

# FY 14 TENTATIVE BUDGET

- SETS UPPER EXPENDITURE LIMIT
  - (Recommended \$95,252,025)
- AUTHORIZES PUBLICATION OF SUMMARY BUDGET
- SET PUBLIC HEARING FOR BUDGET ADOPTION
  - (Recommended July 16, 2013)

# BOARD DIRECTION

- No Increase in County Property Tax Rate
- Operate Within Resultant Reduction in Property Tax Revenue
- County pay medical insurance cost increase
- County pay retirement payments increase
- Maintain Public Service Levels
  - Law Enforcement, Criminal Prosecution, & Judicial
  - Roads, Landfill, Health Services, Community Services
- Provide for a Balanced Budget

# BUDGET ASSUMPTIONS

- Property Assessed Valuations Decreased
- No Increase in County Property Tax Rate
- Property Tax Revenue Reduced
- Voluntary Reduction Plans and Reorganizations will be Implemented
- Class & Comp Study Fully Implemented without Impacting Office and Department Budgets
- FY 15 Office and Department Budgets Adjusted to Absorb On-going Class & Comp Costs

# SUMMARY OF TENTATIVE BUDGET

- County Property Tax Rate – No Change
- County Property Tax Revenue Decreased 7.9%
- Elected & Appointed Officials Achieved 8.5% General Fund Expenditure Reduction
- Overall Budget Decreased 1.2%
- Authorized Positions Decreased – 15.5 FTE

# Gila County FY 14 Budget General Fund Impacts

## Net Positive Impact to the General Fund

Direct Expense Reductions	\$ 754,236
Reduced Support of Non-General Fund Activities	\$ 1,283,280
Increased Recovery of Indirect Costs	549,465
New Revenue - Lottery Proceeds Reinstatement	550,000
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Total	\$ 3,136,981

Overall FY 13 to FY 14 reduction in General Fund expenditures of 8.5 %

# Gila County FY 14 Budget General Fund Impacts

## Direct Expense Reductions

**\$ 754,236**

**This is a 2.05% reduction in General Fund Departmental spending.**

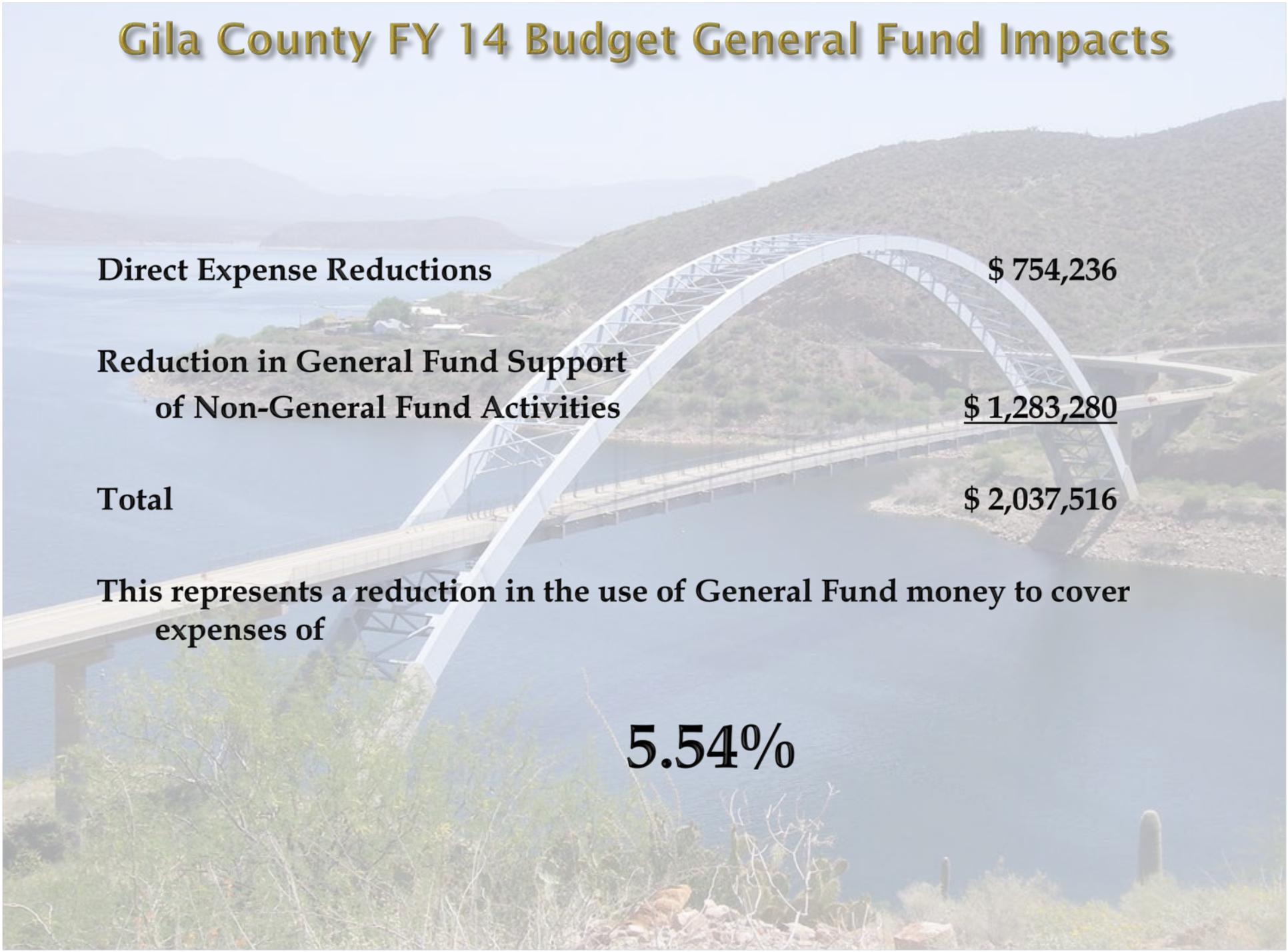
# Gila County FY 14 Budget General Fund Impacts

- ▣ Reduction in General Fund Support of
  - ▣ Non-General Fund Activities

▣ **\$ 1,283,280 Reduction**

	<b>FY 13</b>	<b>FY 14</b>	<b>Reduction</b>
GF Support of Non-GF Activities	\$5,232,967	\$ 3,949,687	\$ 1,283,280

# Gila County FY 14 Budget General Fund Impacts



<b>Direct Expense Reductions</b>	<b>\$ 754,236</b>
<b>Reduction in General Fund Support of Non-General Fund Activities</b>	<b><u>\$ 1,283,280</u></b>
<b>Total</b>	<b>\$ 2,037,516</b>

**This represents a reduction in the use of General Fund money to cover expenses of**

**5.54%**

# Gila County FY 14 Budget General Fund Impacts

## ▣ Indirect Cost Recovery

These are charges to Non-General Fund accounts to recover General Fund costs associated with general support services such as Human Resources and Finance and Administration.

They are viewed as revenue to the General Fund, however these indirect costs are shown as expense line items in the Non-general Fund budgets.

They are not identifiable in this generalized presentation of the Tentative Budget.

# Gila County FY 14 Budget General Fund Impacts

## Indirect Cost Recovery FY 13 to FY 14 Comparison

	FY 13	FY 14	Difference
Community Services	\$ -0-	\$ 233,155	\$ 233,155
Health	\$ 47,413	\$ 101,388	\$ 53,975
Library	\$ -0-	\$ 94,990	\$ 94,990
Public Works	\$ 732,301	\$ 899,646	\$ 167,345
Totals	\$ 779,714	\$ 1,329,179	\$ 549,465

# Gila County FY 14 Budget General Fund Impacts

<b>Direct Expense Reductions</b>	<b>\$ 754,236</b>
<b>Reduction in General Fund Support of Non-General Fund Activities</b>	<b>\$ 1,283,280</b>
<b>General Fund Indirect Cost Recovery from Non-General Fund budgets</b>	<b><u>\$ 549,465</u></b>
<b>Total</b>	<b>\$ 2,586,981</b>

**Total reduction in and recovery of General Fund expenditures:**

**7.04%**

# Gila County FY 14 Budget General Fund Impacts

## Bonus!

State of Arizona resumes appropriating to Gila County our share of the Lottery Funds.

\$550,000

This will offset General Fund Expenditures as well.

# Gila County FY 14 Budget General Fund Impacts

## SUMMARY

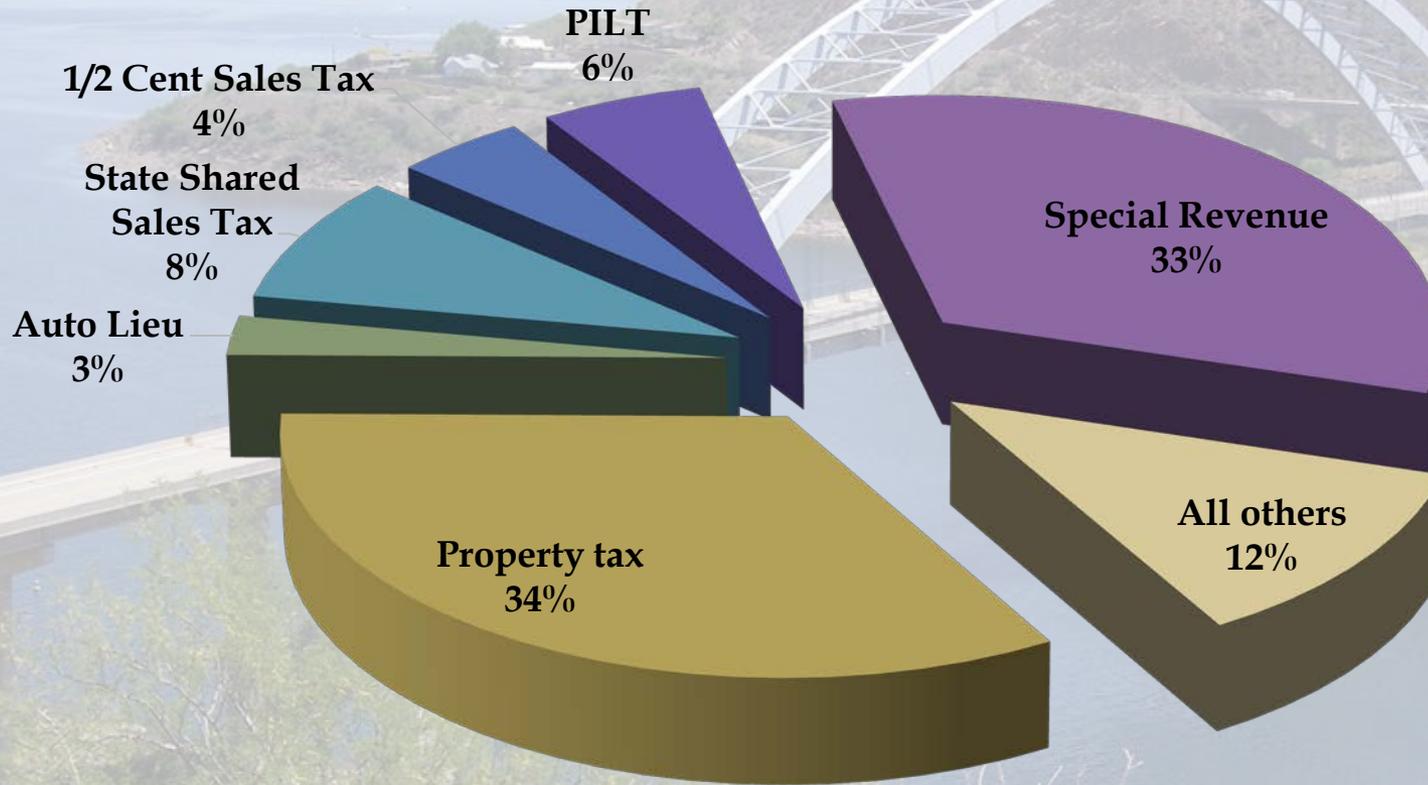
<b>Direct Expense Reductions</b>	<b>\$ 754,236</b>
<b>Reduction in General Fund Support of Non-General Fund Activities</b>	<b>\$ 1,283,280</b>
<b>General Fund Indirect Cost Recovery from Non-General Fund budgets</b>	<b>\$ 549,465</b>
<b>Lottery Proceeds Reinstatement</b>	<b><u>\$ 550,000</u></b>
<b>Total</b>	<b>\$ 3,136,981</b>

**Total Positive Impact to the General Fund:**

**8.53%**

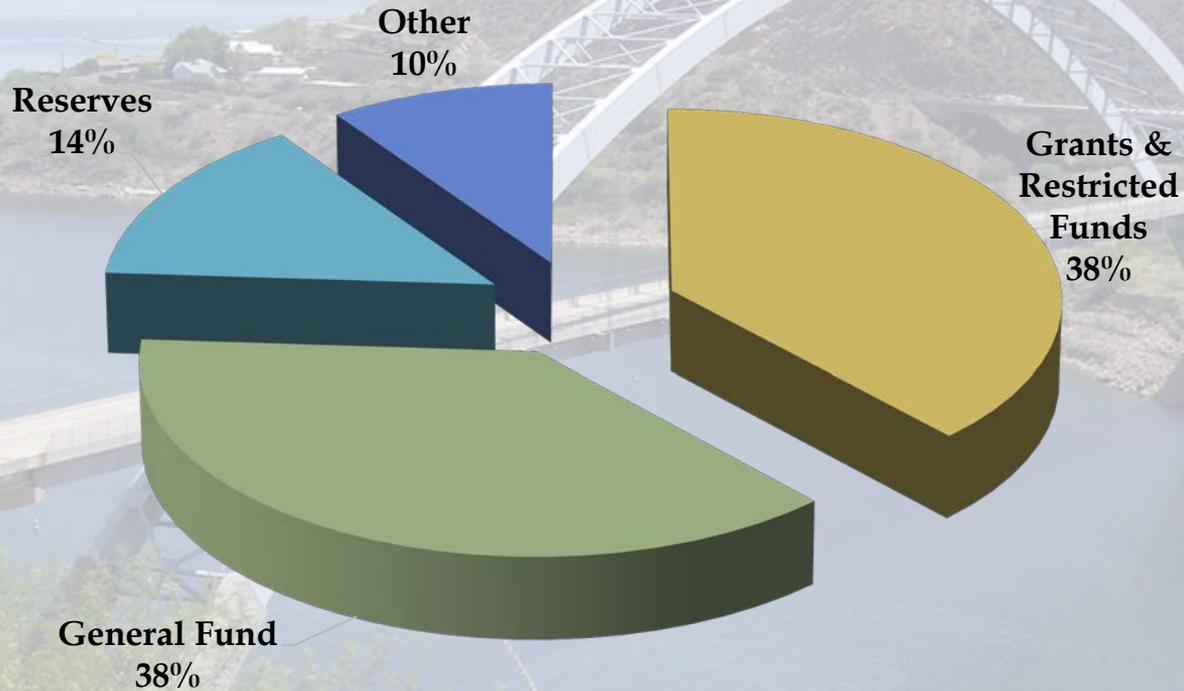
# REVENUE

## Fiscal Year 2013/2014 Proposed Revenues



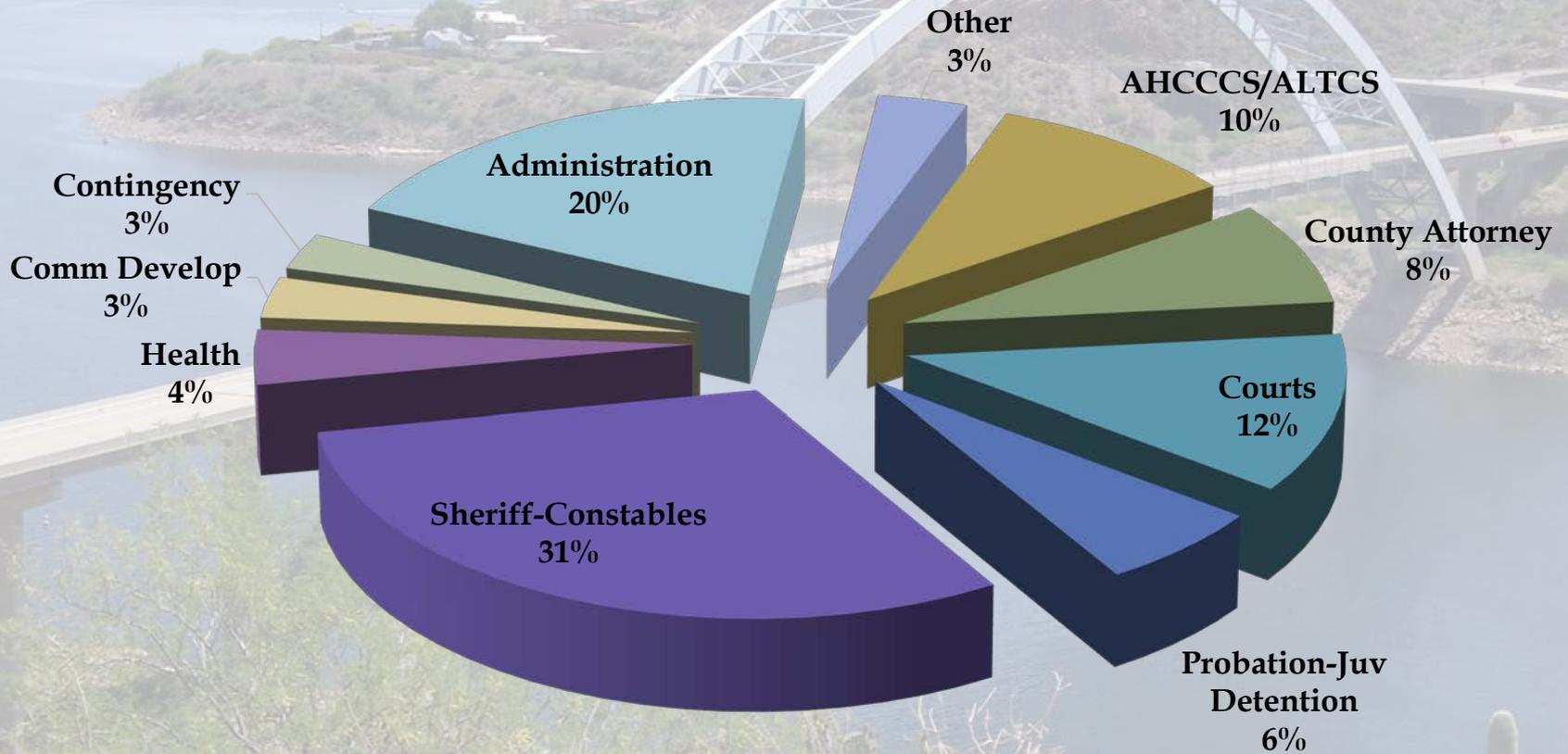
# EXPENDITURES

## Fiscal Year 2013/2014 Proposed Expenditures



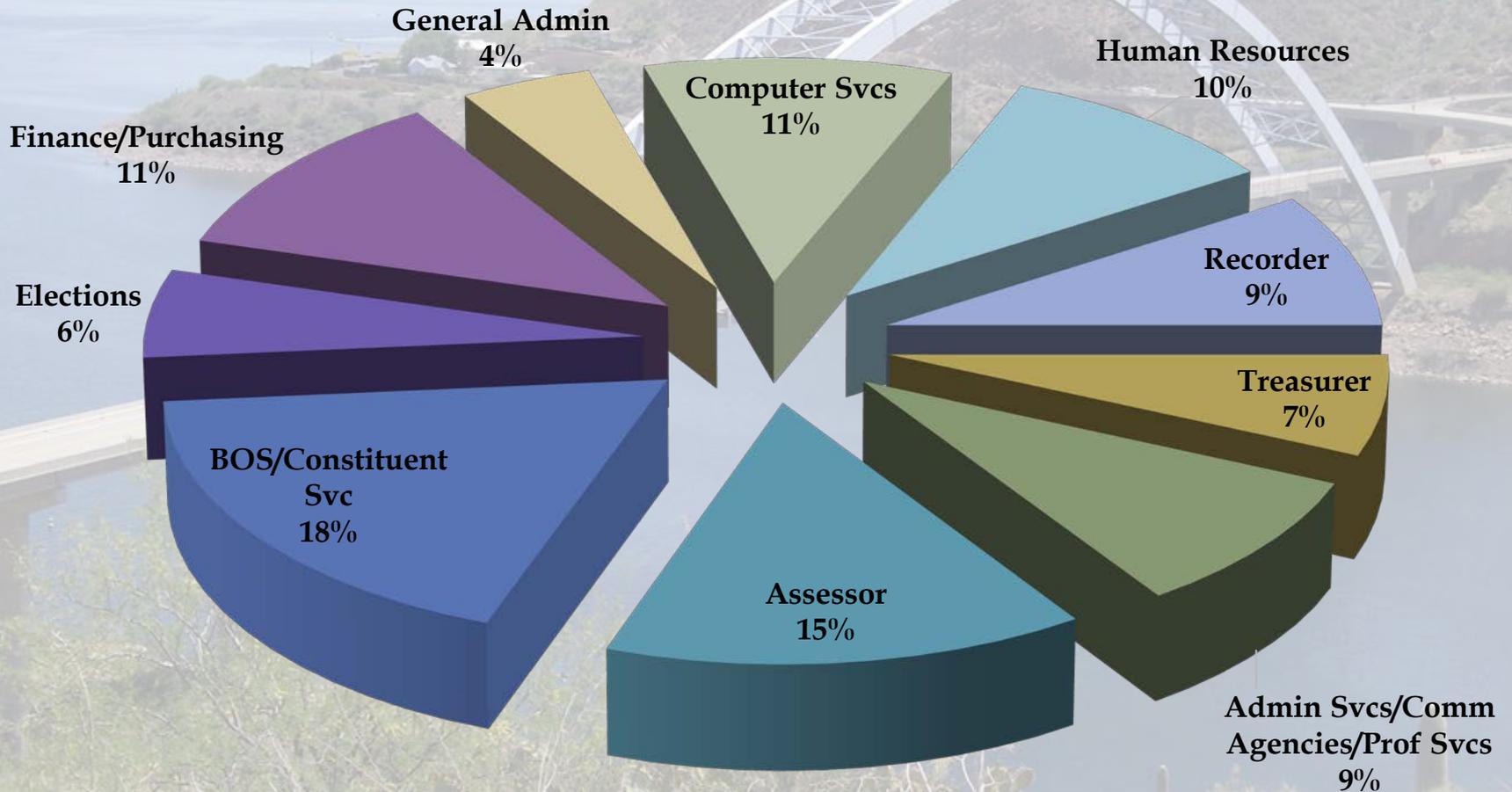
# EXPENDITURES

## Fiscal Year 2013/2014 General Fund Proposed Expenditures



# EXPENDITURES

## Fiscal Year 2013/2014 General Fund Administration Proposed Expenditures



# Gila County FY 14 Budget General Fund Impacts

## Revenue Trend

FY 13- FY 14 %

↓4.02%

### Revenue

