

Cochise County
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2011-12

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010-11*	ACTUAL EXPENDITURES/ EXPENSES 2010-11*	FUND BALANCE/ NET ASSETS (1) July 1, 2011**	DIRECT PROPERTY TAX REVENUES 2011-12	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2011-12	OTHER FINANCING		INTERFUND TRANSFERS		TOTAL FINANCIAL RESOURCES AVAILABLE 2011-12	BUDGETED EXPENDITURES/ EXPENSES 2011-12
						2011-12 SOURCES	<USES>	2011-12 IN	<OUT>		
1. General Fund	\$ 77,857,021	\$ 50,068,212	\$ 28,416,129	\$ 27,585,264	\$ 25,314,411	\$	\$	\$ 426,462	\$ 190,259	\$ 81,552,007	\$ 81,552,007
2. General Fund - Override Election											
3. Total General Fund	77,857,021	50,068,212	28,416,129	27,585,264	25,314,411			426,462	190,259	81,552,007	81,552,007
4. Special Revenue Funds	44,510,066	30,531,262	16,621,566	5,145,131	27,008,731			1,682,451	1,968,017	48,489,862	48,489,862
5. Debt Service Funds Available											
6. Less: Designation for Future Debt Retirement											
7. Total Debt Service Funds											
8. Capital Projects Funds	12,539,044	1,842,045	14,421,763		7,743,262			52,500		22,217,525	22,217,525
9. Permanent Funds											
10. Enterprise Funds Available	49,691,786	36,717,539	3,324,759		14,100,484			435,012	585,200	17,275,055	17,275,055
11. Less: Designation for Future Debt Retirement											
12. Total Enterprise Funds	49,691,786	36,717,539	3,324,759		14,100,484			435,012	585,200	17,275,055	17,275,055
TOTAL ALL FUNDS	\$ 184,597,917	\$ 119,159,058	\$ 62,784,217	\$ 32,730,395	\$ 74,166,888	\$	\$	\$ 2,596,425	\$ 2,743,476	\$ 169,534,449	\$ 169,534,449

EXPENDITURE LIMITATION COMPARISON

	2010-11	2011-12
1. Budgeted expenditures/expenses	\$ 184,597,917	\$ 169,534,449
2. Add/subtract: estimated net reconciling items	(6,161,879)	(9,561,129)
3. Budgeted expenditures/expenses adjusted for reconciling items	178,436,038	159,973,320
4. Less: estimated exclusions	118,104,287	117,724,696
5. Amount subject to the expenditure limitation	\$ 60,331,751	\$ 42,248,624
6. EEC expenditure limitation	\$ 66,664,463	\$ 64,665,068

* Includes Expenditure/Expense Adjustments Approved in 2009-10 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.

(1) Amounts in this column represent Fund Balance/Net Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.)

Cochise County
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2011-12

	2010-11 FISCAL YEAR	2011-12 FISCAL YEAR
1. Maximum allowable primary property tax levy calculated in accordance with A.R.S. §42-17051(A)	\$ 27,380,675	\$ 28,746,374
2. Amount received from primary property taxation in the 2003-04 fiscal 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 amount		
A. Primary property taxes	\$ 27,380,675	\$ 27,585,264
B. Secondary property taxes		
General Fund - Override Election	\$	\$
Flood Control District	\$ 2,449,424	\$ 2,416,778
Library District	1,613,158	1,584,610
Fire District	1,111,722	1,092,081
Light Districts Levies	55,040	51,662
Total secondary property taxes	\$ 5,229,344	\$ 5,145,131
C. Total property tax levy amounts	\$ 32,610,019	\$ 32,730,395
4. Property taxes collected*		
A. Primary property taxes		
(1) 2010-11 year's levy	\$ 25,545,906	
(2) Prior years' levies	1,279,165	
(3) Total primary property taxes	\$ 26,825,071	
B. Secondary property taxes		
(1) 2009-10 year's levy	\$ 4,889,990	
(2) Prior years' levies	123,350	
(3) Total secondary property taxes	\$ 5,013,340	
C. Total property taxes collected	\$ 31,838,411	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	2.6276	2.6276
(2) Secondary property tax rates		
General Fund - Override election		
(3) Total county tax rate	2.6276	2.6276
B. Special assessment district tax rates		
Secondary property tax rates		
Flood Control District	0.2597	0.2597
Library district	0.1451	0.1451
Fire District	0.1000	0.1000
Light and Fire Districts	Various	Various

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

Cochise County
Summary by Fund Type of Revenues Other Than Property Tax
Fiscal Year 2011-12

SOURCE OF REVENUES	BUDGETED REVENUES 2010-11	ACTUAL REVENUES 2010-11	BUDGETED REVENUES 2011-12
GENERAL FUND			
Taxes			
Penalties and Interest on Delinq. Prop. Taxes	\$ 413,096	\$ 900,000	\$ 393,697
Auto Lieu Taxes	3,600,000	3,543,000	3,500,000
County Excise Tax	3,011,910	3,011,910	3,597,072
Licenses and permits			
Animal Licenses		450	200
Other Licenses	35,000	25,000	25,000
Franchise Licenses			
Intergovernmental			
Federal Payment in Lieu	2,000,000	1,862,000	1,861,000
Federal Prisoner Reimb.	77,000	(510,815)	79,000
Fema Reimb.	100,087	98,656	99,395
Federal OT Reimb	10,000	6,400	10,000
State Sales Tax	10,060,000	10,732,000	10,710,000
State Lottery		1,192	
JP Salary Reimb.	116,630	116,630	
Liquor Licenses	30,000	30,000	30,000
State Prisoner Reimb.	7,000	13,100	9,500
City Reimbursement for Court Consolidations	240,241	240,241	237,432
Other State Grants	39,000	795,886	35,785
SOBRA Dispro Share			
AHCCCS Dispro Share			
State LTC Refund			
Charges for services			
Court Fees	566,000	571,234	576,000
General Government Fees	642,804	623,121	638,070
Sheriff Fees	97,500	137,300	124,000
Planning Fees	459,500	355,075	463,500
Health Fees	543,500	521,243	531,500
Fines and forfeits			
Justice Courts	1,827,600	1,609,296	1,827,600
Superior Court	30,000	30,000	30,000
Other Fines	61,000	106,600	61,100
Investments			
Interest	302,500	167,620	200,000
Rents, royalties, and commissions			
Contributions			
Voluntary contributions			

Cochise County
Summary by Fund Type of Revenues Other Than Property Tax
Fiscal Year 2011-12

SOURCE OF REVENUES	BUDGETED REVENUES 2010-11	ACTUAL REVENUES 2010-11	BUDGETED REVENUES 2011-12
Miscellaneous			
Misc.	306,360	307,787	274,560
Total General Fund	\$ 24,576,728	\$ 25,294,926	\$ 25,314,411

* 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

Highway/Flood Control

Penalties and Interest on Prop. Taxes	\$ (77,472)	\$	\$ (75,839)
Federal Government	265,000	226,194	265,000
State Government	8,464,060	9,135,000	8,935,000
Charges for Services	1,032,200	541,347	3,037,000
Interest	150,000	64,433	70,000
Other	1,813,100	1,801,500	303,100
Total Highway/Flood Fund	\$ 11,646,888	\$ 11,768,474	\$ 12,534,261

Health Services Fund

Federal Government	\$ 1,066,793	\$ 1,066,793	\$ 1,156,170
State Government	855,791	810,065	797,837
Charges for Services	3,500	20,026	700
Interest		504	
Other			
Total Health Services Fund	\$ 1,926,084	\$ 1,897,388	\$ 1,954,707

CASS Special Revenue Funds

Federal Government	\$ 256,296	\$ 256,296	256,296
Interest			
Total CASS Fund	\$ 256,296	\$ 256,296	\$ 256,296

Library District Funds

Penalties and Interest on Prop. Taxes	\$ (43,025)	\$	\$ (41,892)
Federal Government			
State Government		23,000	23,000
Charges for Services			
Interest	8,000	8,000	8,000
Other	2,000	2,000	2,000
Total Library Fund	\$ (33,025)	\$ 33,000	\$ (8,892)

Solid Waste Special Revenue Funds

Federal Government	10,000	4,200	21,000
State Government	230,000	220,000	220,000
Charges for Services			
Interest	1,500	1,500	1,500
Other			
Total Solid Waste Fund	\$ 241,500	\$ 225,700	\$ 242,500

Attorney Special Revenue Funds

Federal Government	523,768	417,481	389,189
State Government	289,565	275,103	515,602
Charges for Services			

Cochise County
Summary by Fund Type of Revenues Other Than Property Tax
Fiscal Year 2011-12

SOURCE OF REVENUES	BUDGETED REVENUES 2010-11	ACTUAL REVENUES 2010-11	BUDGETED REVENUES 2011-12
Fines and Forfeits	31,000	171,431	93,000
Interest	31,077	28,817	24,682
Other	349,100	454,839	355,100
Total Attorney Fund	\$ 1,224,510	\$ 1,347,671	\$ 1,377,573
Public Safety Special Revenue Funds			
Federal Government	1,016,578	2,346,007	2,278,547
State Government	240,500	254,700	224,700
Charges for Services	150,000	215,000	200,000
Fines and Forfeits			
Interest	9,020	4,016	4,000
Other	3,146	1,546	1,500
Total Public Safety Fund	\$ 1,419,244	\$ 2,821,269	\$ 2,708,747
Judicial Special Revenue Funds			
Federal Government	344,127	398,572	330,614
State Government	3,183,919	2,954,051	3,076,213
Charges for Services	1,604,482	1,620,428	1,658,348
Fines and Forfeits			
Interest	34,194	19,747	23,973
Other	6,549	9,625	7,090
Total Judicial Fund	\$ 5,173,271	\$ 5,002,423	\$ 5,096,238
School Special Revenue Funds			
Federal Government	448,333	412,996	374,056
State Government	272,466	249,367	253,529
Charges for Services	27,000	25,665	27,000
Interest	5,726	1,912	3,336
Other		(18,438)	
Total School Fund	\$ 753,525	\$ 671,502	\$ 657,921
BOS - Econ. Devel. Special Revenue Funds			
Federal Government - Fund 218	29,750	18,087	32,469
State Government - Fund 116	76,380	76,380	76,380
Charges for Services - Fund 213	3,200	5,314	3,200
County Excise Tax - Fund 340	25,000	13,220	
Other			
Total BOS-Econ. Devel. Fund	\$ 134,330	\$ 113,001	\$ 112,049
General Government Special Revenue Funds			
Excise Tax			
Federal Government	2,797,967	1,695,676	1,831,697
State Government	109,169	94,776	56,543
Intergovernmental			
Charges fr Services	262,000	238,740	179,500
Interest	9,526	3,999	6,110
Other		3,481	3,481
Total General Government Fund	\$ 3,178,662	\$ 2,036,672	\$ 2,077,331
Total Special Revenue Funds	\$ 25,921,285	\$ 26,173,396	\$ 27,008,731
DEBT SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$

Cochise County
Summary by Fund Type of Revenues Other Than Property Tax
Fiscal Year 2011-12

SOURCE OF REVENUES	BUDGETED REVENUES 2010-11	ACTUAL REVENUES 2010-11	BUDGETED REVENUES 2011-12
CAPITAL PROJECTS FUNDS			
County Capital Projects	\$ 4,717,051	\$ 1,524,084	7,538,262
IT Capital Projects	205,000	221,547	205,000
Total Capital Projects Funds	\$ 4,922,051	\$ 1,745,631	\$ 7,743,262
PERMANENT FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Solid Waste	\$ 4,901,905	\$ 4,460,593	\$ 5,113,115
Solid Waste Capital Projects	2,900	2,900	2,900
Cochise Health Systems	36,776,000	33,542,699	8,350,000
BDI	291,534	325,174	634,469
Total Enterprise Funds	\$ 41,972,339	\$ 38,331,366	\$ 14,100,484
TOTAL ALL FUNDS	\$ 97,392,403	\$ 91,545,319	\$ 74,166,888

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

Cochise County
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfer
Fiscal Year 2011-12

FUND	OTHER FINANCING 2011-12		INTERFUND TRANSFERS 2011-12	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Attorney	\$	\$	\$ 102,333	\$ 28,827
IT				
LTAF Admin. Costs				
Public Defender			35,448	
P & Z				
Judicial - Adult Prob				
Judicial - Court Admin.			243,398	15,000
Judicial - Juvenile				7,152
Judicial - Clerk of Court				48,250
CASS			13,137	46,865
School				10,000
Facilities - Airport				
General Government			32,146	
BOS-Tourism				34,165
Assessor				
Total General Fund	\$	\$	\$ 426,462	\$ 190,259
SPECIAL REVENUE FUNDS				
Attorney	\$	\$	\$ 194,357	\$ 822,741
CASS			46,865	
Judicial			699,597	799,344
Economic Development				
Highways/Flood Control				32,146
Sheriff			628,000	10,000
BOS-Tourism			34,165	
Library				130,000
General Government-P & Z, Pub. Def.			69,467	87,948
Schools			10,000	85,838
Solid Waste				
Total Special Revenue Funds	\$	\$	\$ 1,682,451	\$ 1,968,017
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
County Capital Projects	\$	\$	\$ 52,500	\$
IT - Mobile Data Project				
IT - Capital Projects				
Total Capital Projects Funds	\$	\$	\$ 52,500	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Solid Waste	\$	\$	\$	572,063
Solid Waste Capital Projects			435,012	
Cochise Health Systems				13,137
BDI				
Total Enterprise Funds	\$	\$	\$ 435,012	\$ 585,200
TOTAL ALL FUNDS	\$	\$	\$ 2,596,425	\$ 2,743,476

Cochise County
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2011 - 2012

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010-11	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010-11	ACTUAL EXPENDITURES/ EXPENSES 2010-11	BUDGETED EXPENDITURES/ EXPENSES 2011-12
GENERAL FUND				
Assessor	\$ 1,950,009	\$	\$ 1,960,447	\$ 1,614,055
Attorney	2,228,901		2,135,336	1,958,708
Board of Supervisors	1,383,107		1,067,614	1,167,051
CASS	9,086,316		7,382,380	8,613,825
Recorder	404,914		398,639	373,902
School Superintenden	370,262		278,749	329,816
Sheriff	14,241,644		13,908,498	14,200,417
Treasurer	1,161,695		1,140,101	1,086,157
Health	3,070,830		2,412,173	2,679,594
Judicial System	9,728,991		9,020,181	9,066,075
Public/Legal Defense	3,257,736		3,368,394	3,267,623
General Government	10,354,294		6,995,700	11,341,961
Contingency	20,618,322			25,852,823
Total General Fund	\$ 77,857,021	\$	\$ 50,068,212	\$ 81,552,007
SPECIAL REVENUE FUNDS				
Attorney	\$ 2,249,702	\$	\$ 1,249,848	\$ 2,366,926
Sheriff	2,600,768		2,701,176	4,303,973
Health	2,799,114		2,085,701	2,834,600
CASS	370,732		317,581	355,609
Judicial System	7,138,850		5,028,847	7,131,089
General Government	4,772,181		3,567,219	3,242,757
BOS	213,840		187,967	166,802
Highways	21,014,864		13,023,028	24,671,340
Library	2,267,148		1,507,484	2,292,324
Schools	830,135		648,647	780,268
Solid Waste/Waste Tire	243,001		204,200	344,174
IT	9,731		9,564	
Total Special Revenue Funds	\$ 44,510,066	\$	\$ 30,531,262	\$ 48,489,862
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
County Capital Projects	\$ 12,032,764	\$	\$ 1,543,276	\$ 21,788,467
IT Capital Projects	506,280		298,769	429,058
Juvenile Detention Center				
Total Capital Projects Funds	\$ 12,539,044	\$	\$ 1,842,045	\$ 22,217,525
PERMANENT FUNDS				
Misc.	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Solid Waste/Capital Projects	\$ 4,594,084	\$	\$ 4,394,485	\$ 4,770,676
Cochise Health System	44,737,542		31,976,015	11,823,819
BDI	360,160		347,039	680,560
Total Enterprise Funds	\$ 49,691,786	\$	\$ 36,717,539	\$ 17,275,055
TOTAL ALL FUNDS	\$ 184,597,917	\$	\$ 119,159,058	\$ 169,534,449

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

RECONCILIATION OF STATE REPORT
TO COCHISE COUNTY BUDGET
FY 11/12

From State Report Schedule A	
Total Expense	\$169,534,449
Add Interfund Transfers Out	\$2,743,476
Add Other Financing Uses	\$0
<hr/>	
Subtotal County Outlays	\$172,277,925
From Cochise County Proposed Budget	
Internal Service Funds:	
Fleet	\$5,656,749
Heavy Fleet	\$5,759,725
Group Health Trust	\$8,630,149
Computer Replacement Fund	\$551,995
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<u>Grand Total Cochise County Budget</u>	<u>\$192,876,543</u>