

City/Town of Casa Grande
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2024

| Fiscal year | S c h | Funds | | | | | | | | |
|-------------|--|--------------|----------------------|-------------------|-----------------------|----------------|----------------------------|------------------------|-----------------|-------------|
| | | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Permanent Fund | Enterprise Funds Available | Internal Service Funds | Total all funds | |
| 2023 | Adopted/adjusted budgeted expenditures/expenses* | E 1 | 65,552,529 | 38,198,742 | 7,356,552 | 91,896,341 | 0 | 44,061,752 | 6,636,733 | 253,702,649 |
| 2023 | Actual expenditures/expenses** | E 2 | 44,400,671 | 11,959,236 | 6,023,334 | 18,336,805 | 0 | 19,401,692 | 4,647,625 | 104,769,363 |
| 2024 | Beginning fund balance/(deficit) or net position/(deficit) at July 1*** | E 3 | 36,082,883 | 13,972,529 | 1,847,845 | 56,424,283 | 0 | 23,911,972 | 4,313,241 | 136,552,753 |
| 2024 | Primary property tax levy | B 4 | 4,938,900 | | | | | | | 4,938,900 |
| 2024 | Secondary property tax levy | B 5 | | | 2,149,314 | | | | | 2,149,314 |
| 2024 | Estimated revenues other than property taxes | C 6 | 69,447,676 | 25,550,744 | 135,000 | 46,069,685 | 0 | 61,826,579 | 4,457,601 | 207,487,285 |
| 2024 | Other financing sources | D 7 | 0 | 0 | 0 | 17,000,000 | 0 | 38,000,000 | 0 | 55,000,000 |
| 2024 | Other financing (uses) | D 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2024 | Interfund transfers in | D 9 | 66,607 | 0 | 7,714,910 | 18,339,233 | 0 | 0 | 6,274,127 | 32,394,877 |
| 2024 | Interfund Transfers (out) | D 10 | 32,328,270 | 0 | 0 | 0 | 0 | 0 | 0 | 32,328,270 |
| 2024 | Line 11: Reduction for fund balance reserved for future budget year expenditures | | | | | | | | | |
| | Maintained for future debt retirement | | | | | | | | | 0 |
| | Maintained for future capital projects | | | | | | | | | 0 |
| | Maintained for future financial stability | | | | | | | | | 0 |
| | | | | | | | | | | 0 |
| 2024 | Total financial resources available | E 12 | 78,207,796 | 39,523,273 | 11,847,069 | 137,833,201 | 0 | 123,738,551 | 15,044,969 | 406,194,859 |
| 2024 | Budgeted expenditures/expenses | E 13 | 66,809,949 | 31,736,884 | 10,547,145 | 69,724,311 | 0 | 87,829,715 | 7,681,333 | 274,329,337 |

Expenditure limitation comparison

| | 2023 | 2024 |
|---|----------------|----------------|
| 1 Budgeted expenditures/expenses | \$ 253,702,649 | \$ 274,329,337 |
| 2 Add/subtract: estimated net reconciling items | 253,702,649 | 274,329,337 |
| 3 Budgeted expenditures/expenses adjusted for reconciling items | 56,870,218 | 103,660,794 |
| 4 Less: estimated exclusions | \$ 196,832,431 | \$ 170,668,543 |
| 5 Amount subject to the expenditure limitation | \$ 248,122,300 | \$ 277,989,333 |
| 6 EEC expenditure limitation | | |

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

City/Town of Casa Grande Tax levy and tax rate information Fiscal year 2024

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

TRUTH IN TAXATION HEARING NOTICE OF TAX INCREASE

IN COMPLIANCE WITH SECTION 42-17107, ARIZONA REVISED STATUTES, THE CITY OF CASA GRANDE IS NOTIFYING ITS PROPERTY TAXPAYERS OF CITY OF CASA GRANDE'S INTENTION TO RAISE ITS PRIMARY PROPERTY TAXES OVER LAST YEAR'S LEVEL. THE CITY OF CASA GRANDE IS PROPOSING AN INCREASE IN PRIMARY PROPERTY TAXES OF \$327,164 OR 7.39%.

FOR EXAMPLE, THE PROPOSED TAX INCREASE WILL CAUSE CITY OF CASA GRANDE'S PRIMARY PROPERTY TAXES ON AN \$100,000 HOME TO BE \$96.43 (TOTAL PROPOSED TAXES INCLUDING THE TAX INCREASE). WITHOUT THE PROPOSED TAX INCREASE, THE TOTAL TAXES THAT WOULD BE OWED ON A \$100,000 HOME WOULD HAVE BEEN \$89.80.

THIS PROPOSED INCREASE IS EXCLUSIVE OF INCREASED PRIMARY PROPERTY TAXES RECEIVED FROM NEW CONSTRUCTION. THE INCREASE IS ALSO EXCLUSIVE OF ANY CHANGES THAT MAY OCCUR FROM PROPERTY TAX LEVIES FOR VOTER APPROVED BONDED INDEBTEDNESS OR BUDGET AND TAX OVERRIDES.

ALL INTERESTED CITIZENS ARE INVITED TO ATTEND THE PUBLIC HEARING ON THE TAX INCREASE THAT IS SCHEDULED TO BE HELD MONDAY, JUNE 5, 2023, 7:00 PM AT THE CITY COUNCIL CHAMBERS, 510 E. FLORENCE BOULEVARD, CASA GRANDE, AZ 85122.

City/Town of Casa Grande
Revenues other than property taxes
Fiscal Year 2024

| Source of revenues | Estimated revenues | | Estimated revenues |
|--------------------------------|--------------------|---------------|--------------------|
| | 2023 | 2023 | |
| General Fund | | | |
| Local taxes | | | |
| Local Sales Tax (Net) | \$ 28,386,612 | \$ 36,580,521 | \$ 30,071,016 |
| Franchise Fees | 3,092,848 | 1,911,853 | 1,533,274 |
| | | | |
| Licenses and permits | | | |
| Business License | 238,297 | 174,224 | 177,653 |
| Other Licenses and Permits | 164,159 | 350,233 | 283,399 |
| Building Permit Fees | 3,000,000 | 2,757,915 | 2,000,000 |
| | | | |
| Intergovernmental | | | |
| State Sales Tax | 8,117,065 | 8,019,845 | 8,685,953 |
| Income Tax | 10,945,590 | 10,945,591 | 15,472,916 |
| State Auto In-Lieu (VLT) | 4,487,590 | 3,820,200 | 4,679,752 |
| Sales Tax Prop 207 | 264,478 | 254,084 | |
| E-Rate | 142,932 | | |
| | | | |
| Charges for services | | | |
| Planning & Development | 1,320,000 | 1,698,992 | 1,895,324 |
| Community Services | 650,857 | 845,564 | 679,459 |
| Public Safety | 320,792 | 215,433 | 1,116,192 |
| Public Works | 565,870 | 635,703 | |
| General Government | 12,942 | 71,032 | 148,333 |
| | | | |
| Fines and forfeits | | | |
| Public Safety | 596,053 | 608,617 | 476,895 |
| General Government | 6,000 | 5,484 | 2,000 |
| | | | |
| Interest on investments | | | |
| Investment Earnings | 157,818 | 3,302,759 | 1,474,337 |
| | | | |
| | | | |
| In-lieu property taxes | | | |
| Salt River Project | 206,936 | 117,473 | 164,062 |
| | | | |
| | | | |
| Contributions | | | |
| Voluntary contributions | 91,462 | 22,487 | 115,000 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Other Revenues | 231,469 | 247,515 | 85,461 |
| Rental & Sale of Assets | 398,781 | 443,488 | 386,650 |
| | | | |
| | | | |

City/Town of Casa Grande
Revenues other than property taxes
Fiscal Year 2024

| Source of revenues | Estimated revenues 2023 | Actual revenues* | | Estimated revenues 2024 |
|---------------------------|-------------------------------|----------------------|------|-------------------------------|
| | | 2023 | 2024 | |
| Total General Fund | \$ 63,398,551 | \$ 73,029,013 | | \$ 69,447,676 |

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City/Town of Casa Grande
Revenues other than property taxes
Fiscal Year 2024

| Source of revenues | Estimated revenues | | Actual revenues* | Estimated revenues |
|--|----------------------|----------------------|------------------|----------------------|
| | 2023 | 2023 | | |
| Special revenue funds | | | | |
| HURF | | | | |
| Pinal County 1/2/ Cent Sales Tax | \$ 3,228,363 | \$ 3,570,687 | | \$ 3,994,011 |
| Highway User Tax Revenue | 5,322,099 | 4,568,569 | | 5,584,653 |
| Investment Income | 30,000 | 123,924 | | 22,453 |
| | \$ 8,580,462 | \$ 8,263,180 | | \$ 9,601,117 |
| GRANTS (210,220,251-255) | | | | |
| Intergovernmental Revenue | \$ 21,786,369 | \$ 2,330,269 | | \$ 12,575,801 |
| | | | | |
| | \$ 21,786,369 | \$ 2,330,269 | | \$ 12,575,801 |
| Other Special Revenue Funds (205-207,211,212,225-237) | | | | |
| Local Sales Tax | \$ 2,386,826 | \$ 2,204,588 | | \$ 2,033,913 |
| Intergovernmental Revenue | 7,596 | | | |
| Fine & Forfeitures | 633 | 121,823 | | 79,546 |
| Investment Earnings | 3,064 | | | 13,973 |
| Rental & Sales of Assets | 46,668 | 308,709 | | 46,048 |
| Charges for Services | 1,451,598 | 1,287,147 | | 1,198,607 |
| Other Revenues | 1,096 | 3,380 | | 1,739 |
| | \$ 3,897,481 | \$ 3,925,647 | | \$ 3,373,826 |
| | | | | |
| Total special revenue funds | \$ 34,264,312 | \$ 14,519,096 | | \$ 25,550,744 |

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City/Town of Casa Grande
Revenues other than property taxes
Fiscal Year 2024

| Source of revenues | Estimated revenues | | Actual revenues* | Estimated revenues |
|-------------------------------------|----------------------|----------------------|----------------------|--------------------|
| | 2023 | 2023 | | |
| Debt service funds | | | | |
| Deb Service (Funds 301-303) | \$ 50,000 | \$ 1,890,624 | \$ 135,000 | |
| Other Revenues | | | | |
| | | | | |
| | | | | |
| | \$ 50,000 | \$ 1,890,624 | \$ 135,000 | |
| Total debt service funds | \$ 50,000 | \$ 1,890,624 | \$ 135,000 | |
| Capital projects funds | | | | |
| Local Sales Tax | \$ 6,125,222 | \$ 9,934,248 | \$ 6,712,048 | |
| Intergovernmental Revenue | 4,583,646 | 303,780 | 4,048,582 | |
| Impact Fees | 16,504,054 | | 17,140,266 | |
| Investment Income | 2,821,200 | 672,311 | 843,635 | |
| Rental & Sale of Assets | | | 65,813 | |
| Bond Proceeds | | | 17,000,000 | |
| Other Revenues | | 175,363 | 259,341 | |
| | \$ 30,034,122 | \$ 11,085,702 | \$ 46,069,685 | |
| Total capital projects funds | \$ 30,034,122 | \$ 11,085,702 | \$ 46,069,685 | |

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City/Town of Casa Grande
Revenues other than property taxes
Fiscal Year 2024

| Source of revenues | Estimated revenues | | Actual revenues* | Estimated revenues |
|-------------------------------|----------------------|----------------------|----------------------|--------------------|
| | 2023 | 2023 | | |
| Enterprise funds | | | | |
| Golf Fund (510) | \$ | \$ | \$ | \$ |
| Local Sales Tax | 91,073 | 19,123 | | 27,546 |
| Charges for Services | 1,918,827 | 1,891,672 | | 1,959,147 |
| Investment Income | | | | 3,504 |
| | \$ 2,009,900 | \$ 1,910,795 | \$ 1,990,197 | |
| Wastewater Fund (520) | \$ | \$ | \$ | \$ |
| Charges for Services | 15,156,654 | 13,367,663 | | 13,095,624 |
| Bond Proceeds | | | | 38,000,000 |
| Intergovernmental | | 1,871,331 | | |
| Investment Income | | 62,055 | | 186,561 |
| | \$ 15,156,654 | \$ 15,301,049 | \$ 51,282,185 | |
| Sanitation Fund (540) | \$ | \$ | \$ | \$ |
| Charges for Services | 9,513,333 | 8,551,829 | | 8,144,693 |
| Other Revenues | 260,959 | 10,757 | | |
| Investment Income | | 120,592 | | 137,785 |
| | \$ 9,774,292 | \$ 8,683,178 | \$ 8,282,478 | |
| Water Fund (550) | \$ | \$ | \$ | \$ |
| Charges for Services | 628,648 | 236,031 | | 271,719 |
| | | | | |
| | \$ 628,648 | \$ 236,031 | \$ 271,719 | |
| Total enterprise funds | \$ 27,569,494 | \$ 26,131,053 | \$ 61,826,579 | |

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**City/Town of Casa Grande
Revenues other than property taxes
Fiscal Year 2024**

| Source of revenues | Estimated revenues | | Estimated revenues 2024 |
|-------------------------------------|-----------------------|-----------------------|----------------------------|
| | 2023 | 2023 | |
| Internal service funds | | | |
| Inter-Departmental Transfer | \$ 6,135,557 | \$ 6,135,557 | \$ 4,457,601 |
| | | | |
| | | | |
| | \$ 6,135,557 | \$ 6,135,557 | \$ 4,457,601 |
| Total internal service funds | \$ 6,135,557 | \$ 6,135,557 | \$ 4,457,601 |
| Total all funds | \$ 161,452,036 | \$ 132,791,045 | \$ 207,487,285 |

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City/Town of Casa Grande
Other financing sources/(uses) and interfund transfers
Fiscal year 2024

| Fund | Other financing 2024 | | Interfund transfers 2024 | |
|---|---------------------------------|-----------------|-------------------------------------|----------------------|
| | Sources | (Uses) | In | (Out) |
| General Fund | | | | |
| Capital Projects (401) | \$ _____ | \$ _____ | \$ _____ | \$ 15,339,233 |
| Equipment & Vehicle Replacement (404) | \$ _____ | \$ _____ | \$ _____ | \$ 3,000,000 |
| Internal Service Funds | \$ _____ | \$ _____ | \$ _____ | \$ 6,274,127 |
| Capital Leases (301) | \$ _____ | \$ _____ | \$ _____ | \$ 2,508,810 |
| Excise Bond (303) | \$ _____ | \$ _____ | \$ _____ | \$ 5,206,100 |
| Villago CFD(Operations & Maint.) | \$ _____ | \$ _____ | \$ 64,024 | \$ _____ |
| Mission Royale CFD(Operations & Maint.) | \$ _____ | \$ _____ | \$ 2,583 | \$ _____ |
| Total General Fund | \$ _____ | \$ _____ | \$ 66,607 | \$ 32,328,270 |
| Special revenue funds | | | | |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Total special revenue funds | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Debt service funds | | | | |
| Capital Lease (301) | \$ _____ | \$ _____ | \$ 2,508,810 | \$ _____ |
| Excise Bond (303) | \$ _____ | \$ _____ | \$ 5,206,100 | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Total debt service funds | \$ _____ | \$ _____ | \$ 7,714,910 | \$ _____ |
| Capital projects funds | | | | |
| Capital Projects (401) | \$ _____ | \$ _____ | \$ 15,339,233 | \$ _____ |
| Equipment & Vehicle Replacement (404) | \$ _____ | \$ _____ | \$ 3,000,000 | \$ _____ |
| Capital Projects (401)Bond Proceeds | \$ 17,000,000 | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Total capital projects funds | \$ 17,000,000 | \$ _____ | \$ 18,339,233 | \$ _____ |
| Permanent funds | | | | |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Total permanent funds | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Enterprise funds | | | | |
| Wastewater (520) Bond Proceeds | \$ 38,000,000 | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Total enterprise funds | \$ 38,000,000 | \$ _____ | \$ _____ | \$ _____ |
| Internal service funds | | | | |
| Internal Service Funds | \$ _____ | \$ _____ | \$ 6,274,127 | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

City/Town of Casa Grande
Other financing sources/(uses) and interfund transfers
Fiscal year 2024

| Fund | Other financing 2024 | | Interfund transfers 2024 | |
|-------------------------------------|---------------------------------|---------------|-------------------------------------|---------------|
| | Sources | (Uses) | In | (Out) |
| Total Internal Service Funds | \$ _____ | \$ _____ | \$ 6,274,127 | \$ _____ |
| Total all funds | \$ 55,000,000 | \$ _____ | \$ 32,394,877 | \$ 32,328,270 |

City/Town of Casa Grande
Expenditures/expenses by fund
Fiscal year 2024

| Fund/Department | Adopted budgeted expenditures/ expenses | Expenditure/ expense adjustments approved | Actual expenditures/ expenses* | Budgeted expenditures/ expenses |
|--------------------------------------|--|--|---|--|
| | 2023 | 2023 | 2023 | 2024 |
| General Fund | | | | |
| Mayor & Council | \$ 626,258 | \$ (357,300) | \$ 441,976 | \$ 504,297 |
| General Operations | 10,792,541 | (350,000) | 216,145 | 9,507,811 |
| City Manager | 4,724,005 | | 1,454,868 | 7,420,237 |
| City Clerk | 595,243 | | 537,796 | 604,350 |
| Legal | 1,122,936 | | 1,043,291 | 1,128,611 |
| Finance | 4,734,948 | 7,300 | 4,047,373 | 4,920,071 |
| Human Resources | 706,072 | | 642,636 | 716,452 |
| Economic Development | 315,083 | | 283,776 | 308,459 |
| Public Works | 1,500,499 | 50,000 | 1,056,841 | 1,290,754 |
| Planning & Development | 2,742,657 | | 2,300,023 | 2,529,406 |
| Community Development | 79,058 | | 107,698 | 84,446 |
| Community Services | 7,992,089 | | 7,044,178 | 7,733,833 |
| Communications | 2,099,570 | | 1,830,655 | 2,110,970 |
| Police | 13,539,263 | | 12,698,405 | 13,338,266 |
| Fire | 10,170,539 | 2,882,540 | 9,965,424 | 13,652,126 |
| City Court | 879,228 | | 729,586 | 959,860 |
| Contingency (included in Funds) | | | | |
| Total General Fund | \$ 62,619,989 | \$ 2,932,540 | \$ 44,400,671 | \$ 66,809,949 |
| Special revenue funds | | | | |
| HURF - Streets | \$ 12,976,330 | \$ (50,000) | \$ 5,495,813 | \$ 18,097,560 |
| Airport Operations | 2,138,240 | 50,000 | 1,228,496 | 2,133,951 |
| CG Mountain Park Dev | 54,712 | | | 465,326 |
| Downtown Revitalization | 465,326 | | | |
| Senior Meals | 305,657 | | 234,176 | 287,248 |
| Youth Services - Dedicated Sales Tax | 140,000 | | 208,080 | 140,000 |
| Recreation - Dedicated Sales Tax | 1,175,000 | | 1,918,338 | 2,022,595 |
| Grants Fund | 18,911,902 | (724,884) | 1,219,663 | 6,045,095 |
| Ed Hooper Rodeo Grounds | 4,600 | | 4,975 | |
| Grande Sport World | 289,285 | | 242,360 | 292,514 |
| Court - City JCEF | 20,000 | | 9,691 | 20,000 |
| Court - Fill the Gap | | | | |
| Court - FARE Program | 2,000 | | | 2,000 |
| Court - Enhancement Fund | 130,030 | | 174,013 | 160,030 |
| Court - Probationary Fund | 67,046 | | 27,778 | 45,670 |
| Court - Security Fund | 21,800 | | 35,688 | 21,800 |
| CDBG | 1,067,651 | 146,124 | 401,555 | 1,119,807 |
| Housing Fund | 135,000 | | 2,540 | 135,000 |
| Tribal Grants | 338,539 | 79,285 | 613,450 | 211,039 |
| HOME | 455,099 | | 142,620 | 537,249 |
| Contingency (included in Funds) | | | | |
| Total special revenue funds | \$ 38,698,217 | \$ (499,475) | \$ 11,959,236 | \$ 31,736,884 |
| Debt service funds | | | | |
| Debt Service/Capital Leases | \$ 623,644 | \$ (743,576) | \$ 2,564,491 | |
| General Obligations Bonds | 2,309,750 | | 2,773,140 | 2,839,116 |
| Excise Bonds | 4,423,158 | | 2,506,618 | 5,143,538 |
| Total debt service funds | \$ 7,356,552 | \$ (6,023,334) | \$ 10,547,145 | |
| Capital projects funds | | | | |
| Capital Projects Fund | \$ 29,836,500 | \$ 2,378 | \$ 706,914 | \$ 32,882,019 |
| Capital Projs Fd - Ded Sales Tax | 17,402,807 | | 8,453,291 | 18,085,996 |
| Equipment & Vehicle Replacemt | 3,505,407 | 840,000 | 1,913,642 | 2,608,400 |
| Airport Capital Fund | 5,109,272 | 450,000 | 303,871 | 24,864 |
| Grants Capital Projects Fund | 195,000 | | | 2,134,616 |
| DIF - General Gov't | | | 8,896 | 295,000 |
| DIF - Transportation | 4,081,990 | | 600,251 | 1,780,020 |

| | | | | |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| DIF - Community Services | 1,147,595 | | 3,062 | |
| DIF - Public Safety Police | 367,500 | | 181,441 | 458,000 |
| DIF - Public Safety Fire | | | 28,446 | 4,500,000 |
| DIF - Wastewater | 21,904,000 | | 2,011,936 | 6,196,800 |
| DIF - Transportation Historical | 6,166,392 | | 3,900,631 | 574,179 |
| DIF - Community Services Hist | | | 27,331 | |
| DIF - Public Safety Pol Historical | 345,000 | | 197,093 | |
| DIF - Public Safety Fire Historical | 542,500 | | | 184,417 |
| Contingency (included in Funds) | | | | |
| Total capital projects funds | \$ 90,603,963 | \$ 1,292,378 | \$ 18,336,805 | \$ 69,724,311 |
| Permanent funds | | | | |
| Contingency (included in Funds) | | | | |
| Total permanent funds | \$ | \$ | \$ | \$ |
| Enterprise funds | | | | |
| Sanitation | \$ 13,178,510 | | \$ 6,272,522 | \$ 9,104,899 |
| Wastewater | 28,327,657 | (2,903) | 11,429,472 | 75,630,954 |
| Golf | 2,017,004 | | 1,370,330 | 1,881,004 |
| Water | 541,484 | | 329,368 | 1,212,858 |
| Emergency Medical Services | 3,722,540 | (3,722,540) | | |
| Contingency (included in Funds) | | | | |
| Total enterprise funds | \$ 47,787,195 | \$ (3,725,443) | \$ 19,401,692 | \$ 87,829,715 |
| Internal service funds | | | | |
| ISF - Fleet | \$ 2,287,355 | | \$ 2,272,028 | \$ 2,468,256 |
| ISF - Facilities | 3,015,619 | | 1,209,379 | 3,805,871 |
| Risk Management | 1,333,759 | | 1,166,218 | 1,407,206 |
| Total internal service funds | \$ 6,636,733 | | \$ 4,647,625 | \$ 7,681,333 |
| Total all funds | \$ 253,702,649 | | \$ 104,769,363 | \$ 274,329,337 |

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

City/Town of Casa Grande
Expenditures/expenses by department
Fiscal year 2024

| Department/Fund | Adopted budgeted expenditures/ expenses | Expenditure/ expense adjustments approved | Actual expenditures/ expenses* | Budgeted expenditures/ expenses |
|-----------------------------|--|--|---|--|
| | 2023 | 2023 | 2023 | 2024 |
| Mayor & Council | | | | |
| General Fund | \$ 626,258 | \$ 0 | \$ 441,976 | \$ 504,297 |
| Department total | \$ 626,258 | \$ 0 | \$ 441,976 | \$ 504,297 |
| General Operations | | | | |
| General Fund | \$ 10,792,541 | \$ (357,300) | \$ 216,312 | \$ 9,507,811 |
| Special Revenue Funds | \$ 3,309,670 | \$ (972,093) | \$ 2,668,282 | \$ 3,309,670 |
| Debt Service | \$ 7,356,553 | | \$ 6,023,334 | \$ 10,547,145 |
| Capital Projects Fund | \$ 0 | | \$ 3,062 | \$ 295,000 |
| Department total | \$ 21,458,764 | \$ (1,329,393) | \$ 8,910,990 | \$ 23,659,626 |
| City Manager | | | | |
| General Fund | \$ 4,724,005 | \$ 350,000 | \$ 1,454,868 | \$ 7,420,237 |
| Special Revenue Funds | \$ 17,219,305 | | \$ 2,718 | \$ 3,171,686 |
| Capital Projects Fund | \$ 4,954,000 | \$ (160,000) | \$ 53,832 | \$ 4,324,000 |
| Enterprise | | \$ 400,000 | | |
| Department total | \$ 26,897,310 | \$ 590,000 | \$ 1,511,418 | \$ 14,915,923 |
| City Clerk | | | | |
| General Fund | \$ 595,243 | | \$ 537,794 | \$ 604,350 |
| Special Revenues Fund | \$ 7,500 | \$ 10,000 | \$ 19,001 | |
| Capital Projects Fund | | | | |
| Department total | \$ 602,743 | \$ 10,000 | \$ 556,795 | \$ 604,350 |
| Legal | | | | |
| General Fund | \$ 1,122,936 | | \$ 1,043,291 | \$ 1,128,611 |
| Special Revenues Fund | \$ 82,065 | | \$ 91,294 | \$ 75,084 |
| Department total | \$ 1,205,001 | \$ 0 | \$ 1,134,585 | \$ 1,203,695 |
| Finance | | | | |
| General Fund | \$ 4,734,948 | \$ 7,300 | \$ 4,049,926 | \$ 4,920,071 |
| Capital Projects | \$ 1,315,175 | | \$ 15,616 | \$ 1,779,818 |
| Department total | \$ 6,050,123 | \$ 7,300 | \$ 4,065,542 | \$ 6,699,889 |
| Human Resources | | | | |
| General Fund | \$ 706,072 | | \$ 642,636 | \$ 716,452 |
| Internal Service Fund | \$ 1,333,759 | | \$ 1,166,219 | \$ 1,407,206 |
| Department total | \$ 2,039,831 | \$ 0 | \$ 1,808,855 | \$ 2,123,658 |
| Economic Development | | | | |
| General Fund | \$ 315,083 | \$ 0 | \$ 283,776 | \$ 308,459 |
| Department total | \$ 315,083 | \$ 0 | \$ 283,776 | \$ 308,459 |

| | | | | | |
|-----------------------------------|-----------------------|-------------------|----------------------|-----------------------|--|
| Public Works | | | | | |
| General Fund | \$ 1,500,499 | 50,000 | 1,056,841 | \$ 1,290,754 | |
| Special Revenues Fund | 14,164,570 | 13,000 | 6,745,612 | 19,231,511 | |
| Capital Projects Fund | 56,552,889 | 450,000 | 14,762,315 | 43,291,300 | |
| Enterprise Funds | 42,047,650 | (402,903) | 18,031,264 | 85,948,711 | |
| Internal Service Funds | 5,302,974 | | 3,481,408 | 6,274,127 | |
| Department total | \$ 119,568,582 | \$ 110,097 | \$ 44,077,440 | \$ 156,036,403 | |
| Planning & Development | | | | | |
| General Fund | \$ 2,742,657 | | 2,300,023 | \$ 2,529,406 | |
| Special Revenues Fund | | 66,194 | 70,970 | 60,951 | |
| Capital Projects Fund | 1,227,500 | | 35,180 | 2,618,500 | |
| Department total | \$ 3,970,157 | \$ 66,194 | \$ 2,406,173 | \$ 5,208,857 | |
| Community Development | | | | | |
| General Fund | \$ 79,058 | | 107,698 | \$ 84,446 | |
| Special Revenues Fund | 1,782,370 | 110,315 | 70,970 | 1,864,603 | |
| Capital Projects | | | 35,180 | | |
| Department total | \$ 1,861,428 | \$ 110,315 | \$ 213,848 | \$ 1,949,049 | |
| Community Services | | | | | |
| General Fund | \$ 7,992,089 | | 7,044,178 | \$ 7,733,833 | |
| Speical Revenue Funds | 969,255 | 144,850 | 1,270,346 | 1,742,357 | |
| Capital Projects Fund | 8,916,392 | | 449,296 | 2,481,400 | |
| Enterprise Fund | 2,017,004 | | 1,370,332 | 1,881,004 | |
| Department total | \$ 19,894,740 | \$ 144,850 | \$ 10,134,152 | \$ 13,838,594 | |
| Communications | | | | | |
| General Fund | \$ 2,099,570 | | 1,830,655 | \$ 2,110,970 | |
| Capital Projects Fund | 834,700 | | 216,766 | 119,417 | |
| Department total | \$ 2,934,270 | \$ 0 | \$ 2,047,421 | \$ 2,230,387 | |
| Police | | | | | |
| General Fund | \$ 13,539,263 | | 12,698,404 | \$ 13,338,266 | |
| Special Revenues Fund | 215,946 | 128,259 | 633,992 | 901,078 | |
| Capital Projects Fund | 1,928,307 | 162,378 | 1,507,576 | 1,142,000 | |
| Department total | \$ 15,683,516 | \$ 290,637 | \$ 14,839,972 | \$ 15,381,344 | |
| Fire | | | | | |
| General Fund | \$ 10,170,539 | 2,882,540 | 9,965,543 | \$ 13,652,126 | |
| Special Revenues Fund | 681,661 | | 310,916 | 805,444 | |
| Capital Projects Fund | 14,875,000 | 840,000 | 1,293,166 | 13,672,876 | |
| Enterprise Fund | 3,722,540 | (3,722,540) | | | |
| Department total | \$ 29,449,740 | \$ 0 | \$ 11,569,625 | \$ 28,130,446 | |
| City Court | | | | | |
| General Fund | \$ 879,228 | | 729,586 | \$ 959,860 | |
| Special Revenue Funds | 265,875 | | 263,492 | 574,500 | |
| Department total | \$ 1,145,103 | \$ 0 | \$ 993,078 | \$ 1,534,360 | |
| Total Budget | \$ 274,329,337 | | | | |

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

City/Town of Casa Grande
Full-time employees and personnel compensation
Fiscal year 2024

| Fund | Full-time equivalent (FTE) | Employee salaries and hourly costs | Retirement costs | Healthcare costs | Other benefit costs | Total estimated personnel compensation |
|-------------------------------------|-----------------------------------|---|-------------------------|-------------------------|----------------------------|---|
| | 2024 | 2024 | 2024 | 2024 | 2024 | 2024 |
| General Fund | 345 | \$ 29,479,156 | \$ 3,456,562 | \$ 1,678,436 | \$ 2,772,995 | \$ 37,387,147 |
| Special revenue funds | | | | | | |
| HURF | 20 | \$ 1,031,806 | \$ 126,809 | \$ 86,372 | \$ 165,717 | \$ 1,410,704 |
| Airport Operations | 3 | \$ 156,904 | \$ 19,284 | \$ 14,188 | \$ 17,350 | \$ 207,726 |
| Senior Services | 1 | \$ 33,141 | \$ 4,073 | \$ 3,586 | \$ 3,294 | \$ 44,095 |
| Grants | 22 | \$ 1,171,190 | \$ 146,032 | \$ 159,491 | \$ 87,016 | \$ 1,563,729 |
| CDBG | 1 | \$ 120,657 | \$ 14,829 | \$ 7,988 | \$ 11,245 | \$ 154,718 |
| HOME | 0 | \$ 26,147 | \$ 3,213 | | \$ 2,063 | \$ 31,424 |
| Total special revenue funds | 47 | \$ 2,539,846 | \$ 314,240 | \$ 271,625 | \$ 286,684 | \$ 3,412,396 |
| Debt service funds | | | | | | |
| | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total debt service funds | 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Capital projects funds | | | | | | |
| | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total capital projects funds | 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Permanent funds | | | | | | |
| | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total permanent funds | 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Enterprise funds | | | | | | |
| Golf | 3 | \$ 100,627 | \$ 12,367 | \$ 9,414 | \$ 10,679 | \$ 133,088 |
| Wastewater | 20 | \$ 1,156,505 | \$ 142,134 | \$ 69,243 | \$ 135,569 | \$ 1,503,450 |
| Sanitation | 35 | \$ 1,749,133 | \$ 214,968 | \$ 153,689 | \$ 238,938 | \$ 2,356,727 |
| Total enterprise funds | 58 | \$ 3,006,264 | \$ 369,470 | \$ 232,345 | \$ 385,186 | \$ 3,993,266 |
| Internal service funds | | | | | | |
| Fleet | 10 | \$ 540,142 | \$ 66,383 | \$ 39,161 | \$ 54,377 | \$ 700,064 |
| Facilities | 4 | \$ 176,369 | \$ 21,676 | \$ 5,925 | \$ 21,298 | \$ 225,268 |
| Risk Management | 1 | \$ 82,152 | \$ 10,097 | \$ 5,800 | \$ 7,451 | \$ 105,499 |
| Total internal service fund | 15 | \$ 798,664 | \$ 98,156 | \$ 50,885 | \$ 83,126 | \$ 1,030,831 |
| Total all funds | 465 | \$ 35,823,930 | \$ 4,238,427 | \$ 2,233,291 | \$ 3,527,990 | \$ 45,823,639 |