

Navajo County Preliminary Budget Presentation FY24-25

June 11, 2024

Board of Supervisor's Meeting



What does County government do?

➔ Promotes public safety (Sheriff's Office and County Jail, County Attorney's Office, Public Defender, Probation, Superior and Justice Courts, Clerk of the Court, Constables).

➔ Builds and maintains roads and transportation infrastructure in unincorporated areas (Public Works, Flood Control).

➔ Supports health and welfare of the community (Public Health, Library District, Public Fiduciary, Emergency Management, Workforce).



What does County government do?

➔ Provides land use planning, building permit review and inspection, and code compliance to unincorporated areas (Planning and Development Services).

➔ Provides State mandated services to the community and other political organizations (Assessor, Elections, Recorder, Superintendent of Schools, Treasurer).

➔ Supports the above activities (Board of Supervisors, Clerk of the Board, Finance, Human Resources, Information Technology, Facilities Management).



Budget Foundation

Mission Statement: Navajo County's dedicated team and partners provide exemplary services to our community in a fiscally responsible manner.

- Values:**
- Teamwork
 - Accountability
 - Integrity
 - Excellence
 - Innovation

Vision: Enhance the quality of life in Navajo County by delivering excellence in service and leadership.



Operations



Financial Reserves



Balanced Budget

FY 24-25 Budget Highlights

4

3

2

1

No Change to County Property Tax Rates

Year	County	Primary Property Tax Rate	Primary Property Tax Levy
2024	Coconino	0.5009	10,879,202
2024	Apache	0.6768	3,262,803
2024	Navajo	0.8114	7,865,818
2024	Greenlee	0.8118	3,662,109
2024	Maricopa	1.2044	659,075,503
2024	Yavapai	1.7148	60,990,002
2024	Mohave	1.7547	42,598,486
2024	Graham	2.2218	6,742,500
2024	Yuma	2.4206	37,151,046
2024	La Paz	2.5953	6,391,268
2024	Cochise	2.6747	28,741,067
2024	Pinal	3.5600	120,716,241
2024	Pima	4.0102	429,637,466
2024	Santa Cruz	4.0265	16,630,271
2024	Gila	4.1900	26,678,599

FY 24-25 Budget Highlights

3rd LOWEST PROPERTY TAX RATE IN ARIZONA

4

3

2

1

Maintain County Services

- ★ No additional General Fund positions added
- ★ General Fund budget increase 3.4%
- ★ Total budget increase 1.4%

FY 24-25 Budget Highlights

4

3

2

1

Continue sustainable compensation plan for employees

- ★ 2.5% across the board cost of living adjustment
- ★ Additional personal day
- ★ No increase to employees' cost of benefits
- ★ Implement Health Savings Account (HSA) match
- ★ Additional \$500 One-Time Payment

4

FY 24-25 Budget Highlights

3

2

1

Investment in regional projects

FY 24-25 Budget Highlights

Broadband

Taylor
Facility

Winslow
Levy

Heber
Remodel

South
County
Expansion

Geographic
Information
System
(GIS)

4

3

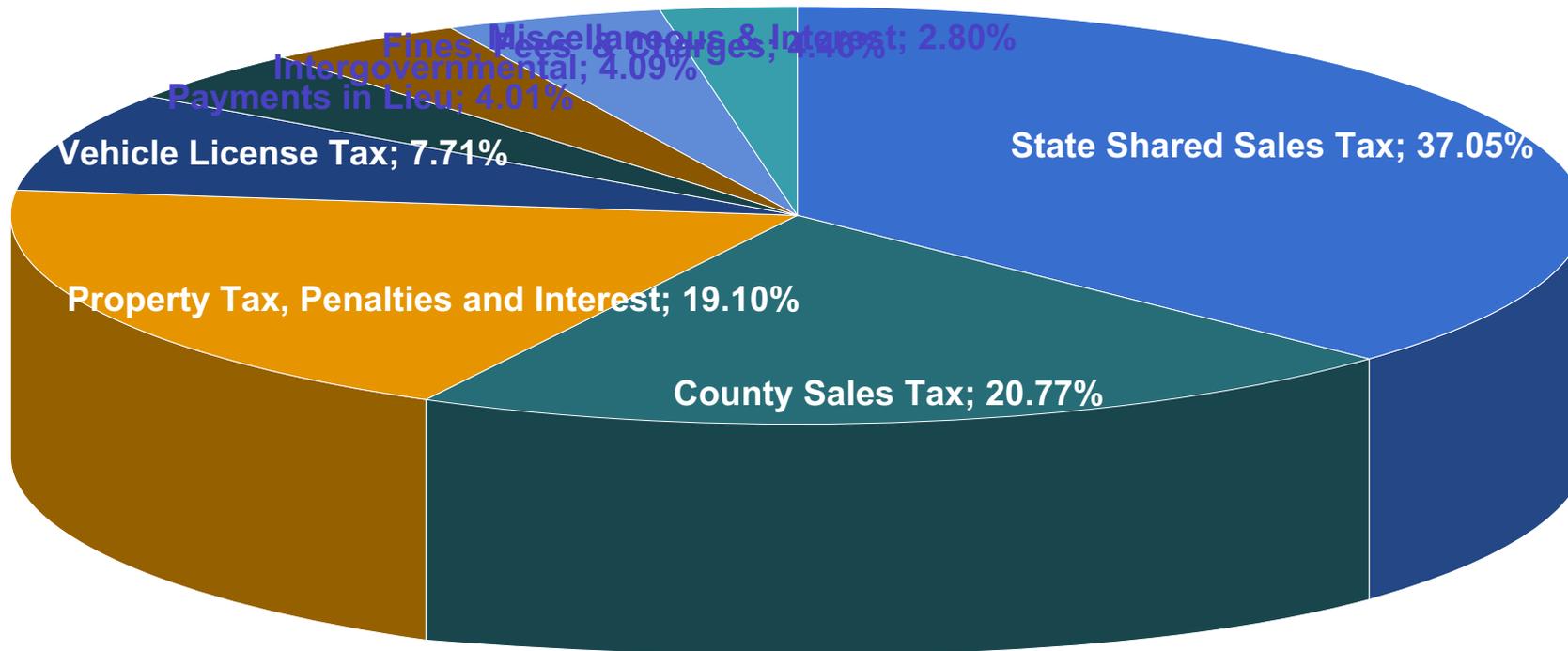
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Fiscal year		S c h	L i n e	Funds							
				General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise funds	Total all funds	
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	65,027,485	151,735,705	2,354,502	32,489,510	0	0	251,607,202	
2024	Actual expenditures/expenses**	E	2	43,308,834	53,987,891	2,236,502	3,777,599	0	0	103,310,826	
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	32,765,718	72,366,054	124,000	29,421,743	0	0	134,677,515	
2025	Primary property tax levy	B	4	8,404,408	0	0	0		0	8,404,408	
2025	Secondary property tax levy	B	5	0	6,539,302	52,890	0		0	6,592,192	
2025	Estimated revenues other than property taxes	C	6	38,288,650	66,887,786	0	11,001,542	0	0	116,177,978	
2025	Other financing sources	D	7	0	0	0	0	0	0	0	
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0	
2025	Interfund transfers in	D	9	2,189,326	3,018,858	2,181,553	0	0	0	7,389,737	
2025	Interfund transfers (out)	D	10	3,562,116	3,827,621	0	0	0	0	7,389,737	
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement			0	0	0	0	0	0	0	0
	Maintained for future capital projects			0	0	0	0	0	0	0	0
	Maintained for future financial stability			10,827,209	0	0	0	0	0	0	10,827,209
				0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	
2025	Total financial resources available		12	67,258,777	144,984,379	2,358,443	40,423,285	0	0	255,024,884	
2025	Budgeted expenditures/expenses	E	13	67,258,777	144,984,379	2,358,443	40,423,285	0	0	255,024,884	

General Fund

Sources of Funds



Total \$46,693,058

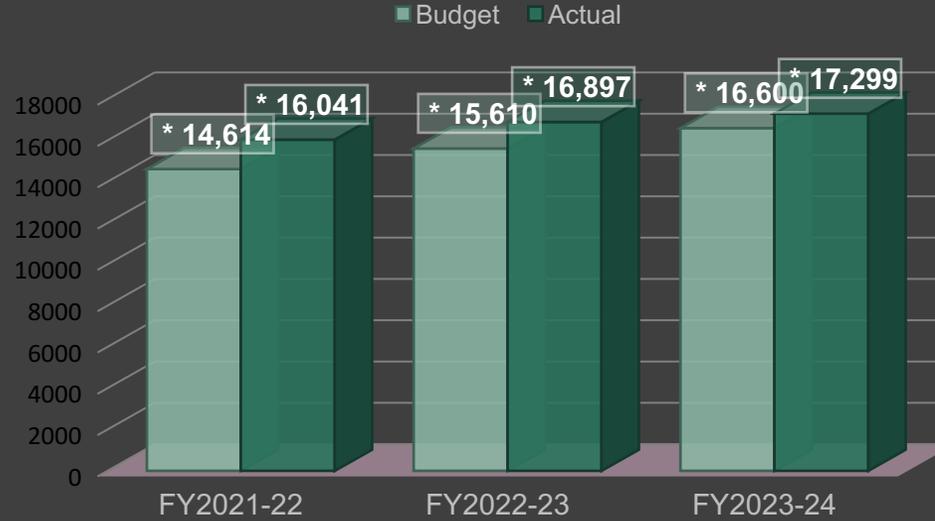
General Fund Sales Tax

FY25 Budget Projections

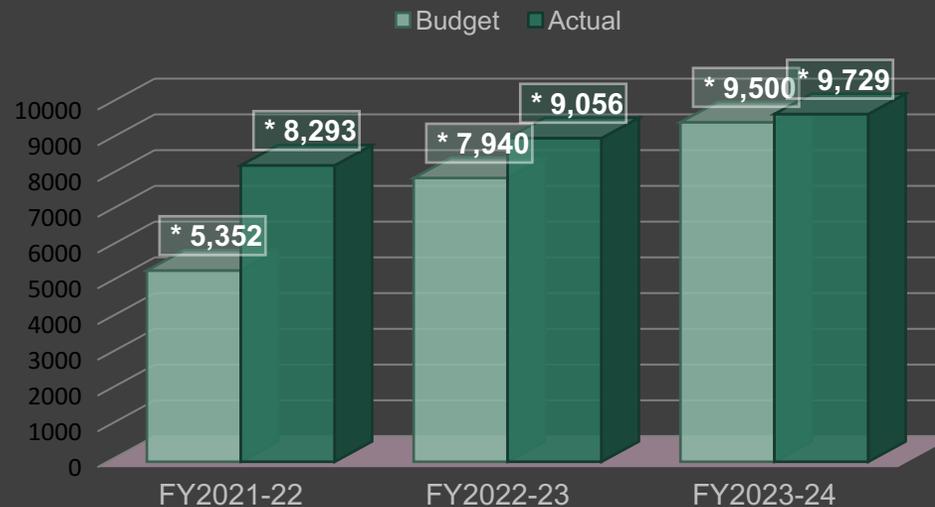
State Shared
\$17,300k

County Sales
\$9,700k

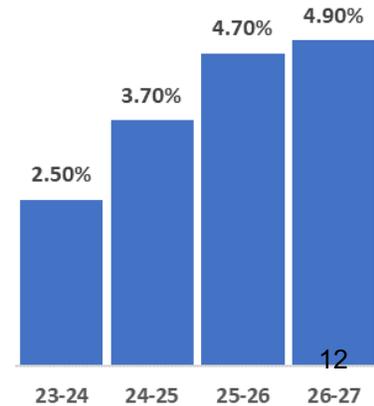
STATE SHARED SALES TAX (IN THOUSANDS)



COUNTY SALES TAX (IN THOUSANDS)



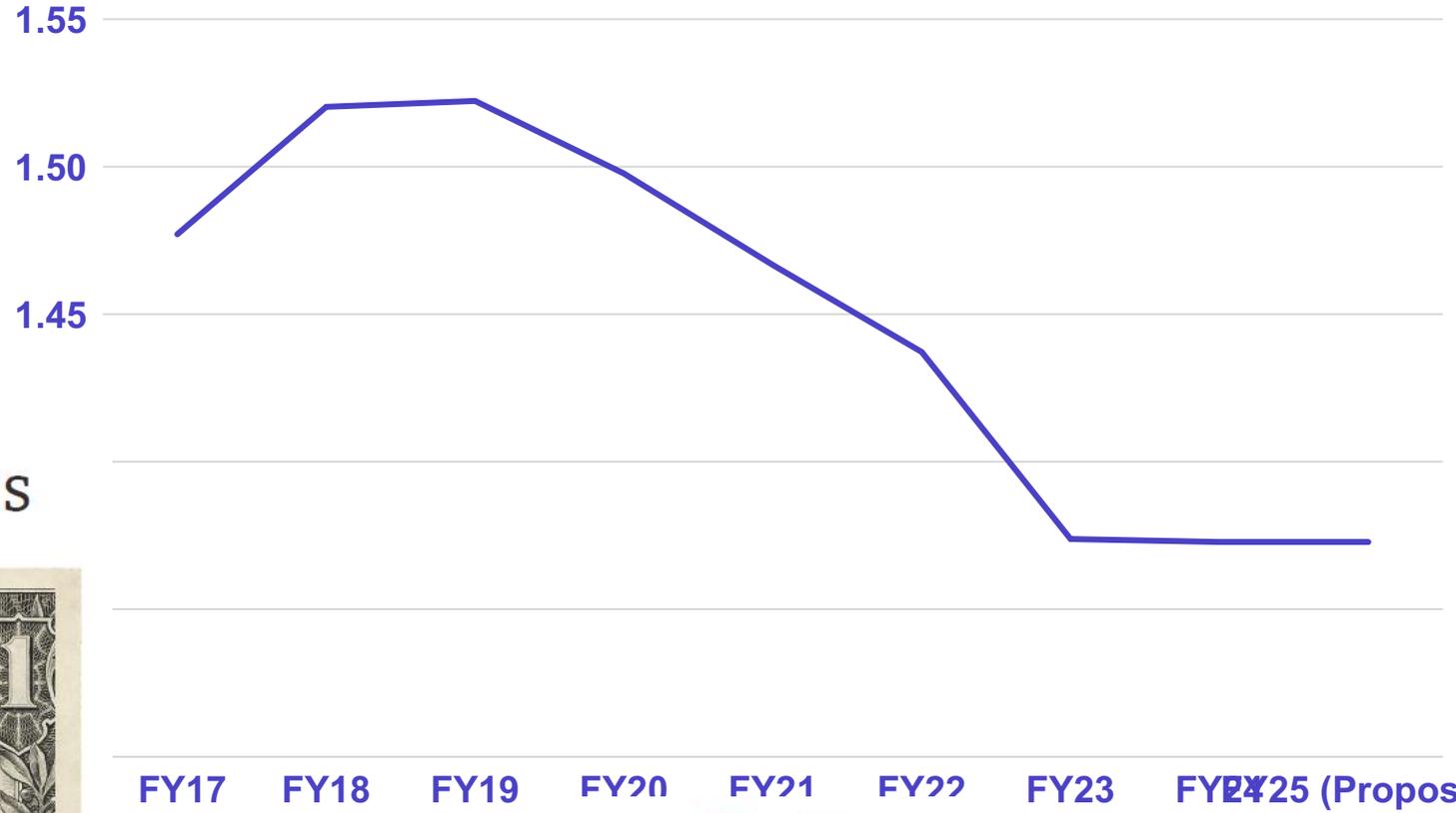
JLBC Forecast



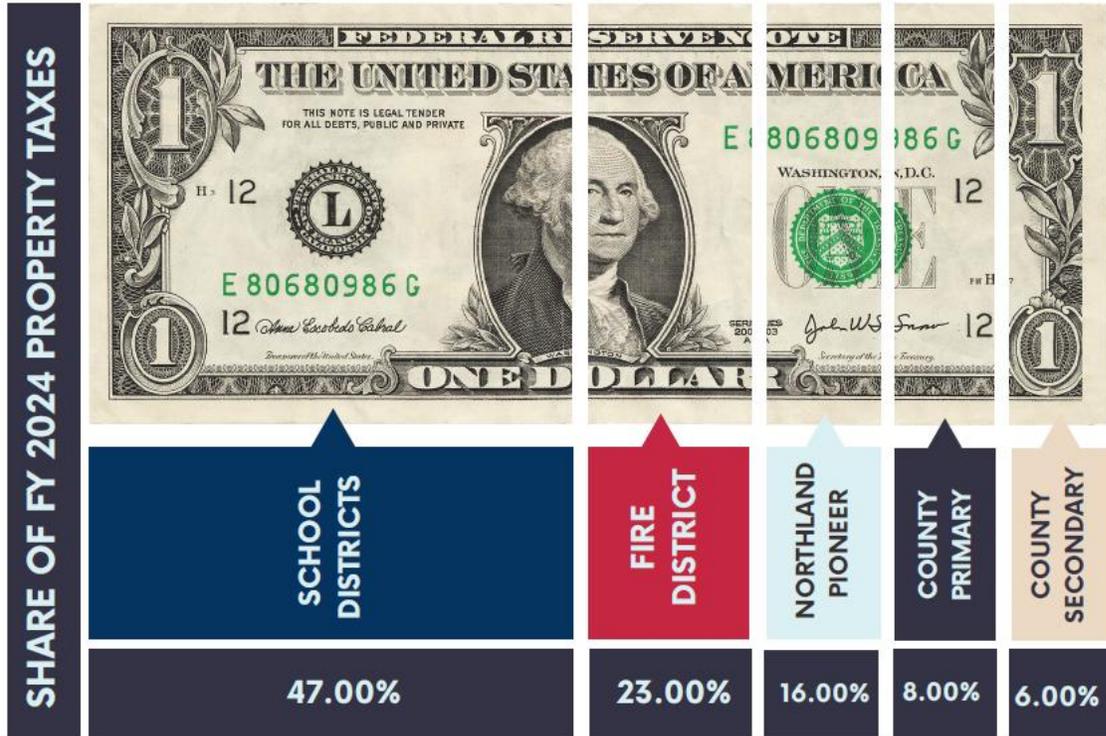
No Change to County Property Tax Rates

- County Primary
- Public Health District
- Library District
- Flood Control District

Total County Property Tax Rate



COUNTY PRIMARY PROPERTY TAXES



Property Tax

Actual vs Maximum

Responsible Taxation:

State Statute limits the amount that the County can levy in a year.

Truth in Taxation notice is required any time the average property tax bill increase, even if the rate is reduced, excluding amounts for new construction.

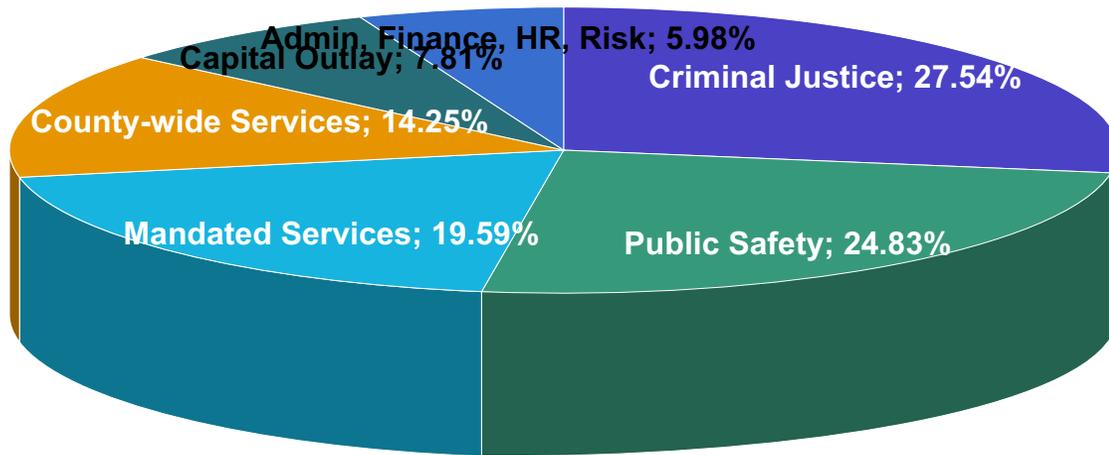


	2024	2025
County Property Tax Rate	0.8144	0.8114
Maximum allowable levy	\$8,561,857	\$9,039,347
Recommended levy	\$7,865,818	\$8,404,408
Amount above/(below) maximum levy	(\$696,039)	(\$634,939)

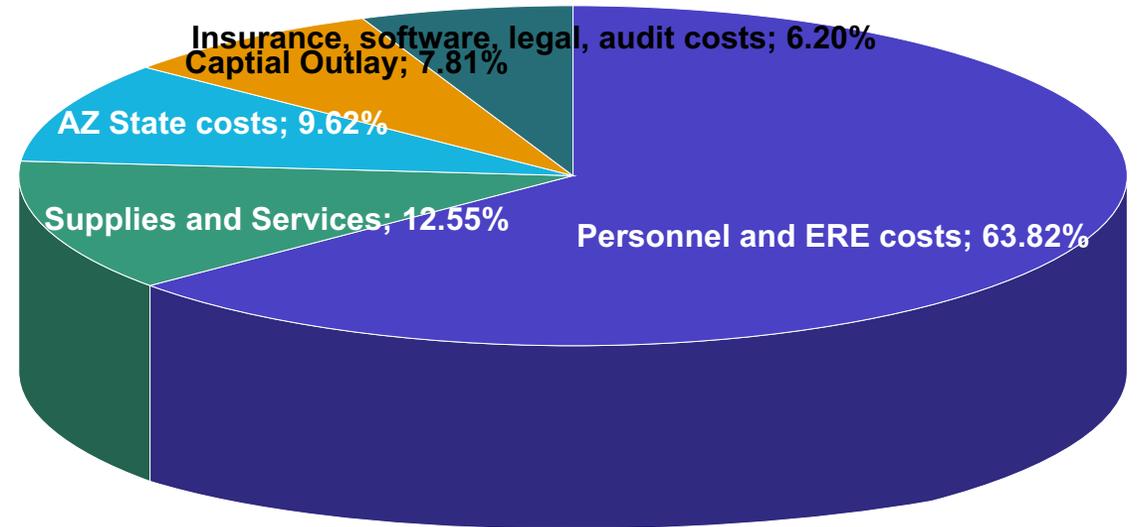
General Fund

Uses of Funds

Use by Function



Use by Category



Total \$49,435,352

Special Revenue Funds

Secondary Property Tax Rates

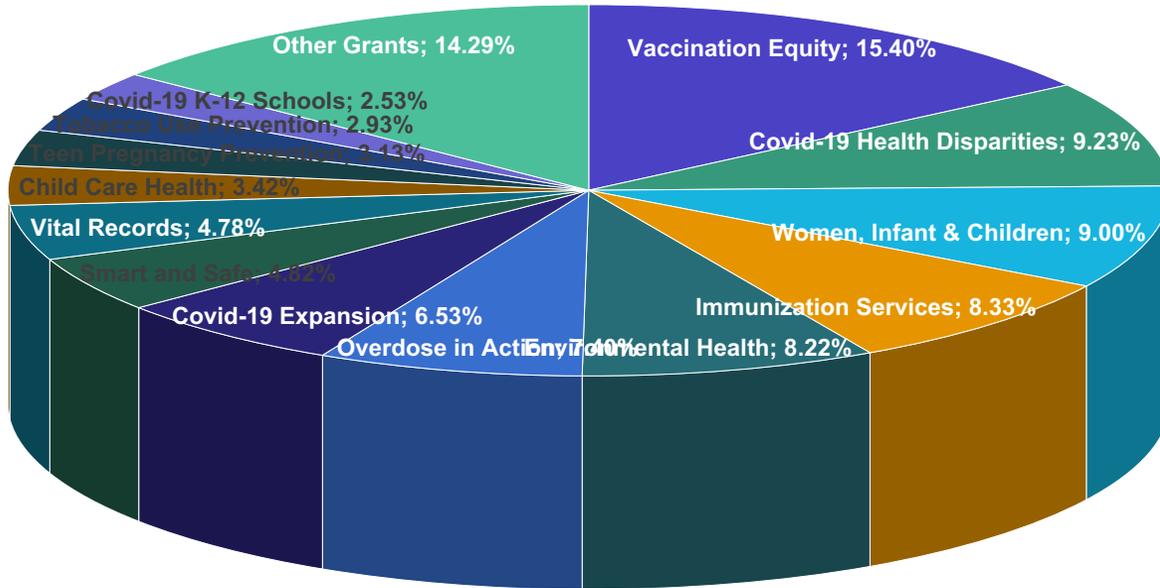
Navajo County	2024	2025	Difference
Secondary Property Tax Rates			
NC Flood Control District	0.2465	0.2465	-
NC Public Health Services District	0.2257	0.2257	-
NC Library District	0.0902	0.0902	-
Total	0.5624	0.5624	-

Special Assessment Districts	2024	2025	Difference
Secondary Property Tax Rates			
Timberland Acres Special RD	1.5922	1.4942	(0.0980)
White Mountain Lakes #2 Special RD	1.4641	1.3443	(0.1198)
Silver Creek Flood Protection District	0.1114	0.1041	(0.0073)
Silver Creek RMD - Operating	0.9837	0.8155	(0.1682)
Victory Heights RMD - Operating	1.7206	1.5484	(0.1722)
	5.8720	5.3065	(0.5655)
White Mountain Lake Recreation District	\$ 175,332	\$ 174,683	\$ (649)
Joseph City Street Lighting District	\$ 21,833	\$ 22,772	\$ 939
Porter Mountain DWID	\$ 9,031	\$ 8,857	\$ (174)
Fawnbrook DWID	\$ 46,864	\$ 44,033	\$ (2,831)
Total	\$ 253,060	\$ 250,345	\$ (2,715)

Public Health District

Sources of Funds

Public Health Grants



Total \$5,149,632

Health District



Total \$2,524,241

Flood Control & Library Districts

Sources of Funds

Flood Control District



Total \$2,199,036

Library District

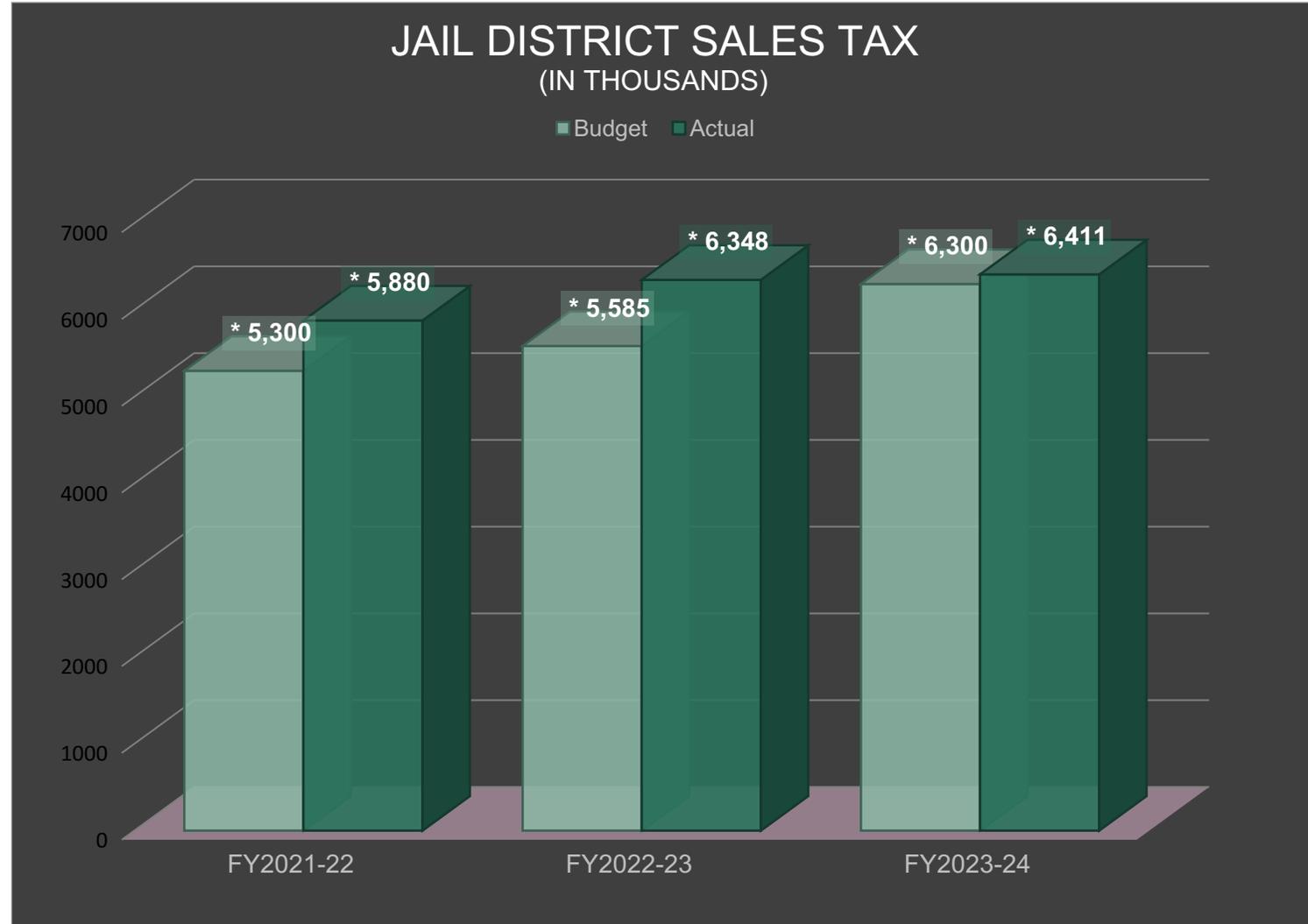


Total \$990,533

Jail District Sales Tax

FY25 Budget Projections

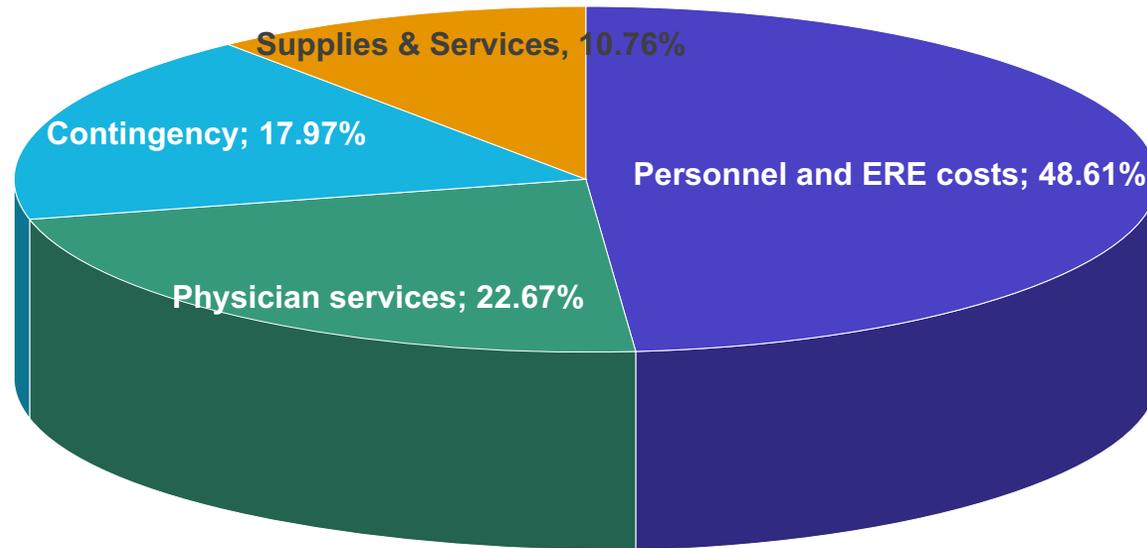
Jail District
\$6,400k



Jail District

Uses of Funds

Use by Category



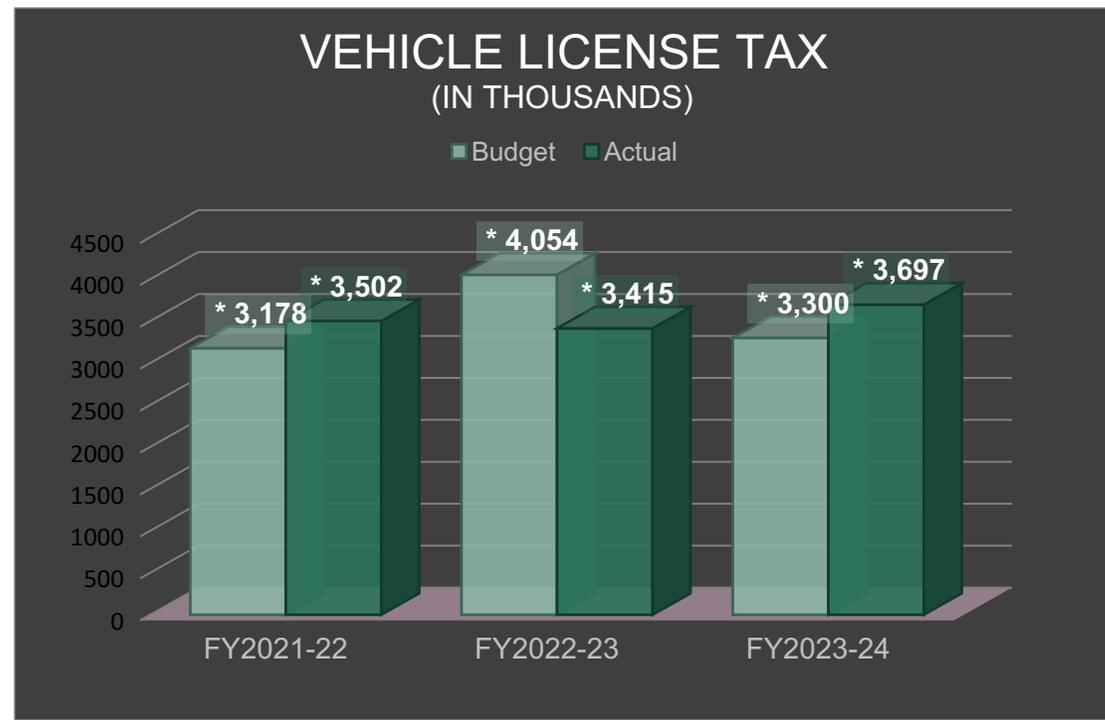
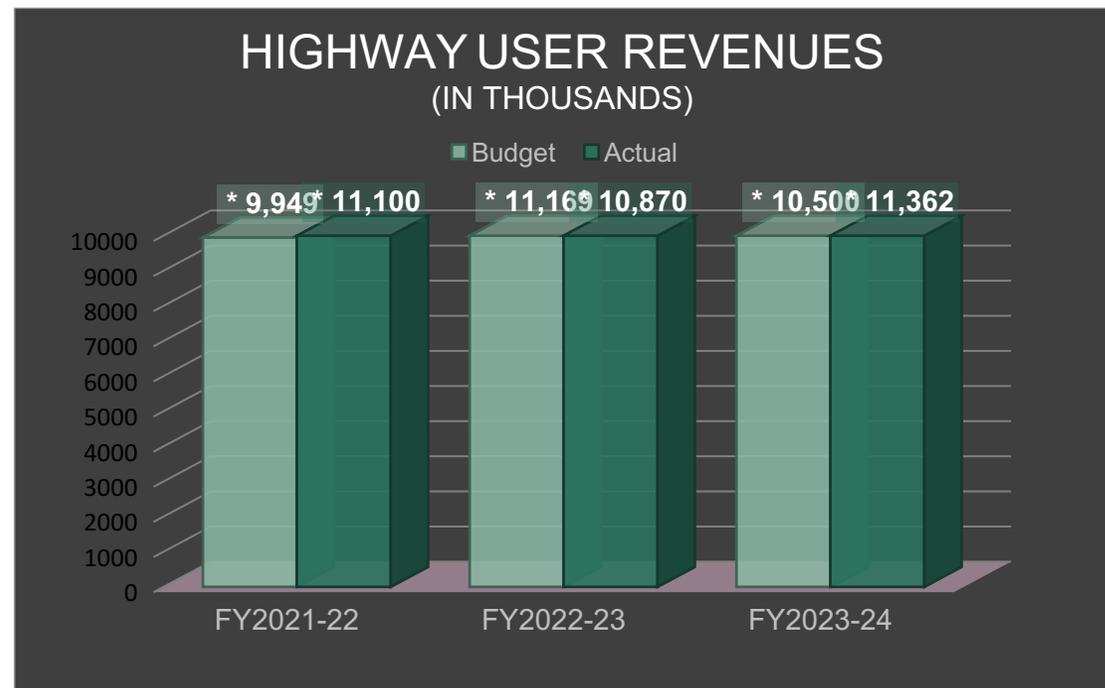
Total \$10,588,875

HURF Sources of Funds

FY25 Budget
Projections

Highway User
\$11,300k

Vehicle License
\$3,600k



HURF

Uses of Funds

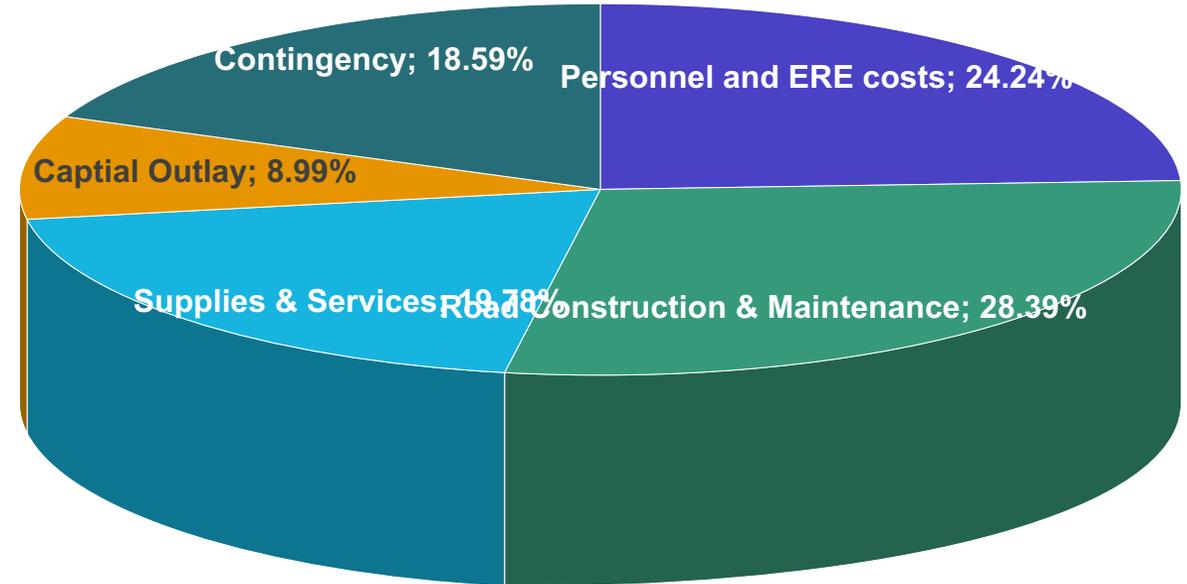
PROJECTS

- Tribal Transportation Partnerships
- Slurry Seal projects
- Chip Seal projects
- Concho Highway Rehabilitation
- Webb Dr & Starlight Ridge Road
- Joseph City sidewalk improvement
- Porter Creek Culvert Replacement
- Bourdan Ranch Rd & Roundup Turn Lane
- Pinetop Country Club Equestrian Crossing

Capital

- Vehicles (3/4 Ton Pickups)
- Belly Dump Tractors/day cab
- Front End Loader

Use by Category



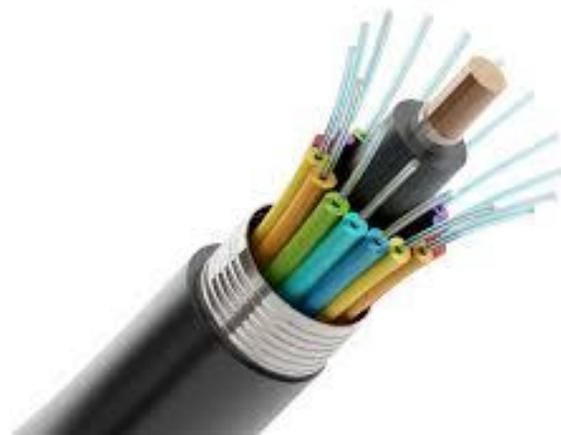
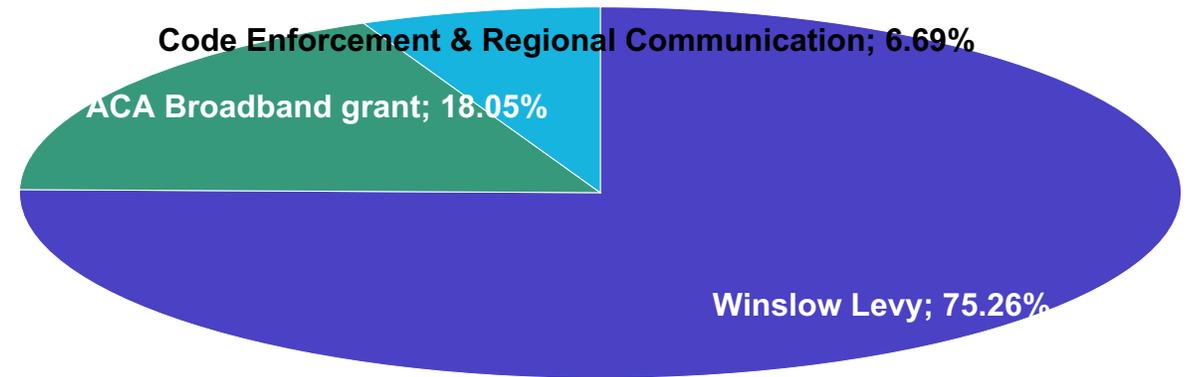
Total \$26,935,693

Capital Projects

Use by Project

Additional Funding Sources

ARPA (SLFRF)	\$	8,800,000
LACF	\$	4,955,000
Total	\$	13,755,000



Total \$40,423,285

Navajo County Preliminary Budget Presentation FY24-25

Questions / Comments ?



June 11,
2024

Board of
Supervisor's
Meeting