

City of Casa Grande, AZ

FY2015 City Manager's Proposed Budget

\$137,564,500



Agenda

- Overview of budget framework and financial status
- Revenues
- Fees
- Department Budgets
- Debt
- Community Facilities Districts
- Partnerships
- Wrap up and Next Steps



Budget Framework

Ask Yourself...

What are our Priorities?

- Council Goals
- Organizational Strategic Plan
- Citizen Survey
- Legal Requirements
- General/Master Plans
- Financial Reality
- Workforce Considerations

What is our Game Plan?

- Mission/Vision
- Alignment with Priorities
- Key Functions
- Costing of Services
- Assessment of Conditions
- Outcomes, Goals and Objectives

How are we Doing?

- Performance Management
- Develop Outcome Measures
- Verify and Validate Data
- Track Performance
- Use Data to Make Decisions

Budget Framework

- Flat Revenues
- Employee Related Cost Increases
 - Pensions, Health Insurance, Worker's Comp
- COPS Grant Ending
 - \$277,600 impact on general fund in FY2015
 - \$50,000 impact on general fund in FY2016
- Fire SAVER Grant Ended
 - \$129,000 impact on general fund

Budget Framework

- Accumulated Fund Balances
 - Spending down savings
- Started with general fund expenditures exceeding revenues by **\$3.8 Million**
- FY2015 Proposed Budget
 - Utilizes \$776,800 of general fund balance to fund one-time expenditures
 - Fully funds general fund reserves
 - No employee pay increases

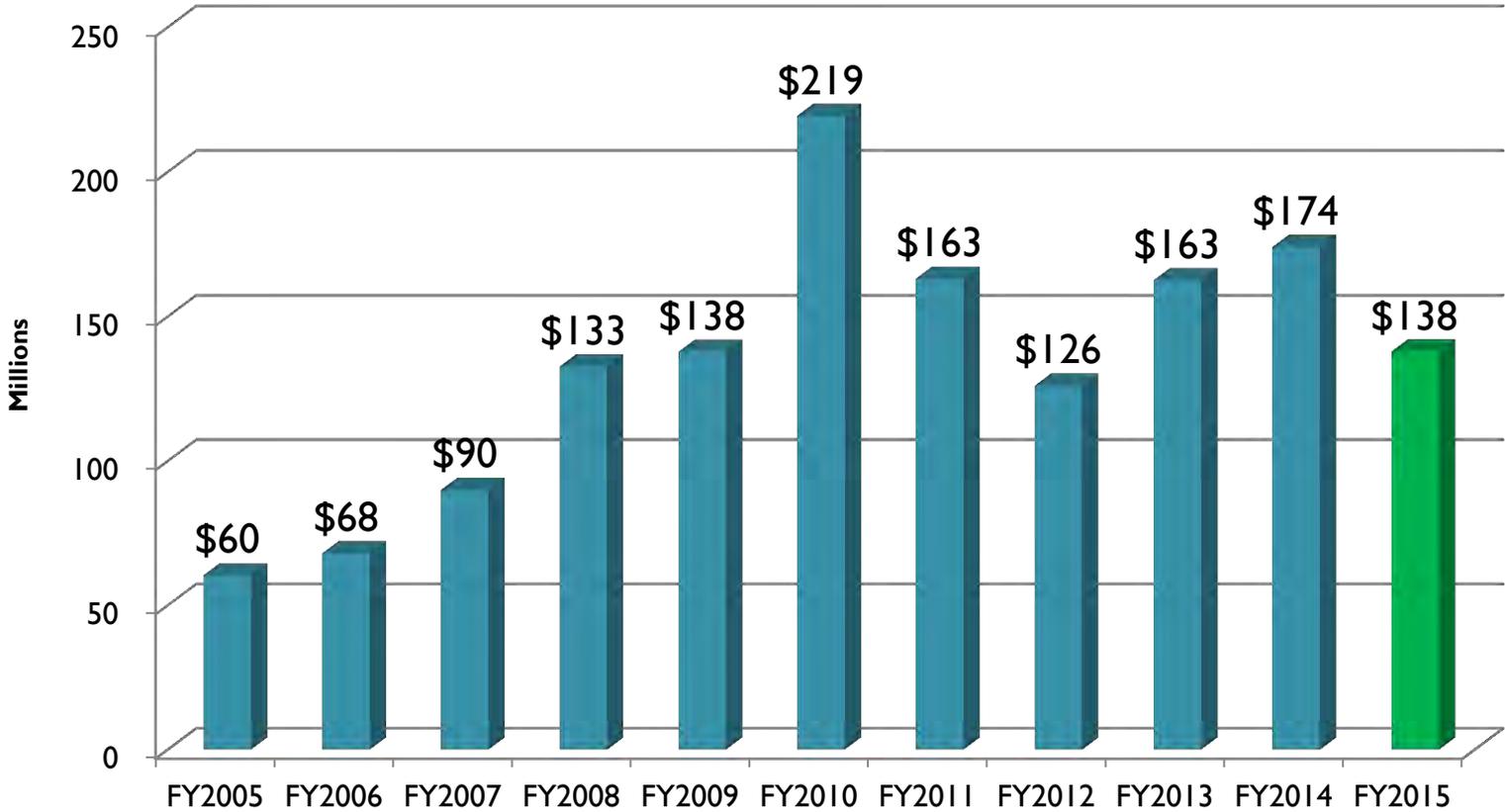


General Fund Reserves

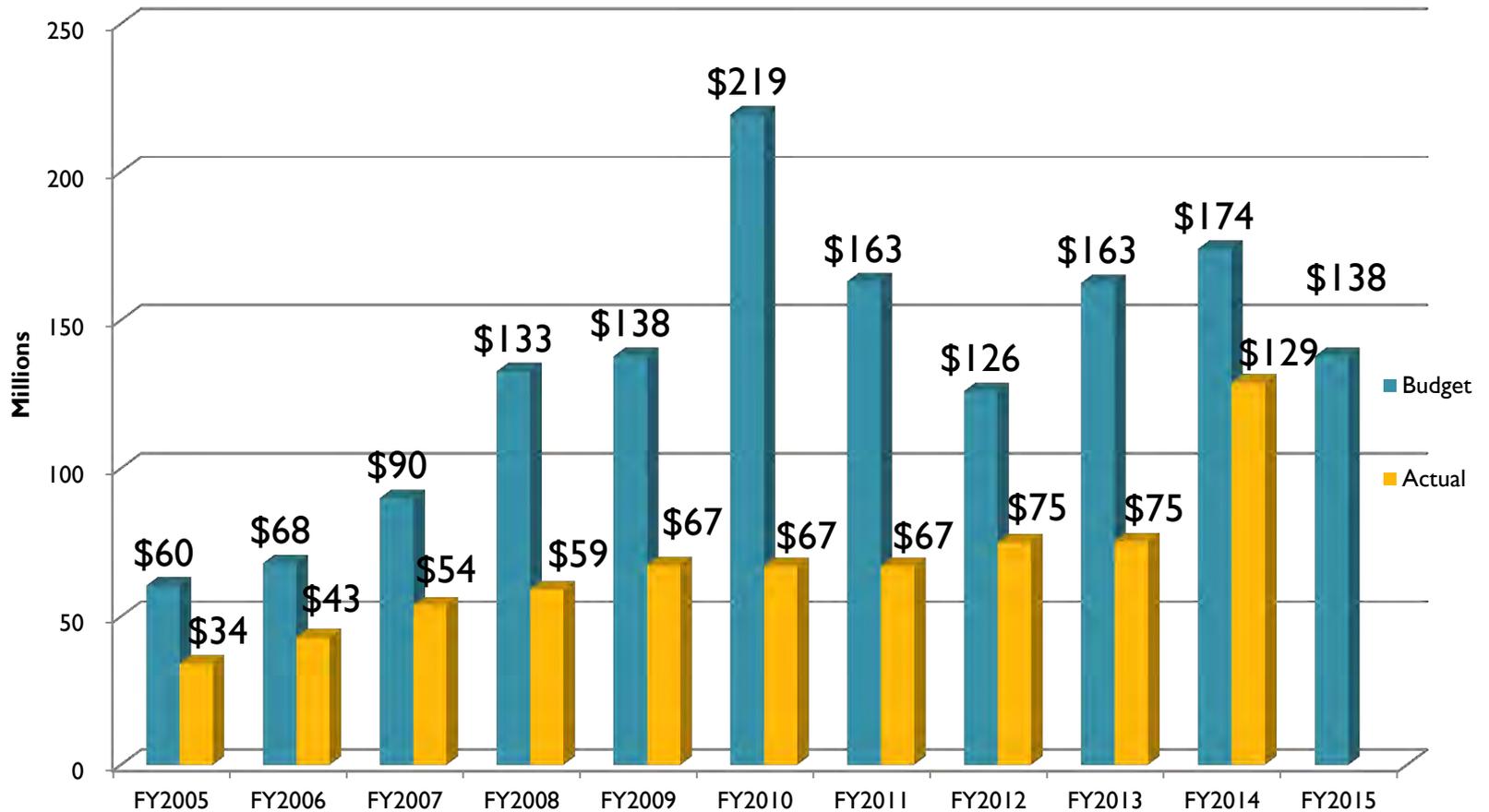
\$20.8 Million

- Resolution #4486 – Restrict an amount equal to 50% of the General Fund Budget
- This restriction breaks the reserve into four parts:
 - Economic Development Reserve – APS Franchise agreement
 - Aesthetic Reserve – APS Franchise agreement
 - Downtown Revitalization – Facility Rents
 - Economic Stabilization - Resolution #4486

Budget Comparison



Budget vs. Actual Comparison

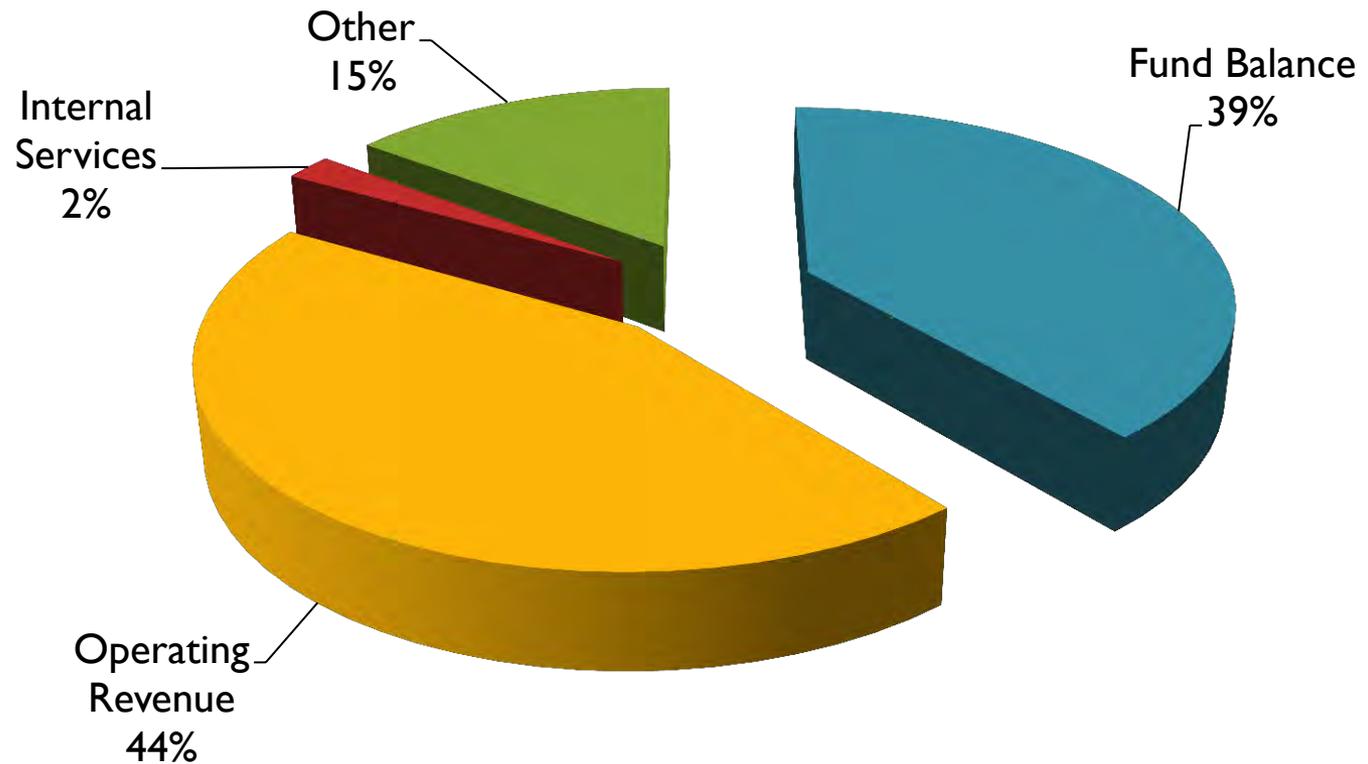


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- Overview of budget framework and financial status
- **Revenues**
- **Fees**
- Department Budgets
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“Where does the money come from?”



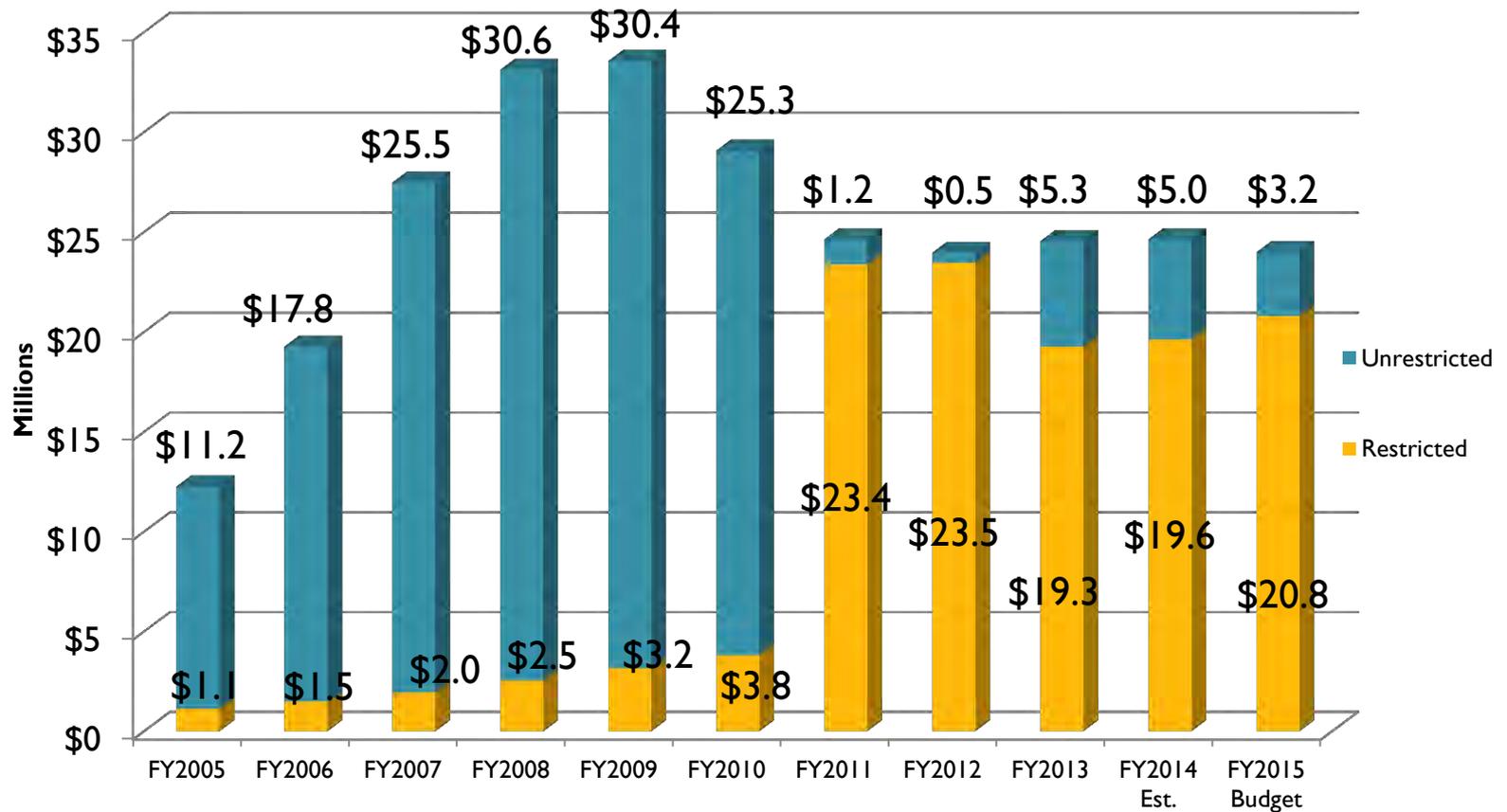
Revenues

- **Fund Balance - \$65,347,800**
 - Savings from prior years
 - Excludes Reserves
- **Other Financing Sources - \$24,500,000**
 - Budget Authority Amounts
 - Improvement District Debt / Unanticipated Grants
- **Internal Service Funds - \$3,546,500**
- **Operating Revenues - \$74,194,000**
 - Revenue that will be collected or earned during the year

Fund Balances – General Fund

- General Fund 50% Reserve - \$20,799,500
 - Restricted
- Remaining General Fund Balance is completely unrestricted
 - Decreases by \$776,800 with proposed budget
 - Funding \$1.4 million of one-time expenditures

General Fund – Fund Balance



Fund Balances – Other Funds

- Total of all other funds - \$48,472,100
 - Each fund Distinct and Restricted for specific purposes
 - Total decreases by \$12,910,200 with proposed budget
- Major Fund Balance Changes:
 - Construction Sales Tax - \$9.6 Million
 - Wastewater Treatment - \$1.8 Million
 - WW Treatment Expansion - \$1.2 Million

Other Financing - \$24.5 Million

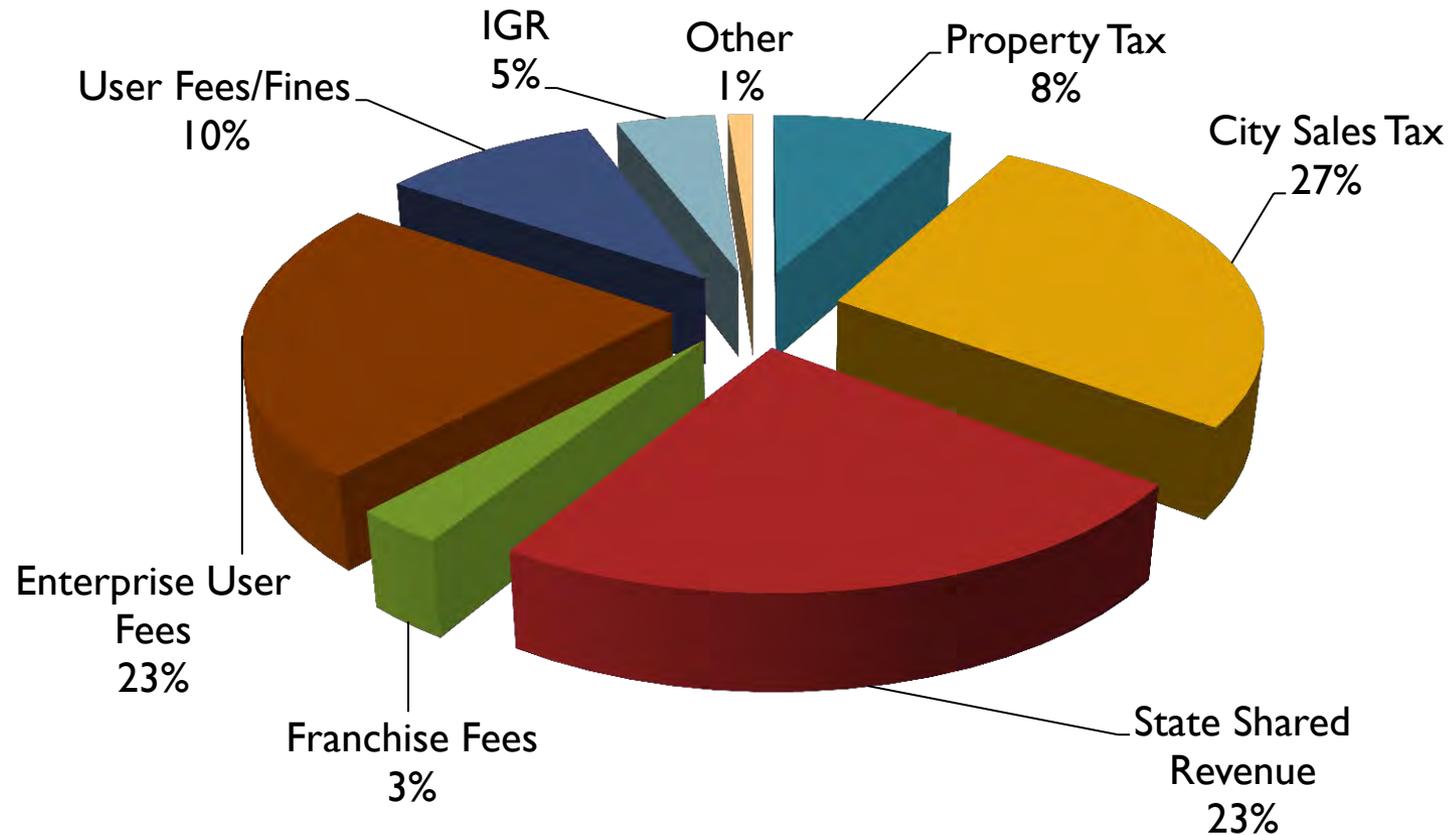
- Unanticipated (Budget Authority)
 - AZ law does not allow a city to exceed adopted budget
 - \$4.5 million in Grant Fund Revenues and Expenditures
 - Must be verified and approved prior to transfer
 - \$20.0 Million in Improvement District Debt

Internal Service Funds - \$3.5 Million

- Services performed for other departments of the City and charged to using department
 - These charges are revenue to the ISF
- Three Internal Service Funds
 - Fleet Services - \$1.7 Million
 - Risk Management - \$658,100
 - Facilities - \$1.2 Million
- Detailed in program budgets

Operating Revenues - \$74.2 Million

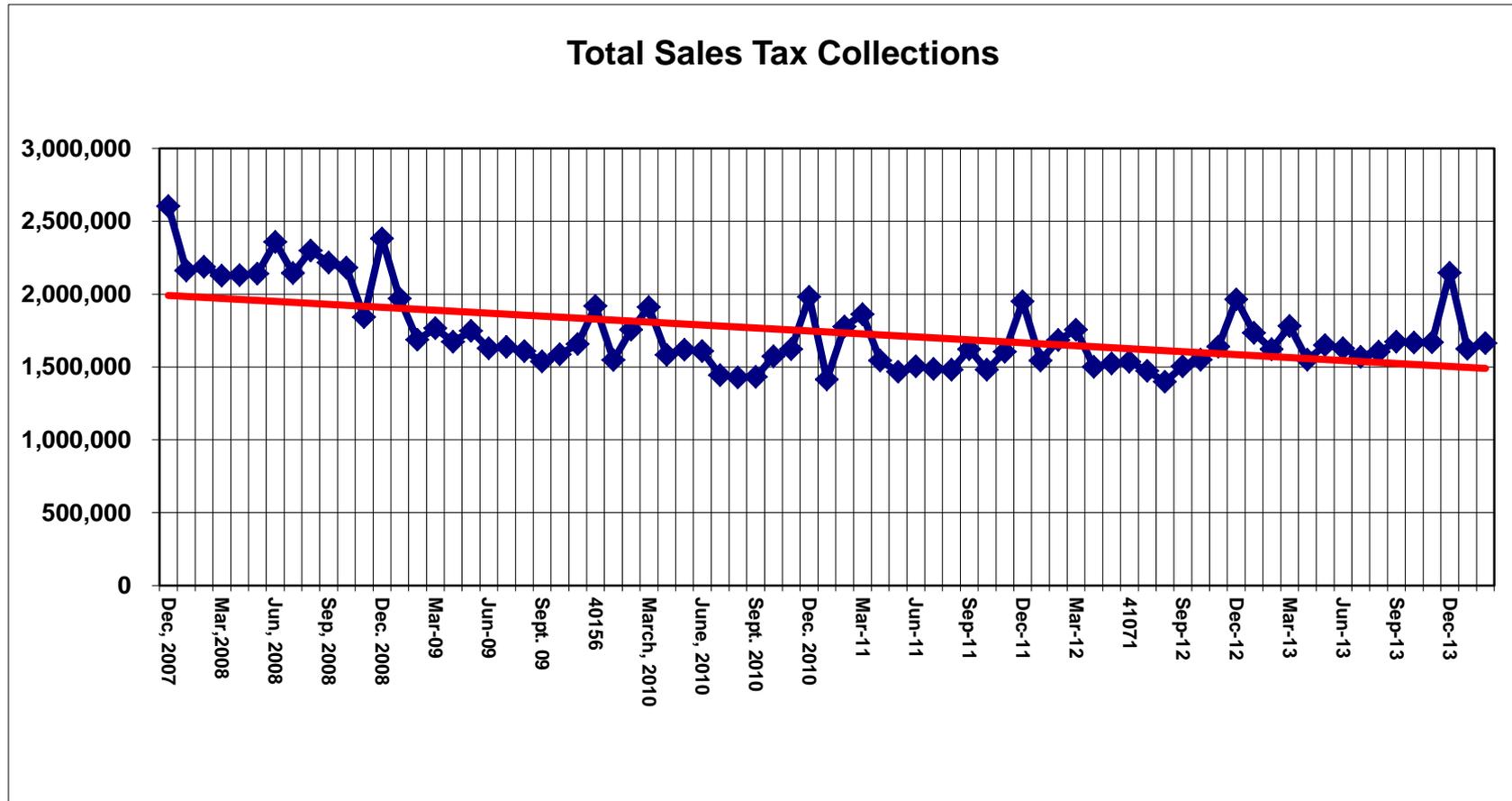
“Where does the money come from?”



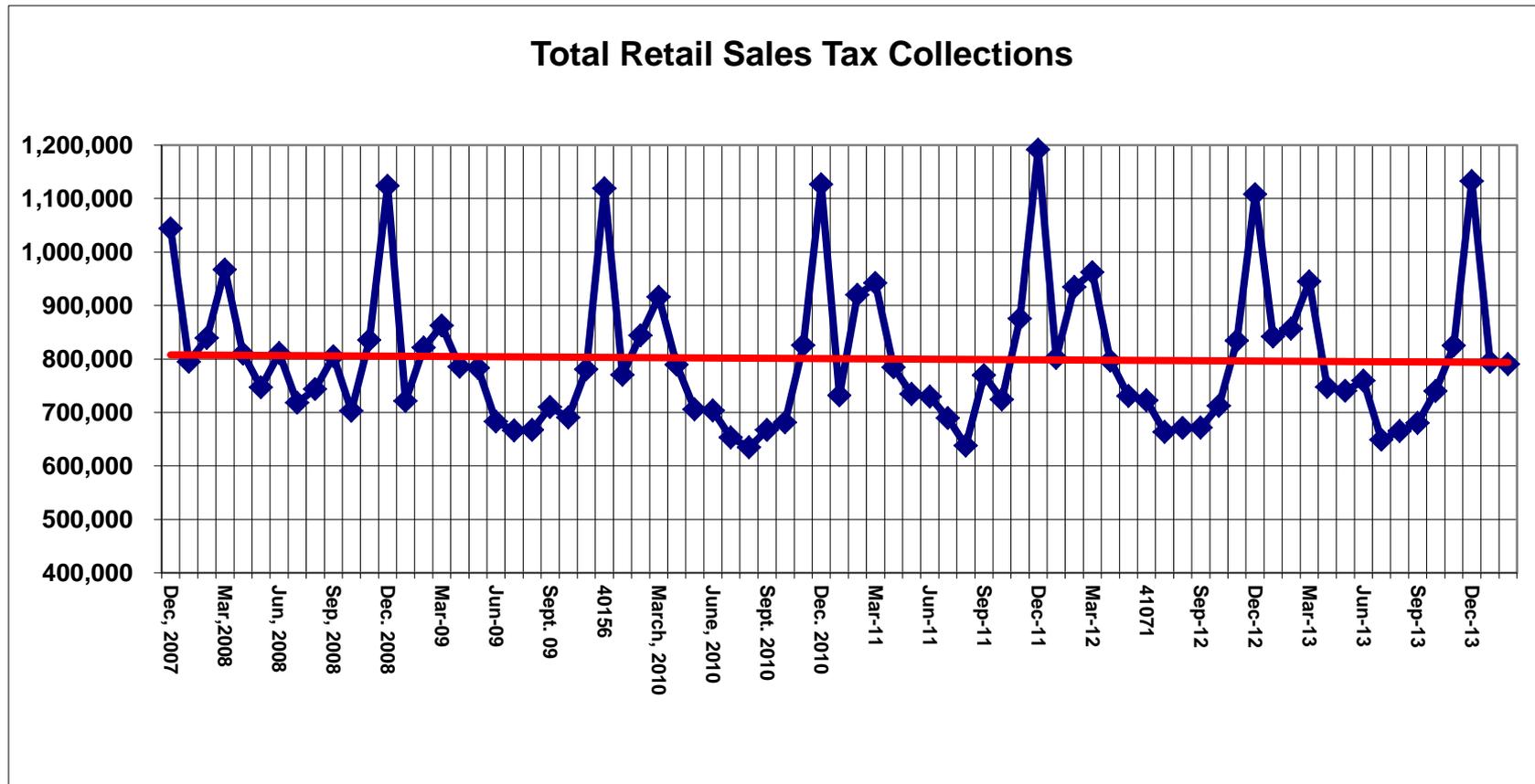
City Sales Tax - \$20.1 Million

- City Sales Tax
 - General rate (1.8%) - \$17.3 Million
- Dedicated additional City Sales Tax:
 - Construction contracting (2.2%)
 - \$1.6 Million
 - Accommodation (2.0%)
 - \$230,000
 - Retail/Utilities/Telecommunication (0.2%)
 - \$960,000

City Sales Tax - \$20.1 Million



City Sales Tax - \$20.1 Million



City Sales Tax - \$20.1 Million

- FY2015 budget set at FY2014 budget levels
- Assumes a slight reduction in construction collections and flat retail
- No proposed changes

State Shared Revenue - \$17.4 Million

- Based on 2010 Census (48,571)
- Overall increase estimated by state at \$810,800 (5.4%)
- Currently programmed at state estimates
 - Pinal County 1/2 cent sales tax estimated by city as flat

Sales	3,975,626	4,196,900	4,388,700	191,800
Income	4,099,428	5,418,800	5,879,400	460,600
VLT	2,137,645	2,129,400	2,258,900	129,500
HURF	2,802,062	3,157,400	3,186,300	28,900
	13,014,761	14,902,500	15,713,300	810,800
Pinal County 1/2 cent tax	1,687,322	1,700,000	1,700,000	0

Enterprise Funds User Fees

\$16.9 Million

- Enterprise Funds are designed to operate like a business
 - Users of the service pay all costs related to it
- The City has four Enterprise Funds
 - Wastewater
 - Water
 - Sanitation
 - Golf

Enterprise Funds User Fees

\$16.9 Million

- **Wastewater** **\$9.0 Million**
 - Rate increase proposed
- **Water** **\$216,200**
 - Rate increase proposed
- **Sanitation** **\$6.6 Million**
 - No rate increase proposed
- **Golf** **\$1.1 Million**
 - No rate increase proposed
 - Contract out Maintenance

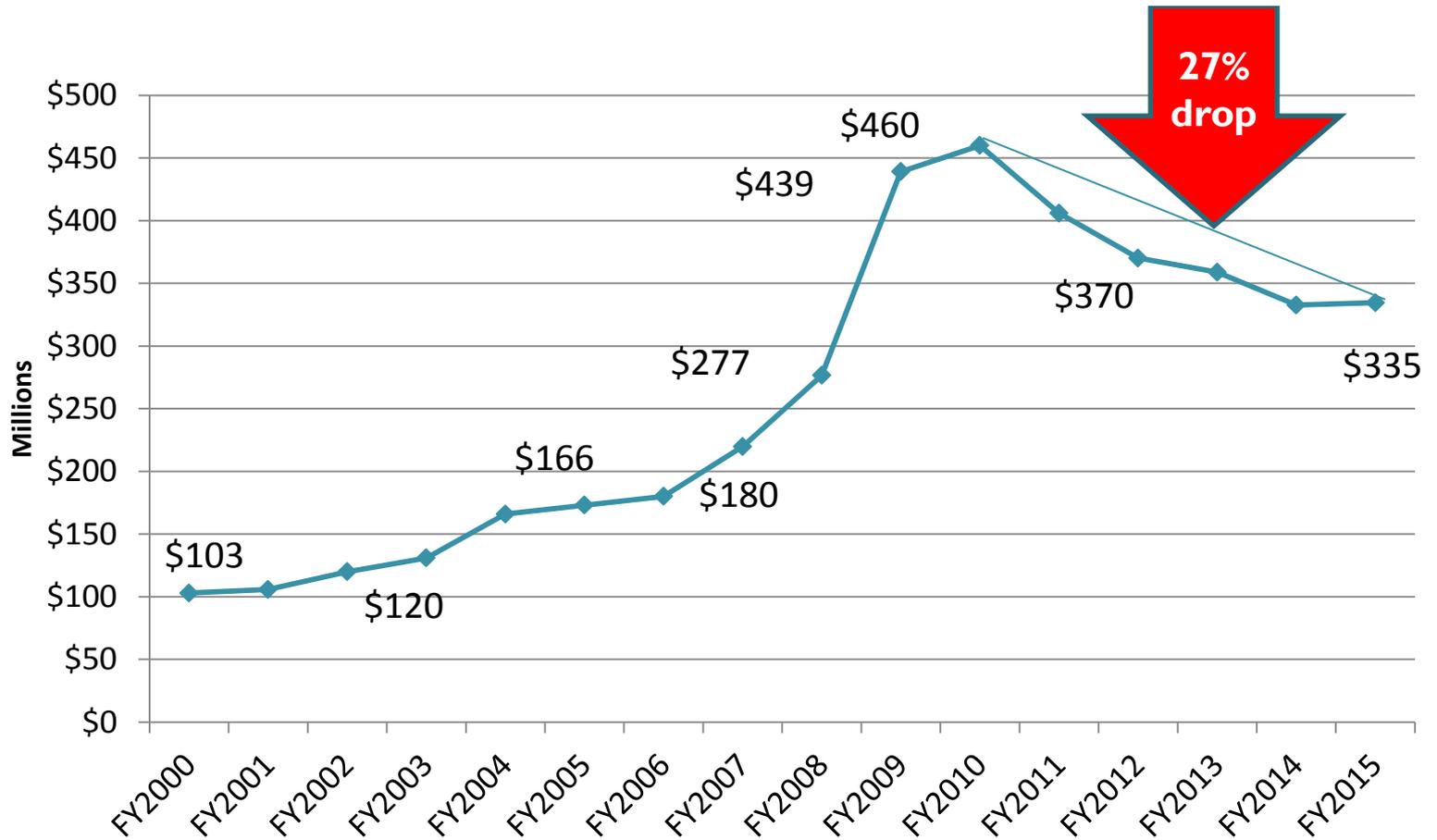
User Fees/Fines - \$7.3 Million

- Impact Fees \$2.9 million
- Licenses & Permits \$1.5 million
- Airport Fees \$1.2 million
 - Fuel sales, leases, etc...
- Court Fines \$0.7 million
- Parks, Rec & Library \$0.4 million
- Public Safety Fees \$0.4 million

Property Taxes - \$6.1 Million

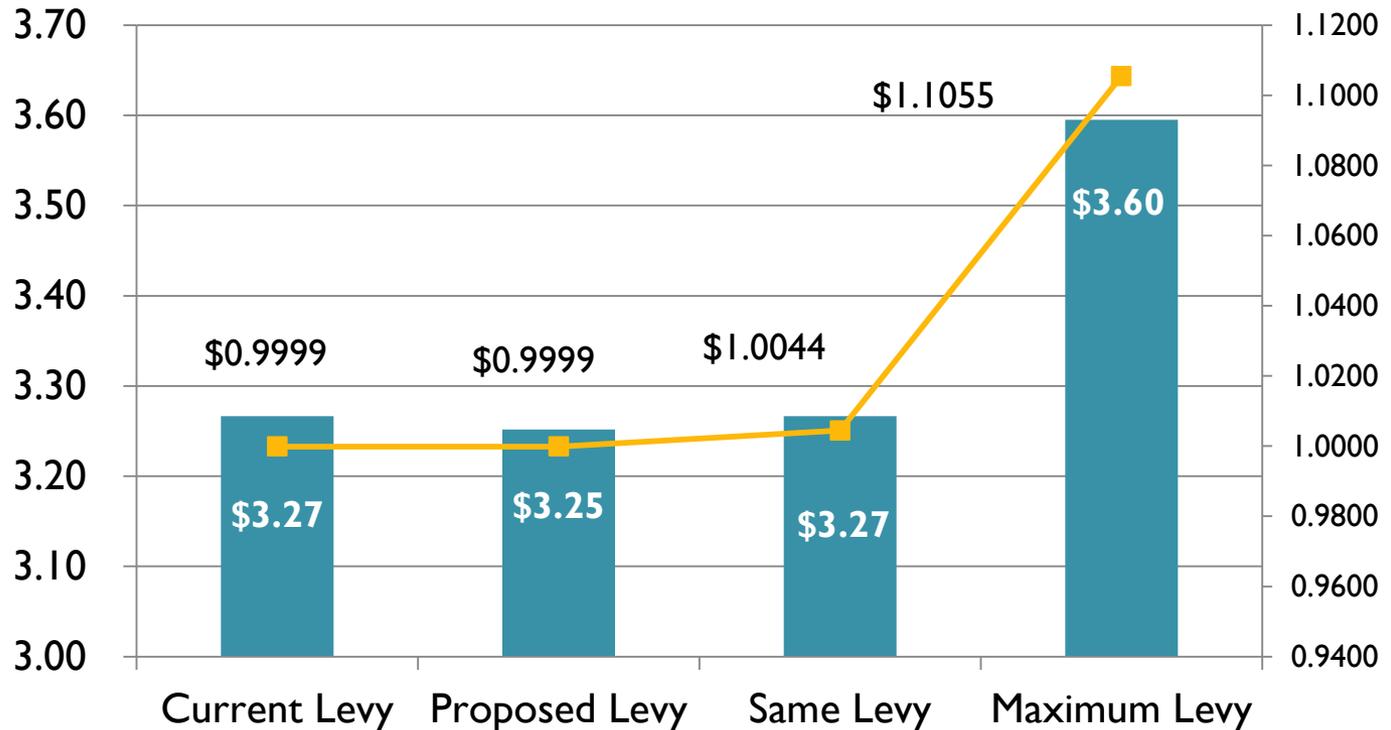
- Primary Property Tax \$3.3 million
- Secondary Property Tax \$2.1 million
- Salt River Project \$210,000
- Community Facility Districts \$495,800
 - Mission Royale
 - Villago
 - Post Ranch
 - Copper Mountain Ranch

Property Taxes – Assessed Values



Property Taxes

- Primary Property Tax Rate remains at \$0.9999 (generates \$14,700 less)



Property Taxes

- Secondary Tax Rate remains at \$0.6308
- Voter approved General Obligation Debt
 - Public Safety Facility
 - Fire Station
 - Recreation Center
 - Library
 - Golf Course Improvements

Inter-Governmental - \$3.3 Million

- Grant revenue
 - Airport grants
 - CDBG/Housing
 - Senior Meals/Home Delivered Meals
 - QECCB
 - County Library Funds
 - COPS
 - Wild Land Firefighting
 - Victim Rights
- New grants will be addressed upon award

Franchise Fees - \$2.2 Million

- Fees paid to allow access to City ROW
 - APS
 - Qwest
 - Cox
 - Southwest Gas
 - AZ Water
 - Electric District 2
 - Century Link
- Projecting no change for FY2015

All others - \$0.8 Million

- Fiduciary Funds \$478,200
- Interest earnings \$120,000

		<u>Balance</u>	<u>Yield</u>
Federal Agencies & Corporate			
Pool 5	Short-Term	\$ -	0.12%
Pool 500	Medium-Term	\$ -	1.19%
Federal Agencies Only			
Pool 7	Short-Term	75,637,171	0.05%
Pool 700	Medium-Term	19,949,332	0.90%
		\$ 95,586,503	

- Miscellaneous income
 - Reports, sale of assets, copies, etc...

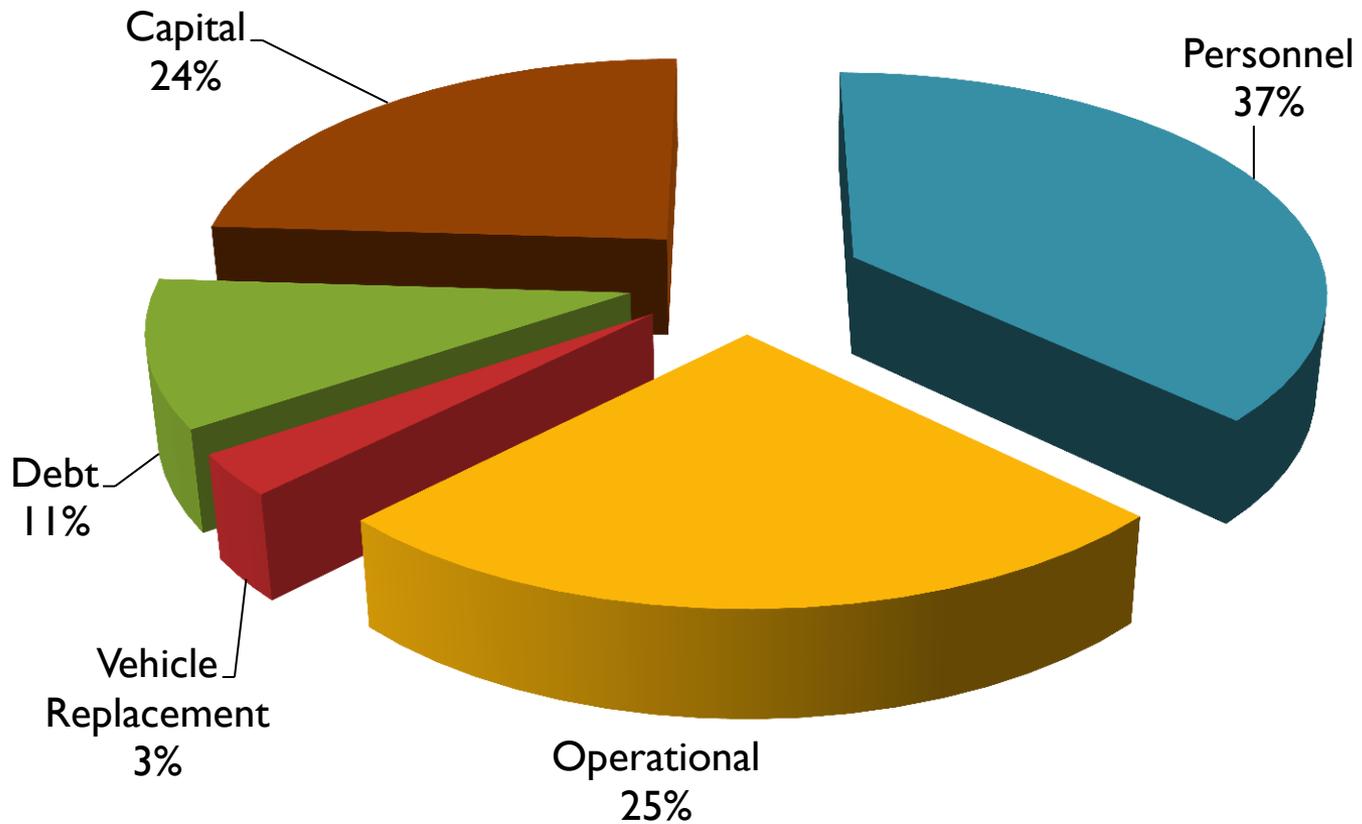
FY2015 Fee Adjustments

Annual Comprehensive Fee Schedule Adjustments

April 11, 2014	<ul style="list-style-type: none">• 60-Day Notice posted on website
May 5, 2014	<ul style="list-style-type: none">• Council consideration of Notice of Intent to Increase Water and Wastewater Rates
May 19, 2014 <i>and/or</i> June 2, 2014	<ul style="list-style-type: none">• Potential Council Workshop(s) on Fee Schedule Adjustments
June 16, 2014	<ul style="list-style-type: none">• Public Hearing on Proposed Water and Wastewater Rates• Consideration and Adoption of Water and Wastewater Rates; Comprehensive Fee Schedule adjustments
August 1, 2014	<ul style="list-style-type: none">• Effective date of new fees

“Where does the money go?”

- expenditures by type (all funds)



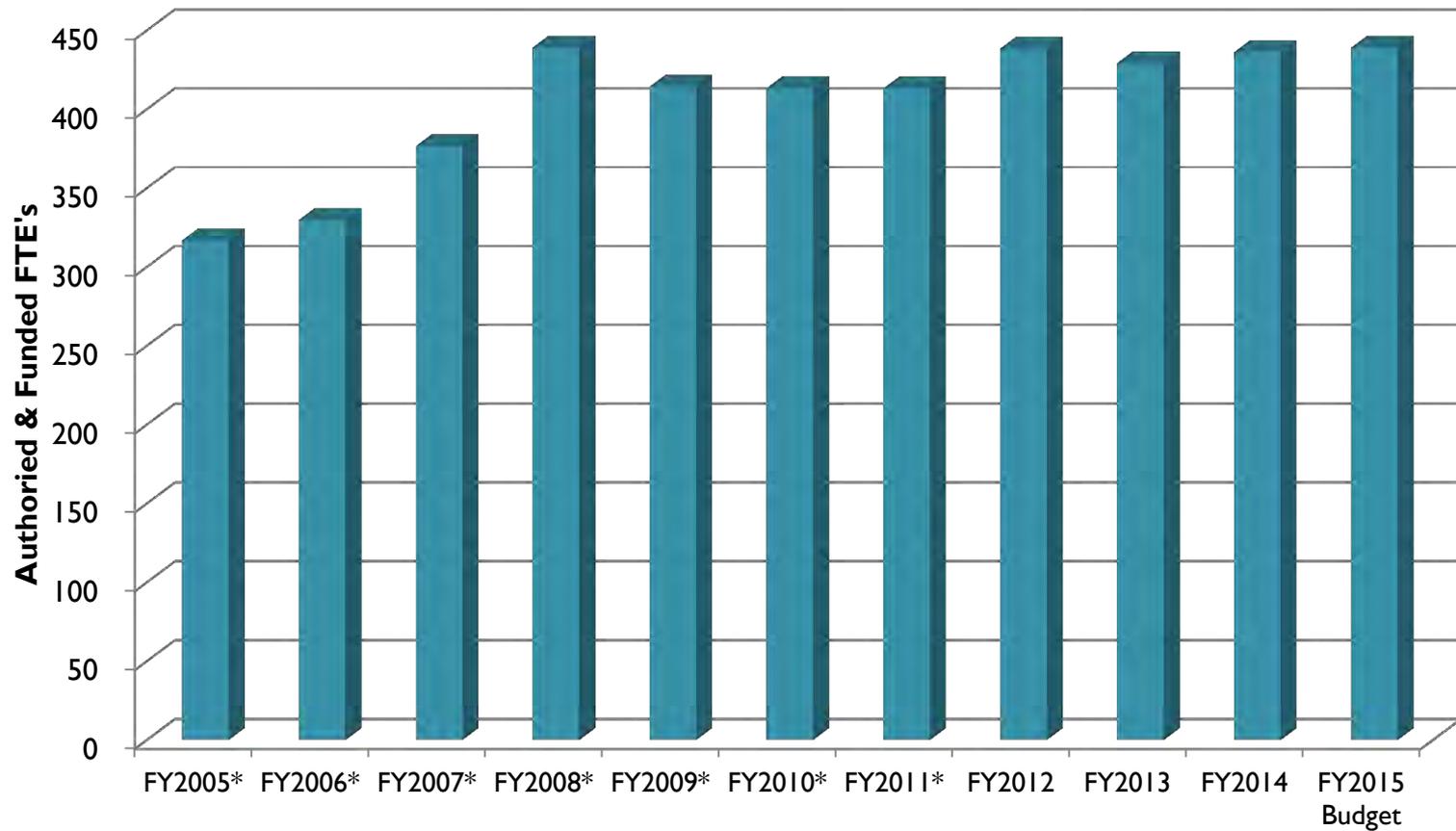
- Excluding budget authority accounts

Personnel - \$35.1 million

- \$554,500 (1.6%) net increase over FY2014 adjusted budget
 - Workers Compensation \$79,100
 - Employee Insurance (\$40,900)
 - Pension Increases \$188,200

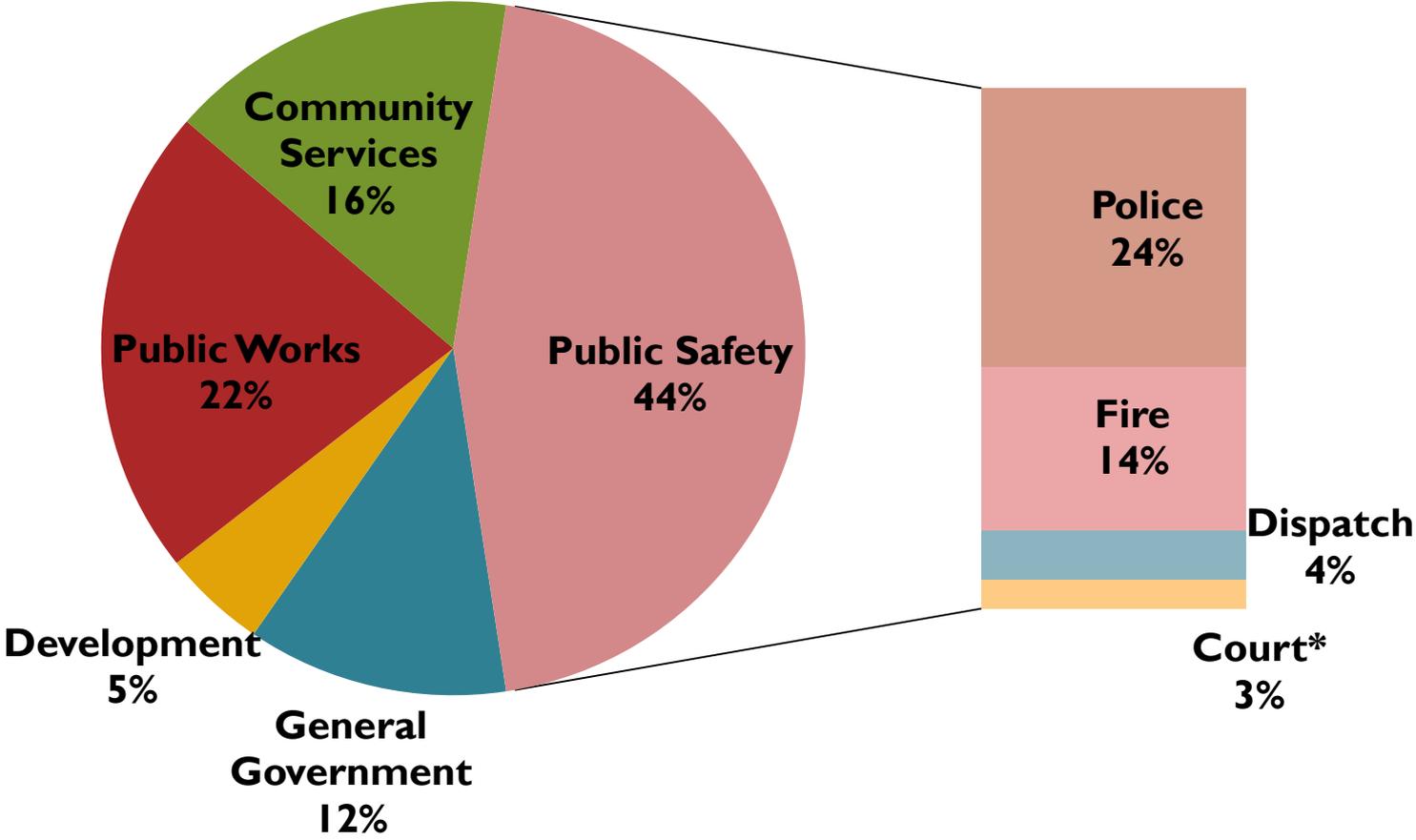
Pension	City	Employee	Impact
Police	33.00%	11.05%	\$100,900
Fire	23.18%	11.05%	\$45,300
ASRS	11.60%	11.60%	\$42,200

Personnel Authorized FTE Positions



*Modified method of counting authorized employees from full-time only to FTE

Personnel by Service Area



*Includes Prosecutors Office

Personnel Modifications

- Four (4) new FT positions recommended
 - City Prosecutor
 - Court Clerk
 - Court Probation Monitor
 - Mechanic (formerly a frozen position)
- Two (2) Sr. Library Assistants re-programmed as one (1) Library Circulation Supervisor
- Sr. Court Clerk re-classified as Court Administrator

Personnel Modifications

- Three (3) Firefighter rovers re-classified as Engineer rovers
 - Reduced call back requirements
 - Modified staffing model from 16 to 14 person minimum staffing
- PT/Temp Hours included in FTE count
 - Modified position counts to reflect dollars/hours budgeted
- No Pay Increases included in proposed budget

Personnel Modifications

- Impact by fund of including an across the board pay increase

	FY2015 Proposed Budget	1% Pay Increase		2% Pay Increase	
		change	Total	change	Total
General	28,400,400	203,400	28,603,400	406,800	28,807,200
Streets	1,318,500	11,400	1,329,900	22,800	1,341,300
Airport	138,500	1,400	139,900	2,800	141,300
Wildland	268,400	0	268,400	0	268,400
Grant	181,100	0	181,500	0	181,100
Probationary Fund	56,300	0	56,300	0	56,300
Housing Preservation	61,300	600	61,900	1,200	62,500
Home Program Fund	61,300	600	61,900	1,200	62,500
Golf	140,300	4,600	144,900	9,200	149,500
Wastewater	887,500	7,600	895,100	15,200	902,700
Sanitation	2,514,600	21,000	2,535,600	42,000	2,556,600
Water	37,000	200	37,200	400	37,400
Fleet	546,000	4,100	550,100	8,200	554,200
Risk	104,700	700	105,400	1,400	106,100
Facilities	176,500	1,400	177,900	2,800	179,300
SCMPO	186,700	900	187,600	1,800	188,500
	35,079,100	257,900	35,337,000	515,800	35,594,900

Capital - \$22.5 Million

Wastewater	\$11,061,000
Streets	\$3,838,600
Airport	\$2,116,700
Communications	\$1,075,000
Sanitation	\$1,068,600
Parks and Recreation	\$971,000
Police	\$595,000
Water	\$250,000
Information Technology	\$230,000
Fire	\$205,200
Facilities	\$173,000

Capital - \$22.5 Million

- FY2014 Carry Over projects are **NOT** included in the proposed budget
 - These will be added in prior to council adoption
 - Increase total budget amount substantially

Operational - \$23.6 Million

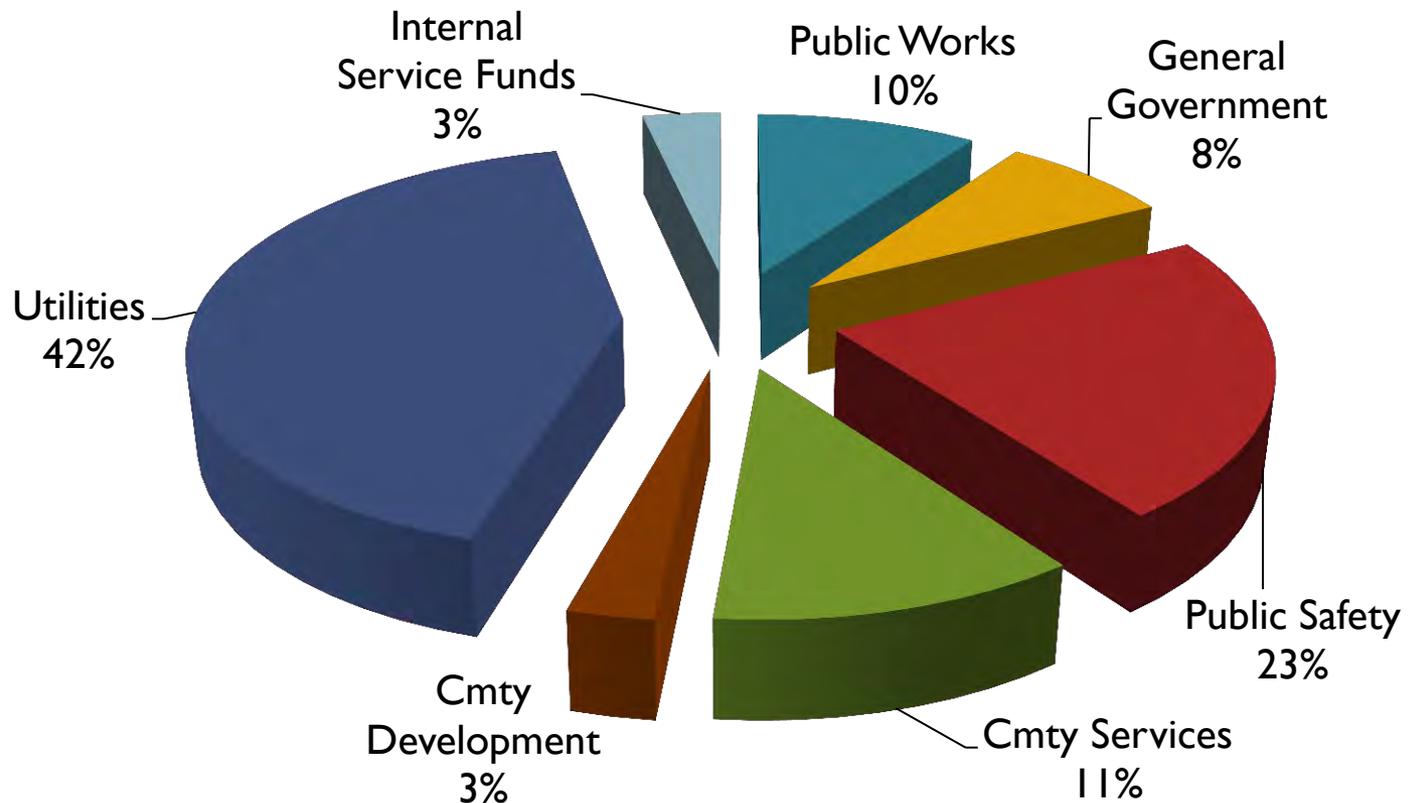
- 6% reduction from FY2014 Budget
- Largest individual amounts
 - Utilities - \$3.9 million
 - Contractual Services - \$3.8 million
 - Fuel - \$2.0 million
 - Maintenance Services - \$1.4 million
 - Mall Refund - \$750K
 - Fuel for resale - \$700K
 - Insurance Premiums - \$500K
 - Jail Costs - \$480K

Debt Service - \$9.94 Million

- **General Obligation Debt**
 - Funded through secondary property tax
 - Tax Rate of \$0.6308 is accumulating funds
- **Excise Debt**
 - Voter Authorized, no direct revenue source
 - Wastewater Impact Fees and User Fees
- **Leases/Other**
 - Energy Savings
 - Wastewater Impact Fees and User Fees

“Where does the money go?”

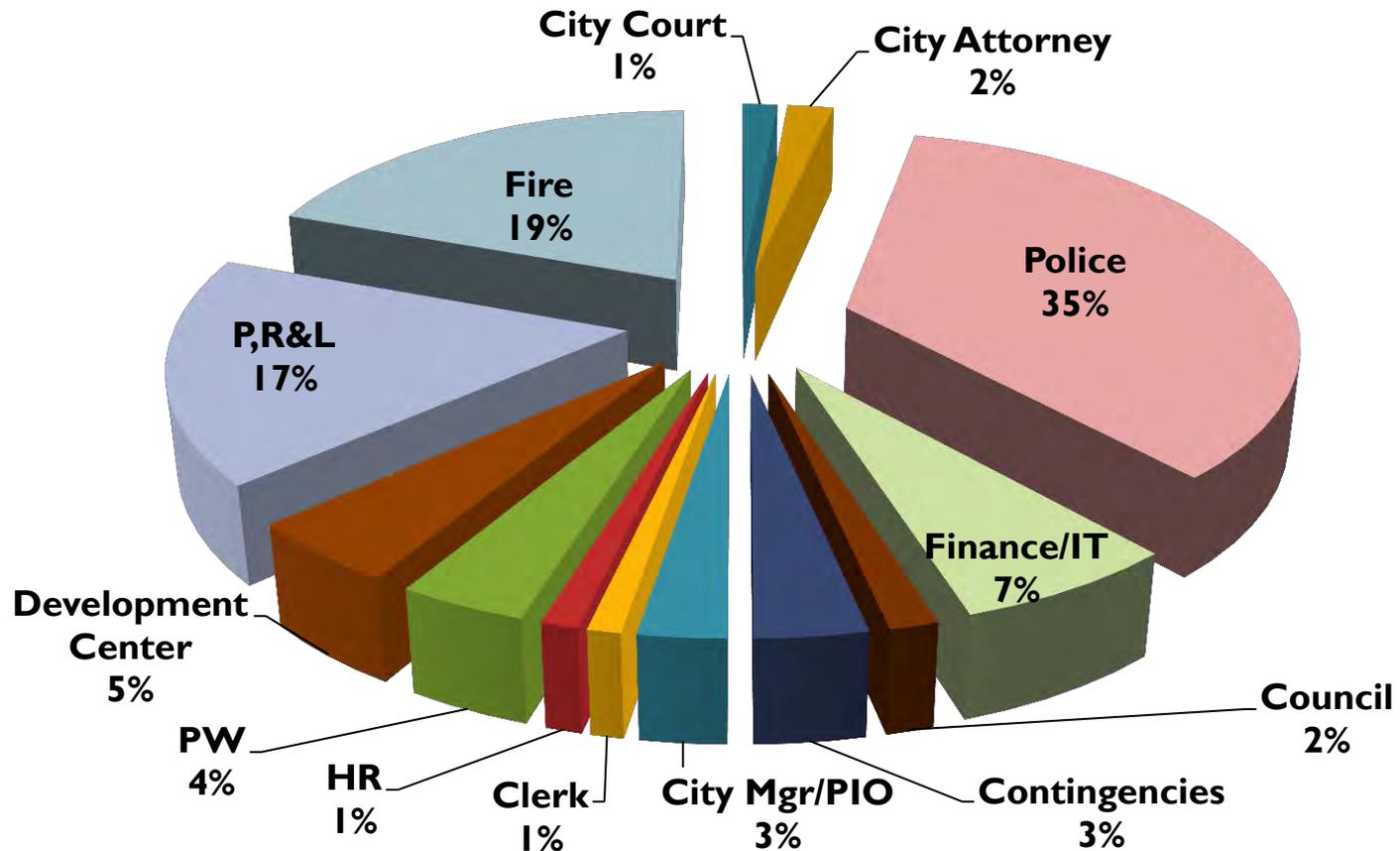
- expenditures by service area (all funds)



- Excluding \$24.5 million of budget authority accounts

“Where does the money go?”

- general fund expenditures by department



*Transfers to other funds included by service area

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Risk Management

- Budget modifications for Workers Compensation and Insurance premiums to match Generally Accepted Accounting Principals (GAAP). This eliminates the double reporting of these expenses in the budget.

Revenues	2,579,000
Expenditures	898,700
Net	1,680,300
Authorized Personnel	1.00
Capital	\$0

Human Resources

- Negotiated city wide Health Insurance premiums

Revenues	0
Expenditures	467,800
Net	(467,800)
Authorized Personnel	4.00
Capital	\$0

Library - Main

- Two (2.0) Vacant positions eliminated, with one position re-classified as a Library Circulation Supervisor for the Vista Grande Library.
- Reduced cost for Internet service and revenue from e-rate program.
- \$50,000 moved from the Grant Fund to the General Fund to properly account for expenditures of the Library.

Revenues	78,500
Expenditures	686,700
Net	(608,200)
Authorized Personnel	9.00
Capital	\$0

Library – Vista Grande

- New Library Circulation Supervisor.
- Reduced cost for Internet service and revenue from e-rate program.

Revenues	28,000
Expenditures	587,200
Net	(559,200)
Authorized Personnel	10.00
Capital	\$0

Recreation Summary

	FY2014 Bud	FY2015 Request	Change	FY2015 Recommended
Parks Revenue	0	0	15,000	15,000
Parks Expenditures	2,856,610	2,789,700	(92,300)	2,697,400
Parks Revenues - Expenditures	(2,856,610)	(2,789,700)		(2,682,400)
Senior Services	7,350	15,800	0	15,800
Recreation Programs	248,500	123,000	0	123,000
Teen Recreation	4,900	25,800	0	25,800
Aquatics	80,510	77,700	0	77,700
Keep Casa Grande Beautiful	0	0	0	0
General Recreation Admin	5,500	8,800	0	8,800
Woman's Club	3,400	39,400	0	39,400
Community Recreation Center	187,000	0	0	0
Recreation Total Revenue	537,160	290,500	0	290,500
Senior Services	294,150	407,900	(87,600)	320,300
Recreation Programs	451,560	165,800	(34,100)	131,700
Teen Recreation	286,850	408,400	(48,000)	360,400
Aquatics	286,000	313,000	(36,600)	276,400
Keep Casa Grande Beautiful	27,150	18,600	(17,300)	1,300
General Recreation Admin	498,170	660,700	(88,600)	572,100
Woman's Club	21,670	184,400	(7,500)	176,900
Community Recreation Center	187,000	0	0	0
Recreation Total Expenditures	2,052,550	2,158,800	(319,700)	1,839,100
Recreation Revenues - Expenditures	(1,515,390)	(1,868,300)		(1,548,600)

Senior Services

- Kitchen expansion
 - \$63,000 in additional funds
 - \$213,000 total project cost

Revenues	15,800
Expenditures	320,300
Net	(304,500)
Authorized Personnel	6.46
Capital	\$63,000

Parks

- Park Ranger positions moved to Police Special Operations.
- P/T Groundskeeper hours added for ramada rentals
 - 100% cost recovery

Revenues	15,000
Expenditures	2,697,400
Net	(2,682,400)
Authorized Personnel	18.66
Capital	\$732,000

Recreation Programs

Revenues	123,000
Expenditures	131,700
Net	(8,700)
Authorized Personnel	1.91
Capital	\$0

Teen Recreation

Revenues	25,800
Expenditures	360,400
Net	(334,600)
Authorized Personnel	5.71
Capital	\$0

Aquatics

- Extending fence around pump house and pool

Revenues	77,700
Expenditures	276,400
Net	(198,700)
Authorized Personnel	6.63
Capital	\$150,000

Keep Casa Grande Beautiful

Revenues	0
Expenditures	1,300
Net	(1,300)
Authorized Personnel	0.00
Capital	\$0

General Recreation Admin.

Revenues	8,800
Expenditures	572,100
Net	(563,300)
Authorized Personnel	4.20
Capital	\$26,000

Woman's Club

Revenues	39,400
Expenditures	176,900
Net	(137,500)
Authorized Personnel	2.47
Capital	\$0

Municipal Golf Course

- Golf Maintenance will be outsourced in FY2015 allowing the Fund to be presented in balance
- All savings associated with this operational change will remain with the golf fund

Revenues	1,227,500
Expenditures	1,227,500
Net	0
Authorized Personnel	5.85
Capital	\$0

Grants & Subsidies Fund

Senior Services/Home Delivered Meals

- General Fund transfer for this program is proposed at \$10,000 plus in-kind services
- Majority of funds are federal

Revenues	252,700
Expenditures	252,700
Net	0
Authorized Personnel	4.38
Capital	\$0

Grande Sports World

- Fund includes a loan from the General Fund to cover negative balance.

Revenues	216,600
Expenditures	216,600
Net	0
Authorized Personnel	0.00
Capital	\$0

Promotion & Tourism

- Accommodation Sales Tax
- Boys & Girls Club
- City of Casa Grande Recreation

Revenues	586,900
Expenditures	400,000
Net	186,900
Authorized Personnel	0.00
Capital	\$0

Planning & Development Center

Revenues	1,169,600
Expenditures	1,987,400
Net	(817,800)
Authorized Personnel	19.00
Capital	\$0

Housing Funds (242-260)

- Positions are 100% Grant and program funded.
- Funding comes from CDBG and Home Program Funds.

Revenues	672,800
Expenditures	586,800
Net	86,000
Authorized Personnel	2.00
Capital	\$0

Public Works - Administration

- Increase in operational cost is based upon an allocation of costs for the NOC roof restoration.

Revenues	0
Expenditures	589,500
Net	(589,500)
Authorized Personnel	5.25
Capital	\$0

Public Works - Operations

Revenues	0
Expenditures	156,800
Net	(156,800)
Authorized Personnel	1.00
Capital	\$0

Engineering/Public Works

- Funding is included to allow for the hiring of Engineering Interns.

Revenues	94,800
Expenditures	734,500
Net	(639,700)
Authorized Personnel	7.88
Capital	\$0

Streets Maintenance Fund

- Annual Pavement Preservation
- Thornton Rd Reconstruction

Revenues	4,892,300
Expenditures	5,220,600
Net	(328,300)
Authorized Personnel	18.00
Capital	\$3,838,600

Municipal Airport Fund

- Total FY2015 General Fund match for Airport Grant Projects is \$15,100.
- Fund has a negative balance representing a loan from the General Fund for infrastructure improvements at airpark.

Revenues	1,161,900
Expenditures	1,154,000
Net	7,900
Authorized Personnel	2.50
Capital	\$2,121,700

Wastewater Treatment

- Proposed rate increase for residential customers is \$5.00 per month
- 50% of total revenue is used for debt service

Revenues	8,996,000
Expenditures	10,805,200
Net	(1,809,200)
Authorized Personnel	15.09
Capital	\$975,000

WWTP Expansion

- All proposed Capital will be funded utilizing all remaining WIFA load funds.
- All Debt Service is paid by Wastewater Impact Fees and Wastewater User Fees.

Revenues	5,467,100
Expenditures	6,685,100
Net	(1,218,000)
Authorized Personnel	0.00
Capital	\$1,218,000

Sewer System Development Impact Fees

- The East Side Sewer Expansion project totals \$10,000,000, of which an estimated \$8,647,800 is funded through a loan from the Construction Sales Tax Fund.
- A payment of \$1.6 million from Arizona Sourcing is included in the budget associated with the Sewer Expansion project.

Revenues	10,571,900
Expenditures	9,196,000
Net	1,375,900
Authorized Personnel	0.00
Capital	\$9,041,000

Sanitation Fund

- No rate increase is proposed for the Sanitation Fund in FY2015.

Revenues	7,263,500
Expenditures	7,482,500
Net	(219,000)
Authorized Personnel	38.25
Capital	\$1,068,600

Copper Mountain Water Fund

- Currently serving approximately 277 customers.
- A rate increase is included in the proposed budget, with an increase in the base rate of \$2.00 per month and consumption rate of \$.60 per 1,000 gal.

Revenues	216,600
Expenditures	516,400
Net	(299,800)
Authorized Personnel	0.66
Capital	\$250,000

Equipment Mechanics Fund

(Fleet Services)

- A Frozen Mechanic position has been added to the funded portion of the authorized personnel count.
- Reductions in contractual services offset the cost of this position

Revenues	1,691,100
Expenditures	1,811,800
Net	(120,700)
Authorized Personnel	9.00
Capital	\$0

Facility Maintenance

- Several building improvement projects have been included in the budget to address deferred maintenance issues.

Revenues	1,197,300
Expenditures	1,194,500
Net	2,800
Authorized Personnel	3.00
Capital	\$173,000

Fire

- Three (3.0) Firefighter Rover positions are re-classified to Fire Engineers to reduce overtime.
- Modify minimum staffing to 14, instead of the current 16 – reduce overtime
- End of SAVER Grant in FY2014, resulting in an increase of \$129,000 in general fund for FY2015.

Revenues	255,000
Expenditures	7,810,000
Net	(7,555,000)
Authorized Personnel	62.25
Capital	\$205,200

Animal Care & Control

- No capital is included in the proposed budget; however, a potential Grant may be received for the Kennel expansion.
- If awarded prior to budget adoption, it will be included in the budget.

Revenues	57,000
Expenditures	362,200
Net	(305,200)
Authorized Personnel	4.84
Capital	\$0

Police Facilities

- Replacement vehicles for all Divisions are managed through this cost center.

Revenues	0
Expenditures	334,200
Net	(334,200)
Authorized Personnel	0.00
Capital	\$595,000

Police Administration

- The Police Department also manages the CAPP Program (Fund 237 Child Safety Seats), which is 100% Grant Funded.

Revenues	20,000
Expenditures	1,162,500
Net	(1,142,500)
Authorized Personnel	6.25
Capital	\$0

Public Safety Communications

- CAD/RMS project continues – Total Project cost is \$1.5 million
- Replacement Radios project includes 30 mobile radios (\$175K) and 30 portable radios (\$150K).

Revenues	0
Expenditures	2,338,600
Net	(2,338,600)
Authorized Personnel	19.00
Capital	\$1,075,000

Police Patrol

- Position additions reflect re-organization approved by Council in FY2014, creating three (3.0) Lieutenant positions.
- Addition of four (4.0) Police Officers fully funded by COPS Grant in FY2014, increases the General Fund cost by \$277,600.

Revenues	0
Expenditures	6,926,600
Net	(6,926,600)
Authorized Personnel	59.64
Capital	\$0

Police Criminal Investigations

Revenues	0
Expenditures	2,327,400
Net	(2,327,400)
Authorized Personnel	23.75
Capital	\$0

Police Special Operations

- Park Ranger positions have been moved over from the Parks Maintenance department in order to give them limited police powers desired for these positions.

Revenues	125,500
Expenditures	1,101,200
Net	(975,700)
Authorized Personnel	11.25
Capital	\$0

Finance

Revenues	150,000
Expenditures	1,055,000
Net	(905,000)
Authorized Personnel	11.75
Capital	\$0

Information Technology

- Virtual desktop to improve efficiencies in computer management
- Microsoft Office project completes the transition from Windows XP

Revenues	0
Expenditures	1,749,100
Net	(1,749,100)
Authorized Personnel	10.75
Capital	\$230,000

City Clerk

- Part-time staffing to provide full coverage for the front reception area
- This office also manages the Community Arts Fund (Fund 210), which is 100% Grant funded

Revenues	11,600
Expenditures	385,600
Net	(374,000)
Authorized Personnel	5.44
Capital	\$0

Elections

- There are no scheduled City of Casa Grande elections for FY2015

Revenues	0
Expenditures	33,700
Net	(33,700)
Authorized Personnel	0.00
Capital	\$0

City Manager

Revenues	0
Expenditures	824,500
Net	(824,500)
Authorized Personnel	4.25
Capital	\$0

Public Information Office

- Existing Intern position not included in prior years authorized position count.

Revenues	0
Expenditures	265,800
Net	(265,800)
Authorized Personnel	2.48
Capital	\$0

City Court

- Two new FTE positions; Court Clerk, Probation Monitor
 - Probation Monitor position will not be a regular position until a new revenue source proves itself
- Court Administrator – Reclassified position pending HR review (reduced contractual services to fund)
- Two new fees proposed: a compliance and security

Revenues	690,800
Expenditures	704,600
Net	(13,800)
Authorized Personnel	8.77
Capital	\$0

City Attorney

- \$18,000 of funding for Victim Advocate program included in the Grant Fund
- New Assistant Prosecutor directly related to Court operational changes

Revenues	0
Expenditures	807,800
Net	(807,800)
Authorized Personnel	8.00
Capital	\$0

Mayor & City Council Contingency

- Contingencies
- Development Contingencies
- Mall Sales Tax Agreement

Revenues	0
Expenditures	1,400,000
Net	(1,400,000)
Authorized Personnel	0.00
Capital	\$0

Grants & Subsidies Fund

- Includes \$500,000 for Grant match on approved projects
- As Grants are identified, funds will be transferred from Grant Contingency for Budget Authority

Revenues	5,358,000
Expenditures	5,358,000
Net	0
Authorized Personnel	0.00
Capital	\$0

Mayor & City Council

Revenues	0
Expenditures	611,500
Net	(611,500)
Authorized Personnel	7.00
Capital	\$0

Agenda

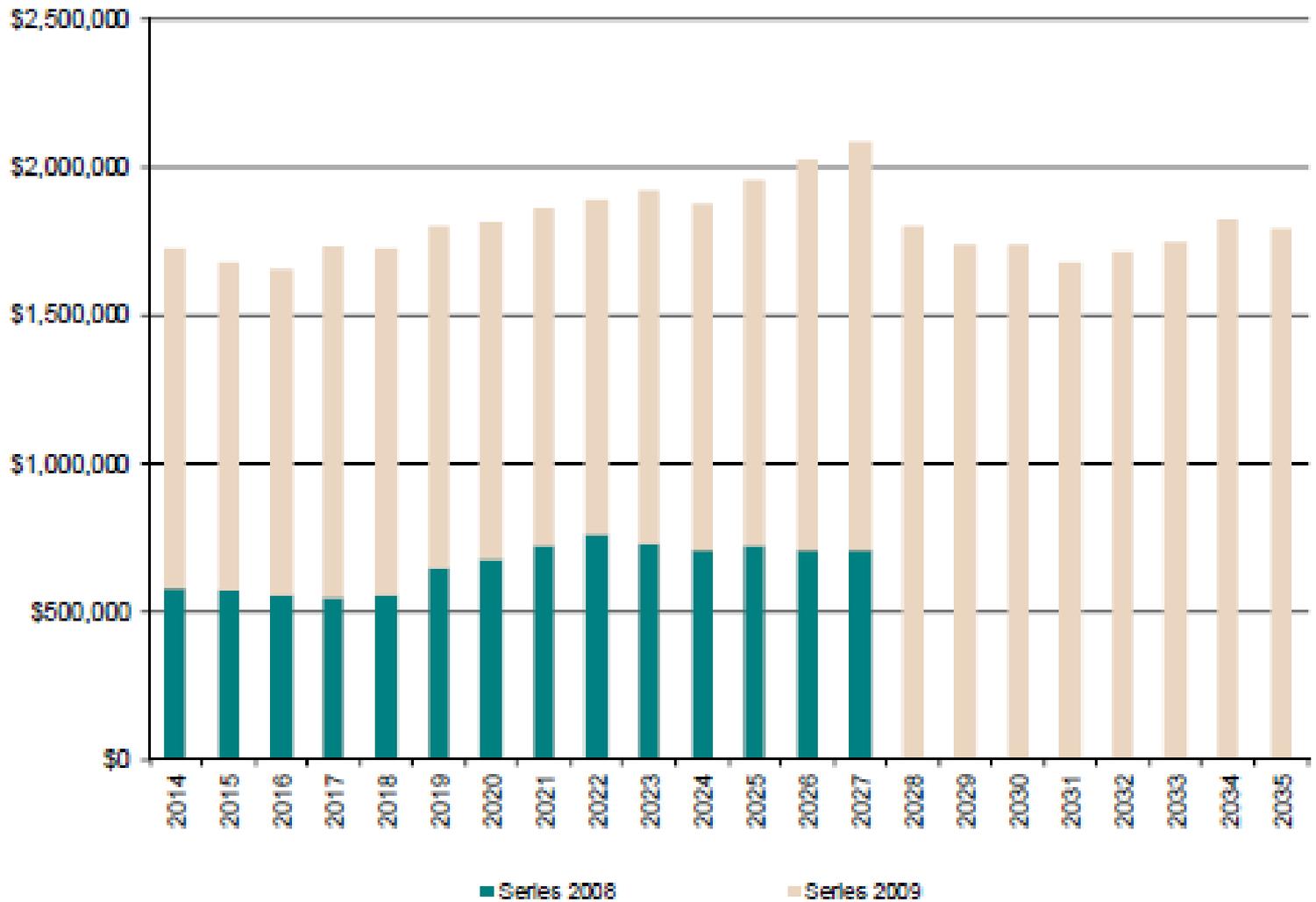
- Overview of budget framework and financial status
- Revenues
- Fees
- Department Budgets
- **Debt**
- Community Facilities Districts
- Partnerships
- Wrap up and Next Steps



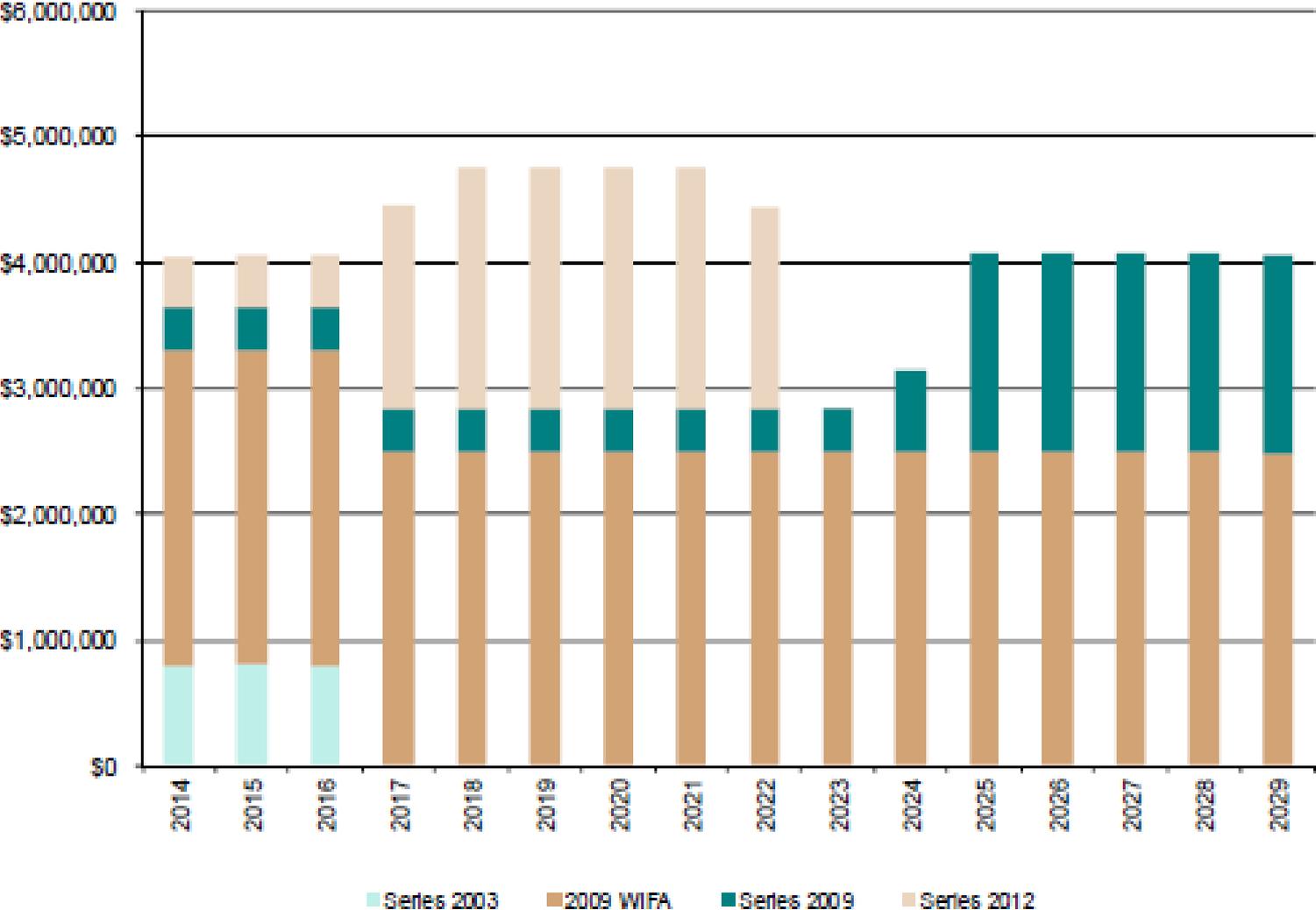
Outstanding Debt - \$114 Million

Issue	Type	Uses	Original Issue Amount	Outstanding Principal	Date Issued	Date of Maturity
Series 2008	GO	Library, Rec Center and Golf Course Improvements, PSB design	\$ 11,000,000	\$ 6,435,000	Jun-08	Jul-26
Series 2009	GO	Public Safety Building	\$ 19,000,000	\$ 17,505,000	Aug-09	Jul-34
Series 2002	Rev	Copper Mountain Water	\$ 203,195	\$ 93,928	Dec-02	Jul-19
Series 2003	Rev	Wastewater & Streets	\$ 18,120,000	\$ 2,225,000	Dec-03	Apr-22
Series 2009	Rev	Performance Institute	\$ 11,625,000	\$ 9,535,000	Jun-09	Apr-24
Series 2009	Rev	Court and Streets	\$ 7,175,000	\$ 7,175,000	Aug-09	Apr-29
WIFA - 2009	Rev	Wastewater	\$ 62,555,540	\$ 49,930,794	Jan-09	Apr-29
Series 2012	Rev	Wastewater & Streets (refinanced 2003)	\$ 9,355,000	\$ 9,355,000	Feb-12	Apr-19
CFD - Mission Royale	GO	Public Infrastructure	\$ 1,335,000	\$ 1,180,000	Apr-05	Jul-29
CFD - Villago	GO	Public Infrastructure	\$ 455,000	\$ 390,000	Nov-06	Jul-31
CFD - Villago	GO	Public Infrastructure	\$ 750,000	\$ 630,000	Dec-08	Jul-25
CFD - Villago	GO	Public Infrastructure	\$ 2,200,000	\$ 1,935,000	Jul-10	Jul-35
Public Works	Lease	North Operations Center	\$ 3,500,000	\$ 1,755,118	May-05	May-20
Citywide	Lease	Energy Project	\$ 2,787,000	\$ 2,730,000	Mar-12	Jul-27
Citywide	Lease	Solar Lease	\$ 3,328,600	\$ 3,328,600	Mar-13	Apr-31
TOTAL			<u>\$ 153,389,335</u>	<u>\$ 114,203,440</u>		

Outstanding General Obligation Debt Service Requirements



Outstanding Excise Tax Revenue Debt Service Requirements



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Community Facilities Districts

- Legally separate units of government
- Taxing authority within district for benefit of district
- Tax Rates established have two components:
 - Debt Service – Based on existing debt
 - Operations - \$0.30 for each district

Community Facilities Districts

- Mission Royale
 - Tax Rate – \$1.30
- Villago
 - Tax Rate - \$2.30
- Copper Mountain Ranch
 - Tax Rate - \$0.30
- Post Ranch
 - Tax Rate - \$0.30

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Partnership Funding Requests

Agency Name	FY2015 Request	FY2015 Funded	FY2014 Funded	% of Funding from City
Access Arizona	\$75,444	\$75,000	\$75,000	17.5%
Boys & Girls Club	\$100,000	\$100,000	\$100,000	14.0%
Casa Grande Main Street	\$39,150	\$39,150	\$39,150	31.3%
Casa Grande Valley Historical Society	\$34,000	\$34,000	\$34,000	25.0%
Chamber of Commerce	\$43,500	\$43,500	\$43,500	12.3%
Pinal County Water Augmentation Authority	\$20,000	\$10,000*	\$20,000	4.3%

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What's Next

- **Tentative Budget Adoption (June 2)**
 - Council modifications
 - Majority of carryovers
- **Final Budget Adoption (June 16)**
- **Property Tax Levy (July 7)**
- **CFD Budget/Levy on same time frame**