

OFFICIAL COUNTY BUDGET FORMS

GREENLEE COUNTY

Fiscal Year 2021

GREENLEE COUNTY

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Fiscal Year 2021

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BOARD OF SUPERVISORS
P.O. BOX 908
253 5TH STREET
CLIFTON, AZ 85533

DAVID GOMEZ
District 1

RON CAMPBELL
District 2

RICHARD LUNT
District 3

RESOLUTION FOR THE ADOPTION OF THE FINAL BUDGET FISCAL YEAR 2020-2021

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 July 7, 2020, make an estimate of the different amounts required to meet the public expenditures 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 Greenlee County, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Board met on July 29, 2020, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures 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 29, 2020, 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 amount exceed that amount as computed in A.R.S. §42-17051(A);

NOW, THEREFORE, BE IT RESOLVED, that the said estimates of revenue and expenditures/expenses shown on the accompanying schedules as now increased, reduced or changed, are hereby adopted as the final budget of Greenlee County for the Fiscal Year 2020-2021.

PASSED AND ADOPTED BY THE GREENLEE COUNTY BOARD OF SUPERVISORS,
THIS 29TH DAY OF JULY, 2020.

APPROVED: 

Richard Lunt, Chairman

ATTEST: 

Derek D. Rapier
Clerk of the Board

GREENLEE COUNTY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

Fiscal Year	S c h	Description	FUNDS							Total All Funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available		
2020	E 1	Adopted/Adjusted Budgeted Expenditures/Expenses*	14,557,661	9,549,849	700,000	1,500,000				26,307,510
2020	E 2	Actual Expenditures/Expenses**	12,659,071	7,433,033	335,246	259,045				20,686,395
2021	3	Fund Balance/Net Position at July 1***	8,292,635	5,772,087		2,644,136				16,708,858
2021	B 4	Primary Property Tax Levy	3,307,191							3,307,191
2021	B 5	Secondary Property Tax Levy		1,241,473						1,241,473
2021	C 6	Estimated Revenues Other than Property Taxes	10,673,907	5,128,312						15,802,219
2021	D 7	Other Financing Sources								
2021	D 8	Other Financing (Uses)								
2021	D 9	Interfund Transfers In	1,875,000	1,490,592	700,000					4,065,592
2021	D 10	Interfund Transfers (Out)	3,765,592	300,000						4,065,592
2021	11	Reduction for Amounts Not Available:								
LESS:		Amounts for Future Debt Retirement	2,000,000							2,000,000
		Future Capital Projects								
		Maintained Fund Balance for Financial Stability	4,000,000							4,000,000
2021	12	Total Financial Resources Available	14,383,141	13,332,464	700,000	2,644,136				31,059,740
2021	E 13	Budgeted Expenditures/Expenses	14,383,141	9,644,216	700,000	1,000,000				25,727,357

	2020	2021
\$	26,307,510	\$ 25,727,357
	26,307,510	25,727,357
	12,263,509	11,605,825
\$	14,044,001	\$ 14,121,532
\$	14,044,001	\$ 14,121,532

EXPENDITURE LIMITATION COMPARISON

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

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.
 ** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.
 *** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

GREENLEE COUNTY
Tax Levy and Tax Rate Information
Fiscal Year 2021

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 4,979,938	\$ 5,263,645
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	\$ 3,191,565	\$ 3,307,191
B. Secondary property taxes		
General Fund - Override election	\$	\$
Public Health Services Dist.	1,088,083	1,127,334
County Flood Control Dist.	113,655	114,139
Total secondary property taxes	\$ 1,201,738	\$ 1,241,473
C. Total property tax levy amounts	\$ 4,393,303	\$ 4,548,664
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 3,186,628	
(2) Prior years' levies	6,008	
(3) Total primary property taxes	\$ 3,192,636	
B. Secondary property taxes		
(1) Current year's levy	\$ 1,197,362	
(2) Prior years' levies	3,663	
(3) Total secondary property taxes	\$ 1,201,024	
C. Total property taxes collected	\$ 4,393,660	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	0.7333	0.6410
(2) Secondary property tax rate		
General Fund - Override election		
Public Health Services Dist.	0.2500	0.2185
County Flood Control Dist.	0.2500	0.2149
(3) Total county tax rate	1.2333	1.0744
B. Special assessment district tax rates		
Secondary property tax rates		

* 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.

GREENLEE COUNTY
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUE 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Taxes			
Delinquent, Tax, Interest, & Fees	\$ 20,000	\$ 25,162	\$ 20,000
Auto Lieu Tax (VLT)	440,994	425,995	360,900
1/2 Cent Sales Tax	1,400,000	1,486,299	1,100,000
State Shared Sales Tax	5,600,000	5,252,073	4,480,000
Payment-in-lieu Tax (PILT)	1,025,779	1,007,833	1,023,600
Licenses and permits			
Planning and Zoning Permits	2,000	1,610	2,000
260 - Guthrie Tower Lease	37,440	41,227	41,227
Liquor License Fees	1,500	0	1,000
Intergovernmental			
Emergency Services	102,882	102,880	102,880
J. P. Salary Assistance	30,000	0	
Sample Ballot Reimbursement	1,500		1,500
State Community College Tuition Subsidy	574,500	574,500	574,500
Prisoner Room & Board	5,000	4,173	4,750
Duncan Law Enforcement IGA	72,000	55,000	72,000
Lottery Funds	550,000	550,050	550,000
Az Juvenile Corrections Off-set			
EORP Off-set	250,000	250,000	250,000
Election Charges	3,000	0	3,000
Total Intergovernmental			
Charges for services			
Recorder Fees	12,000	35,004	12,000
Superior Court Fees	13,000	12,007	13,000
Sheriff Fees	12,000	9,201	10,000
Constable Fees	2,000	1,280	1,500
Public Fiduciary Fees	2,000	0	500
Justice Court Fees	3,500	2,649	2,800
Public Copies	7,500	7,848	7,500
Assessor Data/Map Fees	3,000	1,967	
Restitution	500	0	500
103 - ARS 11-644 Fund			
Indigent Attorney Services	10,000	12,051	10,000
Forfeits	1,000	1,561	1,000
126 - County Attorney Diversion Program	2,000	4,446	2,000
157 - Drug Free Schools			
158 - Residential Treatment			
161 - Attorney Cost of Prosecution Fund	5,000	16,741	12,000
162 - Superior Court Cost of Prosecution Fund	3,000	8,617	7,500
163 - J. P. 1 Cost of Prosecution Fund	1,500	5,519	4,250
164 - J. P. 2 Cost of Prosecution Fund	1,500	2,880	2,500
Fines and forfeits			
Justice Court Fines	95,000	68,191	72,000
Superior Court Fines	12,000	13,670	12,000

GREENLEE COUNTY
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUE 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
608 - Probation Urinalysis Fees	4,000	3,437	3,500
Investments			
Interest Earnings	12,000	31,001	12,000
Rents, royalties, and commissions			
Contributions			
Voluntary contributions			
151 - DARE Program			
192 - Sheriff's Volunteer Program			
199 - FMI Donation Fund	1,800,000	1,800,000	1,800,000
Miscellaneous			
Auction Proceeds			
Miscellaneous Reimbursement	50,000	34,273	50,000
Miscellaneous Revenues	50,000	30,661	50,000
209 - ASRS Cobra Payments			
225 - Economic Development Fund			
250 - Unemployment Trust Fund			
601 - Probation Services - County	1,000		
Total General Fund	\$ 12,220,095	\$ 11,879,806	\$ 10,673,907

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

GREENLEE COUNTY
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUE 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
List Fund:			
220 - Road Fund	\$ 1,269,101	\$ 1,285,850	\$ 1,059,800
222 - Public Health Services District	737,310	579,582	737,311
104 - National Forest Fees Fund	724,677	669,633	636,151
108 - Recorder's Surcharge Fund	2,000	5,436	3,000
109- Treasurer's Taxpayer Information Fund	1,000	1,650	1,000
110 - Child Support & Visitation Fund	1,400	1,339	1,400
112 - Probate Court Fund			
113 - Detention Center Education			
114 - FTG/Indigent Defense			
115 - Fill the Gap			
118 - Child Support Enforcement Fund	7,500	132	7,500
119 - County Jail Education Fund	14,000	14,400	14,000
122 - Spousal Maintenance Fund	300	328	300
129 - Superior Court Clerk Document Fund	2,000	2,072	2,000
130 - Law Library	4,500	4,565	4,500
133 - Crime Victim Compensation Fund	19,410	3,359	25,000
136 - Superior Court Clerk Time Payment Fees	2,500	2,667	2,500
137 - J. P. 1 Time Payment Fees	2,500	1,995	2,000
138 - J. P. 2 Time Payment Fees	2,000	1,230	1,500
139 - CASA Advocate Program	15,129	15,382	15,340
140 - County Attorney Enhancement Fund	103,000	102,011	100,000
141 - County Attorney BCDPP Fund			
142 - RICO Fund	1,000		500
143 - County Attorney Fill the Gap Fund	1,000	931	1,000
145 - ACJC State Victim Assistance			
146 - Victim's Rights & Assistance	7,064	7,100	7,709
150 - Jail Enhancement Fund	150,000	118,392	150,000
152 - Sheriff's ACJC Drug Grant	32,000	7,219	14,850
156 - Child EDU Fund	750	998	900
159 - Visitation Monitor Fund	2,000	2,711	2,500
160 - Court Improvement Fund	7,208	7,208	7,208
167 - Governor's Office of Highway Safety Fund	26,000	26,331	19,686
169 - State Library Grant	25,000	25,000	25,000
171 - 4-D Case Processing	300	2,443	300
172 - BJA Bullet Proof Vest Grant	8,255	3,285	8,200
173 - SCAAP Program	1,837	8,305	4,000
177 - J. P. 1 Fill the Gap Fund			
178 - J. P. 2 Fill the Gap Fund			
179 - Restitution CVC	500	535	500
181 - AZPOST Firearms Range Grant			
182 - Federal Voter Registration Grant (HAVA)			
183 - Spay/Neuter Grant	3,500	10,000	3,500
185 - Search and Rescue Fund			
186 - Sheriff Federal Stone Garden Grant	40,000	33,239	60,000
187 - HURF to Sheriff Fund			
190 - Fair/Legal Employmen Act Fund			
193 - Sheriff's Federal Stone Garden (Equipment)	145,000		
195 - Drug, Gang, and Violent Crimes Grant	25,000	23,499	25,000
196 - LSTA Library Grant	41,000	36,400	60,153
198 - APAAC Technology Fund			
200 - DOJ Homeland Security Fund		85,316	
206 - HMEP Grant			
210 - Sheriff's Fair/Legal Employment Act Fund			
218 - Landfill Closure/Development Fund			
219 - Landfill Operations Fund	400,000	484,890	400,000
223 - BioTerrorism Fund	236,707	181,072	182,949

GREENLEE COUNTY
Revenues Other Than Property Taxes
Fiscal Year 2021

SOURCE OF REVENUES	ESTIMATED REVENUE 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
List Fund:			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____
Total Special Revenue Funds	\$ 4,968,591	\$ 5,057,932	\$ 5,128,312
DEBT SERVICE FUNDS			
Debt Service Fund _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
Capital Improvement Projects _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Capital Projects Funds	\$ _____	\$ _____	\$ _____
PERMANENT FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Enterprise Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ 17,188,686	\$ 16,937,738	\$ 15,802,219

* 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.

GREENLEE COUNTY
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
101 - General Fund	\$	\$	\$ 1,800,000	\$ 75,000
199 - FMI Donation Fund				1,800,000
130 - Law Library Fund				5,000
139 - CASA Advocacy Fund				15,000
152 - Sheriff's ACJC Grant				7,600
172 - BJA Bullet Proof Vest Grant				8,000
195 - Drug, Gang, & Violent Crime Grant				8,570
218 - Landfill Closure/Development Fund				0
219 - Landfill Operations Fund				120,000
220 - Road Fund				400,000
222 - Public Health Services District				356,000
225 - Economic Development Fund				149,000
243 - Fair Fund				120,000
601 - Probation General Services Fund			75,000	
603 - Family Counseling Fund				1,422
800 - Debt Service				700,000
802 - Capital Improvements Fund				0
Total General Fund	\$	\$	\$ 1,875,000	\$ 3,765,592
SPECIAL REVENUE FUNDS				
104 - National Forest Fees Fund	\$	\$	\$	\$ 300,000
139 - CASA Advocacy Fund			15,000	
130 - Law Library Fund			5,000	
152 - Sheriff's ACJC Drug Grant			7,600	
172 - BJA Bullet Proof Vest Grant			8,000	
195 - Drug, Gang, Violent Crime Grant			8,570	
218 - Landfill Closure/Development Fund				
219 - Landfill Operations Fund			120,000	
220 - Road Fund			700,000	
222 - Public Health Services District			356,000	
225 - Economic Development Fund			149,000	
241 - Waste Tire Fund				
243 - Fair Fund			120,000	
603 - Family Counseling Fund			1,422	
Total Special Revenue Funds	\$	\$	\$ 1,490,592	\$ 300,000
DEBT SERVICE FUNDS				
800 - Debt Service Fund	\$	\$	\$ 700,000	\$
Total Debt Service Funds	\$	\$	\$ 700,000	\$
CAPITAL PROJECTS FUNDS				
802 - Capital Improvements Fund	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$

PERMANENT FUNDS

GREENLEE COUNTY
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
	\$ _____	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS				
	\$ _____	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ <u>4,065,592</u>	\$ <u>4,065,592</u>

GREENLEE COUNTY
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
001 - Assessor	\$ 461,992	\$	\$ 447,996	\$ 456,240
002 - Attorney	577,051		539,685	551,021
003 - Board of Supervisors	572,747		511,406	553,531
004 - Elections	124,660		76,475	125,518
005 - Grounds and Maintenance	599,241		635,295	572,716
006 - Emergency Services	205,759		221,409	205,759
007 - Justice of the Peace #1	239,721		197,389	223,185
008 - County Administrator	529,412		457,499	466,880
009 - Justice of the Peace #2	242,871		235,609	221,519
010 - Recorder	257,902		245,872	258,247
011 - Voter Registration	23,000		11,591	21,500
012 - Superior Court Judge	615,468		580,461	609,800
013 - Superior Court Clerk	343,320		312,248	317,769
014 - Treasurer	278,620		265,892	274,391
015 - Information Systems	999,829		887,714	1,165,644
016 - General Services	1,774,440		1,492,349	1,521,717
018 - County Library	35,088		32,380	35,191
019 - Sheriff	4,390,018		3,987,094	4,492,883
020 - Fleet	383,226		447,064	398,718
026 - Constable #1	37,247		35,821	39,306
027 - Constable #2	45,718		42,492	45,555
038 - Airport	16,950		4,118	16,950
039 - Building/Capital Outlay	200,000			100,000
073 - AHCCCS/ALTCS	216,900		216,900	216,900
075 - Public Fiduciary	73,185		67,161	72,329
081 - Parks & Recreation	98,733		71,162	95,243
083 - Planning and Zoning	61,500		22,341	61,500
085 - Contingency	100,000			200,000
090 - U of A Extension Service	27,582		27,581	27,582
091 - School Superintendent	282,602		276,867	282,008
103 - ARS 11-644 Fund				
126 - Attorney Diversion Program	29,500		5,506	26,869
157 - Drug Free Schools	20			21
158 - Residential Treatment	50			52
161 - Attorney Cost of Prosecution	30,000		15,267	48,698
162 - Sup Court Cost Prosecution	7,500		2,399	10,000
163 - J P 1 Cost of Prosecution	20,825		1,791	28,839
164 - J P 2 Cost of Prosecution	10,492		1,791	14,079
192 - Sheriff's Volunteer Program	1,242			1,255
199 - FMI Donation Fund				
225 - Economic Development Fund	210,000		165,559	189,413
250 - Unemployment Trust Fund	40,000			40,000
260 - Guthrie Tower Lease	50,000		4,803	50,000
601 - Probation Services - County	300,000		109,356	300,000
608 - Probation Urinalysis Fund	43,250		2,729	44,312
Total General Fund	\$ 14,557,661	\$	\$ 12,659,071	\$ 14,383,141
SPECIAL REVENUE FUNDS				
220 - Road Fund	\$ 2,498,330	\$	\$ 1,988,770	\$ 2,436,059
222 - Public Health Services Dist	2,428,841		2,028,334	2,429,223
104 - National Forest Fes Fund	400,000		369,633	336,151

108 - Recorders Surcharge Fund	46,900		11,695	38,205
109 - Treasurers Taxpayer Info	9,700			10,466
110 - Chid Support & Visitation	22,900			24,400
112 - Probate Court Fund	143			143
113 - Detention Center Education	15,000			
114 - Sup Court Ind Defense FTG	17,900			22,480
115 - Sup Court FTG	18,105			22,880
118 - Child Support Enforcement	7,500		2,261	7,500
119 - County Jail Education	14,000		11,333	14,000
122 - Spousal Maintenance Fee	6,300			6,300
129 - Sup Court Clerk Document	26,200			28,200
130 - Law Library	9,500		17,612	9,500
133 - Crime Victim Compensation	31,170		1,275	25,000
136- Superior Court Clerk TPF	14,500			17,500
137 - J. P. 1 Time Payment Fee	31,500			31,690
138 - J. P. 2 Time Payment Fee	29,000			28,500
139 - CASA Advocacy Program	30,130		30,294	28,949
140 - County Attorney Enhancement	150,000		109,517	175,000
141 - Attorney BCDPP Fund	2,900		28	2,900
142 - RICO Fund	15,300		2,000	13,000
143 - Attorney Fill the Gap	24,800		3,805	22,500
145 - ACJC State Victim Assist				
146 - Victims Rights & Assistance	9,709		6,741	7,709
150 - Jail Enhancement	150,000		65,010	150,000
152 - Sheriff's ACJC Drug Grant	32,000		14,997	14,850
156 - Child EDU Fund	6,875		919	7,200
159 - Visitation Monitor	2,000		3,727	2,729
160 - Court Improvement	7,208		3,650	7,208
167 - Gov Office of Highway Safety	26,000		21,208	19,686
169 - State Library Grant	25,000		24,549	25,000
171 - 4-D Case Processing Fund	300			300
172 - BJA Bullet Proof Vest Grant	16,650			22,053
173 - SCAAP Fund	16,000			26,645
177 - J P #1 Fill the Gap Fund	28,480		2,636	30,919
178 - J P #2 Fill the Gap Fund	29,700		2,835	31,041
179 - Restitution CVC	11,400		2,919	10,056
181 - AZPOST Firearms Range	5,250			5,250
182 - Fed Voter Registration (HAVA)				
183 - Spay/Neuter Grant	3,500		4,850	5,150
185 - Search/ Rescue Fund	460			460
186 - Fed Sheriff Stone Garden	40,000		27,770	60,000
187 - HURF to Sheriff Fund	680			680
190 - Fair/Legal Employment Act	8,100			8,190
193 - Stone Garden Equipment	145,000		41,075	58,433
195 - Drug, Gang, Violent Crime	34,125		39,006	44,355
196 - LSTA Library Grant	30,000		35,123	60,153
198 - APAAC Technology Fund	52		52	0
200 - DOJ Homeland Security			85,316	
206 - HMEP Grant				
210 - Sheriff Fair/Legal Employ	850			850
218 - Landfill Closure/Development	400,000		389,096	250,000
219 - Landfill Operations Fund	520,000		484,890	550,993
223 - Bio Terrorism Grant	186,263		174,160	227,375
226 - Wellness Program	37,500		1,489	37,500
231 - Greenlee Field Trainer				
232 - IV-D DES Fund	500			
233 - Court Security Impt Grant			927	1,000
237 - Airport Improvement Fund	100,000		112,412	92,957
239 - Flood Disaster Fund				
240 - Flood Control District Fund	300,000		32,836	150,000
241 - Waste Tire Program	81,500			75,000
243 - Fair Fund	270,000		294,460	242,297
244 - Racing Fund	24,800		1,669	28,872
245 - Sheriff's Impound Fee Fund	11,600			13,000
247 - Emergency Food/Shelter				

249 - ECO State Land Grant				
256 - FMI United Way Grant	80,800		277,244	50,000
258 - Clerks Emancipation Fund	43			43
261 - 100 Club of Arizona				
262 - Crime Watch				
263 - Sheriff's GIITEM Grant	116,900		58,942	100,000
264 - Attorney Forensic Investigation				
266 - Pre-Trial Intervention Fund	25,869			26,249
267 - 4-D Clerk Fund	1,955			1,955
269 - LSTA Library Grant			2,895	
602 - Probation Services - State	47,217		50,414	48,214
603 - Family Counseling	7,108		7,108	7,111
604 - Juvenile Crisis Facility	11,303			11,496
607 - Probation Summer Youth	3,800		100	3,681
609 - Juv Crime Reduction Fund	50			55
610 - Juv Probation Services	37,000		6,987	21,519
611 - Adult Probation Services	105,000		82,616	126,261
612 - Juve Probation Diversion	3,400			4,457
613 - Drug Enforcement ARS 41				
614 - State Aid Enhancement	115,614		229,711	120,631
615 - Crime Punishment Fund	22,005		22,962	20,383
616 - Juvenile Intensive Probation	76,578		63,919	72,336
617 - Juvenile Standard Probation	54,932		56,513	54,932
618 - Diversion Consequences	12,609		6,477	13,017
619 - Adult Intenive Probation	146,289		70,877	146,028
620 - Drug Treatment Education	3,118			2,033
621 - Probation JTSF	48,013		20,644	48,150
622 - Adult Prob Additional Sup	51,500			50,189
623 - Juvenile Additional Supervision	5,400			6,022
624 - Juvenile Diversion Over \$40	925			804
625 - Judicial Collections Enh Fund	148,097		15,119	124,326
626 - JCEF Juvenile Standard	50			
627 - JCEF Juvenile Intensive Prob	30			34
628 - Interstate Compact				
629 - JCEF - Intensive Prob Assist	2,323		274	2,323
632 - Probation Juvenile Transport	9,800		9,352	9,247
275 CARES Act				574,263
Total Special Revenue Funds	\$ 9,549,849	\$	\$ 7,433,033	\$ 9,644,216
DEBT SERVICE FUNDS				
800 - Long Term Debt	\$ 700,000	\$	\$ 335,246	\$ 700,000
				0
Total Debt Service Funds	\$ 700,000	\$	\$ 335,246	\$ 700,000
CAPITAL PROJECTS FUNDS				
802 - Capital Improvements	\$ 1,500,000	\$	\$ 259,045	\$ 1,000,000
Total Capital Projects Funds	\$ 1,500,000	\$	\$ 259,045	\$ 1,000,000
PERMANENT FUNDS				
Contingency	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Contingency	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 26,307,510	\$	\$ 20,686,395	\$ 25,727,357

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget

GREENLEE COUNTY
Expenditures/Expenses by Department
Fiscal Year 2021

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
Assessor:				
101-General Fund	\$ 461,992	\$	\$ 447,996	456,240
107-Assessor Prop Info Fund				
Department Total	\$ 461,992	\$	\$ 447,996	\$ 456,240
Attorney:				
101-General Fund	\$ 577,051	\$	\$ 539,685	551,021
126-Co Attorney Diversion Prog	29,500		5,506	26,869
133-State Crime Victim Comp	31,170		1,275	25,000
140-Co Attorney Enhancement	150,000		109,517	175,000
141-Co Attorney BCDPP Fund	2,900		28	2,900
142-County RICO Fund	15,300		2,000	13,000
143-Attorney FTG	24,800		3,805	22,500
198 - APAAC Technology Fund	52			
146-Victims Rights & Assist	9,709		6,741	7,709
161-Attorney Cost of Prosecution	30,000		15,267	48,698
179-Resitution/CVC	11,400		2,919	10,056
190-Fair/Legal Emp Act	8,100			8,190
266-Pre-Trial Intervention Funding	25,869			26,249
195-Drug, Gang & Violent Crime	34,125		39,006	44,355
Department Total	\$ 949,976	\$	\$ 725,749	\$ 961,547
Board of Supervisors:				
101-General Fund	\$ 572,747	\$	\$ 511,406	553,531
225-Economic Development	210,000		165,559	189,413
249-ECO State Land Grant				
275-CARES Act Governor's Allocation				574,263
Department Total	\$ 782,747	\$	\$ 676,965	\$ 1,317,207
Elections:				
101-General Fund	\$ 124,660	\$	\$ 76,475	125,518
Department Total	\$ 124,660	\$	\$ 76,475	\$ 125,518
Grounds & Maintenance:				
Department Total	\$ 599,241	\$	\$ 635,295	572,716
	\$ 599,241	\$	\$ 635,295	\$ 572,716
Emergency Services:				
101-General Fund	205,759		221,409	205,759
239-Flood Disaster				
Department Total	\$ 205,759	\$	\$ 221,409	\$ 205,759
Justice of the Peace Dist 1:				
101-General Fund	\$ 239,721	\$	\$ 197,389	223,185
137-JP District 1 TPF	31,500			31,690
163-JP 1 Cost of Prosecution	20,825		1,791	28,839
177-Fill the Gap JP 1	28,480		2,636	30,919
Department Total	\$ 320,526	\$	\$ 201,816	\$ 314,633
Justice of the Peace Dist 2:				

101-General Fund	\$	242,871	\$		\$	235,609		221,519
138-JP District 2 TPF		29,000						28,500
164-JP 2 Cost of Prosecuion		10,492				1,791		14,079
178-Fill the Gap JP 2		29,700				2,835		31,041
Department Total	\$	312,063	\$		\$	240,235	\$	295,139

Administration:

101-General Fund	\$	529,412	\$		\$	457,499		466,880
Department Total	\$	529,412	\$		\$	457,499	\$	466,880

Recorder/Voter Registration:

101-General Fund	\$	257,902	\$		\$	245,872		258,247
101-011 Voter Registration		23,000				11,591		21,500
108-Recorders Surcharge		46,900				11,695		38,205
182-Fed Voter Registration HAVA								
Department Total	\$	327,802	\$		\$	269,158	\$	317,952

Superior Court Judge:

101-General Fund	\$	615,468	\$		\$	580,461		609,800
110-Child Support & Visitation		22,900				22,900		24,400
112-Probate Court Find		143						143
114-FTG/Indigent Defense		17,900						22,480
118-Child Support Enforcement		7,500				2,261		7,500
130-Law Library		9,500				17,612		9,500
139-CASA Advocate Program		30,130				30,294		28,949
156-ARS 25-354 Childresn Ed Fund		6,875				919		7,200
159-Visitation Monitor Fund		2,000				3,727		2,729
160-Court Improvement Prog		7,208				3,650		7,208
171-4D Case Processing Fund		300						300
231-Field Trainer								
233-Court Security Impt Grant						927		1,000
Department Total	\$	719,924	\$		\$	662,751	\$	721,209

Superior Court Clerk:

101-General Fund	\$	343,320	\$		\$	312,248		317,769
115-Fill the Gap-Sup Court		18,105						22,880
122-Spousal Maintenance Fee		6,300						6,300
129-Superior Clerk Document		26,200						28,200
136-Clerk TPF		14,500						17,500
158-Residential Treatment		50						52
162-Court Cost of Prosecution		7,500				2,399		10,000
232-IV D - DES		500						
267-4D Clerk		1,955						1,955
258-Clerks Emancipation Fund		43						43
Department Total	\$	418,473	\$		\$	314,647	\$	404,699

Treasurer:

101-General Fund	\$	278,620	\$		\$	265,892		274,391
103-ARS 11-644 Fund								
109-Treasurers Taxpayer Info		9,700						10,466
Department Total	\$	288,320	\$		\$	265,892	\$	284,857

Information Systems:

101-General Fund	\$	999,829	\$		\$	887,714		1,165,644
Department Total	\$	999,829	\$		\$	887,714	\$	1,165,644

General Services:

101-General Fund		1,774,440				1,492,349		1,521,717
260-Guthrie Tower Lease	\$	50,000	\$		\$	4,803		50,000
Department Total	\$	1,824,440	\$		\$	1,497,152	\$	1,571,717

Library:

101-General Fund	\$ 35,088	\$	\$ 32,380	35,191
169-State Library Grant Fund	25,000		25,549	25,000
196-Library Svcs & Tech Act	30,000		35,123	60,153
269-LSTA Library Grant			2,895	
Department Total	\$ 90,088	\$	\$ 95,947	\$ 120,344

Sheriff:

101-General Fund	\$ 4,390,018	\$	\$ 3,987,094	4,492,883
150-Jail Enhancement Fund	150,000		65,010	150,000
152-Sheriffs ACJC Drug Grant	32,000		14,997	14,850
154-Sheriff USFS Patrol				
157-Drug Free Schools	20			21
167-Gov Office Highway Safety	26,000		21,208	19,686
172-BJA Bullet Proof Vest Grant	16,650			22,053
173-SCAAP Program	16,000			26,645
181-AZPOST Firearms Range	5,250			5,250
185-Search & Rescue	460			460
186-Stone Garden-Personnel	40,000		27,770	60,000
187-HURF to Sheriff	680			680
192-Sheriffs Volunteer Program	1,242			1,255
193-Stone Garden Equipment	145,000		41,075	58,433
207-Sheriff K9 Donation Fund				
210-Sheriff's Fair & Legal Fund	850			850
245-Sheriff Impound Fee	11,600			13,000
256-FMI United Way Grant			277,244	50,000
257-GOHS Selective Traffic Enf				
263-Sheriff GIITEM Grant	116,900		59,942	100,000
Department Total	\$ 4,952,670	\$	\$ 4,494,340	\$ 5,016,066

Fleet:

101-General Fund	\$ 383,226	\$	\$ 447,064	398,718
Department Total	\$ 383,226	\$	\$ 447,064	\$ 398,718

Constable 1:

101-General Fund	\$ 37,247	\$	\$ 35,821	39,306
Department Total	\$ 37,247	\$	\$ 35,821	\$ 39,306

Constable 2:

101-General Fund	\$ 45,718	\$	\$ 42,492	45,555
Department Total	\$ 45,718	\$	\$ 42,492	\$ 45,555

Airport:

101-General Fund	\$ 16,950	\$	\$ 4,118	16,950
237-Airport Improvement Fund	100,000		112,412	92,957
Department Total	\$ 116,950	\$	\$ 116,530	\$ 109,907

Building/Capital Outlay:

101-General Fund	\$ 200,000	\$	\$	100,000
Department Total	\$ 200,000	\$	\$	\$ 100,000

AHCCCS/ALTCS:

101-General Fund	\$ 216,900	\$	\$ 216,900	216,900
Department Total	\$ 216,900	\$	\$ 216,900	\$ 216,900

Public Fiduciary:

101-General Fund	\$ 73,185	\$	\$ 67,161	72,329
Department Total	\$ 73,185	\$	\$ 67,161	\$ 72,329

Parks & Recreation:

101-General Fund	\$ 98,733	\$	\$ 71,162	95,243
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243-Fair Fund	270,000		294,460	242,297
244-Race Fund	24,800		1,669	28,872
Department Total	\$ 393,533	\$	\$ 367,291	\$ 366,412
Planning & Zoning:				
101-General Fund	\$ 61,500	\$	\$ 22,341	61,500
Department Total	\$ 61,500	\$	\$ 22,341	\$ 61,500
Contingency:				
101-General Fund	\$ 100,000	\$	\$	200,000
Department Total	\$ 100,000	\$	\$	\$ 200,000
U of A Extension Services:				
101-General Fund	\$ 27,582	\$	\$ 27,582	27,582
Department Total	\$ 27,582	\$	\$ 27,582	\$ 27,582
School Superintendent:				
101-General Fund	\$ 282,602	\$	\$ 276,867	282,008
104-National Forest Fees Fund	400,000		369,633	336,151
113-Detention Center Ed Fund				
119-County Jail Education	14,000		11,333	14,000
Department Total	\$ 696,602	\$	\$ 657,833	\$ 632,159
Road Fund:				
220-Road Fund	\$ 2,498,330	\$	\$ 1,988,770	2,436,059
241-Waste Tire Program	81,500			75,000
Department Total	\$ 2,579,830	\$	\$ 1,988,770	\$ 2,511,059
Landfill:				
218-Landfill Closure/Development	\$ 400,000	\$	\$ 389,096	250,000
219-Landfill Operations	520,000		484,890	550,993
Department Total	\$ 920,000	\$	\$ 873,986	\$ 800,993
Public Health Services:				
183-Spay/Neuter Program	\$ 10,000	\$	\$ 4,850	5,150
222-Health Services Fund	2,428,841		2,028,334	2,429,223
223-Bioterrorism	186,263		174,160	227,375
226-Wellness Program	37,500		1,489	37,500
247-Emg Food & Shelter Prog				
Department Total	\$ 2,662,604	\$	\$ 2,208,833	\$ 2,699,248
Flood Control District:				
240-Flood Control Dist Fund	\$ 300,000	\$	\$ 32,836	150,000
Department Total	\$ 300,000	\$	\$ 123,249	\$ 150,000
Probation:				
601-Probation General Fund	\$ 300,000	\$	\$ 109,356	300,000
602-State Funds	47,217		50,414	48,214
603-Family Counseling	7,108		7,108	7,111
604-Juvenile Crisis Facility	11,303			11,496
607-Summer Youth - Probation	3,800		100	3,681
608-Probation Urinalysis Fees	43,250		2,729	44,312
609-Juvenile Crime Reduction	50			55
610-Juv Probation Service Fees	37,000		6,987	21,519
611-Adult Probation Svcs Feed	105,000		82,616	126,261
612-Juvenile Prob Diversion Fees	3,400			4,457
613-Drug Enforcement 41-2402				
614-State Aid Enhance 12-261	115,614		229,711	120,631
615-Communit Punishment Prg	22,005		22,962	20,383
616-Juv Int Prob Supervision JIPS	76,578		63,919	72,336
617-Juvenile Standard Probation	54,932		56,513	54,932
618-Diversion Consequences	12,609		6,477	13,017
619-Adult Int Prob Supervision AIPS	146,289		70,877	146,028

620-Drug Treatment Education	3,118			2,033
621-JTSF	48,013		20,644	48,150
622-Adult Add'l Supervision Fee	51,500			50,189
623-Juv Add'l Supervision Fee	5,400			6,022
624-Juv Diversion Over \$40	925			804
625-Judicial Collection Enhance	148,097		15,119	124,326
626-JCEF Juvenile Standard	50			
627-JCEF JIPS	30			34
628-Interstate Compact				
629-JCEF - Intensive Pro. Assist	2,323		274	2,323
632-Prob Juvenile Transport	9,800		9,352	9,247
Department Total	\$ 1,255,411	\$	\$ 755,158	\$ 1,237,561

Unemployment:

250-Unemployment Trust Fund	\$ 40,000	\$	\$	\$ 40,000
Department Total	\$ 40,000	\$	\$	\$ 40,000

Debt Service:

800-Gen Long Term Debt	\$ 700,000	\$	\$ 335,246	\$ 700,000
Department Total	\$ 700,000	\$	\$ 335,246	\$ 700,000

Capital Projects Funds

802 Capital Improvement Project	\$ 1,500,000	\$	\$ 259,045	\$ 1,000,000
Department Total	\$ 1,500,000	\$	\$ 259,045	\$ 1,000,000

* 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.

GREENLEE COUNTY
Full-Time Employees and Personnel Compensation
Fiscal Year 2021

FUND	2021	2021	2021	2021	2021	2021	2021
	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation	
GENERAL FUND	117	\$ 7,602,447	\$ 1,327,137	\$ 1,132,063	\$ 560,457	\$ 10,622,104	
SPECIAL REVENUE FUNDS							
Roads/Landfill Funds	24	\$ 947,615	\$ 124,602	\$ 224,524	\$ 135,716	\$ 1,432,457	
Health Services Fund	22	936,017	114,687	241,641	79,589	1,371,934	
Co. Attorney (Fund 140, 146, 161, 195, 266)	3	113,826	18,368	25,504	17,425	175,123	
Probation Funds	10	415,141	48,324	120,008	31,028	614,501	
Other (Ecn Dev/Events/Casa)	4	157,568	24,085	23,597	19,211	224,461	
Total Special Revenue Funds	63	\$ 2,570,167	\$ 330,066	\$ 635,274	\$ 282,969	\$ 3,818,476	
DEBT SERVICE FUNDS							
		\$	\$	\$	\$	\$	
Total Debt Service Funds		\$	\$	\$	\$	\$	
CAPITAL PROJECTS FUNDS							
		\$	\$	\$	\$	\$	
Total Capital Projects Funds		\$	\$	\$	\$	\$	
PERMANENT FUNDS							
		\$	\$	\$	\$	\$	
Total Permanent Funds		\$	\$	\$	\$	\$	
ENTERPRISE FUNDS							
		\$	\$	\$	\$	\$	
Total Enterprise Funds		\$	\$	\$	\$	\$	
INTERNAL SERVICE FUND							
		\$	\$	\$	\$	\$	
Total Internal Service Fund		\$	\$	\$	\$	\$	
TOTAL ALL FUNDS	180	\$ 10,172,614	\$ 1,657,203	\$ 1,767,337	\$ 843,426	\$ 14,440,580	

DEREK D. RAPIER
County Administrator
Clerk of the Board
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BOARD OF SUPERVISORS
P.O. BOX 908
253 5TH STREET
CLIFTON, AZ 85533

DAVID GOMEZ
District 1

RON CAMPBELL
District 2

RICHARD LUNT
District 3

Greenlee County Fiscal Year 2020-2021 Review of Unassigned Fund Balance

In accordance, with Greenlee County's Fiscal Policy the amount of unassigned fund balance of \$4,000,000 is needed to ensure fiscal responsibility and preparedness from unforeseen circumstances. Greenlee County has determined this amount based on the recommendations from the Government Finance Officers Association (GFOA). The unassigned fund balance of approximately 28% of total budgeted expenditures is within the recommended limit of GFOA; the recommended unassigned fund balance is based on the ability to respond to losses of sales/severance tax revenue which represents over 50% of the funding sources. This represents approximately 3.34 months of expenses.

The county has established policy that recommends to the board of supervisors the following:

1. As the county receives the monthly sales/severance tax payments, a review is conducted to compare it to the preceding months as well as the previous year. Should the amount fall below \$350,000 in a given month, the finance office will begin an analysis of ongoing economic conditions impacting the county. Depending on the outcome of the analysis, recommendations may be made to the board of supervisors to implement reductions in expenditures. As an example, the recommendation may be to leave specific vacant positions unfilled and reduce budgeted capital expenditures.
2. If a second month of sales/severance tax falls below \$350,000, then the board may receive a recommendation to implement cost cutting measures including potential reduction in vacant positions, eliminating non-mandated expenses, and other measures to ensure the mandated services are maintained but a review of the level of services will be conducted. All expenditures will be reviewed.
3. Should the economic analysis reveal that the reduction in the sales/severance tax will continue, the board of supervisors will determine whether to utilize the unassigned fund balance.
4. Losses of all other sources of revenue will be considered within the same framework. An analysis will be conducted to determine the impact as well as the opportunity to make up the loss through other sources. The analysis will reflect whether the loss is permanent or temporary.

PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM PENSION FUNDING POLICY

This pension funding policy is done in accordance with A.R.S. 38-863.01. The following terms used throughout this policy are defined as:

Unfunded Actuarial Accrued Liability (UAAL) – is the difference between trust assets and the estimated future cost of pensions earned by employees.

Annual Required Contribution (ARC) – is the annual amount required to pay into the pension funds, as determined through annual actuarial valuations. It is comprised of two primary component: normal pension costs – which is the estimated cost of pension benefits earned by employees in the current year; and, amortization of UAAL – which is the cost needed to cover the unfunded portion of pensions earned by employees in previous years. The UAAL is collected over a period of time referred to as the amortization period. The ARC is a percentage of the current payroll.

Funded Ratio – is a ratio of fund assets to actuarial liability.

The Greenlee County Board of Supervisors accepts the assets, liabilities, and current funding ratio of the county's PSPRS trust funds as reported by PSPRS, the plan administrator from their June 30, 2020 actuarial valuation, which is detailed below.

TRUST FUND	ASSETS	ACCRUED LIABILITY	UNFUNDED ACTUARIAL ACCRUED LIABILITY	FUNDED RATIO
Greenlee Co. Sheriff's	4,754,459	7,265,902	2,511,443	65.4%
Greenlee Co. Attorney	76,167	0	(76,167)*	0.0%
TOTALS	4,830,626	7,265,902	2,435,276	65.4%

Consistent with the PSPRS' Actuarial Funding Policy, the Board's PSPRS funding ratio goal is 100% (fully funded) over a period of 20-30 years.**

The plan to achieve this goal requires full ARC payments (normal cost and UAAL amortization) from operating funds over the entire amortization period of 20-30 years**. The estimated ARC for FY21 is \$368,805.

(* Note: Includes \$76,167 Stabilization Reserve)

(** Note: The plan to amortize the UAAL over an extended period of time is conditional on the accuracy of the actuarial assumptions. These assumptions are updated on an annual basis and the ARC as well as the amortization period may be adjusted.)