



FY 2017-18 Final Budget Overview

July 18, 2017



Board Direction

- ❖ No increase in County property tax rate
- ❖ Operate within reduction in property tax revenue resulting from decreased Net Assessed Valuations
- ❖ Maintain public service levels
 - ❖ Law enforcement
 - ❖ Judicial
 - ❖ Landfill
 - ❖ Community services
 - ❖ Criminal prosecution
 - ❖ Roads
 - ❖ Health services
- ❖ Provide for a balanced budget



FY 2017-18 Budget Assumptions

- ❖ Overall decrease in Net Assessed Valuations
- ❖ No increase in County property tax rate
- ❖ Decrease in property tax revenue
- ❖ FY18 personnel budgets adjusted to reflect salary increases
- ❖ No new full-time equivalents (FTEs) overall
- ❖ FY18 operating budgets to remain flat



Budget Process Accomplishments

- ❖ Prepared budget on modified accrual basis of accounting
- ❖ Continued to improve communication and transparency
- ❖ Hosted two public forums in Globe and Payson
- ❖ Identified areas for future process improvement
- ❖ More informative and user-friendly budget book coming early October



Summary of Final Budget

- ❖ **County property tax rate – No change**
- ❖ **County property tax revenue – Decrease 2.9%**
- ❖ **Overall authorized positions – Decrease 26.67 FTE**
 - ❖ **General Fund FTEs – decreased 30.96**
- ❖ **Budget prepared on modified accrual basis of accounting**
 - ❖ **Same basis as our fund based financial statements**
 - ❖ **Revenues are estimated for the fiscal year if amounts can be determined and will be collected during the fiscal year**
 - ❖ **Expenditures budgeted as liabilities that are expected to be incurred**



Summary of Final Budget

❖ Credit card purchases

- ❖ Paid by Finance and charged out to other departments
- ❖ In FY 2016-17 budget, these purchases were netted to \$0
- ❖ In FY 2017-18 budget, they are reflected as both revenue and expense of \$1,800,000

❖ Insurance premiums

- ❖ Paid by Human Resources and charged out to other departments
- ❖ In FY 2016-17 budget, these purchases were netted to \$0
- ❖ In FY 2017-18 budget, they are reflected as both revenue and expense of \$4,398,845

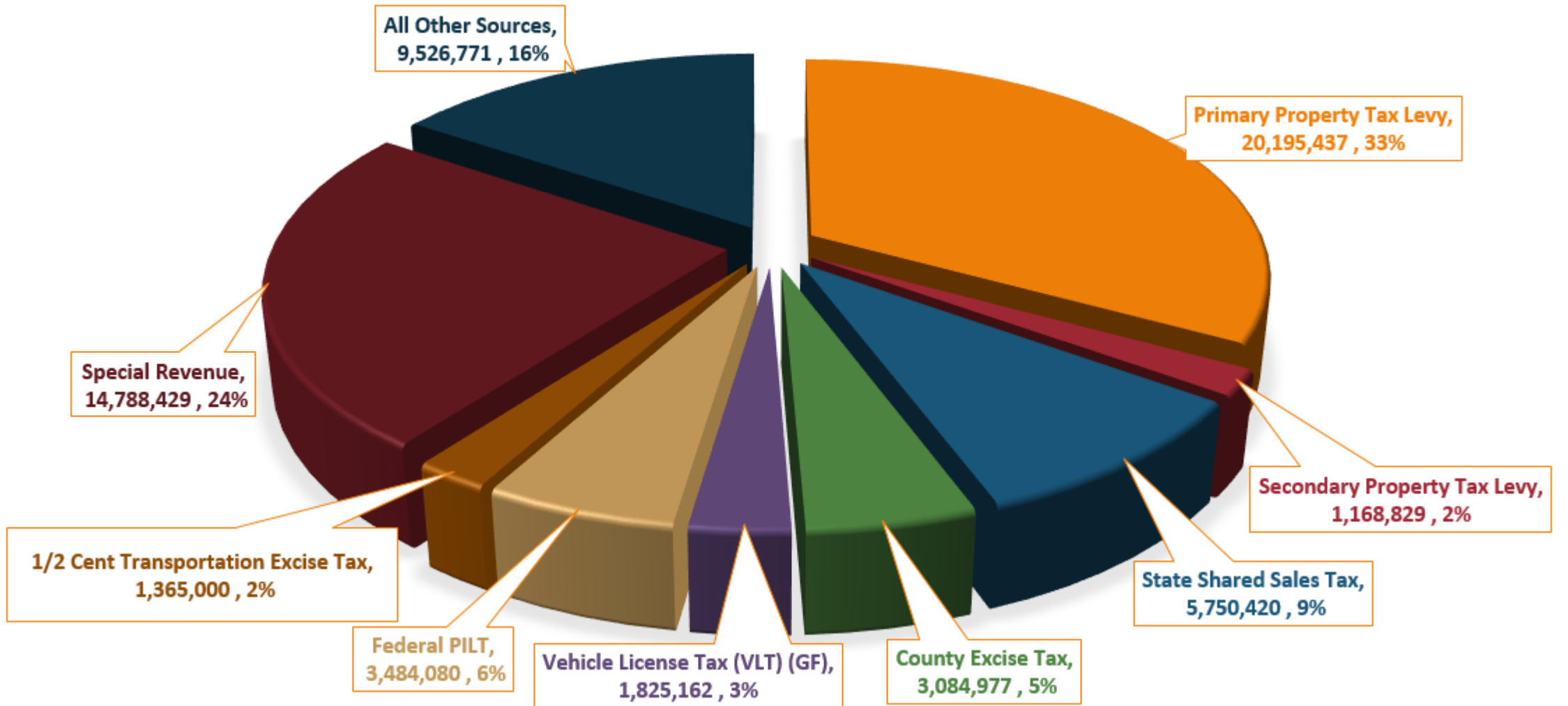


Summary of Final Budget

Impact of Accounting Changes	
FY 2017-18 Total Budget	98,859,359
FY 2016-17 Total Budget	94,014,975
Total budget increase	4,844,384
ACCOUNTING CHANGES	
Credit card purchases	1,800,000
Insurance	4,398,845
Total accounting changes	6,198,845
Impact of accounting changes	(1,354,461)
% change from FY 2016-17	(1.4%)

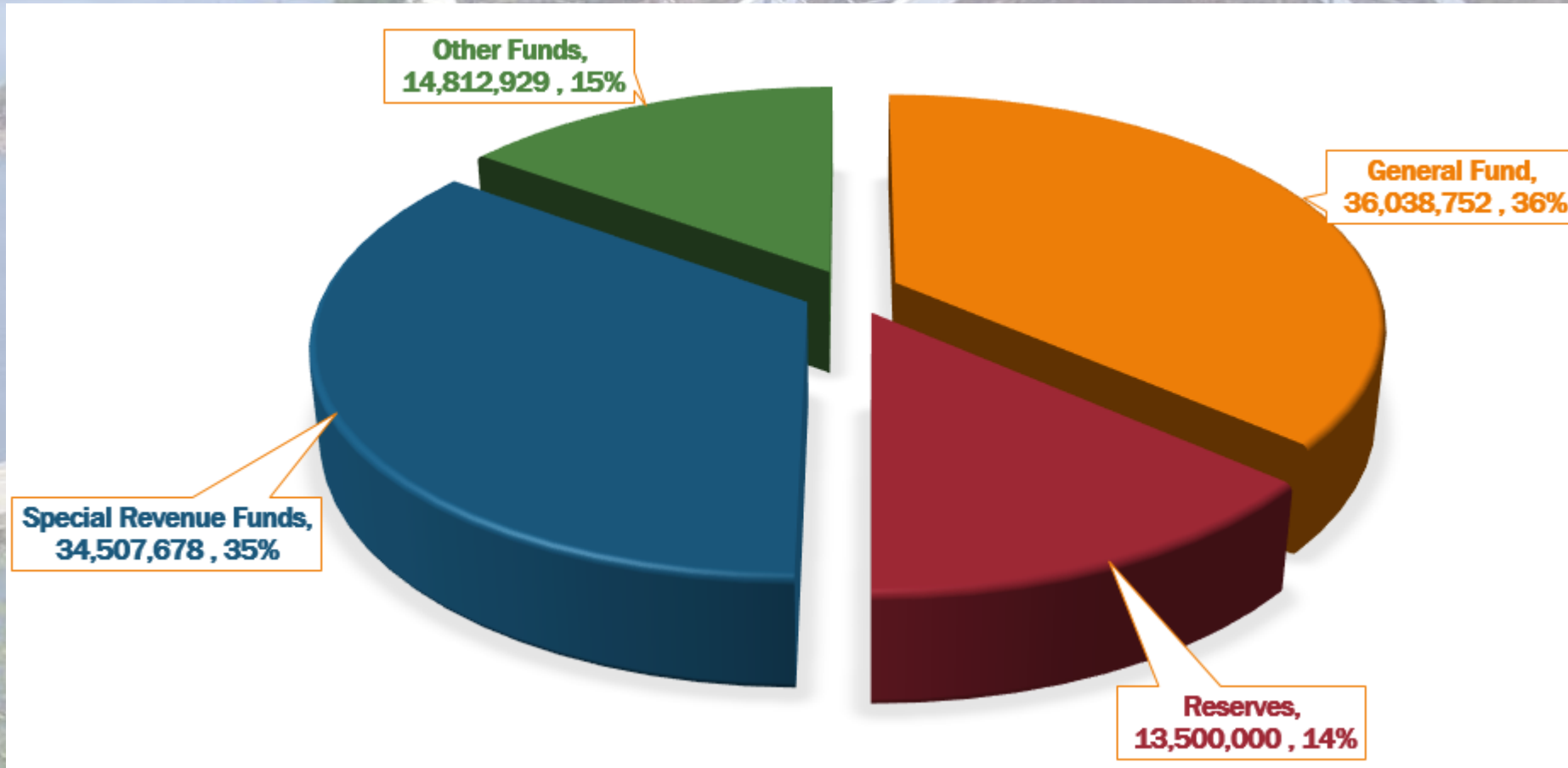


FY 2017-18 Budgeted Revenues





FY 2017-18 Budgeted Expenditures All Funds





FY 2017-18 Budgeted Expenditures

Departmental Functions

General Government	Public Safety	Highways & Streets	Health & Welfare	Debt Service	Other
<ul style="list-style-type: none"> ▪ Board of Supervisors ▪ Administrative Services ▪ Assessor ▪ Child Support Enforcement ▪ Clerk of the Superior Court ▪ Computer Services ▪ Constables ▪ County Attorney ▪ Elections ▪ Facilities Management ▪ Finance ▪ Fleet Management ▪ Fuel Management ▪ Human Resources ▪ Indigent Legal Defense ▪ Justice Courts ▪ Recorder ▪ Recycling & Landfill Management ▪ Superior Court ▪ Treasurer 	<ul style="list-style-type: none"> ▪ Community Development ▪ Emergency Management ▪ Floodplain Management ▪ Juvenile Detention ▪ Probation ▪ Sheriff 	<ul style="list-style-type: none"> • GIS/Rural Addressing • Public Works • Special Districts 	<ul style="list-style-type: none"> • ALTCS/AHCCCS • Community Services • Health • Public Fiduciary 	<ul style="list-style-type: none"> • Debt Service 	<ul style="list-style-type: none"> • Community Agencies • CPI/Performance Adjustment • Credit Card Revolving • EACO • Gila County Insurance Pool • Library District • Superintendent of Schools



FY 2017-18 Budgeted Expenditures All Funds by Function

