

City of Casa Grande, AZ

FY2015 Final Budget

\$170,744,900



FY2015 Budget

- Maintains current levels of service
 - Very similar to current year
- Addresses Council Goals
- No changes from Tentative Budget



FY2015 Budget

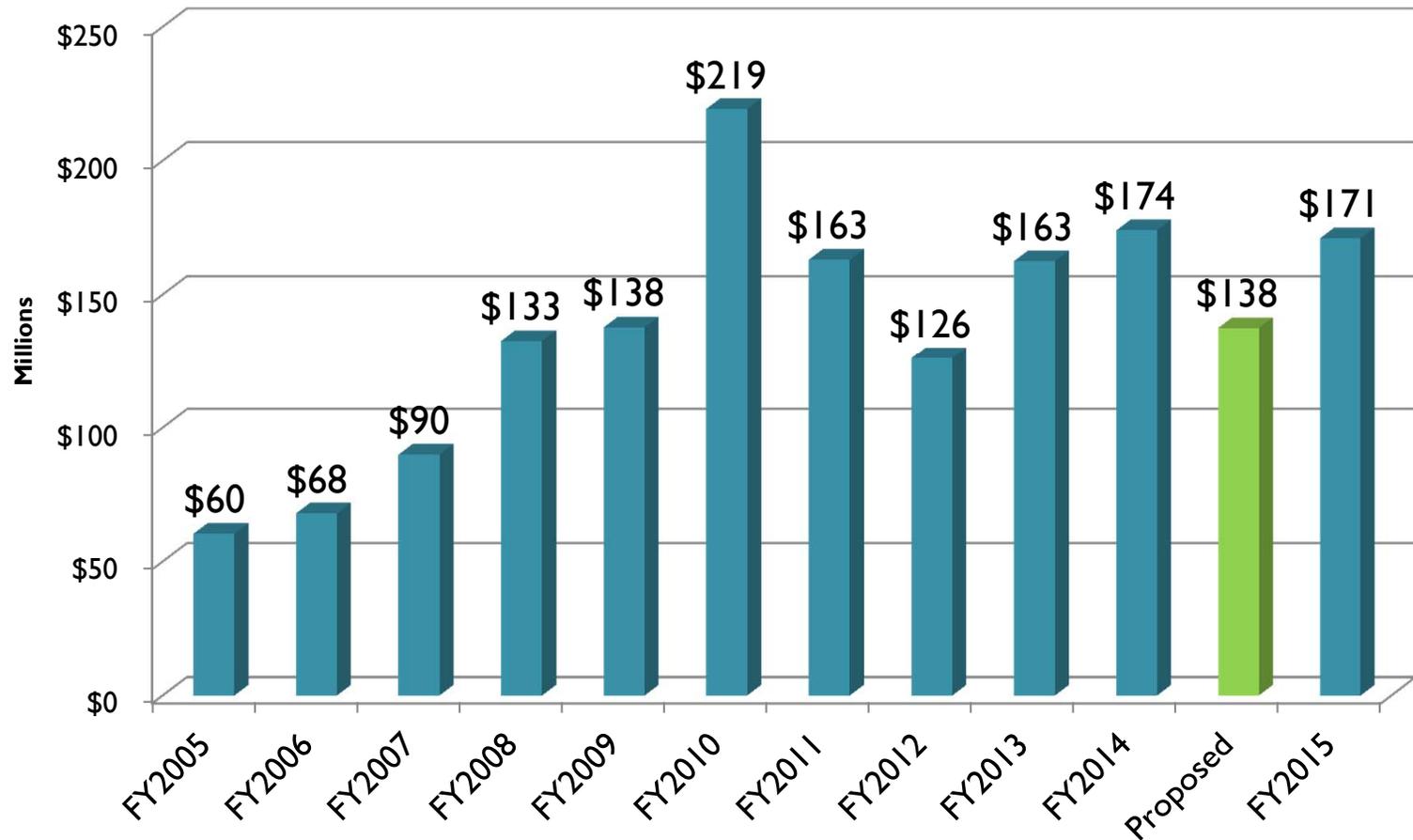
- Flat Revenues
- Employee Related Cost Increases
 - Salary Adjustments, Pensions, Worker's Comp
- COPS Grant Ending
 - \$277,600 impact on general fund in FY2015
 - \$50,000 impact on general fund in FY2016
- Fire SAVER Grant Ended
 - \$129,000 impact on general fund



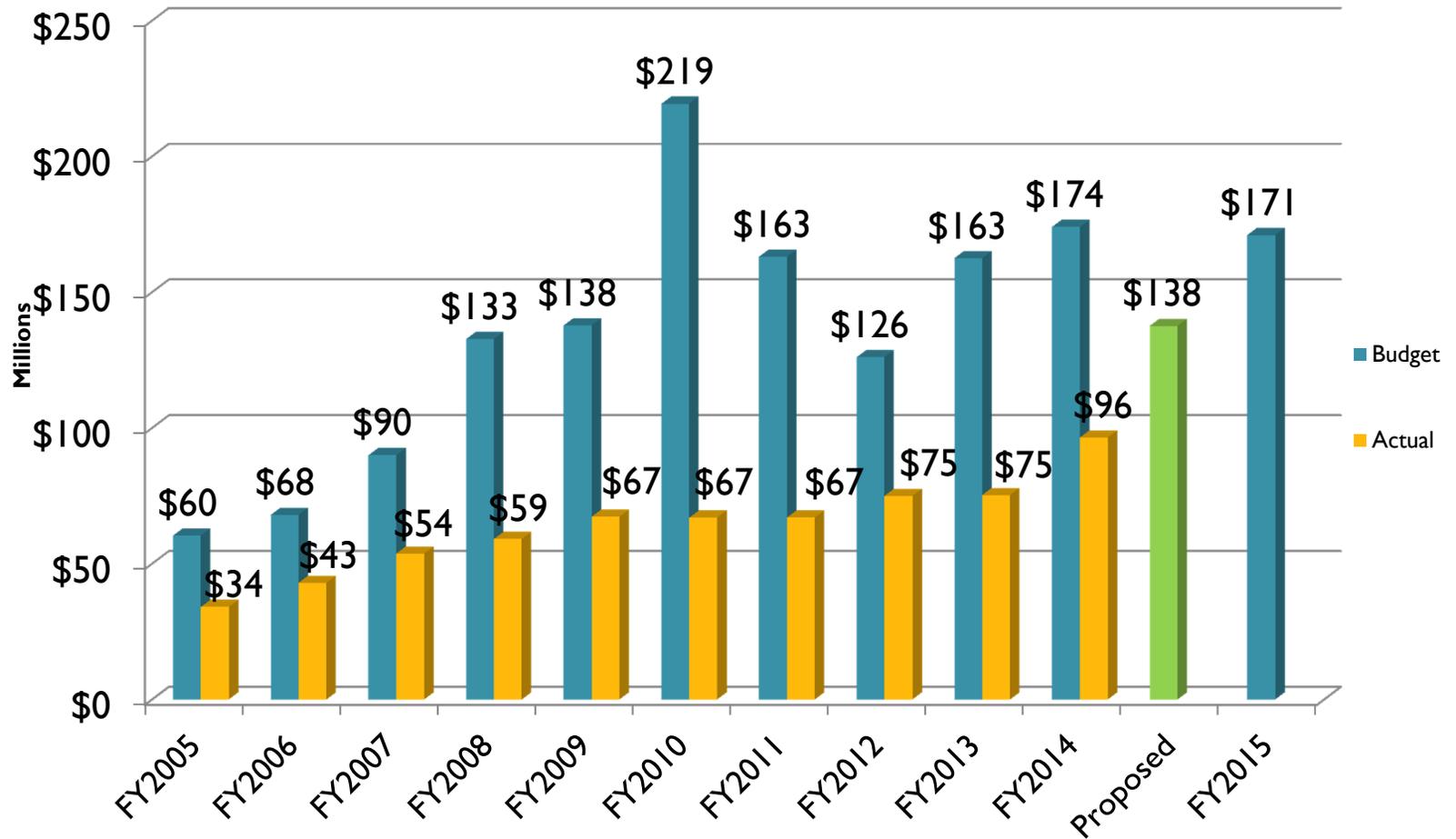
FY2015 Budget

- Accumulated Fund Balances
 - Spending down savings (on one-time items)
- FY2015 Final Budget
 - Utilizes \$1.8 million of general fund balance to fund one-time expenditures
 - \$1.5 million for CAD/RMS
 - Fully funds general fund reserves
 - \$21.4 Million
 - Includes a 1.0% pay increase

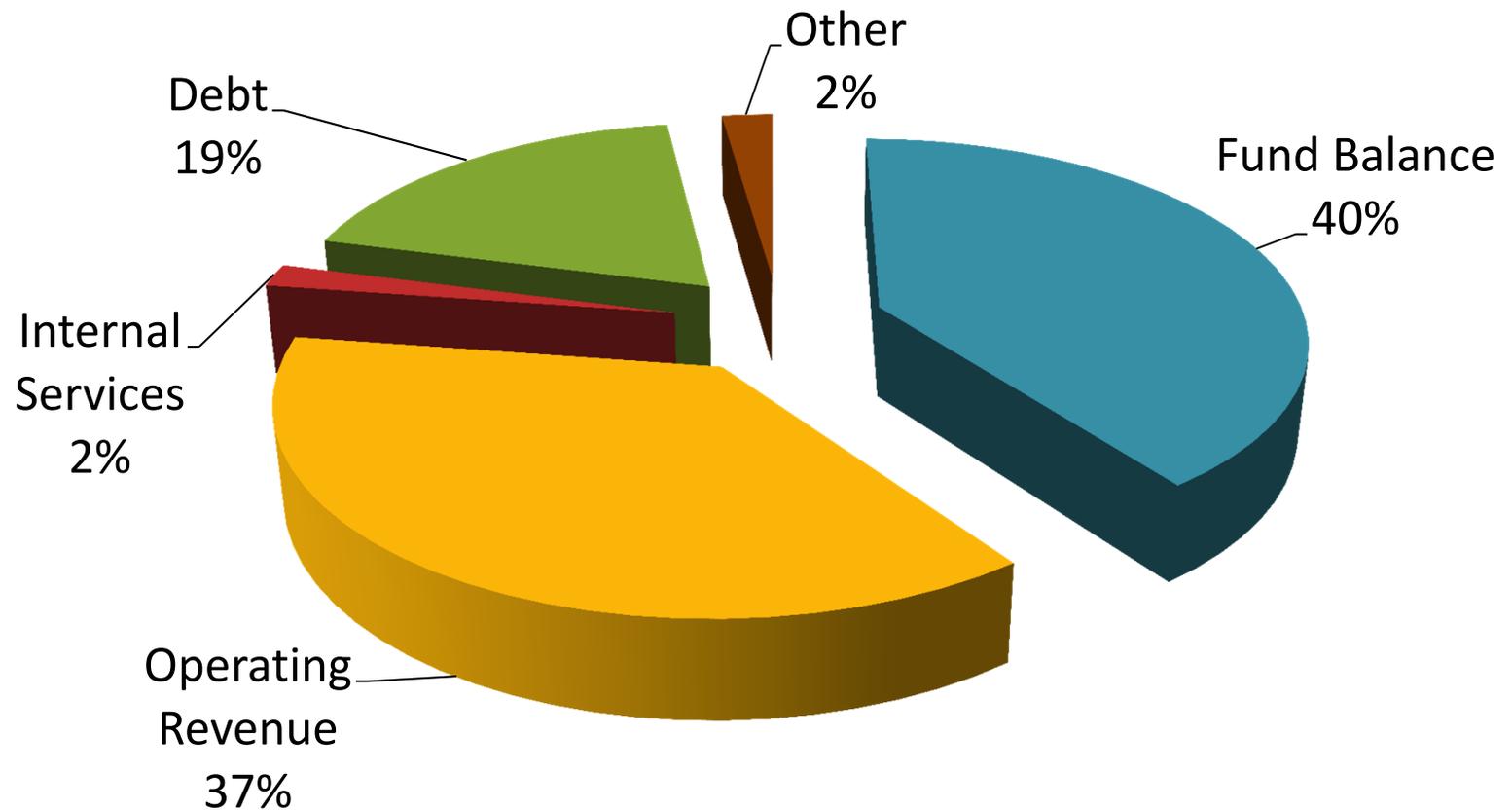
Budget Comparison



Budget Comparison



“Where does the money come from?”



Revenues

- **Fund Balance - \$79,446,200**
 - Savings from prior years
 - Excludes Reserves
- **Other Sources/Debt - \$41,650,000**
 - Budget Authority Amounts
 - Improvement District Debt / Unanticipated Grants
- **Internal Service Funds - \$3,550,600**
- **Operating Revenues - \$74,367,300**
 - Revenue that will be collected or earned during the year



Other/Debt/Internal Service

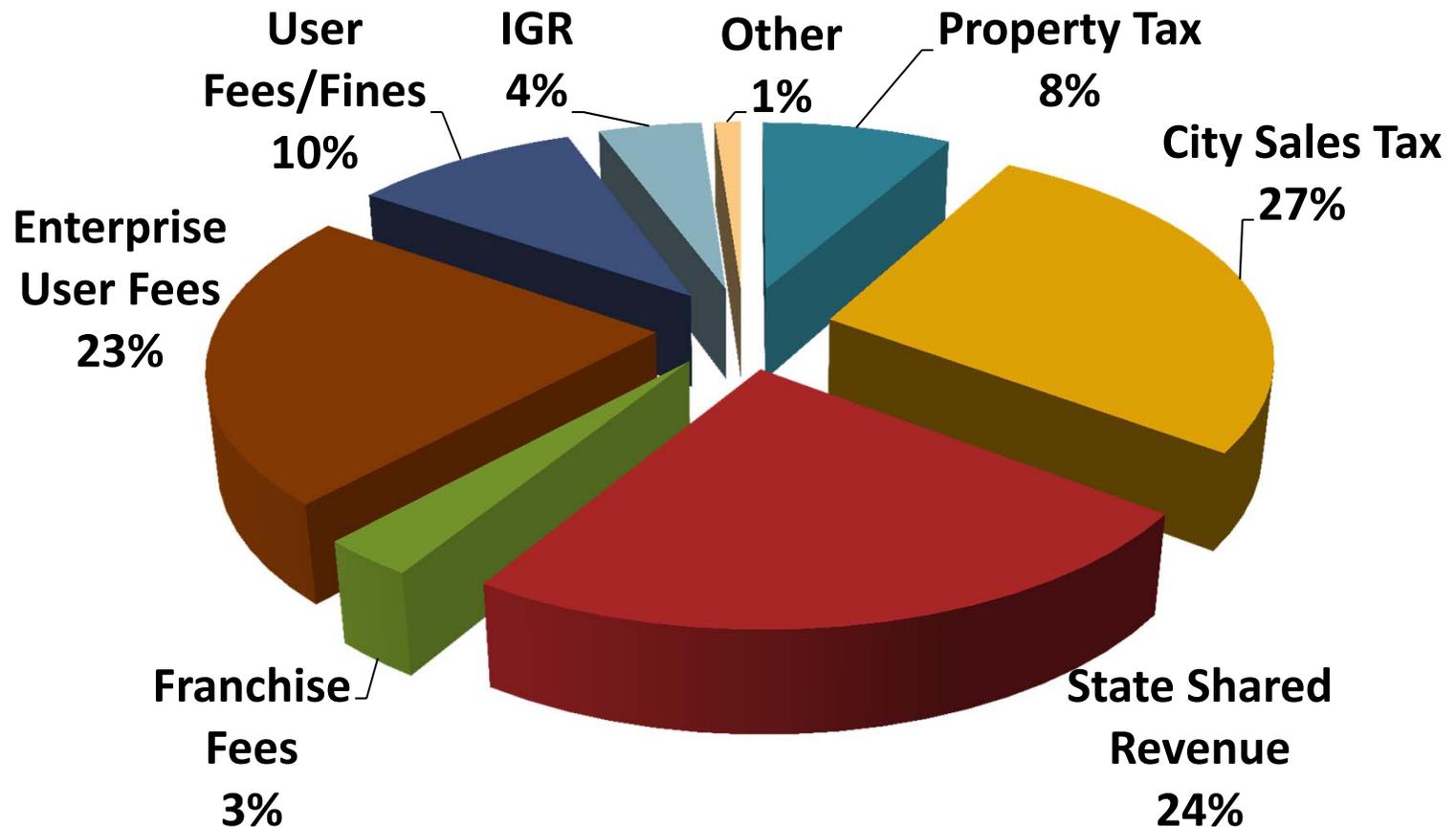
- **Budget Authority - \$41.7 Million**
 - \$4.5 million in Grant Fund Revenues and Expenditures
 - Must be verified and approved prior to transfer
 - \$20.0 Million in Improvement District Debt
 - \$16.0 Million Rec Center
 - \$1.2 Million Airport
- **Internal Service Funds - \$3.6 Million**

Fund Balances – Other Funds

- General Fund \$4.4 Million
- All other funds \$75.0 Million
 - Each fund Distinct/Restricted for specific purpose
 - Total fund balance drops by \$29.5 million
- Major Fund Balance Decreases:
 - Construction Sales Tax \$9.2 Million
 - Recreation Impact \$2.9 Million
 - System Development \$2.6 Million
 - Wastewater Treatment \$2.3 Million
 - WW Treatment Expansion \$1.2 Million

Operating Revenues - \$74.4 Million

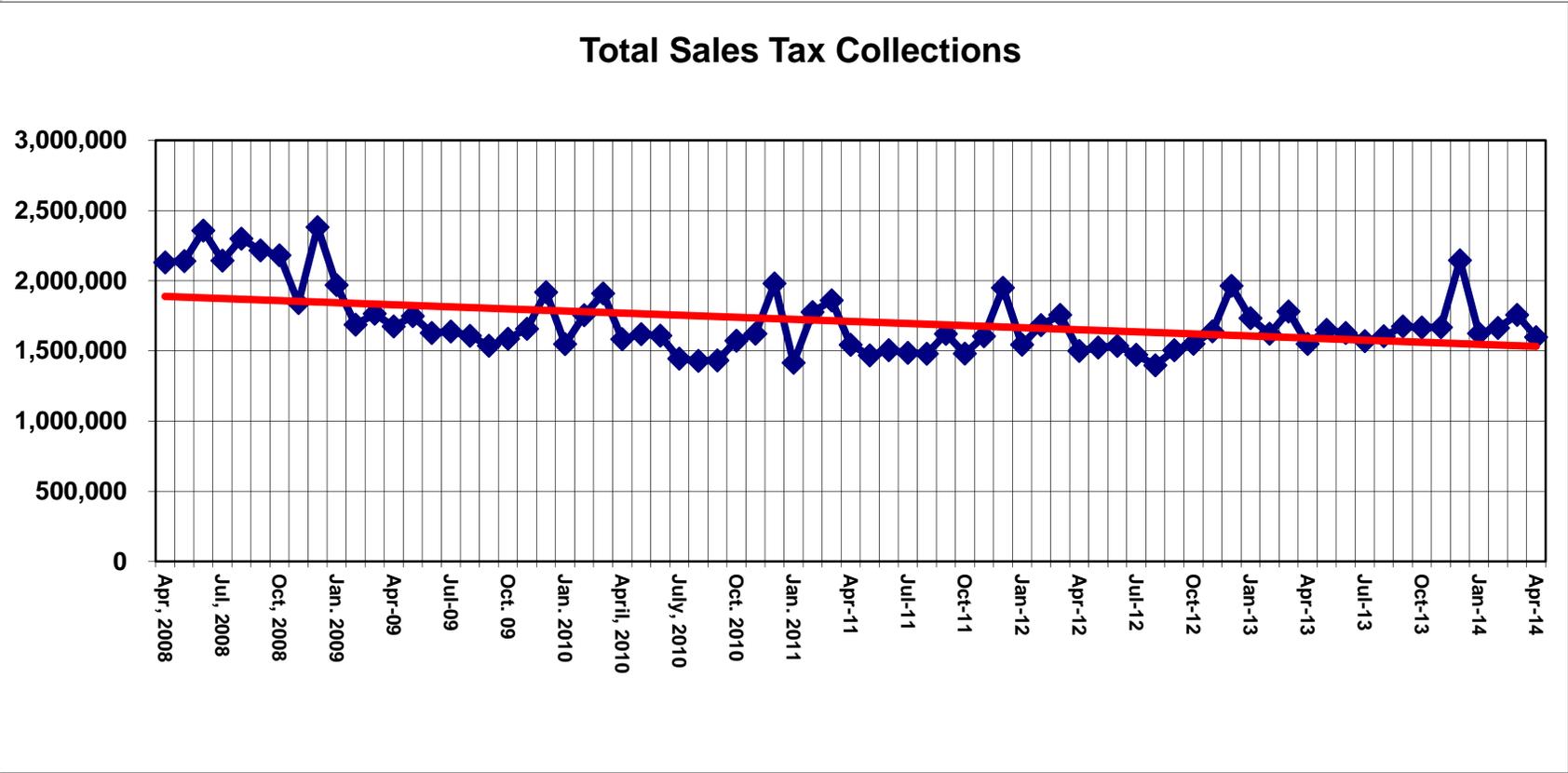
“Where does the money come from?”



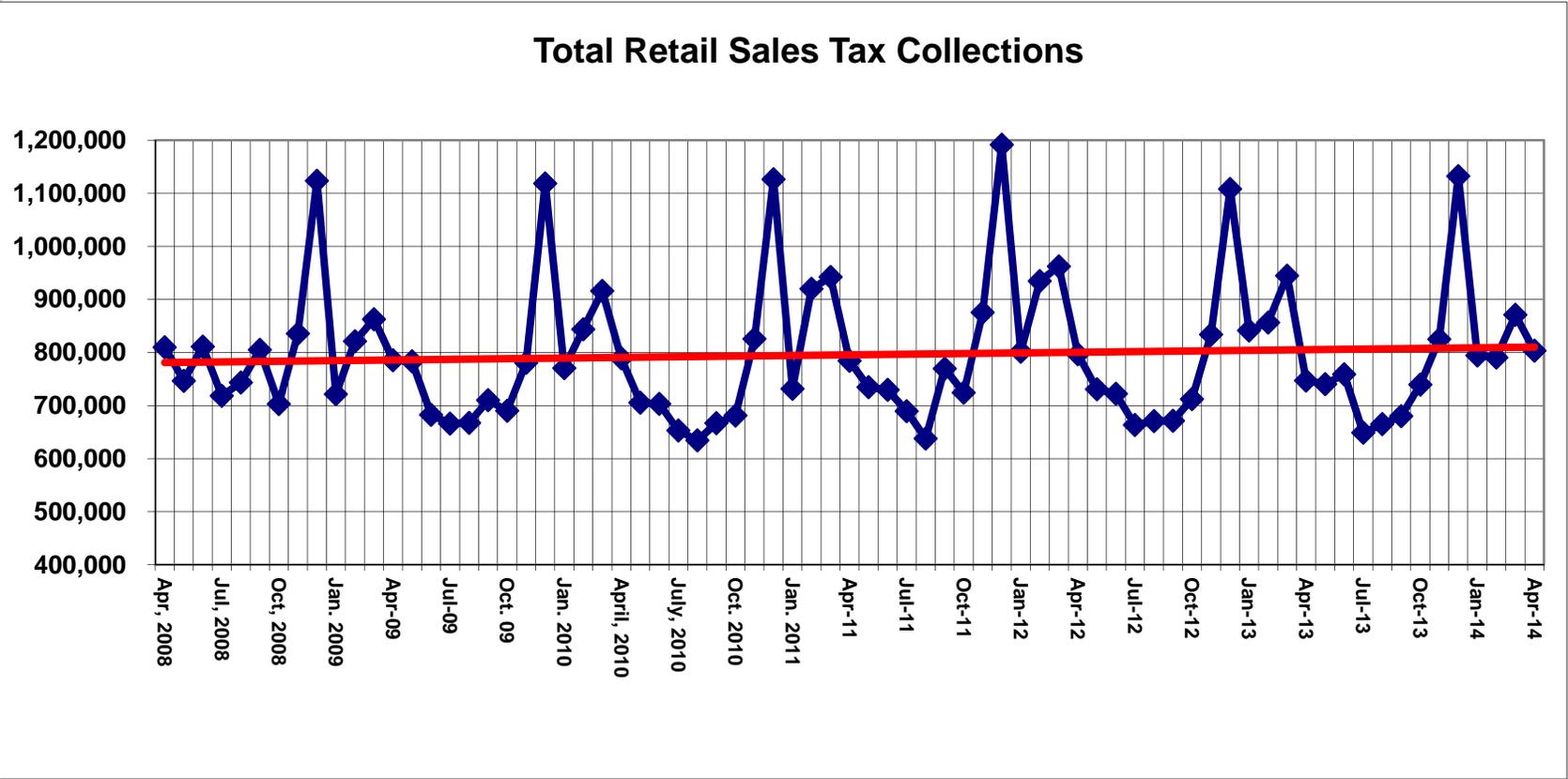
City Sales Tax - \$20.1 Million

- 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



State Shared Revenue - \$17.4 Million

- Based on 2010 Census (48,571)
- Overall increase estimated by state at \$958,300 (6.4%)
- Pinal County 1/2 cent sales tax estimated by city as flat

	FY2013 actual	FY2014 forecast	FY2015 Budget	difference
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	3,333,800	176,400
	13,014,761	14,902,500	15,860,800	958,300
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 \$9.0 Million
 - Water \$216,200
 - Sanitation \$6.6 Million
 - Golf \$1.1 Million



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

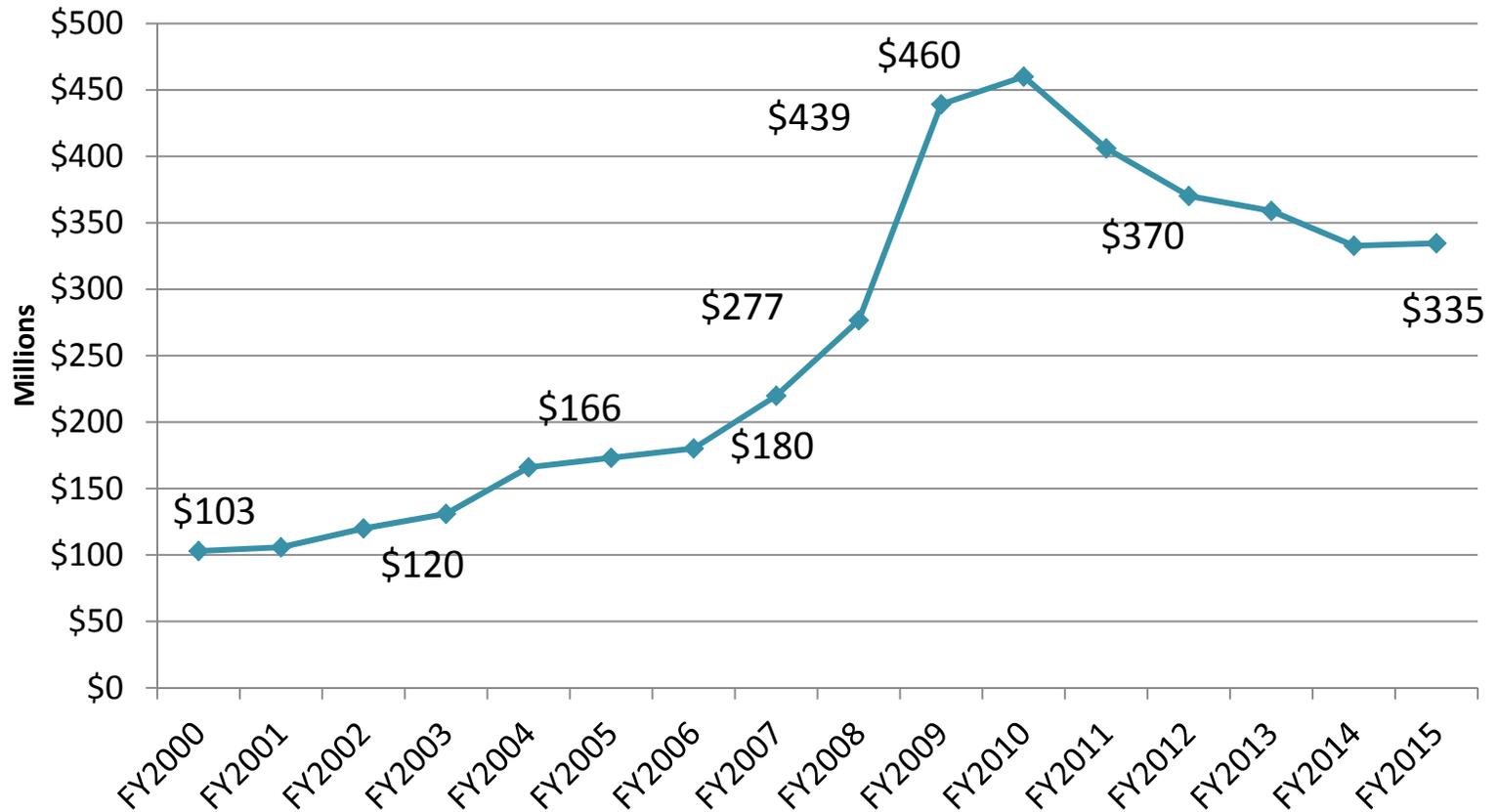
- Primary Property Tax \$3.3 million
- Secondary Property Tax \$2.1 million
- Salt River Project \$210,000
- Community Facility Districts \$495,800
 - Mission Royale
 - Villago
 - Post Ranch
 - Copper Mountain Ranch

Property Taxes

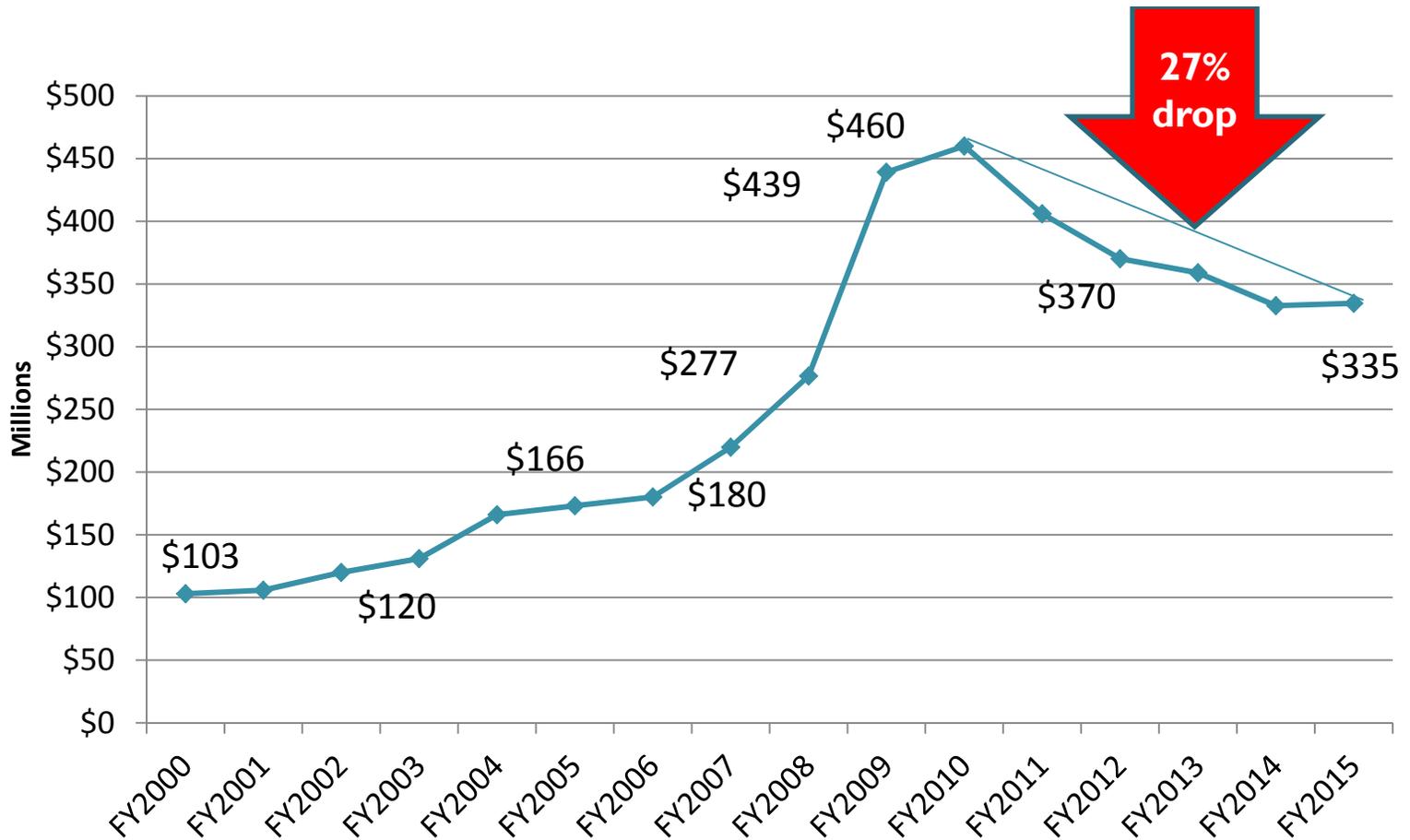


- City's Total Rate Remains Constant at \$1.6307
 - Primary \$0.9999 per \$100 of assessed value

Property Taxes – Assessed Values



Property Taxes – Assessed Values

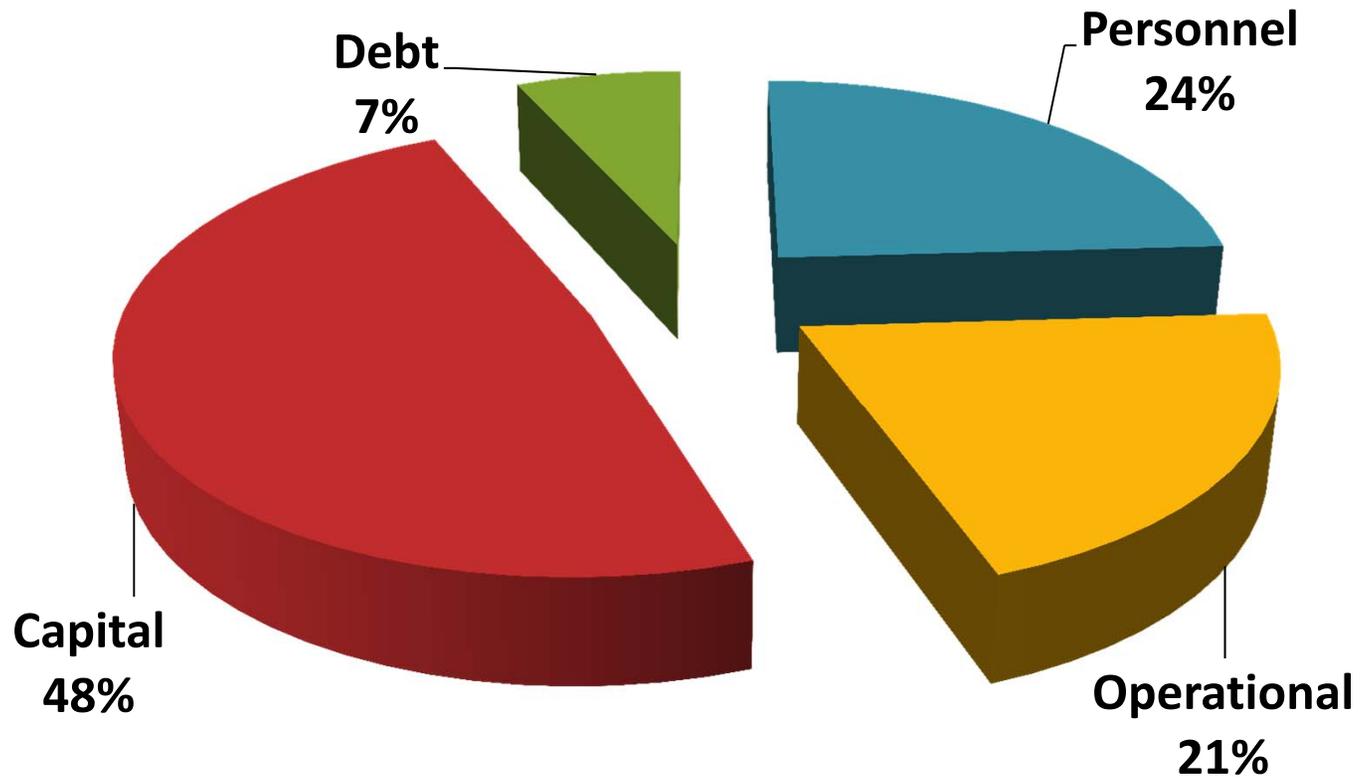


All Other Revenue

- Intergovernmental **\$3.3 Million**
 - Mainly Grant Revenue
- Franchise Fees **\$2.2 Million**
 - Electric, Gas, Cable
- All Other Revenue **\$0.8 Million**

“Where does the money go?”

- expenditures by type (all funds)



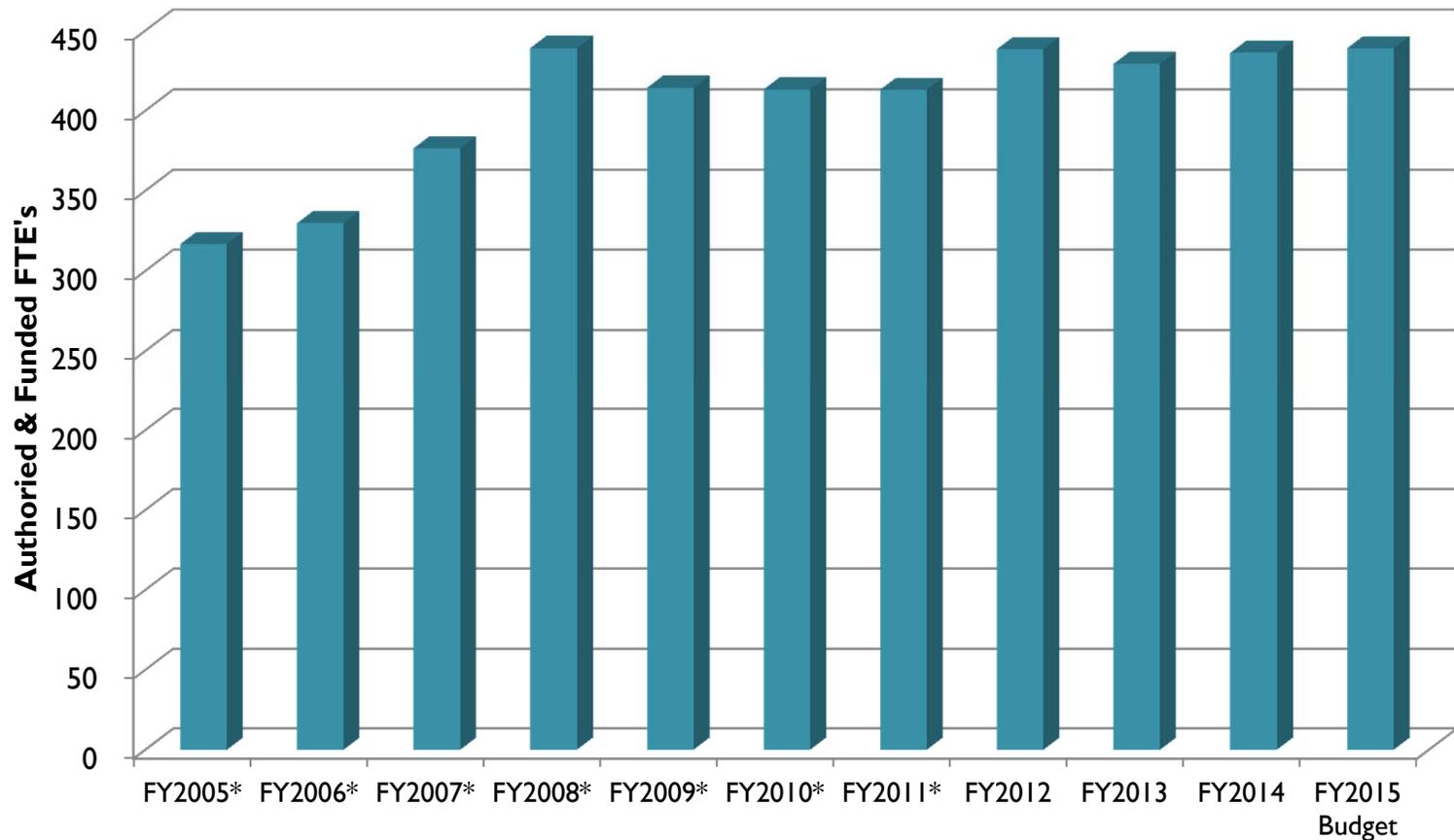
- Excluding budget authority accounts

Personnel - \$35.1 million

- 0.8% net increase over FY2014 budget
 - Workers Compensation \$79,100
 - Employee Insurance (\$40,900)
 - 1% Employee Pay Increase \$255,000
 - Pension Increases \$188,200

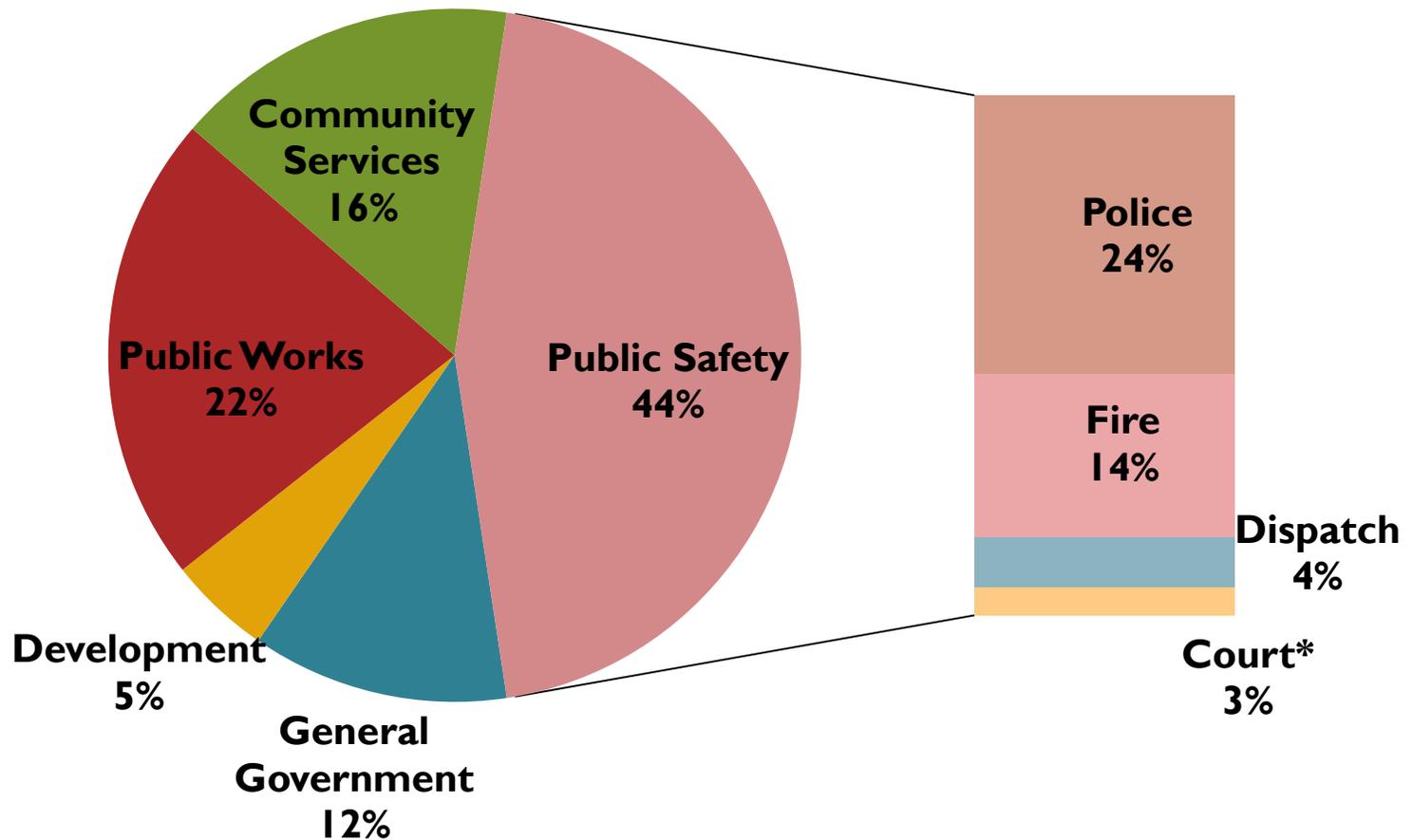
Pension	City	Employee	Impact
Police	33.00%	11.05%	\$100,900
Fire	23.18%	11.05%	\$45,300
ASRS	11.60%	11.60%	\$42,200

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 included
 - 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



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

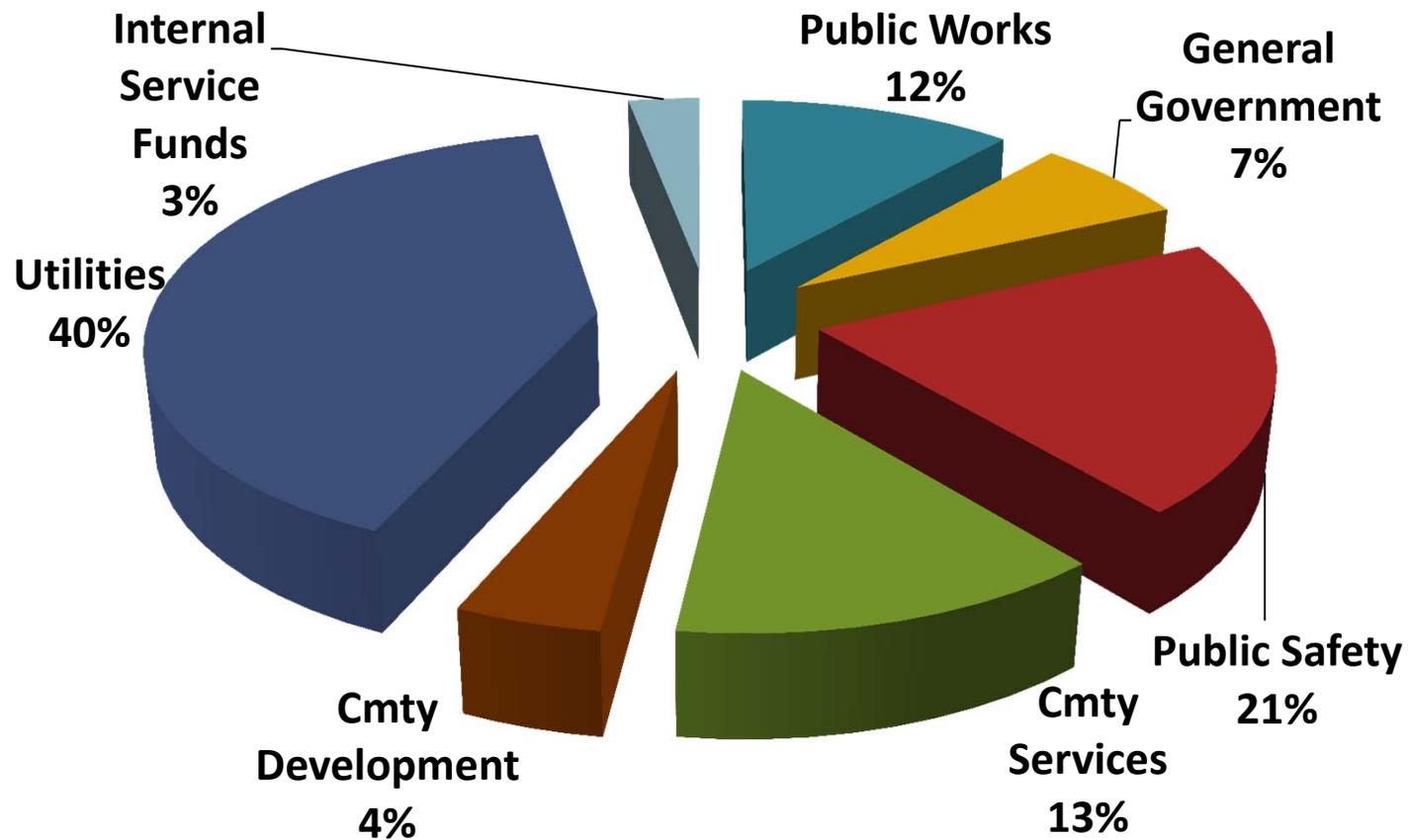


Debt Service - \$9.94 Million

- **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?”

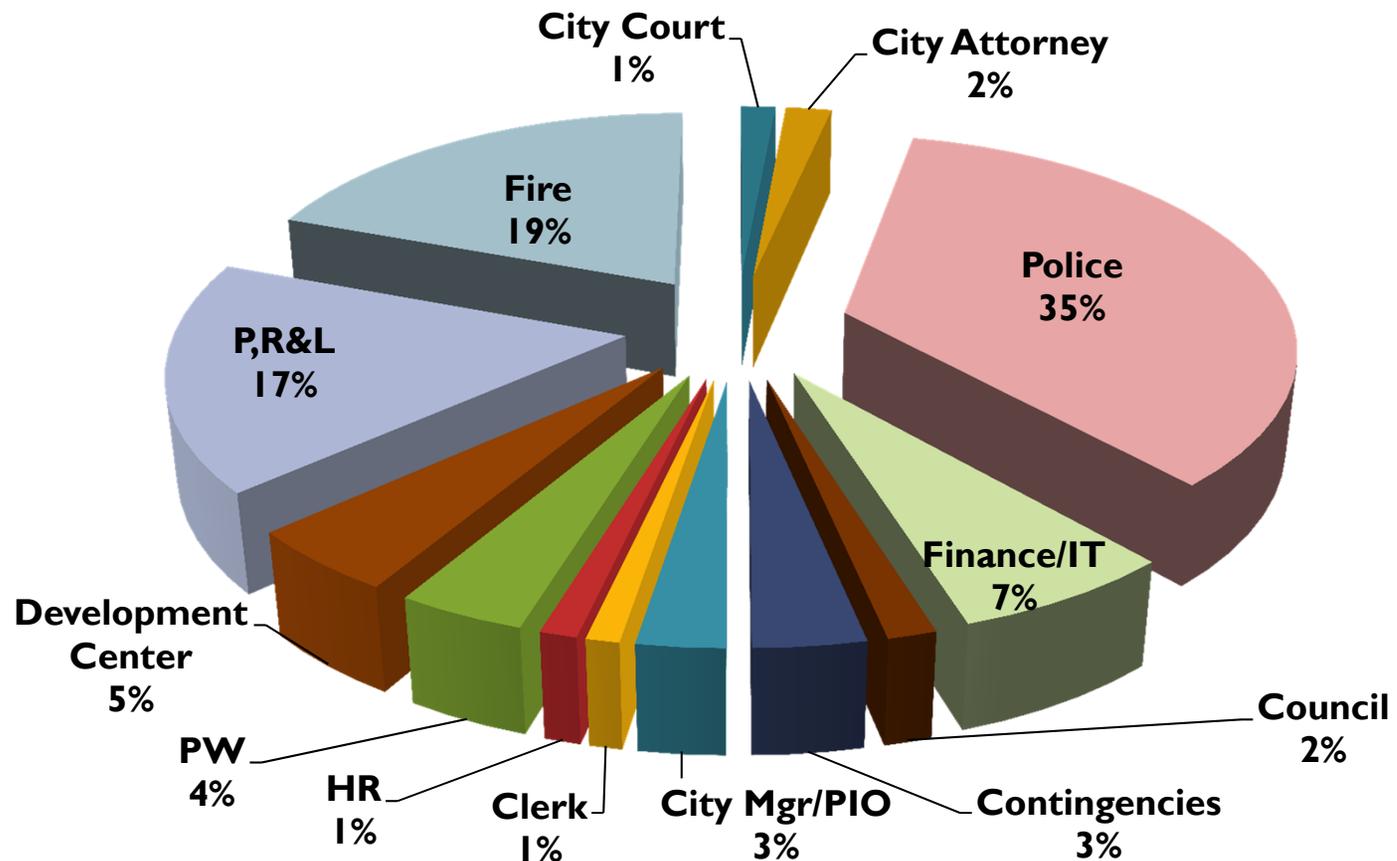
- expenditures by service area (all funds)



- 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



FY2015 Budget Process

- December – CIP process begins
- January – Departments budget requests
 - Public Comment Request on Web page
- May 1 – Council Budget Workshop
- June 2 - Tentative Budget Adoption
 - Budget advertised online and in paper
- June 16 - Final Budget Adoption
 - Public Hearing on Budget & Tax Rate
- July 7 - Property Tax Levy Adoption