by Department

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Community Initiatives				
1001 General Fund	\$ 318,913	\$ 26,532	\$ 155,129	\$ 351,625
Community Initiatives Total	\$ 318,913	\$ 26,532	\$ 155,129	\$ 351,625
Community Services				
1001 General fund	\$ 1,020,074	\$	\$ 882,532	\$ 1,074,288
1031 CDBG Reinvestments	17,729			
1036 CDBG Housing Services			365	
1302 Home Care		161,417	161,417	169,392
1401 Community Services	2,000	(18)	1,050	1,937
1402 Community Services Donations	20,000		20,000	128,695
1414 Arizona State Land Grants	1,144,458		1,115,831	235,000
1415 CREC Fee for Services	3,021,266		3,207,703	2,408,740
1421 Case Management	126,020		126,020	77,031
1422 Congregate Meals	487,480		487,480	525,874
1424 Emergency Services	1,187,665	(308,092)	866,457	1,278,653
1425 Energy Assistance				2,659
1427 Home Program	104,454	(39,110)	129,760	13,133
1428 Community Service Board	188,056	(14,506)	150,219	145,672
1432 EECBG Formula Grant			374	
Community Services Total	\$ 7,319,202	\$ (200,309)	\$ 7,149,208	\$ 6,061,074
Constable				
1001 General Fund	\$ 87,145	\$	\$ 91,677	\$ 106,172
Constable Total	\$ 87,145	\$	\$ 91,677	\$ 106,172
County Attorney				
1001 General fund	\$ 2,848,895	\$	\$ 2,919,359	\$ 3,067,656
1752 Attorney Enhancement	157,655		171,000	194,699
1753 Attorney Victim Rights	50,499	500	52,395	61,325
1755 Anti-Racketeering	1,272,188		922,444	958,528
1756 STOP				
1757 Drug Prosecution	292,619		145,938	144,280
1760 Victim Restitution	21,500		26,500	41,500
1781 State Aid	108,752		115,874	120,522
1782 Federal Anti-Racketeering	50,000			50,000
1793 Victims of Crimes Act				
1794 Victim Compensation	130,000		89,832	130,000
1799 Bad Check Prosecution	10,814		11,446	11,661
County Attorney Total	\$ 4,942,922	\$ 500	\$ 4,454,788	\$ 4,780,171

Expenditures/Expenses by Department

		ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
DEPARTMENT/FUND		2013	2013	2013	2014
County Improvement Districts					
4014	Tusayan Special District	\$ 16,804	\$	\$ 8,500	\$ 11,400
4035	Rio Arroyo Debt Service	27,038		27,038	27,351
4038	Kiowa Comanche Debt Service	1,681		1,681	14,239
4054	Pinon County Debt Service	393		393	9,132
4055	Tonowanda Debt Service	541		541	4,459
4067	Hashknife Debt Service	48,199		48,199	47,266
4070	Lupine Debt Service	1,879		1,879	12,379
4074	Oakwood Pines Debt Service	120		102	
4078	North Stardust & Antelope Debt Services	54,923		54,923	53,965
4084	Toho-tolani Debt Service	329,213		329,213	322,088
4087	Pawnee County Debt Service	1,323		1,323	9,975
4092	Shoshone Debt Service	380		380	2,791
County Improvement Districts Total		\$ 482,494	\$	\$ 474,172	\$ 515,045
County Jail District					
4027	County Jail District	\$ 13,446,208	\$ 34,000	\$ 13,028,539	\$ 14,145,802
4032	Jail District Repair and Replacement	970,500	38,636	370,998	813,138
County Jail District Total		\$ 14,416,708	\$ 72,636	\$ 13,399,537	\$ 14,958,940
County Library District					
4002	County Library District	\$ 4,427,083	\$	\$ 4,077,926	\$ 3,834,594
County Library District Total		\$ 4,427,083	\$	\$ 4,077,926	\$ 3,834,594
County Manager					
1001	General Fund	\$ 1,144,247	\$	\$ 1,023,069	\$ 1,094,426
1100	Emergency Services	34,665		1,227	51,436
1101	Emergency Services - Supplies	5,100		3,067	
1102	State and Local Assistance		238,531	211,651	212,738
1852	Homeland Security Grant	200,419	(200,419)	6,875	
County Manager Total		\$ 1,384,431	\$ 38,112	\$ 1,245,889	\$ 1,358,600
Facilities Management					
1001	General Fund	\$ 2,581,439	\$ 35,599	\$ 2,550,828	\$ 2,678,670
1432	EECBG Formula Grant	10,000	20,480	16,972	58,869
1634	Space Plan	\$ 1,313,977	\$	\$ 14,260	\$ 1,299,717
1637	General Fund: Asset Repair and Replacement Reserve	1,144,106	79,177	703,638	\$ 769,513
Facilities Management		\$ 5,049,522	\$ 135,256	\$ 3,285,698	\$ 4,806,769

Expenditures/Expenses by Department

DEPARTMENT/FUND		ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Finance					
1001	General Fund	\$ 1,363,999	\$	\$ 1,291,248	\$ 1,402,638
1007	General Fund: Financial Management System	184,319	657	184,753	228,847
1150	Special Districts Billing	53,900		53,900	72,503
	Finance Total	\$ 1,602,218	\$ 657	\$ 1,529,901	\$ 1,703,988
Flood Control District					
4001	Flood Control District	\$ 16,554,907	\$ 220,000	\$ 9,612,322	\$ 13,214,712
6003	Williams Flood Control District	177,702		178,395	155,142
6006	Sedona Flood Control District	435,797		437,730	366,827
	Flood Control District Total	\$ 17,168,406	\$ 220,000	\$ 10,228,447	\$ 13,736,681
Human Resources					
1001	General Fund	\$ 1,227,527	\$ 50,401	\$ 1,202,031	\$ 1,403,668
1002	General Fund: Employee Benefit Trust				
1004	General Fund: Self Insurance Trust	101,308		100,737	108,737
	Human Resources Total	\$ 1,328,835	\$ 50,401	\$ 1,302,768	\$ 1,512,405
Information Technology					
1001	General Fund	\$ 2,704,716	\$ (123)	\$ 2,353,837	\$ 2,626,180
1016	General Fund: Computer Lease/Buy	428,327		381,591	583,000
	Information Technology Total	\$ 3,133,043	\$ (123)	\$ 2,735,428	\$ 3,209,180
Justice Court - Flagstaff					
1001	General Fund	\$ 1,236,570	\$	\$ 1,236,570	\$ 1,161,316
1612	ACJC Flag Improvement		51,878	37,445	14,433
1625	Flagstaff Justice Court Enhancement	215,237		163,062	240,337
1630	\$1 Judicial Production	5,600		4,000	6,600
	Justice Court - Flagstaff Total	\$ 1,457,407	\$ 51,878	\$ 1,441,077	\$ 1,422,686
Justice Court - Fredonia					
1001	General Fund	\$ 156,426	\$	\$ 159,982	\$ 196,623
1626	Fredonia Justice Court Enhancement	37,050		12,524	59,752
1630	\$1 Judicial Production	300			1,100
	Justice Court - Fredonia Total	\$ 193,776	\$	\$ 172,506	\$ 257,475

Expenditures/Expenses by Department

DEPARTMENT/FUND		ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
		2013	2013	2013	2014
Justice Court - Page					
1001	General Fund	\$ 328,538	\$	\$ 339,863	\$ 353,028
1627	Page Justice Court Enhancement	27,705		15,679	28,629
1630	\$1 Judicial Production	900		800	1,991
Justice Court - Page Total		\$ 357,143	\$	\$ 356,342	\$ 383,648
Justice Court - Williams					
1001	General Fund	\$ 325,609	\$	\$ 314,560	\$ 332,205
1628	Williams Justice Court Enhancement	66,818		45,038	70,693
1630	\$1 Judicial Production	700			4,200
Justice Court - Williams Total		\$ 393,127	\$	\$ 359,598	\$ 407,098
Juvenile Court Services					
1001	General Fund	\$ 2,579,298	\$	\$ 2,697,183	\$ 2,857,360
1452	Family Counseling	20,531	(23)	20,415	20,508
1453	Juvenile Probation Services	263,877		74,648	360,576
1455	CASA Special Advocate	81,248	2,172	81,119	86,172
1459	Juvenile Treatment Services	449,697		423,814	477,796
1462	Diversion - Consequences	94,272	908	67,222	103,295
1463	Juvenile Probation State Aid	188,589	32,977	199,858	279,141
1464	USDA Food Grant	42,083		29,779	42,146
1468	Diversion - Intake	617,375	(3,522)	609,207	654,620
1474	Juvenile Victim's Rights Implementation	28,799	(1,300)	24,750	28,587
1475	Juvenile Diversion Fees	232,381		98,150	181,246
1477	Juvenile Account Incentive Block Grant	17,220	27,288	6,330	22,415
1485	Probation Fees Over \$40	50,719			114,103
1486	Diversion Fees Over \$40	1,915			53,269
1488	Step Up Mentoring Program				
1489	Parenting Grant	121,789	995	122,784	122,784
1491	Title II - Mentoring	69,526		72,753	80,000
1492	PIC Act	63,569		5,000	63,533
1493	Community Asset Building				
1494	JCRF Step Up Transition	58,255		58,255	56,849
1496	Juvenile Intensive Probation	472,763	14,811	450,346	490,045
1557	Model Court	22,520		23,086	23,182
Juvenile Court Services Total		\$ 5,476,426	\$ 74,306	\$ 5,064,699	\$ 6,117,627

Expenditures/Expenses by Department

DEPARTMENT/FUND		ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Kachina Village Improvement District					
4019	Kachina Village Improvement District	\$ 1,854,644	\$ (198,191)	\$ 1,710,113	\$ 1,752,019
	Kachina Village Improvement District Total	\$ 1,854,644	\$ (198,191)	\$ 1,710,113	\$ 1,752,019
Legal Defender					
1001	General Fund	\$ 767,489	\$	\$ 794,674	\$ 897,673
1692	General Fund: Legal Defender Fees for Services	26,562		35,588	26,569
1693	Legal Defender Training	2,455		3,071	2,455
	Legal Defender Total	\$ 796,506	\$	\$ 833,333	\$ 926,697
Non-Departmental					
1001	General Fund	\$ 22,514,460	\$ 5,778	\$ 2,495,704	\$ 23,383,028
1002	General Fund: Employee Benefit Trust	325,000			350,000
1300	Health for Health	763,018			992,639
1841	Public Works	103,894			
4027	County Jail District	234,328			
3999	Unawarded Grants				49,411,663
	Non-Departmental Total	\$ 23,940,700	\$ 5,778	\$ 2,495,704	\$ 74,137,330
Parks and Recreation					
1001	General Fund	\$ 1,421,703	\$	\$ 1,402,699	\$ 1,920,552
1728	Fair	500,201		489,472	360,343
1730	Peaks View Park	11,964			11,964
1739	Parks Capital Projects	10,365,495	595,257	2,640,547	13,339,166
1745	Coop Habitat Improvement		39,393	39,393	
	Parks and Recreation Total	\$ 12,299,363	\$ 634,650	\$ 4,572,111	\$ 15,632,025
Public Defender					
1001	General Fund	\$ 2,023,766	\$	\$ 2,014,502	\$ 2,024,310
1681	Public Defender Training	30,000		25,600	30,000
1683	General Fund: Public Defender Fees for Services	163,956		147,961	166,111
	Public Defender Total	\$ 2,217,722	\$	\$ 2,188,063	\$ 2,220,421

Expenditures/Expenses by Department

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Public Health Services District				
1301 WIC Grant	\$ 647,259	\$ 37,905	\$ 685,856	\$ 634,643
1302 Home Care	161,417	(161,417)		
1303 Dental Education	13,307		12,166	12,531
1304 CVD Heartbeat	5,000	8,384	10,503	14,868
1305 Family Planning	116,165		113,452	109,381
1306 Child Health	39,448		39,448	44,966
1307 TB Control	7,905	3,580	8,995	159
1309 HIV Education	17,569	435	17,569	17,122
1315 State STD	6,055		6,055	6,055
1317 Supplemental Food Program	10,009	440	10,450	10,099
1318 State MCH Block Grant	4,596		4,320	12,018
1320 Teen Wellness Clinic	22,153		21,894	22,825
1327 Family Planning Title X	167,005	11,076	138,361	140,901
1330 Nutrition Grant	4,694	745	5,439	4,101
1331 Health Services	9,819,680		9,701,005	10,292,465
1334 Bio-Terrorism Grant	236,698	251,487	460,512	244,279
1335 Child Health Grant	153,115	1,098	141,554	148,686
1336 Healthy Coconino	10,850		8,555	8,350
1337 WIC Breastfeeding Grant	101,312	3,688	105,002	104,748
1338 Vital Records	135,709		130,829	187,564
1342 Arizona Nutrition Network	523,984		242,025	452,559
1343 Smoke Free Arizona	88,697		85,621	89,204
1344 Safe Routes to Schools	40,271	10,000	46,300	38,857
1347 Coconino First Things First Home Visit	205,482	(205,482)		
1348 Teen Pregnancy Prevention	125,429		121,292	128,524
1350 Healthy Families	447,770	211,614	648,983	705,708
1354 Health Start	111,796		104,647	92,213
1355 March of Dimes		15,666	6,711	
1361 GOHS Lifesavers Conference	8,000	8,225	19,305	14,000
1362 First Things First Quality First	49,802		42,302	55,443
1363 First Things First Oral Health Grant	98,798	11,858	110,604	130,495
1364 CAPP	2,020		900	2,000
1365 FTF Nutrition Education		177,497	177,497	348,312
1366 Health Policy Project		64,224	43,683	71,266
1367 Public Health Emergency	14,299		476	9,017
1369 Public Health Accreditation		45,000	29,627	9,722
1370 FTF Navajo County		86,833	66,028	94,204
1381 Tobacco Program	359,879		352,776	366,253

Expenditures/Expenses by Department

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Public Health Services District				
1384 HIV Outpatient and Support	142,496	15,673	158,170	179,583
1391 Immunization Program	71,073		68,786	60,774
1392 Westside Food Bank	1,074	3,399	4,310	5,107
Public Health Services District Total	\$ 13,970,816	\$ 601,928	\$ 13,952,008	\$ 14,869,002
Public Works				
1150 Special Districts	\$ 54,628	\$	\$ 60,273	\$ 63,937
1841 Public Works	22,387,465		14,866,667	23,429,373
1849 Solid Waste	1,689,384	62,500	895,068	565,255
Public Works Total	\$ 24,131,477	\$ 62,500	\$ 15,822,008	\$ 24,058,565
Recorder				
1001 General Fund	\$ 1,654,660	\$	\$ 1,672,220	\$ 1,405,557
1818 Recorder's Storage and Retrieval	110,196		85,470	71,709
1819 Voter Tabulation System	101,700		87,257	101,700
1820 HAVA Block Grant		1,785		179,098
Recorder Total	\$ 1,866,556	\$ 1,785	\$ 1,844,947	\$ 1,758,064
Sheriff				
1001 General Fund	\$ 7,975,741	\$ 108,410	\$ 8,230,930	\$ 8,782,769
1251 Outside Pay	15,523		23,429	15,821
1252 Cannabis Eradication	6,705	(6,705)		
1254 Metro Unit	159,964	96,423	190,862	270,099
1255 Boat Patrol	273,553	(150,478)	186,382	292,579
1263 Sheriff Donations	22,000		5,137	22,000
1269 GOHS Grant		30,400	29,416	
1272 Jail Enhancement	554,100	(53,000)	287,323	539,750
1274 Inmate Welfare	297,480	27,000	232,390	360,814
1275 Local Law Enforcement Block Grant	20,000		7,020	20,000
1283 Statewide Gang Task Force	192,480	2,932	35,420	201,050
1287 State Homeland Security	51,069	(24,328)	9,701	8,010
1293 COPS Methamphetamine	189,897	12,215	141,093	127,595
1294 DUI Impound Fees	30,155		16,717	30,155
1295 OPPIS Project	2,154		18,610	562
Sheriff Total	\$ 9,790,821	\$ 42,869	\$ 9,414,430	\$ 10,671,204

Expenditures/Expenses by Department

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Superintendent of Schools				
1001 General Fund	\$ 465,680	\$	\$ 465,680	\$ 525,185
1074 County Schools	721,274	1,664,249	1,755,518	884,004
Superintendent of Schools Total	\$ 1,186,954	\$ 1,664,249	\$ 2,221,198	\$ 1,409,189
Superior Court				
1001 General Fund	\$ 2,618,346	\$	\$ 2,596,059	\$ 2,693,488
1556 Superior Court State Fill the Gap	452,872		410,243	442,605
1558 IV-D Case Process Enhancement	27,071		26,255	27,927
1565 Adult Drug Court Grant	60,000		60,000	60,000
1567 Arizona License Plate	7,000			7,000
1569 Roest Highlands Foundation	6,000	1,556	7,596	6,000
1578 ADR Grant	40,518		40,190	42,309
1579 Court Enhancement	104,640		97,390	104,639
1585 Conciliation Court	82,118		81,745	83,909
1586 Drug Enforcement Administration	45,376		33,150	45,463
1589 Law Library	158,953		165,792	179,423
1710 Spousal Maintenance	3,500			
Superior Court Total	\$ 3,606,394	\$ 1,556	\$ 3,518,420	\$ 3,692,763
Treasurer				
1001 General Fund	606,196		592,998	\$ 650,072
1955 Taxpayer Information	29,000		3,184	29,000
Treasurer Total	\$ 635,196	\$	\$ 596,182	\$ 679,072
TOTAL ALL DEPARTMENTS	176,654,213	3,954,738	127,148,887	229,565,178

* 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.

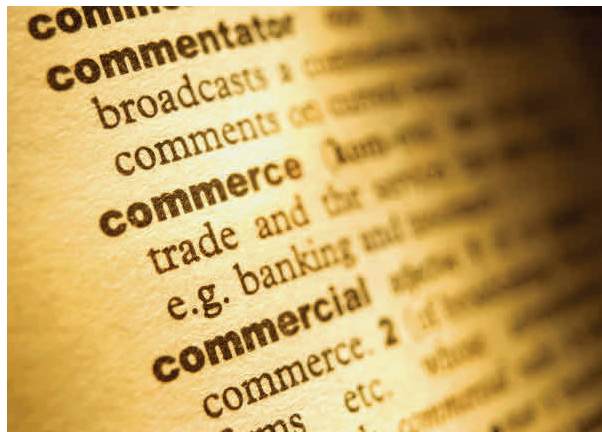
Full-Time Employees and Personnel Compensation

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel 2014
GENERAL FUND						
1001 General Fund	486.30	\$ 25,368,602	\$ 4,509,666	\$ 3,557,311	\$ 2,388,851	= \$ 35,824,916
1637 General Fund: Asset Repair and Replacement	0.70	41,270	4,763	5,992	4,144	56,170
1683 General Fund: Public Defender Fees for Services	0.26	37,457	4,322	1,531	2,541	45,851
Total General Fund	487.26	\$ 25,447,329	\$ 4,518,751	\$ 3,564,834	\$ 2,395,536	\$ 35,926,937
SPECIAL REVENUE FUNDS						
1074 County Schools	4.73	\$ 244,738	\$ 25,124	\$ 28,232	\$ 23,191	= \$ 321,285
1102 State and Local Assistance	1.00	116,200	13,410	15,881	11,892	157,383
1150 Special Districts	2.00	78,185	9,022	11,778	6,520	105,505
1254 Metro Unit	2.00	85,977	67,524	20,557	14,216	188,274
1255 Boat Patrol	3.00	130,448	82,967	27,020	19,164	259,599
1274 Inmate Welfare	4.00	159,691	18,758	27,020	21,045	226,514
1283 Statewide Gang Task Force	2.50	98,502	48,897	25,565	15,394	188,358
1293 COPS Methamphetamine	3.40	85,002	9,809	15,865	9,719	120,395
1301 WIC Grant	10.14	418,974	48,350	68,278	36,727	572,329
1302 Home Care	3.30	98,012	11,311	17,667	10,078	137,068
1303 Dental Education	0.15	9,027	1,042	1,585	727	12,381
1305 Family Planning	1.50	79,575	9,183	6,444	6,907	102,109
1306 Child Health	0.58	33,511	3,867		2,863	40,241
1309 HIV Education	0.25	10,834	1,250	1,472	936	14,492
1317 Supplemental Food Program	0.25	6,895	174	265	677	8,011
1318 State MCH Block Grant	0.13	6,731	777	1,321	587	9,416
1320 Teen Wellness Clinic	0.20	16,706	1,928	2,641	1,350	22,625
1327 Family Planning Title X	0.80	55,242	6,375	7,942	5,611	75,170
1331 Health Services	52.71	2,663,862	313,152	382,723	237,900	3,597,637
1334 Bio-Terroism Grant	4.00	154,203	17,795	28,189	13,028	213,215
1335 Child Health Grant	1.86	84,255	9,723	20,581	6,723	121,282
1337 WIC Breastfeeding Grant	2.46	74,417	4,610	12,529	6,385	97,941
1338 Vital Records	0.85	90,891	10,489	12,584	7,663	121,627
1342 Arizona Nutrition Network	5.51	247,068	28,511	36,992	20,926	333,497
1343 Smoke Free Arizona	1.39	56,637	6,536	7,361	4,944	75,478
1344 Safe Routes to School	0.55	17,559	2,026		1,501	21,086
1348 Teen Pregnancy Prevention	1.50	68,242	7,875	14,065	5,938	96,120
1350 Healthy Families	10.30	439,455	50,713	67,705	37,614	595,487
1354 Health Start	1.50	62,150	7,172	5,673	5,163	80,158
1362 First Things First Quality First	0.60	36,143	4,171		3,088	43,402
1363 First Things First Oral Health Grant	1.26	57,744	6,664	14,527	5,962	84,897
1365 FTF Nutrition Education	3.50	152,398	17,587	21,789	13,281	205,055
1366 Health Policy Project	1.00	49,339	5,694	5,889	4,285	65,207
1370 FTF Navajo County	1.00	41,835	4,828	5,889	3,664	56,216
1381 Tobacco Program	4.53	212,626	24,537	32,389	19,048	288,600
1384 HIV Outpatient and Support	1.75	74,535	8,601	10,305	6,468	99,909
1391 Immunization Program	1.13	42,811	4,941	6,317	3,632	57,701
1392 Westside Food Bank	0.15	4,041			346	4,387
1415 CREC Fee for Services	12.00	425,136	182,688	73,418	145,149	826,391
1421 Case Management	2.00	46,454	5,361	11,777	3,999	67,591
1422 Congregate Meals	6.62	243,616	28,437	23,554	26,090	321,697
1424 Emergency Services	8.30	314,295	36,269	56,822	30,554	437,940
1428 Community Service Board	2.00	41,597	4,800	16,455	4,488	67,340
1453 Juvenile Probation Services	0.90	28,778	9,662	5,577	7,012	51,029
1455 CASA Special Advocate	1.25	57,066	6,585	7,924	4,414	75,989
1459 Juvenile Treatment Services	5.42	288,465	39,796	41,131	32,803	402,195
1462 Diversion - Consequences	1.45	70,577	7,336	9,691	6,438	94,042

Full-Time Employees and Personnel Compensation

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
SPECIAL REVENUE FUNDS						
1463 Juvenile Probation State Aid	4.11	187,923	28,719	34,342	18,560	269,544
1468 Diversion - Intake	8.69	480,416	62,204	65,348	44,652	652,620
1474 Juvenile Victim's Rights Implementation	0.50	15,082	1,740	2,944	1,273	21,039
1475 Juvenile Diversion Fees	1.10	40,397	4,662	9,578	3,201	57,838
1496 Juvenile Intensive Probation	6.58	307,821	44,669	46,907	29,634	429,031
1521 Adult Probation State Enhancement	11.43	576,190	89,320	88,545	57,155	811,210
1524 Adult Intensive Probation	15.91	796,072	117,448	121,583	77,032	1,112,135
1525 Work Furlough Program	1.50	38,127	5,940	10,566	3,921	58,554
1531 Drug Treatment and Education	1.00	63,064	9,825	5,889	6,385	85,163
1545 Deferred Prosecution	2.61	110,464	16,219	21,235	12,414	160,332
1548 Adult Probation Services	5.90	345,849	49,526	44,687	34,344	474,406
1556 Superior Court State Fill the Gap	2.97	134,682	17,460	14,435	12,378	178,955
1557 Model Court	0.40	12,339	1,424	2,355	1,057	17,175
1558 IV-D Case Process Enhancement	0.26	21,816	2,518	2,046	1,547	27,927
1562 Probate Enhancement Fees	0.60	27,947	3,401		2,438	33,786
1578 ADR Grant	0.50	26,663	3,077	2,944	2,225	34,909
1585 Conciliation Court	0.50	26,663	3,077	2,944	2,225	34,909
1586 Drug Enforcement Administration	0.25	36,250	4,183	2,641	2,389	45,463
1589 Law Library	1.00	39,762	4,589	5,889	3,648	53,888
1625 Flagstaff Justice Court Enhancement	2.25	72,079	11,780	15,588	8,515	107,962
1627 Fredonia Justice Court Enhancement	0.09	2,697	311	951	537	4,496
1628 Williams Justice Court Enhancement	0.25	7,046	2,660	2,641	1,846	14,193
1710 Spousal Maintenance	0.12	3,454	399	1,268	289	5,410
1721 Integrated Family Court	0.12	3,454	399	1,268	289	5,410
1722 Clerk's Forfeiture Fund	1.14	38,323	4,422	12,045	4,006	58,796
1723 Clerk's Storage and Retrieval	0.38	10,936	1,262	4,015	915	17,128
1728 Fair	2.37	102,164	15,286	17,503	13,521	148,474
1739 Parks Capital Projects	2.00	111,668	12,887	14,733	11,938	151,226
1752 Attorney Enhancement	2.25	144,760	16,705	19,095	11,889	192,449
1753 Attorney Victim Rights	1.00	32,730	3,777	10,566	2,452	49,525
1755 Anti-Racketeering	3.50	173,038	23,430	27,575	16,935	240,978
1757 Drug Prosecution	1.75	110,238	12,722	10,254	9,316	142,530
1781 State Aid	2.25	86,589	9,992	14,419	7,272	118,272
1799 Bad Check Prosecution	0.25	8,275	955	1,472	709	11,411
1841 Public Works	111.83	4,949,838	638,394	907,966	748,272	7,244,470
1849 Solid Waste	2.00	92,091	11,797	16,454	12,697	133,039
1879 Workforce in Action	12.00	545,637	65,044	98,727	59,168	768,576
4001 Flood Control District	3.10	187,028	23,314	27,496	19,888	257,726
4019 Kachina Village Improvement	8.00	379,192	47,219	65,818	46,387	538,616
4027 County Jail District	168.48	6,962,230	774,517	1,235,213	953,457	9,925,417
Total Special Revenue Funds	568.36	\$ 25,191,439	\$ 3,363,600	\$ 4,201,334	\$ 3,102,886	= \$ 35,859,259
TOTAL ALL FUNDS	1,055.62	\$ 50,638,768	\$ 7,882,351	\$ 7,766,168	\$ 5,498,422	# \$ 71,786,196

Glossary



Accrual Basis of Accounting - A method of accounting in which revenues are recorded when measurable and earned and expenses are recognized when goods are received or a service is used.

Activity - An effort which contributes toward the achievement of a specific set of objectives or goals. Several activities may fall under one goal as there are sometimes several steps, or tasks, required to reach the desired end result.

Ad Valorem Taxes - Generally referred to as property taxes, these are taxes levied on real and personal property according to the property's assessed valuation and the current tax rate.

Adopted Budget - A plan of financial operations approved by the Board of Supervisors and established by resolution which reflects approved tax rates, estimates of revenues, expenditures, transfers, departmental objectives and performance/workload indicators for a fiscal year.

Agency Funds - These funds account for assets held by an entity in a trustee capacity or as an agent for individuals, private organizations, other governmental organizations or other funds. This is a type of fiduciary fund.

AHCCCS - An acronym for "Arizona Health Care Cost Containment System." Arizona counties make a contribution to the State-managed AHCCCS system based on a formula proscribed by State law. The AHCCCS program provides indigent health care.

ALTCS - An acronym for "Arizona Long-Term Care System" which provides indigent long-term care. Counties make a contribution to ALTCS based on a formula established by State law.

Annual Financial Audit - The independent review of the financial position and reporting procedures of a local government entity, for which Coconino County is reported to the State Auditor General and the Board of Supervisors.

Annualize - To calculate the full-year cost of any budget changes made mid-fiscal year for the purpose of adding that cost to a prepared annual budget.

Appropriation - An authorized amount approved by the Board of Supervisors for a specified unit or agency of the County government against which expenditures may be incurred and obligations made for specific purposes within a specified fiscal year.

Assessed Valuation - The valuation of real estate or certain personal property for purposes of taxation, which is a statutorily determined percentage of market value.

Assessment Ratio - The ratio at which the tax rate is applied to the tax base.

Asset - Resources owned or held by a government which have monetary value.

Attrition - A method of reducing personnel by not filling positions made vacant through resignation, reassignment, transfer, retirement, termination or means other than layoff.

Balanced Budget - A budget in which the sum of estimated net revenues and appropriated fund balances are equal to appropriated expenditures.

Base Budget - The base cost of continuing existing funding for provided services in the current budget year.

Benchmark - An indicator of results against which an organization compares itself.

Bond - A long-term promise to repay a specified amount (on the face of the bond) on or by a particular date; used primarily to finance capital projects.

General Obligation Bond - A bond backed by the credit and taxing power of the government.

Revenue Bond - A bond backed by revenues specific to a project or undertaking, such as a jail or new building construction.

Bond Refinancing - The payoff and re-issuance of bonds in order to obtain an improved interest rate and/or bond conditions.

Budget - A plan for financial activity for a specified period of time (in Coconino County, a fiscal year runs from July 1st to June 30th).

Budget Amendment - A change to the Adopted Budget for the purposes of re-allocating appropriations during a fiscal year.

Budgetary Basis - The basis of accounting used by a government agency to estimate financing sources and uses in its budget, which are generally GAAP, cash, or modified cash accrual bases.

Budget Calendar - The schedule of key dates that a government follows in the preparation and adoption of its budget.

Budgetary Control - The management of a government in accordance with its approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of a determined value (\$5,000 or more for Coconino County), which generally have a useful life of several years; also called fixed assets.

Capital Budget - A spending plan for improvements to or acquisition of County-owned land, facilities, and/or infrastructure. The capital budget (1) balances revenues and expenditures, (2) specifies the sources of revenues, (3) lists each project of acquisition, and (4) must ordinarily be approved by the legislative body.

Capital Outlay - Expenditures for items of a set substantial value (\$5,000 or more in Coconino County) such as computer systems or vehicles.

Capital Project - A major construction, acquisition or renovation activity which adds value to a government's physical assets or significantly increases its useful life; also called a capital improvement.

Capital Projects Fund - A type of governmental fund established to account for expenditures related to capital projects.

Capitalized Interest - A portion of the proceeds of an issue that is set aside to pay interest in the securities for a specified period of time. Interest is commonly capitalized for the construction period of a revenue-producing project and sometimes for a period thereafter, so that debt service expense does not begin until the project is expected to be operational and producing revenues. Sometimes referred to as "funded interest."

Carryover Funds - Unexpended budgeted funds from the previous fiscal year, which may be carried into the next fiscal year to make payments to complete a project or continue a program.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Cause and Effect Map - A visual representation of all factors influencing a Strategic Priority Area.

Certificate of Participation (COP) - An instrument producing a pro rata share in a specific pledged revenue stream, usually lease payments by the issuer that are subject to annual appropriation. The certificate generally entitles the holder to receive a share, or participation, in the lease payments from a particular project. The lease payments are passed through the lessor to the certificate holders. The lessor typically assigns the lease and lease payments to a trustee, which then distributes the lease payments to the certificate holders.

Chart of Accounts - A chart that assigns a unique number to each type of transaction (e.g., salaries or property taxes) and to each budgetary unit in the organization. The chart of accounts provides a system for recording revenues and expenditures that fits the organizational structure and adheres to statutory and financial reporting requirements.

Commodities - Expendable items that are consumable or have a short life span, such as office supplies, gasoline, and small equipment.

Community Initiatives (CI) - A program under the Board of Supervisors in which each District Supervisor, upon approval from the entire Board and with legal review, may appropriate funding to community agencies and groups limited to secular non-profit organizations.

Community Investment Program (CIP) - Also known as a capital improvement plan, this is a detailed plan for the expenditure of funds towards capital projects, usually over five years.

Compensated Absences - Compensated absences are absences for which employees will be paid, such as vacation, sick leave, or other leave.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index - A statistical description of price levels provided by the U.S. Department of Labor and used as a measure of the increase in the cost of living to reflect economic inflation.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals or other governmental agencies, e.g. rents, maintenance agreements and professional consulting services.

Cost-of-Living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

County Assistance Fund - This is funding through the State General Fund, and Coconino County has been authorized for a one-time payment in FY14.

County Parks and Open Space (CPOS) Tax - This is a tax passed by the voters authorizing the County to collect up to \$30 million in revenue to be spent on parks and open space projects in the County.

County Permitting System - This is a multi-departmental permitting system purchased by the County in FY04. This software allows the County to efficiently track all licenses and permits, including building permits, animal licenses, and food services permits across multiple departments.

County Sales Tax - A general excise tax levied on all applicable categories of sales expressed as a percentage of the State Sales Tax. Coconino County's Sales Tax is 10% of the State Sales Tax, which, for most retail sales, constitutes a 1/2 cent per dollar of sales.

Debt Service Fund - A type of governmental fund established to account for the payment of general long-term debt, which includes principal and interest.

Dedicated Tax - A tax levied to support a specific government program or purpose.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation - The amount of expense charged against earnings by an organization to write off the cost of a capital asset over its useful life, giving consideration to wear and tear, obsolescence and salvage value. If the expense is assumed to be incurred in equal amounts in each business period over the life of the asset, the depreciation method used is straight line (SL). If the expense is assumed to be incurred in decreasing amounts in each business period over the life of the asset, the method used is said to be accelerated.

Designated Fund Balance - Current operating funds that have been limited for a specific purpose by specific action of the Board of Supervisors for fiscal reserve purposes or by an administrative unit authorized by the Board to designate funds.

Development-Related Fees - Fees and charges generated by building, development and growth in a community.

Emergency Reserve - This is a portion of General Fund revenues set aside for unbudgeted emergency expenditures and revenue smoothing purposes.

Employee Related Expenditures (ERE) - The ERE included in the Adopted Budget are the County's share of an employee's fringe benefits and taxes. ERE provided by Coconino County include FICA (Social Security), Medicare, employee and dependent health insurance, dental, vision, unemployment, life and AD&D insurance, retirement and workers compensation.

Encumbrance - A reservation of funds for an anticipated expenditure prior to actual payment of that specific item. Funds usually are reserved or encumbered with a purchase order prior to the actual cash payment being disbursed.

Enterprise Fund - A proprietary fund established to account for governmental facilities and services that are entirely or predominantly self-supporting by user charges.

Environmental Scans - These are service areas identified at the Strategic Advance to have similar goals and priorities where the possibility exists to provide services as a unit working together, not just as individual departments.

Excise Tax - County excise taxes apply to any transactions that are subject to the state's transaction privilege tax and are commonly used to support and enhance county services. See County Sales Tax.

Expendable Trust Funds - These funds account for assets held by an entity in a trustee capacity where the principle and income may be expended in the course of the funds' designated operations.

Expenditure - A decrease in net financial resources. Expenditures include payment in cash for current operating expenses, capital outlays and debt service.

Expenditure Limit - In 1980 the Arizona Constitution was amended to limit the expenditures for counties and other local governments. Adjustments are allowed for increases in inflation or deflation and population growth. Set expenditure limitations can only be adjusted by a vote of the constituents.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Facilities Master Plan - This is a plan that is being developed to make the most efficient and effective use of available County space while meeting the existing and long-term projected space needs of every department.

Factor - Something that contributes to a Strategic Priority Area happening (or prevents it from happening); provides one cause-effect link to a result within a cause-and-effect map.

FDAT - FDAT, an acronym for “Fire District Assistance Tax”, is a property tax not to exceed \$0.10 per one hundred dollar of assessed valuation. This tax helps support fire districts in addition to their secondary property tax levy. The amount each district receives is equal to 20% of their secondary property tax levy, up to \$400,000.

Fiduciary Fund - A fund held by a governmental unit in a fiduciary capacity for an external party.

Fiscal Policy - A government agency’s adopted policy for managing revenues, spending and debt related to the government services and programs it provides and its capital investment; fiscal policy establishes agreed-upon principles and guidelines for the planning and programming of government budgets and their funding.

Fiscal Year (FY) - The 12-month period to which the annual operating budget applies. The Coconino County fiscal year begins July 1 and ends June 30. The County's fiscal year is expressed in terms of the ending date, for example, "FY 2014" refers to the fiscal year that begins July 1, 2013 and ends June 30, 2014.

Flood Control District - This is a special taxing district that addresses flood control problems and issues through capital projects in Williams, Sedona, and some unincorporated areas of the County.

Full Accrual Accounting - A basis of accounting in which revenue is recognized when earned and expenses are recognized when incurred.

Full-Time Equivalent (FTE) - A measure of the authorized hours for a position, or a group of positions, expressed in terms of the authorized hours for a full-time position (2,080 annual hours). For example, a van driver authorized and budgeted for 1,040 annual hours would be an FTE of .5; or three half-time positions would equal 1.5 FTE's.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund - A fiscal and accounting entity with a self-balancing set of accounts which is segregated for the purpose of carrying on specific activities or objectives in accordance with specific regulations, restrictions, or limitations. The County has several funds. Governmental accounting information is organized into funds, each with separate revenues, expenditures, and fund balances.

Fund Balance/Equity - The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances, carried forward into the next fiscal year, or reverted back to a granting agency if such is contractually stipulated.

GASB 34 - Refers to Statement 34 issued by the Government Accounting Standards Board (GASB) which establishes new requirements for the annual financial reports of State and local governments. The statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make their decisions (or who may do so in the future): legislators, their staff and members of oversight bodies; investors, creditors and others who provide resources to governments; and citizen groups and the public in general.

Generally Accepted Accounting Principles (GAAP) - These are the uniform minimum standards for financial accounting and reporting, reflecting the rules and procedures that define accepted accounting principles.

General Fund - The governmental fund used to account for all revenues and expenditures of the County that are not required to be accounted for in other funds. Revenues are primarily from property taxes, County sales tax, vehicle license taxes, license and permit fees, and State-shared sales tax. General Fund expenditures include costs for every service area and function, as well as transfers out to other funds. The General Fund is the largest fund in the County budget.

Goal - A goal is the purpose towards which an endeavor is directed. A goal supports a department's mission statement and is a County-wide priority. Goals should include expected performance levels (i.e. citizen satisfaction levels, turnaround times, efficiencies, etc.) and are results-oriented, specific, state outcomes in measurable terms, and are attainable within a specifically stated time frame.

Governmental Fund - A generic classification used by GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service funds are the types of funds referred to as governmental funds. Governmental funds are said to be expendable; that is, resources are received and expended, with no expectation that they will be returned through user or departmental charges. Revenues and expenditures (not expenses) of governmental funds are recognized on the modified accrual basis of accounting.

Grant - A contribution made by one governmental unit or other organization to another to support a specific function. Grants may be classified as either operational or capital, depending upon the grantee.

Grant Revertment - When a government entity in receipt of a grant returns any unexpended funds from the grant award to the granting agency.

Highway User Revenue Fund (HURF) - This revenue is derived from the gas tax, a portion of which is returned to counties by the State.

Home Rule - A limited grant of discretion from a State government to a local government, concerning either the organization of functions or the raising of revenue. Without home rule, local governments are restricted to whatever functions, organization, revenue policies, and borrowing restrictions are specified by the State government.

HTE - The County Financial Management System.

Improvement District - In accordance with Arizona Revised Statute Title 48, Chapter 6, a special district created for the purpose of, among other actions, maintaining, landscaping, grading, regarding or otherwise improving the whole or any portion of one or more streets in the proposed district.

Indicator of Progress - A measure, or a combination of measures, that allows the observer to know how well the Strategic Priority Area is being achieved.

Indirect Cost - A cost necessary for the functioning of an organization as a whole but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government (for example streets or bridges).

Interfund Transfer - The transfer of money from one fund to another in a governmental unit. Interfund transfers usually have to be approved by the governing body and are normally subject to restrictions in State and local law.

Intergovernmental Revenue - Revenues from other governments, such as the State and Federal government, in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Funds - One or more funds that account for the goods and services provided by one department to another within government on a cost-reimbursement basis. This is a type of proprietary fund.

Investment Trust Funds - Those funds that account for investments made by the County on behalf of other governmental agencies. This is a type of fiduciary fund.

Jail District - This is a taxing district approved by the voters to enact a sales tax to fund the Coconino County Jail and its operations. It is a separate legal entity.

Kachina Village Improvement District (KVID) - A water/wastewater treatment plant established to service the citizens of the Kachina Village subdivision.

Land Development - Capital improvements to preserve land or to enhance its public use. This includes fencing, outdoor lighting, drainage/storm runoff, and planting vegetation, as well as forest thinning.

Lapse Budget - A term for budgeted appropriations that were not expended in a given fiscal year.

Leadership Team - A committee made up of appointed County officials.

Lease Purchase - This method of financing allows the County to construct or acquire property and pay for it over a period of time by installment payments rather than an outright purchase. The time payments include an interest charge, which is typically lower than standard rates because the recipient does not have to pay income tax on the interest.

Levy - To impose taxes for the support of governmentally provided services.

Levy Limit - In 1980 the Arizona Constitution was amended to limit the amounts which could be levied on property by counties and other local governments.

Limited Appointment - A position whose appointment is made for a specific project within a specific time frame. Limited appointments range from six to 36 months in duration.

Line Item Budget - A budget that reflects appropriation by specific expenditure categories. Coconino County does not publish a line item budget but uses it for internal management.

Long-Term Debt - This is all debt, including bonds, debentures, bank debt, mortgages, and capital lease obligations with a repayment period greater than one year.

Lottery Revenue - The State allocates a portion of the lottery proceeds to counties based on a formula.

Major Fund - A fund consisting of: 10% or more of the associated total revenues, expenditures/expenses, assets or liabilities of all governmental or all enterprise funds, and 5% or more of revenues, expenditures/expenses, assets or liabilities of all governmental funds and enterprise funds.

Mandate - A legal requirement that a jurisdiction produce a specific result, conduct a specific activity, or provide a specific service, sometimes at a specific level.

Marginal Cost - The additional cost of providing service to one more resident or consumer. Once capacity is reached, additional service capacity must be funded, and marginal cost increases substantially.

Measure - Measures are the indicators which provide means of measuring how well a department or program is doing in meeting a stated goal. Measures say whether the division is on target. They answer the question of "How well are we doing?" and quantify effectiveness and/or efficiency in terms of providing service.

Mission Statement - A written description stating the broad purpose of an organization and its function. Coconino County's mission statement appears at the beginning of this budget document.

Modified Accrual Basis of Accounting - A type of accounting in which revenue is recognized when it is measurable and available to finance the expenditures of the current period and expenditures are generally recorded when the related fund liability is incurred (with some exceptions).

Mountain Line - The Flagstaff general bus transportation system.

National Forest Fee Revenue - This is revenue generated by logging activities on National Forest Service land that goes to support Public Works projects and County School Districts. A portion of this revenue is allocated to Title III.

Net Budget - The legally Adopted Budget less all interfund transfers and interdepartmental charges.

Net Cost to the County - An amount of funds, other than State and Federal grants, program-specific fees, and fund balance required to fund a program at a desired level. For example, a program with a budget of \$100,000 less Federal grant revenue of \$25,000 and local fee revenue of an \$25,000 would result in a \$50,000 "net cost to the County."

Net Present Value (NPV) - A method used to calculate the economic value of capital projects. NPV uses a discount rate to take into account the discrepancy between the present costs of undertaking a project and its future stream of benefits. The greater the NPV of a project, the more economically attractive it will be.

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level, such as electricity, office supplies, office furniture, etc.

Objective - An activity to be achieved in well-defined and measurable terms within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources, including both actual liabilities and encumbrances not yet paid.

One-Time Increment - An expenditure that, once added to the budget, will increase expenditures for one fiscal year and disappear from the next fiscal year's budget. An example of a one-time increment would include funding to purchase a specific piece of equipment.

Operating Budget - That portion of a budget which deals with recurring expenditures such as salaries, electric bills, postage, printing and duplicating, paper supplies, and gasoline. Taken together, the operating and the capital budgets should equal the total amount of spending for the fiscal period.

Operating Expenses - The cost for personnel, materials and equipment required for a department to function.

Operating Revenue - Funds that the government receives as income to pay for ongoing day-to-day operations; includes taxes, fees from specific services, interest earnings and grant revenues.

Outcome - The quantified result of an accomplished goal as determined by its measure.

Other Taxing District - Special taxing districts created to fill a need for services in an area that might otherwise be limited from receiving these services for various reasons.

Output Indicator - A unit of work accomplished without reference to the resources required for the work (for example, number of permits issued, number of arrests made, miles of road refurbished). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Outside Agency/County Partner - County partnerships with local organizations to provide services to the community that Coconino County is unable to provide or that are better provided by an agency that specializes in the service provided.

Pay-as-you-go Basis - A term used to describe a financial policy whereby capital outlays are financed from current and available revenues rather than borrowing.

Payment in Lieu of Taxes (PILT) - This revenue is received from the Federal government by counties with public lands. Some counties have a large percentage of their area in public lands and find themselves responsible for providing services to thousands of visitors each year. This revenue partially offsets those expenses incurred from public land use and compensates for revenue lost due to the presence of public, non-taxable Federal property in a county. Annually, Coconino County receives at least ten cents per acre for the 4.7 million acres of Federal land in the County. The United States Congress determines the PILT appropriation, and the Bureau of Land Management (BLM) manages the program.

Performance Budget - A budget format that includes (1) performance goals and objectives and (2) demand, workload, efficiency, and effectiveness (outcome or impact) measures for each governmental program.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - As defined by GFOA, a specific quantitative measure or qualitative assessment of results obtained through a program or activity. It summarizes the relationship between inputs and outputs in achieving outcomes with respect to effectiveness, cost (efficiency) and quality.

Performance Measurement - As defined by GFOA, a process for determining how a program is accomplishing its mission, goals, and objectives through the delivery of products, services, or processes.

Personal Property - For property tax purposes in Arizona, personal property is designated as all types of property except land, buildings or other real property improvements. Taxable personal property includes movable items used for agricultural, commercial, industrial or rental-residential purposes. Personal property is not attached permanently to real property and may be removed by its owner without damage to the real property. Mobile homes are also personal property unless the owners file an affidavit affixing the mobile home to their real property.

Pledged Revenues - These are moneys obligated for the payment of debt service and the making of other deposits required by the bond contract.

Gross pledge or gross revenue pledge - A pledge that all revenues received will be used for debt service prior to deductions for any costs or expenses.

Net pledge or net revenue pledge - A pledge that net revenues will be used for payment of debt service.

Primary Property Taxes and Values - Primary or "limited" values are used to calculate primary property taxes which are collected to fund the maintenance and operation of school districts, community college districts, counties, cities and State government. Primary values and taxes are both "limited" as to how much they can increase if no changes have been made to the property.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost to specific departments.

Program Funding Report (PFR) - Reports prepared by departments for each program they offer to show how their programs align with the County's Strategic Priority Areas. Every PFR is reviewed and evaluated by the County Manager and the Board of Supervisors to assist with funding recommendations as part of the budget process each year.

Program Performance Budget - A method of budgeting whereby the services provided to the residents are broken down into identifiable service programs or performance units. A unit can be a department, a division or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue - Revenues earned by a program including fees for services, license and permit fees, and fines.

Property Tax System - Arizona's property tax system is unique in that it uses two types of property values for taxing purposes, primary and secondary (see definitions of each). Property taxes are applied to each \$100 of assessed valuation on real and personal property. The total FY2014 property tax rate for the Coconino County General Fund is .5466 per \$100.

Proposed Budget - A plan of financial operations submitted by the County Manager to the Board of Supervisors. This plan reflects estimated revenues, expenditures, transfers, departmental goals, objectives, and performance/workload indicators.

Proprietary Funds - Sometimes referred to as “income determination,” “non-expendable,” or “commercial-type” funds. They are used to account for a government’s ongoing organizations and activities that are similar to those often found in the private sector (enterprise and internal service funds). Revenues and expenses (not expenditures) are accounted for on the full accrual basis.

Public Hearing - An open meeting regarding proposed operating or capital budget allocations that provides citizens with an opportunity to voice their views on the merits of the proposals.

Purpose - A broad statement of the goals in terms of meeting public service needs that a department is organized to meet.

Real Property - Real estate, including land and improvements (buildings, fencing, paving) classified for purposes of assessment.

Regressive Tax - A tax that is relatively more burdensome on lower-income households.

Reserves - Fund balances that cannot be used for recurring expenditures but are available for emergency or one-time expenditures.

Reserves For Unforeseen Contingencies - Funding for nonrecurring, unanticipated expenditures; the funds protect the local government from having to issue short-term debt to cover such needs.

Residual Equity Transfer - A one-time transfer of cash from an existing fund to a new fund would fall under the definition of a non-capitalized asset residual equity transfer.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - The total amount available for appropriation including estimated revenues, fund transfers, and beginning fund balances.

Revenue - An increase in assets or financial resources.

Revenue Bond - A bond that is payable from a specific source of revenue and to which the full faith and credit of an issuer with taxing power is not pledged. Revenue bonds are payable from identified sources of revenue and do not permit the bondholders to compel taxation or legislative appropriation of funds not pledged for payment of debt service. Pledged revenues may be derived from operation of the financed project, grants and excise or other specified non-ad-valorem taxes.

Revenue Neutral Position - A position is considered to be revenue neutral when its expenditure impact, i.e., its total cost, is directly offset by the generation of incremental (or “new”) revenue.

Roadrunner - The Sedona transit system.

Salary Savings - The reduced expenditures for salaries that result when a position remains unfilled for part of a year or when a more senior employee is replaced by a newer employee at a lower salary.

Secondary Property Taxes and Values - Secondary or “full cash” values are synonymous to market values. They are used to calculate secondary property taxes to support voter-approved budget overrides, bond issues and other debt service, such as special districts. Coconino County collects secondary taxes for the Library District Fund, Fire District Assistance Fund and Flood Control District.

Service Area - These are made up of departments with similar goals and priorities with a common purpose and common issues to address.

Service Level - Services or products which comprise actual or expected output of a given program. Focus is on results, not measures or workload.

Source of Revenue - Revenues are classified according to their source or point of origin.

Special Assessment - A tax or levy customarily imposed against only those specific parcels of real estate that will benefit from a proposed public improvement like a street or sewer.

Special Districts - An independent government unit organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, paving districts, flood control districts, hospital districts and fire protection districts.

Special Revenue Fund - A governmental fund used to account for revenues legally earmarked for a particular purpose. For example, if revenues from a hotel/motel occupancy tax are earmarked for tourism and convention development, a hotel/motel tax fund would account for the revenues and expenditures associated with such purposes.

SRP In-Lieu Contribution - The Salt River Project (SRP), a quasi-governmental agency in Arizona, pays a "contribution" to the County as prescribed by State statute based upon the current tax rates.

State Shared Sales Tax - Sales Tax collected by the State and distributed to cities and counties based on a formula set by State statute.

Strategic Advance - A meeting of the Board of Supervisors, Elected Officials, and Leadership Team to develop strategies for becoming a high performance organization.

Strategic Priority Area - An area of focus identified by the County Leadership that expresses the key outcomes that matter to citizens, in terms that citizens might use.

Strategies - Approaches chosen to achieve a Strategic Priority Area.

Supplemental Appropriation - An additional appropriation made by the government body after the budget year has started. In Coconino County, this is accomplished by process of budget amendment approved by the Board of Supervisors.

Target Budget - Desirable expenditure levels provided to departments in developing the coming year's recommended budget; based on the prior year's Adopted Budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy - The resultant product when the tax rate per one hundred dollars of assessed value is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefits of the people. This term does not encompass special assessments.

Tentative Budget - A preliminary adoption of the budget that sets the expenditure "ceiling" that legally cannot be exceeded during a given fiscal year.

Tipping Fees - The cost for use of solid waste facilities charged to individual users. This may be levied on tonnage or cubic foot or cubic yard of solid waste. In Coconino County the tipping fees are levied by the cubic yard and do not cover the entire cost of solid waste handling.

Title III - A portion of National Forest Fee revenue allocated by the board.

Title V - Subsidized employment to those 55 and over to train in new skills and reenter the workforce.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

Unawarded Grants - Budgeted capacity for new or continued State and Federal funding that has not been awarded at the time of budget adoption.

Unencumbered Fund Balance - Amount of an appropriation neither expended nor encumbered; generally available for future purposes.

User Fees/Charges - Fees imposed for direct receipt of a public service on the party receiving the service.

VanGo - The Flagstaff ADA compliant para-transit system.

Variable Cost - A cost that increases or decreases relative to increases/decreases in the amount of service provided.

Vehicle License Tax - Also known as Auto-Lieu, a tax paid to the State by drivers when registering vehicles as part of the total registration cost, a portion of which is returned to the counties by the State.

Working Cash - Excess of readily available assets over current liabilities; cash-on-hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator - A unit of work to be done (for example, number of permit applications received/processed, number of criminal investigations, etc.)

Zero-based Budgeting - Zero-based budgeting is a method by which decision makers conduct an annual evaluation of each program's purpose and priority, weighing it against all other spending possibilities; as a consequence of this evaluation, decision makers may decide not to renew funding for an existing program, or opt to fund an enhanced spending package, provide for another decision unit, or to provide base level funding for an entirely new initiative.

<u>ACRONYM</u>	<u>DEFINITION</u>
4FRI.....	Four Forest Restoration Initiative
ACJC.....	Arizona Criminal Justice Commission
ADA	Americans with Disabilities Act
ADEQ.....	Arizona Department of Environmental Quality
ADHS.....	Arizona Department of Health Services
ADOH	Arizona Department of Housing
ADOT.....	Arizona Department of Transportation
ADR	Alternate Dispute Resolution
AHCCCS	Arizona Health Care Cost Containment System
AIMS.....	Arizona's Instrument to Measure Standards
ALTCS.....	Arizona Long Term Care System
AOC	Administrative Office of the Courts
APS	Arizona Public Service
ARRA.....	American Recovery and Reinvestment Act
ARS.....	Arizona Revised Statutes
ASRS.....	Arizona State Retirement System
ASU.....	Alcohol Stabilization Unit
BFO.....	Budgeting for Outcomes
BIA.....	Bureau of Indian Affairs
BLM.....	Bureau of Land Management
BOS.....	Board of Supervisors
CAFR	Comprehensive Annual Financial Report
CAMA	Computer Assisted Mass Appraisal
CASA.....	Citizens Against Substance Abuse
CBBC.....	Collaborating to Build Better Communities
CCAO	Coconino County Attorney's Office
CCC&Y	Coconino Coalition for Children and Youth
CCCSD	Coconino County Community Services Department
CDBG.....	Community Development Block Grant
CECE.....	Citizen Empowerment and Community Engagement
CERT	Community Emergency Response Team
CES	Cooperative Extension Services
CEV.....	Community Economic Vitality
CI	Community Initiative
CID.....	County Improvement District
CIP	Capital Improvement Plan
CJ.....	Criminal Justice
CJCC.....	Criminal Justice Coordinating Council
CJI	Criminal Justice Integration
CNR	Cultural and Natural Resources
COLA	Cost of Living Adjustment
COP.....	Certificate of Participation
CORP	Corrections Officer Retirement Plan
CPOS.....	Coconino Parks and Open Space

<u>ACRONYM</u>	<u>DEFINITION</u>
CPWAC.....	Coconino Plateau Water Advisory Council
CREC	Coconino Rural Environmental Corps
CV	Community Vitality
DES.....	Department of Economic Security
DOR.....	Department of Revenue
DPS	Department of Public Safety
EAP.....	Employee Assistance Program
ECoNA.....	Economic Collaborative of Northern Arizona
EDA	Economic Development Assessment
EDC.....	Economic Development Council
EDMS	Electronic Document Management System
EEC.....	Economic Estimates Commission
EECBG.....	Energy Efficiency and Conservation Block Grant
EGAD.....	Employee Growth and Development
EOC.....	Emergency Operations Center
EORP	Elected Officials Retirement Plan
ERE.....	Employee Related Expenditures
ESA	Educational Services Agency
EV&D.....	Economic Vitality and Development
FACTS.....	Family and Community Teaming for Students
FARE	Fines, Assessments, Restitution Enforcement Program
FCP	Flagstaff Cultural Partners
FDAT	Fire District Assistance Tax
FEMA.....	Federal Emergency Management Association
FMP	Facilities Master Plan
FMPO	Flagstaff Metropolitan Planning Organization
FMAP.....	Federal Medical Assistance Percentages
FMS	Financial Management System
FTCP	Fort Tuthill County Park
FTE	Full Time Equivalent
FUSD	Flagstaff Unified School District
FY.....	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GDP	Gross Domestic Product
GED	General Equivalency Diploma
GF	General Fund
GFFP.....	Greater Flagstaff Forest Partnership
GFOA.....	Government Finance Officers Association
GIS.....	Geographic Information Systems
HR	Human Resources
HURF	Highway User Revenue Fund
IGA	Intergovernmental Agreement
IFC.....	Integrated Family Court

<u>ACRONYM</u>	<u>DEFINITION</u>
IT	Information Technology
JC.....	Justice Court
KKONA.....	Kinship Kare of Northern Arizona
KVID.....	Kachina Village Improvement District
LGA.....	Local Government Assessment
MG.....	Master Gardener
MOE.....	Maintenance of Effort
NACASA	Northern Arizona Center Against Sexual Assault
NACOG.....	Northern Arizona Council of Governments
NAIPTA	Northern Arizona Intergovernmental Public Transportation Authority
NAPEBT	Northern Arizona Public Employee Benefit Trust
NAREG.....	Northern Arizona Renewable Energy Purchasing Group
NAU	Northern Arizona University
NM.....	National Monument
NP	National Park
NPV.....	Net Present Value
NRA	National Recreation Area
OD.....	Organizational Development
O&FH	Organizational and Fiscal Health
PC	Personal Computer
PF.....	Public Fiduciary
PFR.....	Program Funding Report
PH	Public Health
PHSD.....	Public Health Services District
PILT.....	Payment in Lieu of Taxes
PIO.....	Public Information and Outreach
PS.....	Public Safety
PSRS	Public Safety Retirement System
RAC.....	Resource Allocation Committee
RANNA.....	Resource Action Network Northern Arizona
RFP	Request for Proposal
RPI.....	Rural Policy Institute
RTAC	Rural Transportation Advisory Council
SEDI	Sustainable Economic Development Initiative
SPA.....	Strategic Priority Area
SRP	Salt River Project
SRS	Secure Rural Schools
TGC.....	The Guidance Center
TNT.....	Truth in Taxation
UWNA	United Way of Northern Arizona
VITA	Volunteer Income Tax Assistance
VLT	Vehicle License Tax
WIA.....	Workforce Investment Act
WIC.....	Women, Infants, and Children

Index



Accounting, Basis of, 42
Acronyms, List of, 518
Adult Probation, 187-196
Agency Funds, Description, 44
All Funds - Summary Financial Statements, 50
Alphabetical Quick Reference by Department, 7
Amendments, Budget, Policy, 38
Analysis of Expenditures, All Funds Detail by Function, 68
Analysis of Expenditures, 68-77
Analysis of Revenues, All Funds Detail by Category, 57
Analysis of Revenues, 57-67
Appointed Officials, 14
Assessor, 145-154
Auto-Lieu Taxes, Revenues, Analysis of, 62
Basis of Accounting, 42
Basis of Budgeting, 42
Board of Supervisors, 11, 122-129
Budget Amendments, Policy, 38
Budget Management Policies, 37-40
Budget Resolution, 10
Budget Summary, 23
Budgeted Expenditure Carryovers, Policy For, 39-40
Budgeting, Basis of, 42
Capital Budget, 470
Capital Budget Policies, 35
Capital Planning, 481
Capital Projects Funds, Description, 43
Capital Projects Funds, Reserves, 79
Career Center, 307-316
Carryovers, Policy For, 39-40
Changes in Personnel, 95
Charges for Services, General Fund, Revenue Assumptions, 84
Charges for Services, Revenues, Analysis of, 65
Citizens, Letter to, 16
Clerk of the Superior Court, 197-205
Community Development Department, 347-357
Community Development, Service Area Summary, 345-346
Community Profile - County Services, 25-26
Community Profile - Employment and Economy, 31
Community Profile - Geography and Land Use, 27
Community Profile - History and Government, 24
Community Profile - Housing, 32
Community Profile - Tribal Lands, 30
Community Profile - Population Profile, 28-29
Community Profile - Unincorporated Populations, 29
Community Services, 317-331
Constable, 206-209
Contributions, General Fund Revenue Assumptions, 84
Contributions, Revenues, Analysis of, 66
County Attorney, 210-224
County Employment, 31
County Geography, 27
County Government, 24
County History, 24
County Housing, 32
County Land Use, 27
County Manager, 130-144

County Officials, 11
County Population Profile, 28-29
County Population, Unincorporated, 29
County Sales Tax, 61
County Sales Tax, General Fund, Revenue Assumptions, 83
County Services, 25-26
County Tribal Lands, 30
Culture and Recreation, Expenditures, Analysis of, 71-72
Debt Management, Policy, 98
Debt Planning, Future, 99
Debt Principle Outstanding, 98-99
Debt Service Funds, Description, 43
Debt Service Funds, Reserves, 79
Debt Service, Expenditures, Analysis of, 74
Debt Service, Payments, 99
Debt, County, 98
Debt, Per Capita, 99
Debt, Policies, 36
Debt, Special Districts, 98-99
Department Expenditures by Function and SPA, 48-49
Department, Alphabetical Quick Reference by, 7
Departmental Responsibilities, 38-39
Distinguished Budget Presentation Award, 3
Districts, Supervisory, 12
Education, Expenditures, Analysis of, 74
Elected Officials, 11
Employment in the County, 31
Expenditure Budget, Total, 88
Expenditure Limit Growth, 41
Expenditure Limit, 41
Expenditures by Function, Department, 48
Expenditures, Analysis of, 68-77
Expenditures, Capital Projects Funds, Analysis of, 69-74
Expenditures, Carryover Policy, 39-40
Expenditures, Culture and Recreation, Analysis of, 71-72
Expenditures, Debt Service, Analysis of, 74
Expenditures, Education, Analysis of, 74
Expenditures, General Fund, Analysis of, 69-74
Expenditures, General Government, Analysis of, 69
Expenditures, Health, Analysis of, 72
Expenditures, Highways and Streets, Analysis of, 71
Expenditures, Public Safety, Analysis of, 70
Expenditures, Sanitation, Analysis of, 73-74
Expenditures, Special Revenue Funds, Analysis of, 69-74
Expenditures, Welfare, Analysis of, 73
Facilities Management, 414-423
Fees, Fines, and Forfeits, General Fund Revenue Assumptions, 84
Fees, Fines, and Forfeits, Revenues, Analysis of, 63
Fiduciary Funds, Description, 44
Finance, 424-431
Financial Planning, 101-107
Financial Statements, Summary, All Funds, 50
Financial Statements, Summary, General Funds, 51
Financial Statements, Summary, Highway User Revenue Fund, 52
Financial Statements, Summary, Jail District Fund, 53
Financial Statements, Health and Public Health Service District Funds, 55
Financial Statements, Summary, Non-Major Funds, 56

Financial Statements, Summary, Parks & Open Space Debt Service Fund, 54
Fire Districts, 461
Fiscal Policy, 34-36
Flagstaff Justice Court, 225-229
Flood Control District, 465
Fredonia Justice Court, 230-234
FTE Listing, 96
Fund Types, 43-45
Funding Contracts with Outside Agencies, 37-38
FY14 Timeline, 111
General Fund Expenditures, Analysis, 69-74
General Fund Support for Other Programs, 90-91
General Fund, Description, 43
General Fund, Ten-Year Financial Summary FY13-FY22, 81-82
General Fund, Operating Budget, 80
General Fund, Reserves, 78
General Fund, Revenue Assumptions, 83-84
General Fund, Revenue Projections, 86-87
General Fund, Revenues, by Percentage, 85
General Funds - Summary Financial Statements, 51
General Government, Expenditures, Analysis of, 69
General Government, Service Area Summary, 120-121
Geography of the County, 27
Glossary, 508
Government of the County, 24
Governmental Funds, Description, 43
Health and Social Services, Service Area Summary, 305-306
Health Expenditures, Analysis of, 72
Highway User Revenue Fund - Summary Financial Statements, 52
Highway User Revenue Fund, Description, 45
Highway User Revenue Fund, Revenue, Analysis of, 65
Highways and Streets, Expenditures, Analysis of, 71
History of the County, 24
Housing in the County, 32
How Policies Guide County Management and the Budget, 33
How this Document is Organized, 8-9
Human Resources, 432-448
Information Technology, 449-457
Interest on Investments, General Fund Revenue Assumptions, 84
Intergovernmental Revenues, Analysis of, 63-65
Internal Service Funds, Description, 43, 46
Internal Services, Service Area Summary, 412-413
Investment Income, Revenues, Analysis of, 66
Investment Trust Funds, Description, 44, 46-47
Jail District - Summary Financial Statements, 53
Jail District (Sheriff), 276-287, 466
Jail District Fund, Description, 45
Justice Court, Flagstaff, 225-229
Justice Court, Fredonia, 230-234
Justice Court, Page, 235-239
Justice Court, Williams, 240-244
Justice System, Service Area Summary, 185-186
Juvenile Court Services, 245-258
Kachina Village Improvement District, 358-365, 466
Land Use, 27
Leadership Philosophy, County, 13
Legal Defender, 259-266

Letter to the Citizens, 16
Library District, 462
Licenses and Permits, General Fund Revenue Assumptions, 83
Licenses and Permits, Revenues, Analysis of, 63
Major Funds, Description, 44
Miscellaneous, General Fund Revenue Assumptions, 84
Miscellaneous, Revenues, Analysis of, 66
Mission Statement, County, 13
Non-Departmental, 182-183
Non-Major Funds - Summary Financial Statements, 56
Non-Major Funds, Description, 45
Officials, County, 11
Operating Budget Policies, 34
Operating Budget, General Fund, 80
Organization Chart, County, 15
Organizational Full-Time Equivalents, 96
Other Financing Sources, Revenues, Analysis of, 66
Other Intergovernmental Revenue, General Fund Assumptions, 84
Page Justice Court, 235-239
Parks and Recreation, 366-389
Personnel, Changes in, 95
Policies that Guide the Budget, 33-40
Policies, Budget Amendments, 38
Policies, Budget Management, 37-40
Policies, Budgeted Expenditure Carryovers, 39-40
Policies, Capital Budget, 35
Policies, Debt, 36
Policies, Departmental Responsibilities, 38-39
Policies, Funding Contracts with Outside Agencies, 37-38
Policies, How they Guide the County Management and the Budget, 33
Policies, Operating Budget, 34
Policies, Reserve, 36
Policies, Revenue, 35
Policy Requirements of the Budget, 33
Policy, Debt Management, 98
Policy, Fiscal, 34-36
Population Profile, 28-29
Population, Unincorporated, of the County, 29-30
Primary Property Tax, General Fund Revenue Assumptions, 83
Primary Property Tax, Revenue, Analysis of, 59
Principle, Outstanding Debt Service, 98-99
Property Tax, Changes, Past to Present, 59-60
Property Tax, Primary, Description, 59
Property Tax, Revenues, Analysis of, 58-61
Property Tax, Secondary, Description, 60
Proprietary Funds, Description, 43
Public Defender, 267-275
Public Health Services District, 332-343, 464
Public Safety, Expenditures, Analysis of, 70
Public Works, 390-410
Recorder, 155-163
Reserve Policies, 36
Reserves, 78-79
Resolution, Budget, 10
Responsibilities, Department, 38-39
Revenue Assumptions, General Fund, 83-84
Revenue Policies, 58

Revenue Projections, General Fund, 86-87
Revenue Sources, Chart of, 67
Revenues by Percentage, General Fund, 85
Revenues, Analysis of, All Funds by Category, 57
Revenues, Analysis of, 57-67
Revenues, Analysis of, Top Ten Revenue Sources, 67
Road Improvement Districts, 463
Sales Tax, County, Description, 61
Sanitation, Expenditures, Analysis of, 73-74
Secondary Property Tax, Revenues, Analysis of, 60-61
Secure Rural Schools and Community Self Determination Act, 97
Service Area Summary, Community Development, 345-346
Service Area Summary, General Government, 120-121
Service Area Summary, Health and Social Services, 305-306
Service Area Summary, Internal Services, 412-413
Service Area Summary, Justice System, 185-186
Services Provided by Other Agencies, 26
Services, County, 25-26
Sheriff, 276-287
Special Assessments, Revenues, Analysis of, 62
Special Revenue Funds, Description, 43
Special Revenue Funds, Reserves, 78
Special Taxing Districts, 458
SRP Contribution, General Fund Revenue Assumptions, 84
State Budget Document, 485
State Budget Impacts, 94
State Legal Requirements of the Budget, 33
State Shared Sales Tax, Revenue, Analysis of, 64
Strategic Budget and Financial Planning, 100
Summary Financial Statements, All Funds, 50
Summary Financial Statements, General Funds, 51
Summary Financial Statements, Highway User Revenue Fund, 52
Summary Financial Statements, Jail District Fund, 53
Summary Financial Statements, Health and Public Service Health District Funds, 55
Summary Financial Statements, Non-major Funds, 56
Summary Financial Statements, Parks & Open Space Debt Service Fund , 54
Summary, Budget, 23
Superintendent of Schools, 164-173
Superior Court, 288-303
Supervisory Districts, Map of, 12
Support for Other Programs, General Fund, 90-91
Table of Contents, 4-6
Tax Rates, 467-469
Taxes, Property, 58-61
Taxes, Revenues, Analysis of, 58-62
Taxes, State Shared Sales, 64
Ten Year Financial Summary, General Fund, 81-82
Top Ten Revenue Sources, 67
Transfers In and Out, General Fund, 90-91
Transfers In, General Fund Revenue Assumptions, 84
Treasurer, 174-181
Tribal Lands, 30
Tusayan Special Lighting District, 466
Unincorporated Population of the County, 29-30
Values Statement, 13
Vehicle License Tax, 62
Vehicle License Tax, General Fund Revenue Assumptions, 83

Welfare, Expenditures, Analysis of, 73
Williams Justice Court, 240-244

Coconino County Property Tax

The FY 2014 (Tax Year 2013) primary property tax rate for Coconino County is \$0.5466 per \$100 of assessed value.

The total property taxes levied by the Coconino County Board of Supervisors for County-wide taxing districts will decrease (between FY13 and FY14) by over \$800,000 across the county.

As the ex-officio tax collector, the Coconino County Treasurer collects property tax on behalf of all governmental agencies, educational agencies, fire districts, and other special districts in the County and distributes the taxes to these agencies.

The Coconino County General Fund receives approximately 6 cents of every property tax dollar collected.

Where does my tax dollar go?



Education - 66%

Other
Special
Districts
11%

Cities
and
Towns
9%

Coconino
County
Special
Districts
8%

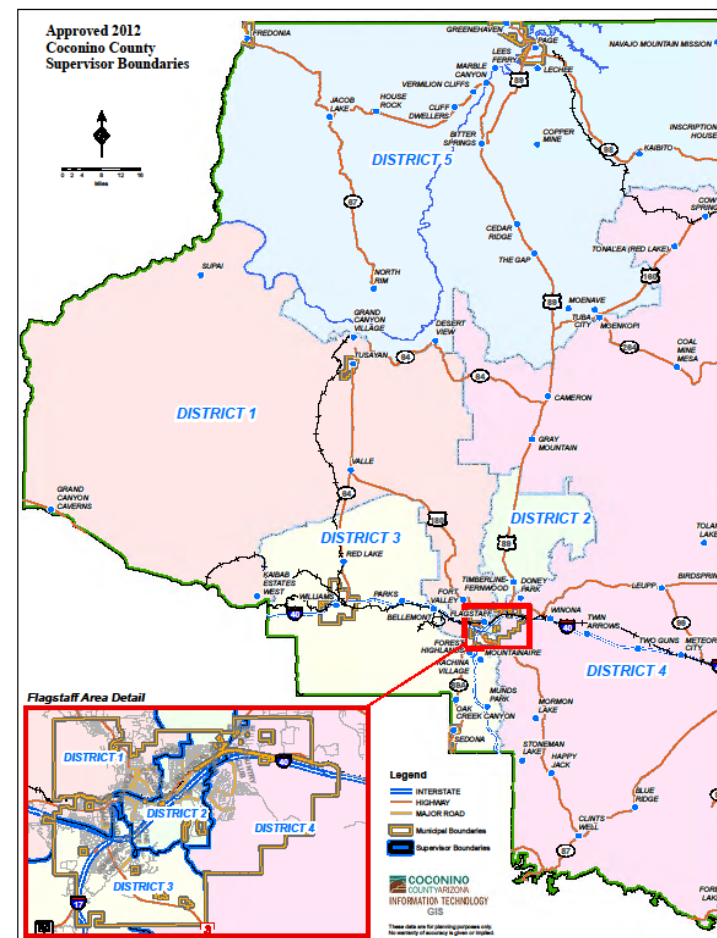
Coconino
County
General
Fund - 6%

Note: Tax rates vary depending on where a parcel is located. Special district taxes depend on the taxing jurisdictions in each area. The breakdown above is for all taxes levied in Coconino County in Tax Year 2013. The County Board of Supervisors levies special district taxes for the County-wide Library District and Public Health Services District. The Flood Control Special District is not County-wide.

For more information on Coconino County property taxes, please visit the Treasurer's website at www.coconino.az.gov/treasurer.

For more information on property valuation in Coconino County, please visit the Assessor's website at www.coconino.az.gov/assessor.

Supervisory Districts



Coconino County Board of Supervisors

District I: Art Babbott
District II: Elizabeth C. Archuleta, Chairperson
District III: Matthew G. Ryan, Vice Chairperson
District IV: Mandy Metzger
District V: Lena Fowler



219 E. Cherry Avenue
Flagstaff, AZ 86001
Ph: 928-679-7120
Toll-free: 877-679-7120

www.coconino.az.gov

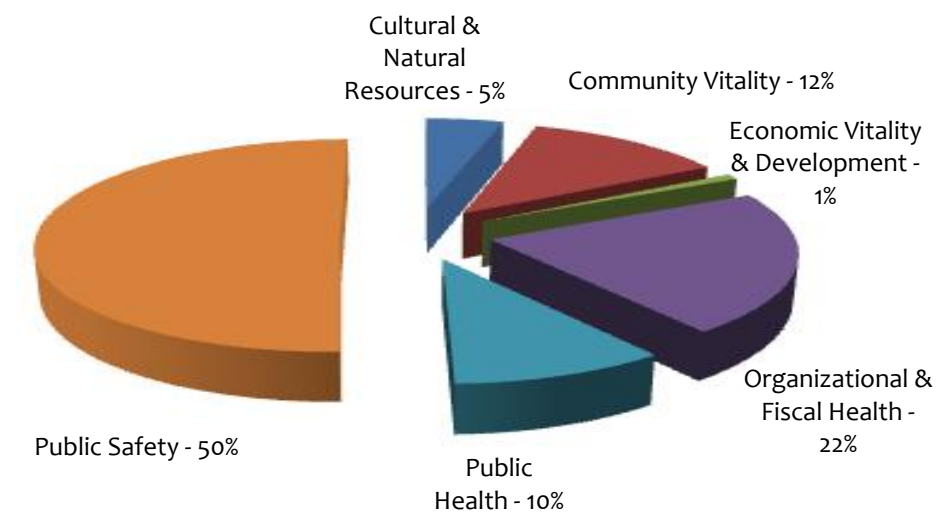
COCONINO COUNTY



Fiscal Year 2014 Budget Brief

The FY2014 Budget for Coconino County is
\$229,565,178

FY2014 Budget by Strategic Priority Area



Mission Statement

Coconino County is a land of vast and endless beauty, home to many cultures. With energy and enthusiasm, we commit to:

- Conscientiously serve our community and provide our citizens with accessible local government;
- Provide the most effective and efficient delivery of services;
- Challenge, recognize and support our employees because they are the backbone of the County;
- Protect, preserve and care for our environment.

In our second century of public service, we envision a citizenry and staff that is proud of their local government and its accomplishments. We look forward to the future and are confident that by working together in an atmosphere of cooperation and trust, we will meet each new challenge with creativity and integrity.

Coconino County FY14 Budget

Budget Development

Coconino County uses a long-term planning process to balance our budget. The goal is to align our recurring revenues with recurring expenditures to provide a consistent level of service delivery during economic downturns. To do this, the County employs the following budgeting processes:

- Established 10-year financial plans
- Aligned revenue types with expenditures
- Budgeted employee related costs to recessionary levels
- Paid debt savings over \$500K in interest payments
- Built prudent reserves: revenue smoothing, emergency reserves and repair and replacement
- Instituted a Compensation Plan that targeted turnover costs of more than \$8 million
- Planned for our future with a Facilities Master Plan and IT Strategic Plan
- Continuing development of strategic budgeting techniques

Coconino County FY2014 Budget

Once again, Coconino County built on the history of success with long term financial planning to adopt a balanced budget. The first step in developing the budget for FY14 involved reviewing revenue and expenditure forecasts, utilizing a 10-year plan for each major fund and determining the available resources. Other key considerations for the FY14 budget were:

- The steadily recovering economy
- Compensation challenges
- New “normal” level of revenues
- Planning for future major decisions, including transportation, County parks and open spaces
- Continue the same fiscal discipline used in the previous five years
- Develop prioritized annual work plans
- Invest in aging technology and facilities to increase efficiency

Outlook from the Governor’s Office

Overall impact of budget shifts from the Sate of Arizona to Coconino from 2008-2014 = \$7,164,391

With Arizona’s revenue growth at 5.1 percent, the State expects to collect about \$180 million above projected budget forecasts. However, the State’s budget is projected to have a structural deficit for FY2014 and FY2015, but is expected to recover in FY2016.

Issues Expected to Surface

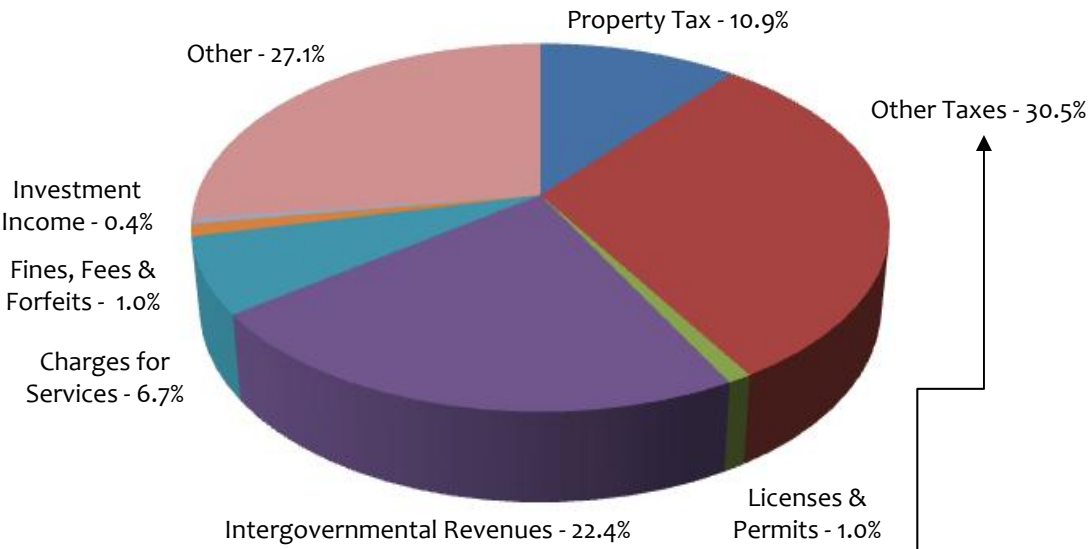
- K-12 education funding and districts sponsoring charter schools
- DES and the increased number of children in out-of-home care
- Increased prisoner population and incarceration costs
- Inadequate information technology systems at State agencies
- Capital needed to fix and build State facilities

County Revenues

Major Revenue Sources

- State Shared Sales Tax
- Local Sales Tax
- Property Taxes
- Payment in Lieu of Taxes
- Secure Rural Schools
- Highway User Revenue Fund
- Jail District Bed Rentals

All Fund: Revenues by Type



Includes State and Federal Grants and State Shared Sales Taxes

Includes County Sales Taxes and Vehicle License Taxes

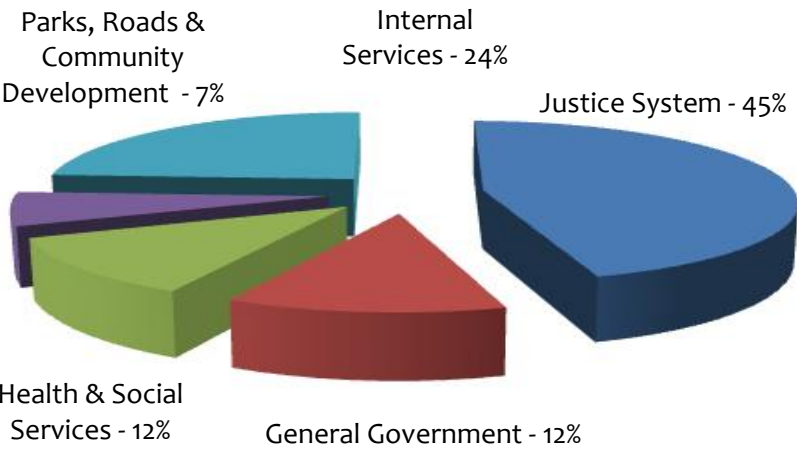
All Fund Revenues	
Property Tax	\$ 19,123,834
Other Taxes	53,463,912
Licenses & Permits	1,673,532
Intergovernmental Revenue	39,378,200
Charges for Services	11,715,768
Fines, Fees & Forfeits	1,871,750
Investment Income	718,099
Other	47,536,212
Total FY14 Revenues	\$ 175,481,307

General Fund Budget Summary

July 1, 2013—June 30, 2014

FY14 Budgeted Revenue	
State Shared Sales Tax	\$ 19,676,888
Sales Tax	12,691,779
Property Taxes	8,903,326
Indirect Cost Recovery	3,677,617
Other Taxes	3,500,110
Intergovernmental Revenue	1,408,960
Charges for Services	1,540,717
Fines, Fees, and Forfeits	1,108,650
Licenses and Permits	902,500
Investment Income	248,861
Contributions	130,150
Other	108,944
Total General Fund Revenue	\$ 53,898,502

FY2014 General Fund Expenditures & Support



Justice System

Sheriff, Courts, County Attorney, and Public Defender

Health & Social Services

Public Health Services District and Community Services Programs

General Government

Board of Supervisors, County Manager, Assessor, Recorder, Treasurer, and Superintendent of Schools

Parks, Roads & Community Development

Park Maintenance, Solid Waste, and Building Programs

Internal Services

IT, Human Resources, Facilities Management, and Finance Services