



FY 13/14 Final Budget Overview

August 5, 2013

Michael J. Ortega, P.E., County Administrator

Lois Klein, Finance Director



Overview

- Current GF Cash Position
- Review of FY 13/14 – 16/17 Projections
- Review of overall Cash Flow Projections
- Review of changes to Decision Packages
- Final Budget Consideration



FY 12/13 – CCF Overview

CCF - Start FY 12/13		\$ 32,582,521
Transfer from CCF		\$ (4,357,000)
Highways - FY 11/12	\$ 1,000,000	
Highways - FY 12/13	1,000,000	
Highways - Gleeson/Noland	1,157,000	
One-time Distribution	1,200,000	
Capital Cases		\$ (346,000)
Total CCF used during FY 12/13		\$ (4,703,000)
CCF - End FY 12/13 (Projected)		\$ 27,892,296*

*** Estimated to increase ~ \$500k**



FY 13/14 – Cash Balances

- Cash Carry Forward (General Fund)
 - FY 08/09 (Actual) \$ 20,332,174
 - FY 09/10 (Actual) \$ 21,385,903
 - FY 10/11 (Actual) \$ 25,031,830
 - FY 11/12 (Actual) \$ 29,849,173
 - FY 12/13 (Actual) \$ 32,674,423
 - FY 13/14 (Projected) \$ 27,892,296
 - Available \$ 6,892,296
 - CCF to cover P/R, ALTCS, Ins., and Cont. (\$3M) \$ 21,000,000

Cash Carry Forward (Other Funds) FY 13/14

	<u>Cash</u>	<u>Restricted</u>	<u>Available</u>
– Flood Control	\$ 5,306k	\$ 5,306k	\$ 0
– HURF	\$ 4,353k	\$ 4,353k	\$ 0
– ½ Cent Sales Tax	\$ 16,484k	\$ 0	\$ 16,484k
– Other Funds	\$ 11,484k	\$ 11,484k	\$ 0
– Library	\$ 883k	\$ 883k	\$ 0



FY 13/14 – 16/17 Projections

(Updated 7/15/13)

<u>Item</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>
Revenue	Change	Change	Change	Change
Property Tax	\$ (837,000)	\$ (800,000)	\$ 200,000	\$ 200,000
Sales Tax	\$ 200,000	100,000	150,000	150,000
Land Sales	(10,000)	-	-	-
VLT	(200,000)	(100,000)	(100,000)	(100,000)
PILT	\$ (97,614)			
Div 5 Transfer	\$ (23,237)	(68,000)	-	-
JP Collections	\$ 153,924	50,000	-	-
Environmental Health	(155,000)	-	-	-
Inspection Fees	(71,000)	-	-	-
SCAAP	-	-	-	-
LOTTERY	550,000	-	-	-
Diversion Revenues	\$ 44,816	-	-	-
Other	\$ 72,035	-	-	-
Total Change - Revenues	\$ (373,076)	(818,000.00)	250,000.00	250,000.00



FY 13/14 – 16/17 Proj. (Cont'd)

(Updated 7/15/13)

<u>Item</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>
Expenses				
Retirement	\$ 465,573	\$ 300,000	\$ 300,000	\$ 300,000
Fuel	-	100,000	100,000	100,000
Health Insurance	-	300,000	300,000	300,000
Medical Examiner	-	-	-	-
Comp Plan	-	300,000	300,000	300,000
Utilities	44,523	50,000	50,000	50,000
ALTCS Pymt	(81,800)	200,000	200,000	200,000
Loss of H&F OH	166,000	-	-	-
Salary Expense Changes	(84,248)			
Liability Insurance	36,313			
Elections Decrease	(30,875)			
Decision Package Changes	(58,582)			
Misc Changes	(45,468)			
Capital Cases	300,000	300,000	50,000	-
RTC	100,000	100,000	-	-
Title 36 Cases	115,000	-	-	-
Total Change - Expenses	\$ 926,436	\$ 1,650,000	\$ 1,300,000	\$ 1,250,000



FY 13/14 – 16/17 Cash Flow

(Updated 7/15/13)

General Fund Budget Projections – FY 13/14 - FY 16/17

<u>Item</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>
	Change	Change	Change	Change
Total Change - Revenues	\$ (373,076)	(818,000.00)	250,000.00	250,000.00
Total Change - Expenses	\$ 926,436	\$ 1,650,000	\$ 1,300,000	\$ 1,250,000
Total Shortfall/Fiscal Year	<u>\$(1,299,512)</u>	<u>\$(2,468,000)</u>	<u>\$(1,050,000)</u>	<u>\$(1,000,000)</u>
Cumulative Shortfall/Fiscal Year	<u>\$(1,299,512)</u>	<u>\$(3,767,512)</u>	<u>\$(4,817,512)</u>	<u>\$(5,817,512)</u>



FY 13/14 (\$1.3M)

Recommendations

(Updated 7/15/13)

- Use GF CCF (Reserves)
 - ***Recommend - \$300k (Capital Cases)***
 - ***Recommend - \$100k (RTC)***
- Use Vacancy Savings
 - ***Recommend - \$900k***
- Reduce Expense Budget
 - ***Recommend – Reduce Light Fleet Replacement – \$300k (if needed)***



FY 13/14 – ½ ¢ Cent Sales Tax Summary

	FY 12/13 CARRYOVER	NEW 1/2 CENT \$\$	% Of	Interest	TOTAL
EXPENSES:					
General Fund Budgets 100	\$ -	\$ 3,147,414	\$ 0		\$ 3,147,414
Solid Waste (Fund 505)	-	322,602	4.61%		322,602
IT Computer replacement	-	200,000	2.86%		200,000
IT Capital (Fund 450)	124,799	150,000	2.14%	1,500	276,299
Wireless (Fund 450)	-	50,000	0.71%		50,000
Fund 265 - BDI Master Plan	-	11,200	0.16%		11,200
Fund 269 - Willcox Master Plan	-	11,200	0.16%		11,200
Fund 273 - Wildfire Protection Plan	-	34,102	0.49%		34,102
Highways	-	1,300,000	18.57%		1,300,000
Capital Projects (Fund 400)	608,653	885,775	12.65%	-	1,494,428
Undesignated (Fund 400)	15,799,965	887,707	12.68%	100,000	16,787,672
GRAND TOTAL CAPITAL PROJECTS	\$ 16,533,417	\$ 7,000,000	100%	\$ 101,500	\$ 23,634,917



FY 12/13 Personnel (FTE's)

<u>Fiscal Year</u>	<u>FTE Count</u>
06/07	1,102
07/08	1,113
08/09	1,123
09/10	1,113
10/11	1,096
11/12	972
12/13	971

- FTE's
 - Allocated FY 12/13 971
 - Actual FTE's FY 12/13 967
 - Proposed Changes FY 13/14 (27)
 - Proposed FY 13/14 940

* Frozen Vacancies from Depts./Offices not included



FY 13/14

Budget Recommendations

(Updated 7/15/13)

<u>Item</u>	<u>Amount</u>
Reduce Light Fleet Replacement (1 year)	\$300k
Use of Vacancy Savings (Up to \$1M)	\$900k
Use GF CCF – Capital Case (One-time cost)	\$300k
No change to Primary Property Tax Rate	
No change to Secondary Property Tax Rates (Flood and Library)	
Absorb 0.4% Increase in ASRS	\$72k
One-time distribution (Premium Holiday)	\$1.0M
Comp Plan from Salary Savings	\$200k
Courts and Deputy Pay Plans from Salary Savings	\$173k
Fuel - \$400k CCF (\$180k to Highways Replacement)	\$180k
Change to Light Fleet Replacement Schedule	
Highways Light Fleet Replacement to Highways HF Replacement	\$320k



FY 13/14

Budget Recommendations

(Updated 7/15/13)

<u>Item</u>	<u>Amount</u>
Highways Subsidy (1/2¢ Sales Tax) – Operations	\$1.0M
Highways Subsidy (1/2¢ Sales Tax) – BOS Projects	\$300k
Highways – use of Highways CCF for MCS Program	\$500k
Highways – Davis Rd. – Local Match – (Highways CCF)	\$175k
Heavy Fleet Replacement Balanced with Current Cash Flow	\$1.0M
Solid Waste – Reduce Debt \$338k – Rural Stations (3 yrs)	\$338k
Solid Waste Fund – Increase 1/2¢ Contribution for Rural Stations	\$78k
Assessor (Increase Professional Services – Marshall & Swift)	\$7.4k
Sheriff – Jail OT (from Vacancy Savings)	\$100k
Treasurer – Card-Ex System – On Hold	\$30.5k
Utilities Increase	\$44k
Willcox – Shortfall due to Shade Rentals	\$4k



FY 13/14

Budget Recommendations

(Updated 7/15/13)

<u>Item</u>	<u>Amount</u>
County Attorney – Clerk II from RICO and loss of grant	\$74k
Justice Court Enhancement – \$5k line item	\$30k
Justice Court Enhancement Projects – See attached	
JP #1 – Full-time Clerk – Use Enhancement Funds (Not sustainable)	\$29k
JP #5 – Full-time Clerk – Use Enhancement Funds (Sustainable)	\$28k
JP #6 – Full-time Clerk – Use Enhancement Funds (Sustainable)	\$17k
Clerk of the Court – Court Assistant – continue as temp	\$35k
Elections – Purchase E-Poll Books from replacement account	\$143k
Decision Packages (See attached)	



(Updated 8/5/13)

[illegible]



Schedule

- Budget Team meetings with Depts. Complete
- Follow up Work Session with BOS Complete
- Follow up Work Session with BOS Complete
- Tentative Budget to BOS Complete
- Final Budget adopted by BOS 8/05/13
- Tax Rates & Levies adopted 8/19/13