

**OFFICIAL COUNTY BUDGET FORMS**

**GRAHAM COUNTY**

**Fiscal Year 2014**

**GRAHAM COUNTY**  
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**Fiscal Year 2014**

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**GRAHAM COUNTY**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2014**

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	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/ EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 20,309,658	\$ 17,969,992	\$ 1,268,293	\$ 4,558,218	\$ 15,108,927	\$	\$	\$	\$	\$ 20,935,438	\$ 20,935,438
2. General Fund - Override Election				Primary:							
				Secondary:							
3. Total General Fund	20,309,658	17,969,992	1,268,293	4,558,218	15,108,927					20,935,438	20,935,438
4. Special Revenue Funds	11,809,884	7,512,934	4,010,214	182,024	7,688,566					11,880,804	11,880,804
5. Debt Service Funds Available											
6. Less: Amounts for Future Debt Retirement											
7. Total Debt Service Funds											
8. Capital Projects Funds		(38,118)	0		75,000					75,000	75,000
9. Permanent Funds											
10. Enterprise Funds Available											
11. Less: Amounts for Future Debt Retirement											
12. Total Enterprise Funds											
13. TOTAL ALL FUNDS	\$ 32,119,542	\$ 25,444,808	\$ 5,278,507	\$ 4,740,242	\$ 22,872,493	\$	\$	\$	\$	\$ 32,891,242	\$ 32,891,242

**EXPENDITURE LIMITATION COMPARISON**

1. Budgeted expenditures/expenses	\$ 32,119,542	\$ 32,891,242
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	32,119,542	32,891,242
4. Less: estimated exclusions	17,345,592	18,044,900
5. Amount subject to the expenditure limitation	\$ 14,773,950	\$ 14,846,342
6. EEC expenditure limitation	\$ 14,973,014	\$ 15,066,253

	2013	2014
1. Budgeted expenditures/expenses	\$ 32,119,542	\$ 32,891,242
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	32,119,542	32,891,242
4. Less: estimated exclusions	17,345,592	18,044,900
5. Amount subject to the expenditure limitation	\$ 14,773,950	\$ 14,846,342
6. EEC expenditure limitation	\$ 14,973,014	\$ 15,066,253

\* 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).

**GRAHAM COUNTY**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2014**

	<b>2013</b>	<b>2014</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 4,448,356	\$ 4,742,191
2. Amount received from primary property taxation in the <b>current</b> year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 4,361,232	\$ 4,558,218
B. Secondary property taxes		
General Fund - Override election	\$	\$
County Flood Control District	201,454	182,024
County Fire District Assistance	113,976	110,491
Total secondary property taxes	\$ 315,430	\$ 292,515
C. Total property tax levy amounts	\$ 4,676,662	\$ 4,850,733
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 4,173,116	
(2) Prior years' levies	570,767	
(3) Total primary property taxes	\$ 4,743,883	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 136,389	
(2) Prior years' levies	29,198	
(3) Total secondary property taxes	\$ 165,587	
C. Total property taxes collected	\$ 4,909,470	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	2.0874	2.3711
(2) Secondary property tax rate		
General Fund - Override election		
County Flood Control District	0.0953	0.0953
County Fire District Assistance	0.0539	0.0569
(3) Total county tax rate	2.2366	2.5233
B. Special assessment district tax rates		
Secondary property tax rates		

**GRAHAM COUNTY**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES</b>	<b>ACTUAL REVENUES*</b>	<b>ESTIMATED REVENUES</b>
<b>GENERAL FUND</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
<b>Taxes</b>			
Sales Tax Revenue Sharing	\$ 4,000,000	\$ 3,577,225	\$ 4,000,000
County Sales Tax	1,950,000	1,938,508	2,000,000
Auto Lieu Tax	825,000	821,839	825,000
County Excise Tax	2,000	3,272	2,000
Interest On Delinquent Taxes	635,000	803,204	600,000
<b>Licenses and permits</b>			
Planning & Zoning Fees	50,000	48,884	75,000
Flood Plain Permits	2,000	1,100	2,000
<b>Intergovernmental</b>			
PILT (Federal in Lieu)	2,700,000	2,636,873	2,636,873
Federal Grants-General		4,550	
Forest Service	6,000	5,167	6,000
Federal Juvenile Detention	800,000	286,030	800,000
Federal ARRA Funding		29,728	
Juvenile School Lunch & Education	148,000	164,153	166,000
Criminal Justice Enhancement	120,000	113,387	120,000
State Prisoner Prosecution	10,000		10,000
DOC Bonita Deputy	25,000	5,750	25,000
University of Arizona Field Deputy	26,000	28,728	26,000
State Prisoner Detention	15,000	5,970	15,000
Justice of the Peace Salary Reimbursement	33,000	32,104	33,000
Emergency Services	115,000	110,728	115,000
Search & Rescue			
Liquor License	5,000	4,033	5,000
Lottery			550,000
Public Defender Reimbursement	20,000	14,877	20,000
<b>Charges for services</b>			
General Government	519,000	462,613	519,000
Administrative Cost Allocation	482,650	480,930	474,467
City & Town Animal Shelter & Control Services	129,227	117,212	129,500
City & Town Wide-Area Network Services	44,938	44,938	45,087
City & Town Dispatching Services	540,830	548,330	541,000
City & Town Jail Housing	12,000	12,724	12,000
Greenlee County Communications Services	23,997	20,400	20,000
Greenlee County Juvenile Detention Services	250,000	250,000	250,000
Food Safety & Wastewater Inspection Fees	65,000	57,760	65,000

**GRAHAM COUNTY**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES</b>	<b>ACTUAL REVENUES*</b>	<b>ESTIMATED REVENUES</b>
	<b>2013</b>	<b>2013</b>	<b>2014</b>
<b>Fines and forfeits</b>			
Fines & Forfeits	240,000	201,491	240,000
<b>Investments</b>			
Interest on Investments	15,000	25,678	15,000
<b>Rents, royalties, and commissions</b>			
WIC Building, Senior Center & Cell Towers	35,000	19,287	35,000
<b>Contributions</b>			
Voluntary Contributions		100	
<b>Miscellaneous</b>			
Miscellaneous Revenues	524,000	97,256	631,000
Refunds & Reimbursements	100,000	45,665	100,000
<b>Total General Fund</b>	<b>\$ 14,468,642</b>	<b>\$ 13,020,495</b>	<b>\$ 15,108,927</b>

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

**GRAHAM COUNTY**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES</b>	<b>ACTUAL REVENUES*</b>	<b>ESTIMATED REVENUES</b>
	<b>2013</b>	<b>2013</b>	<b>2014</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>Road Funds:</b>			
Highway User Revenue Funds (HURF)	\$ 3,000,000	\$ 2,746,507	\$ 2,950,000
Forest Fees & Other Federal Revenue	551,176	653,013	585,568
State Grants & Misc State Revenue	100,000		100,000
Transfer Site & Other County Reimbursements	140,000	77,374	145,000
Miscellaneous & Auction Revenues	51,500	40,504	52,500
City & Town IGA Work	25,000	309,491	30,000
Interest	20,000	6,495	20,000
<b>Total Road Funds</b>	<b>\$ 3,887,676</b>	<b>\$ 3,833,383</b>	<b>\$ 3,883,068</b>
<b>Health Services Funds:</b>			
Bio-Terrorism Grant	\$ 194,393	\$ 166,346	\$ 167,434
WIC Program	230,305	218,251	203,354
Various Health Grants & Services	702,311	677,900	806,890
<b>Total Health Services Funds</b>	<b>\$ 1,127,009</b>	<b>\$ 1,062,497</b>	<b>\$ 1,177,678</b>
<b>Other Funds:</b>			
LEPC Grants	\$ 5,141	\$ 6,174	\$ 2,511
Court Funds	273,756	266,593	266,705
Document & Storage Funds	31,650	35,008	31,100
Assessor & Treasurer Information Funds	1,500	34,472	2,050
Graham County Education Consortium	12,000	6,000	
Sheriff Funds	609,809	426,383	443,042
Attorney Funds	272,340	296,754	249,235
Waste Tire Facility	48,000	53,062	53,000
Flood Control District	1,000	539	500
Probation Funds	1,545,216	1,772,699	1,579,677
<b>Total Other Funds</b>	<b>\$ 2,800,412</b>	<b>\$ 2,897,684</b>	<b>\$ 2,627,820</b>
<b>Total Special Revenue Funds</b>	<b>\$ 7,815,097</b>	<b>\$ 7,793,564</b>	<b>\$ 7,688,566</b>
<b>DEBT SERVICE FUNDS</b>			
	\$	\$	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>			
Capital Facilities	\$ 186,249	\$ 148,131	\$ 75,000
<b>Total Capital Projects Funds</b>	<b>\$ 186,249</b>	<b>\$ 148,131</b>	<b>\$ 75,000</b>

**GRAHAM COUNTY**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES</b>	<b>ACTUAL REVENUES*</b>	<b>ESTIMATED REVENUES</b>
	<b>2013</b>	<b>2013</b>	<b>2014</b>
<b>PERMANENT FUNDS</b>			
	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$
<b>ENTERPRISE FUNDS</b>			
	\$	\$	\$
<b>Total Enterprise Funds</b>	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ <u>22,469,988</u>	\$ <u>20,962,189</u>	\$ <u>22,872,493</u>

\* 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.



**GRAHAM COUNTY**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2014**

<b>FUND</b>	<b>OTHER FINANCING 2014</b>		<b>INTERFUND TRANSFERS 2014</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
<b>Total General Fund</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>SPECIAL REVENUE FUNDS</b>				
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
<b>Total Special Revenue Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>DEBT SERVICE FUNDS</b>				
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
<b>Total Debt Service Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>CAPITAL PROJECTS FUNDS</b>				
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
<b>Total Capital Projects Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>PERMANENT FUNDS</b>				
	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>ENTERPRISE FUNDS</b>				
	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Enterprise Funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>TOTAL ALL FUNDS</b>	\$ _____	\$ _____	\$ _____	\$ _____

**GRAHAM COUNTY**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2014**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2013</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2014</b>
<b>GENERAL FUND</b>				
Assessor	\$ 510,211	\$	\$ 537,854	\$ 588,858
Attorney	1,239,630		962,602	1,236,133
Board of Supervisors	2,570,610		2,158,750	2,729,316
Clerk of the Superior Court	488,830		486,495	525,859
Courts	1,687,183	(88,448)	1,576,609	1,684,031
Health Administration & Other	2,370,848		2,348,953	2,374,485
Indigent Attorney	419,000		419,000	519,500
Miscellaneous	581,960		704,772	586,584
Parks & Recreation	338,149		309,547	366,964
Planning & Zoning	257,847		249,392	253,655
Probation	90,127	88,448	199,058	155,417
Public Fiduciary	96,599		94,406	84,842
Recorder	246,456		229,725	250,003
Regional Juvenile Detention Ctr	1,455,748		1,248,864	1,461,125
School Superintendent	218,389		218,272	224,497
Sheriff	5,807,328		5,893,331	6,044,573
Solid Waste Management	76,000		56,176	77,500
Treasurer	284,743		268,713	287,096
Capital Outlay	700,000			615,000
Contingency	870,000		7,474	870,000
<b>Total General Fund</b>	<b>\$ 20,309,658</b>	<b>\$</b>	<b>\$ 17,969,992</b>	<b>\$ 20,935,438</b>
<b>SPECIAL REVENUE FUNDS</b>				
Road Funds	\$ 5,835,434	\$	\$ 3,451,743	\$ 6,212,465
Health Service Funds	1,217,858	87,600	1,056,572	1,274,452
LEPC Grants	27,983		2,520	29,008
Court Funds	458,752		291,238	426,059
Document & Storage Funds	121,771		19,916	136,312
Assessor & Treasurer Funds	103,870		61,259	77,633

Graham Co. Educ. Consortium	79,764		73,764	
Sheriff Funds	718,644		452,776	525,929
Attorney Funds	483,640		228,090	529,198
Waste Tire Facility	48,008		40,411	65,659
Flood Control District	360,225		97,461	408,959
Probation Funds	2,125,152	141,183	1,737,184	2,195,130
<b>Total Special Revenue Funds</b>	<b>\$ 11,581,101</b>	<b>\$ 228,783</b>	<b>\$ 7,512,934</b>	<b>\$ 11,880,804</b>

**DEBT SERVICE FUNDS**

	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

**CAPITAL PROJECTS FUNDS**

	\$	\$	\$ (38,118)	\$ 75,000
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ (38,118)</b>	<b>\$ 75,000</b>

**PERMANENT FUNDS**

	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

**ENTERPRISE FUNDS**

	\$	\$	\$	\$
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

<b>TOTAL ALL FUNDS</b>	<b>\$ 31,890,759</b>	<b>\$ 228,783</b>	<b>\$ 25,444,808</b>	<b>\$ 32,891,242</b>
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\* 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.

**GRAHAM COUNTY**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2014**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2013</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2014</b>
<b>Sheriff:</b>				
General Fund	\$ 5,807,328	\$	\$ 5,893,331	\$ 6,044,573
Ft Thomas Resource Officer	70,705		11,757	59,939
Jail Revenue Fund	243,032		122,202	127,891
JAG Grant #2	8,768		768	
Health Service Fee	5,671			5,689
Jail Enhancement	281,078		267,685	225,029
ACJC Drug Grant ARRA	29,152		37,460	34,558
Interest Fund	7,039		7,581	10,214
Forest Road Patrol	20,195		3,784	21,142
BLM Patrol Grant	53,004		1,538	41,467
<b>Department Total</b>	<b>\$ 6,525,972</b>	<b>\$</b>	<b>\$ 6,346,107</b>	<b>\$ 6,570,502</b>
<b>Attorney:</b>				
General Fund	\$ 1,239,630	\$	\$ 962,602	\$ 1,236,133
Enhanced Collection	33,031		6,720	37,724
Victim Witness Other	2,281			2,060
Bad Check Fees	1,117			5,036
Fill the Gap	21,359		4,256	21,779
Victim Restitution	60,244		360	66,650
Anti-Gang Enforcement	82			82
Victim Witness Program	14,200		14,201	22,363
Victim Compensation	34,525		18,598	48,848
Victim Compensation/VOCA				
Juvenile Victim Advocate	29,228		29,150	29,228
Anti-Racketeering - RICO	26,231		10,293	30,393
Prosecution Fees	98,119		6,404	116,771
Diversion Fund	84,650		82,645	69,588
Fair & Legal Employment Act	23,573			

**GRAHAM COUNTY**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2014**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2013</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2014</b>
Drug, Gang & Violent Crime	55,000			27,361
<b>Department Total</b>	<b>\$ 1,723,270</b>	<b>\$</b>	<b>\$ 1,135,229</b>	<b>\$ 1,714,016</b>
<b>Health Administration &amp; Other:</b>				
General Fund	\$ 2,370,848	\$	\$ 2,348,953	\$ 2,374,485
Health Education/Facility Imp	152,147		86,240	153,457
Teen Pregnancy Prevention	132,425		113,183	130,005
Public Health Emergency	11			11
Well Woman Health Check	86,756		80,665	97,559
Bio-Terrorism Grant	209,337		183,590	165,134
Family Planning	53,728		53,122	61,702
Prenatal Block Grant		45,000	27,437	2,563
WIC	212,700		201,284	202,715
HIV Prevention	10,313		6,249	8,653
TB Control	12,980		13,850	13,039
Population Health Policy		42,600	24,810	60,389
Immunization Action Plan	55,000		56,507	81,250
Tobacco Education	120,765		108,616	120,765
Proposition 201	65,982		58,808	68,408
Vital Records	105,714		42,212	108,802
<b>Department Total</b>	<b>\$ 3,588,706</b>	<b>\$ 87,600</b>	<b>\$ 3,405,524</b>	<b>\$ 3,648,937</b>
<b>Courts:</b>				
General Fund	\$ 1,687,183	\$ (88,448)	\$ 1,576,609	\$ 1,684,031
Law Library	18,787		19,234	18,564
Child Support/Visitation	24,409		12,505	19,820
Domestic Relations Education	5,725		6,100	3,818
Conciliation Court	21,868		23,533	15,831

**GRAHAM COUNTY**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2014**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2013</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2014</b>
Court Improvement Project	16,228		16,246	16,228
Indigent Defense	17,392		12,152	15,500
Access & Visitation	5,940			5,948
DEA	16,554			
JCEF Fill the Gap	6,762		6,673	2,694
JCEF JP #2	12,239			13,104
Spousal Maint. Enforcement	32,448		11,964	45,284
JCEF JP #1	10,757		14,493	8,621
Prosecution Fees	15,691		10,075	15,188
JCEF Clerk of the Court	81,380		45,310	79,521
Justice Court Recovery Fees	31,151		21,470	19,063
FTG - Superior Court	24,557		21,470	20,625
FTG JP #1	9,275		6,089	9,226
FTG JP #2	57,858		12,101	60,364
Superior Court Enhancement	28,764		32,378	36,870
CASA	3,287			3,298
Juvenile Emergency	2,128,255	\$ (88,448)	\$ 1,848,401	\$ 2,093,598
<b>Department Total</b>				
<b>Probation:</b>	90,127	\$ 88,448	\$ 199,058	\$ 155,417
General Fund	\$ 17,680		19,446	16,492
Juvenile Diversion Fees	73,130		1,606	74,714
Juvenile Probation Fees	76,853		21,957	66,409
Juvenile Diversion Intake	80,385	(10,000)	71,802	72,245
Juvenile Diversion Consequence	24,268	832	25,101	26,065
Juvenile Safe Schools	799	4,400	329	1,912
Juvenile Family Counseling	9,741	2,000	12,241	11,106
Juvenile Standard	256,072	2,086	260,114	269,964

**GRAHAM COUNTY**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2014**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2013</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2014</b>
Juvenile Intensive Supervision	132,462		136,862	136,421
Juvenile Service Treatment	55,141	(2,000)	53,144	67,601
Juvenile JABG	4	15,000	3,637	10,050
Juvenile Drug Court	10,000	(1,000)	9,004	
Extra Juvenile Probation	6,485		5,128	1,210
JCEF JIPS - Probation	8,655		8,655	8,430
JCEF Juvenile Standard				
UA Testing Reimbursement	137,439		20,775	161,610
Juvenile UA Testing Reimb.	1,361			4,093
Adult Probation Fees	448,018		125,200	522,045
Adult Intensive Service	202,843		250,042	233,446
Adult Community Punishment	20,050		20,073	20,000
Adult State Aid Enhancement	338,899	40,000	405,201	294,928
Drug Treatment Education	26,297	(13,000)	13,334	
Domestic Violence	15,263		4,037	10,321
Sex Offender Treatment	17,407		10,460	24,032
CJEF Substance Abuse	12,704	(6,352)	6,360	
CJEF Sex Offender	17,000	16,632	33,632	25,000
Extra Adult Probation	62,979		60,935	8,162
Interstate Compact 30%	6,798		200	7,271
JCEF - Probation	6,890	56,345	64,532	10,819
SAE Assist	75,189	36,240	111,456	122,649
Adult GPS	1,020		1,020	1,020
Adult MRT	500		122	1,525
Adult NCTI (Drug Education)	500		228	2,082
<b>Department Total</b>	<u>2,232,959</u>	<u>\$ 229,631</u>	<u>\$ 1,955,689</u>	<u>\$ 2,367,039</u>

**GRAHAM COUNTY**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2014**

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
<b>GENERAL FUND</b>	190	\$ 8,494,295	\$ 1,223,862	\$ 1,502,425	\$	= \$ 11,220,582
<b>SPECIAL REVENUE FUNDS</b>						
Court Funds	2	\$ 113,244	\$ 4,206	\$	\$	= \$ 117,450
Probation Funds	24	1,029,481	70,630	85,655		1,185,766
Sheriff's Office Funds	3	231,214	20,601	25,357		277,172
Attorney/Victim Witness Funds	2	144,244	14,958	21,117		180,319
Highway Funds	29	1,248,600	133,500	249,750		1,631,850
Health Funds	13	591,160	66,053	83,975		741,188
<b>Total Special Revenue Funds</b>	<b>74</b>	<b>\$ 3,357,943</b>	<b>\$ 309,948</b>	<b>\$ 571,722</b>	<b>\$</b>	<b>= \$ 4,133,745</b>
<b>DEBT SERVICE FUNDS</b>						
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	= \$
<b>CAPITAL PROJECTS FUNDS</b>						
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	= \$
<b>PERMANENT FUNDS</b>						
<b>Total Permanent Funds</b>		\$	\$	\$	\$	= \$
<b>ENTERPRISE FUNDS</b>						
<b>Total Enterprise Funds</b>		\$	\$	\$	\$	= \$
<b>TOTAL ALL FUNDS</b>	<b>264</b>	<b>\$ 11,852,238</b>	<b>\$ 1,533,810</b>	<b>\$ 2,074,147</b>	<b>\$</b>	<b>= \$ 15,354,327</b>