

# ANNUAL BUDGET

## FY2025

June 30, 2025



**CITY OF  
CASA GRANDE**  
STRONGER UNITED



# **CITY OF CASA GRANDE, ARIZONA**

**Annual Budget for the fiscal year  
beginning July 1, 2024 and ending June 30, 2025**

**MAYOR**

**Craig McFarland**

**MAYOR PRO TEMPORE**

**Anthony Edwards**

**COUNCIL MEMBERS**

**Robert Huddleson  
Matt Herman  
Lisa Fitzgibbons  
Donna McBride  
Jeff Lavender**

**CITY MANAGER**

**Larry Rains**

**DEPUTY CITY MANAGER**

**Steven Weaver**

**FINANCE DIRECTOR**

**Brenda Hasler**

**BUDGET ANALYST**

**Roberta Sullivan**



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# **INTRODUCTION**

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# Mayor's Budget Message



To the Citizens of Casa Grande:

The City Council is pleased to present the Fiscal Year 2024-2025 Annual Budget. The approved budget reflects a confident outlook on Casa Grande. FY24 has been proving to be a steady and still strong, most productive years from an economic perspective in more than a decade. This productivity has provided the organization with adequate liquidity to fund pay as you go through capital improvement projects in FY25. The City's budget is focused on supporting the City's Mission, Vision and updated Strategic Goals. The six (6) areas of focus and their related strategic initiatives are outlined below:



## FINANCIAL STABILITY AND SUSTAINABILITY

The City of Casa Grande must manage financial and human resources to provide maximum efficiency and effectiveness in the delivery of City services by focusing to:

- Develop a sustainable budget that can withstand a 5% revenue reduction
- Continue to utilize the classification and compensation system to benchmark job positions against mid-point of the salary range with the market
- Analyze and evaluate 5 programs or services per year to ensure efficiency/effectiveness against the private sector
- Create a Comparative Analysis of service delivery by other municipalities
- Dispose of underutilized City Properties
- Develop a sustainable 5-year Capital Infrastructure and Financing Plan



## COMMUNITY CONNECTION

The City of Casa Grande must continue to build and strengthen collaborative relationships and partnerships that support the needs of, reflect and enriching our diverse and vibrant local community, and to promote tourism by:

- Build and strengthen collaborative relationships and partnerships that support the needs of, reflect and enrich our diverse and vibrant local community, and to promote tourism.
- Adopt and sustain a culture and practice of engagement and partnerships to achieve outcomes that reflect our City's concerns, aspirations, and values.
- Increasing positive citizen interaction
- Creating an image of the City that residents rate favorably
- Creating an image to attract residents to visit and live in Casa Grande
- Create an image of the City that businesses rate favorably
- Increase presence on City's social media sites
- Hold City events to fully reflect composition of the entire community



## COMMUNITY ENHANCEMENT

The City of Casa Grande will maintain a high quality of life by striving to:

- Construct and Improve Quality of Life Infrastructure and Facilities
- Expand Broadband Services to citizens
- Eliminate slums or blight by allocating City resources
- Implement a Transit Plan



## ECONOMIC EXPANSION

The City of Casa Grande will continue to pursue and create economic opportunities by:

- Implementing City of Casa Grande 2030 General Plan
- Implementing Water Resources Plan
- I-10 Widening
- Implementing Economic Development Strategic Plan
- Enhancing art and culture within the City



## EDUCATION AND WORKFORCE ADVANCEMENT

The City of Casa Grande will continue to partner with educational institutions and attract key industries by:

- Increasing the number of baccalaureate degrees achieved by Casa Grande Residents
- Assessing and improving workforce exposure to training and developing opportunities
- Increasing the number of students attending post-graduate institutions or vocational education
- Welcoming 5 industrial companies participating in an apprenticeship/internship program to place 5 apprentices each year for the next 5 years
- Placing 5 interns within City Departments each year for the next 5 years



## HEALTHY AND SAFE COMMUNITY ENVIRONMENT

The City of Casa Grande will strive to provide a safe and healthy community for Casa Grande Residents by:

- Increase citizen's sense of security
- Advance a Healthy Community Initiative

The budget is designed to ensure that the City provides effective and efficient services to meet the changing needs of the Casa Grande's citizens. In FY2025, resources were dedicated to the following projects:

- **Community Services:** The City's regional parks and development plan continues its mission to provide community members with areas to play and enjoy. The FY25 budget includes resources dedicated to Urban trail design and development, redevelopment of neighborhood parks, parking lot replacement, Dave White Golf Course irrigation system upgrades and additional and upgraded pickleball courts.
- **Economic Development:** The City continues to maintain its relationship with the Greater Phoenix Economic Council and Pinal Alliance for Economic Development. Additionally, the City anticipates leveraging the expansion of Lucid Motors and opening of Kohler to attract supply chain opportunities.



- **Transportation:** FY25's approved budget allows the City to continue to work on its Annual Pavement Preservation project city-wide lengthen analysis and improvements, the Casa Grande / Maricopa Paving and Highway Intersection Improvements, and the PM 10 Response Plan for Hacienda. In addition to the continued pavement preservation projects, the City will be making improvements to McCartney Rd. to I-10 and Trekell Rd to Rodeo to McCartney, widening Thornton Rd from I-8 to Hwy 84, and add traffic signals to Centennial Blvd & Pinal Ave, Sunland Gin & Jimmy Kerr. Further additions include Roadway improvements at Pinal County Tech Park, interconnecting traffic signals throughout the City.
- **Public Safety:** For FY25 the City has authorized the replacement and expansion of several Public Safety items for both Police and Fire. Resources have been allocated for Technology equipment for conference rooms. Replacement of five patrol vehicles, radios, and renovations to the Animal Control facilities, were also authorized for the Police Department. The Fire Department received approval to replace one fire apparatus and three emergencies medical vehicles for the newly EMS standup program, and the replacement of three fire stations 503, 501 and 502. Station 501 is set to be completed by Winter 2025.
- **Community:** In accordance with the Strategic Plan, the City anticipates investment in the following projects: renovation of vacant lots on Main Ave, the Union Pacific Railroad Art project, and continued citizen engagement on the 2030 General Plan. The City is also engaged in partnerships with Casa Grande School Districts and Wi-Fi providers, working diligently to provide affordable options and extend service to students in our community.
- **Administration:** With a focus on providing the highest quality service to residents, the following projects were authorized to improve efficiency and effectiveness of City processes: the Vertical phone server, and the web permitting system and management software. The City also continues to support replacement programs for desktop computers, mobile technology, and data management.

The future of Casa Grande is largely dependent upon the efforts provided by its outstanding employees and for this I thank them. Without their focus and ability to provide exceptional service, this City would not be where it is today nor in a position for a successful future.

I would also like to extend special thanks to the City Council, City Manager - Larry Rains, Deputy City Manager - Steven Weaver, the Executive Leadership Team, and the entire staff for the many hours they have dedicated to this year's Budget. We know that the preparation and oversight of the budget carries a high fiduciary responsibility, and we take our commitment very seriously.

Lastly and most importantly, I would like to thank the resilient citizens of Casa Grande for their continued support, patience, and contributions in managing the future of our City during this unprecedented time.

Sincerely,



Craig McFarland





## City Manager Budget Message

Honorable Mayor and City Council:

After months of dedicated work compiling a proposed budget, an intensive City Council budget work session was held to review all revenue sources, programs, projects and planned expenditures for Fiscal Year 2025. Although Casa Grande experienced a notable economic recovery in FY24, we still find ourselves navigating impacts of the COVID-19 pandemic. The City remains committed to maintaining existing service levels while also striving to increase efficiencies. With that, I am pleased to present a fiscally sound and balanced budget for the upcoming fiscal year. This year's adopted expenditures, including inter-fund transfers and Community Facilities District (CFD's), total \$41,665,747.

Fiscal Year 2024-2025 Annual Budget, as adopted, reflects revenue reductions based on an uncertain economic climate. Rates and fees have been maintained at or decreased from the baselines in FY24, which were established on a cost-of-service analysis as well as included in the Mayor and City Council strategic goals. The City's primary property tax rate has remained the same as FY24 as a result of a truth in taxation; \$0.9643 per one hundred dollars of assessed valuation. The secondary property tax rate is dedicated to paying voter-approved general obligation debt. It has decreased from \$0.3993 to \$0.4197 per one hundred dollars of assessed valuation for the current year.

The City is anticipating an increase in revenues generated from one-time sources, such as building permits and construction sales tax. However, these revenues are not utilized for ongoing operational expenses as they can vary greatly from year-to-year. This ensures that the City can continue to provide exceptional service without relying on revenue from large-scale construction projects and similar developments. The City does utilize its one-time revenue to pay for one-time expenditures such as capital projects.

Consistent with the local economy, the City has prepared a budget that reflects the realities of today's environment. City sales tax remains our main source of General Fund revenue although these revenues are still highly influenced by the pandemic, growth of online retail sales and shift from large "big box" stores to smaller niche market retailers. For this reason, we continue to focus on maintaining current levels of service and have put any requests to significantly expand programs or services on hold until reliable recurring revenues can be identified.

As in previous years, all department budgets are requested on a program basis. This approach allows the City to monitor and understand the costs of providing services at the program level. This information is then used to set cost recovery strategies for applicable departments and divisions. However, departments have made reductions to various line-item budgets to reflect anticipated reductions in revenues. Everyone stands prepared to make additional reductions, which could include service-level cuts, should the impact of the pandemic be more significant than projected.

We continue to quantify the cost of services provided from General Fund functions to non-General Fund activities. The City recaptures the cost of these services through an established transfer policy where the department receiving the services transfers the costs or value of those services to the department providing the service. This allows the City to accurately capture the "true cost" of providing services. Additionally, we continue to fund capital projects to meet the needs of our residents and to create and keep jobs in the community.

The General Fund budget is \$72,358,323. It reflects an increase of \$5,548,374 when compared to the prior fiscal year's adjusted budget of \$66,809,949. The budget includes salary adjustments resulting from the classification/compensation study, provisions for a one-step merit increase for eligible employees and a cost savings adjustments associated with a new employee medical plan. The combined budget for all Special Revenue Funds totals \$24,087,118. The City maintains twenty (20) special revenue funds. These include funds dedicated to Streets, Airport, Parks Development, Senior Services, Youth Services, various Court and Housing funds and State and Federal Grant funds. FY25's total reflects a decrease of \$7,649,766 from last year's adjusted budget of \$31,736,884. The Debt Service Fund includes expenditures in the amount of \$8,508,658. This level of funding is \$2,038,487 an increase from the prior fiscal year total of \$10,547,145.



The Capital Projects Fund budget is \$148,690,846 for FY25. This reflects an increase of \$78,966,535 compared to last year's amended budget of \$69,724,311. Capital Project expenditures may fluctuate from year-to-year depending on projects authorized during the Capital Improvement Planning process. Enterprise Funds are comprised of Golf, Wastewater, Water and Sanitation. Their combined budget totals \$108,050,534. This represents an \$20,220,819 increase over last year's adjusted budget of \$87,829,715. The difference is attributed to the contingent budget authority provided for the vehicle and equipment replacement program and other emergency purchases. The City has three Internal Service Funds to account for its Fleet, Facilities and Risk Management. The Risk Management Fund budget of \$1,471,865 is used to account for all risk management activities and insurance costs. The Fleet Services Fund budget is \$2,791,544 and is used to account for all ongoing vehicle maintenance activities. The Facility Maintenance Fund budget of \$3,901,880 is used to account for costs related to facility maintenance, repair and janitorial services. All costs incurred by internal service funds are recovered through departmental allocations based on their relative usage. Community Facility District (CFD) Funds house money related to capital construction activities within the City's four special CFD taxing districts: Copper Mountain Ranch, Mission Royale, Post Ranch and Villago. FY25 expenditures total \$41,804,979, reflecting a \$16,191,615 increase compared to last year's budget, due to additional budget authority for more improvements.

The budget continues to provide for the addition and reclassification of personnel when it is absolutely necessary to maintain current levels of service. All new and amended positions are thoroughly evaluated as part of the budget process, and emphasis is placed on adapting the organization to our current and future needs. Staffing additions and adjustments for FY25 are as follows:

- Court Clerk
- Legal Assistant
- IT Security Analyst
- Business Application Analyst
- Deputy Community Service Director
- Golf Shop Assistant
- Police Sergeant
- Lab Technician
- Management Analyst
- Fire Captain (3)

The City did not fund four positions maintained within our classification system, all of which are non-sworn. The City would also like to note that there are twenty-two grant-funded positions in Police and Fire that were approved by Council with the acceptance of the two grants. The Annual Budget looks toward the future to implement desired strategies and achieve stated City goals. The priorities and focus areas established by the Mayor and City Council include the intent to maintain a high quality of life, be fiscally responsible, enhance transportation options, revitalize and redevelop various areas of Casa Grande and enable our community to be a leader in economic development. The City Mission Statement communicates core values of the Mayor, Council and employees as we act as stewards of our great community.

Through a commitment and alignment with the strategic plan; We are adaptable and resilient, we respect our history, we provide a unified approach to deliver exceptional services, and we enhance our future through stewardship, planning and collaboration. We focus on caring, courage, honesty, and accountability as we **Build a Better Community.**

I would like to thank the Mayor and members of the City Council for their efforts in developing this annual budget. I would also like to thank the City's Executive Leadership Team for preparing and presenting their requested budgets in a timely and accurate manner. Lastly, I want to thank the Finance department and every other City department for the flexibility and resiliency shown as it became necessary to adapt to the precariousness and unpredictability of the global pandemic. I believe our efforts crafted a budget that aligns the Council's strategic plan with the reality of resources while still meeting the needs of our community.



The City of Casa Grande continues to enjoy a fiscally sound position through the efforts of the City Council and Staff. I truly appreciate the opportunity to serve as Casa Grande's City Manager. I am confident that the prudent financial management provided by our City's leadership and reflected in this document will allow us to continue providing the highest quality of service to our citizens for years to come.



Sincerely,  
Larry Rains, City Manager





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Casa Grande  
Arizona**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morill*

Executive Director



## **Mission Statement & Vision**



### ***MISSION STATEMENT*** **TO PROVIDE A SAFE, PLEASANT COMMUNITY FOR ALL CITIZENS**

#### ***VISION***

We will leverage the current economic climate, new opportunities and our strong community to improve quality of life, civic pride and quality jobs. Casa Grande's strategic location and strongly motivated City Leadership will honor diversity and provide opportunities for all residents to be successful. By building a sustainable and attractive community we can create a place where people can safely live, work and play.

#### ***WE ARE COMMITTED TO SERVICE:***

- S**erve Casa Grande through a variety of City services designed to promote quality of life.
- E**nsure the safety of the community through aggressive public safety efforts and programs.
- R**espond to the needs of the community by promoting communications and transparency.
- V**alue the tax dollar and maintain a fiscal policy that provides an efficient tax structure.
- I**ncorporate safeguards to ensure fairness and equitable treatment of all citizens.
- C**ontinue to evaluate our services and ourselves to ensure quality and effectiveness.
- E**ndeavor to hire the best people and help them develop professionally.

## **Mayor and Council**

### **Mayor and Council**



**Craig McFarland**  
Mayor



**Anthony Edwards**  
Mayor Pro Tempore



**Robert Huddleston**  
Council Member



**Matt Herman**  
Council Member



**Lisa Navarro Fitzgibbons**  
Council Member



**Donna McBride**  
Council Member



**Jeff Lavender**  
Council Member





# **City of Casa Grande Strategic Plan**



**CITY OF  
CASA GRANDE**  
STRONGER UNITED



## Overview

The City of Casa Grande's Council adopted the Strategic Plan for the fiscal years 2018 – 2024. The strategic plan is focused on supporting the City's Mission and Vision statement. The strategic goals are focused on the 6 areas:

- Financial Stability and Sustainability
- Community Connection
- Community Enhancement
- Economic Expansion
- Education and Workforce Advancement
- Healthy-Safe-And-Vibrant Community Environments

Within these 6 focus areas are 29 objectives providing the community with a clear understanding of goals and expectations for upcoming fiscal year.

## City of Casa Grande Vision

We will leverage the current economic climate, new opportunities, and our strong community to improve quality of life, civic pride, and quality jobs. Casa Grande's strategic location and strongly motivated City leadership will honor diversity and provide opportunities for all residents. By building a sustainable and attractive community we create a place where people can safely live, work and play.

## Focus Area 1: Financial Stability and Sustainability

### Goal 1A

Implement actions for the City's revenue sustainability

#### **Objectives**

- Develop a sustainable budget that can withstand a 5% revenue reduction
- Create a comparative analysis of service delivery by other municipalities
- Dispose of underutilized City properties

### Goal 1B

Implement actions for the City's employment stability

#### **Objectives**

- Continue to utilize the classifications and compensation system to benchmark job positions against mid-point of salary range with the market
- Analyze and evaluate 5 programs or service per year to ensure efficiency/effectiveness against the private sector



### Goal 1C

Implement actions to demonstrate the City's fiscal responsibility to the community.

#### **Objective**

- Develop a sustainable 5-year Capital Infrastructure and Financing Plan



## Focus Area 2: Community Connection

### Goal 2A

Implement strategies to build and strengthen collaborative relationships and partnerships

#### **Objectives**

- Adopt and sustain culture and practice of engagement and partnerships to achieve outcomes that reflect our City's concerns, aspirations, and values
- Increase positive citizen interaction



### Goal 2B

Implement strategies to enrich and display our diverse and vibrant local community

#### **Objectives**

- Create an image of the City that residents rate favorably
- Create an image to attract residents to visit and live in Casa Grande
- Create an image of the City that business rate favorably



### Goal 2C

Implement actions to promote tourism

#### **Objectives**

- Increase presences on City's social media sites
- Hold City events to fully reflect composition of the entire community

## Focus Area 3: Community Enhancement

### Goal 3A

Implement actions to benefit citizens

**Objective**

- Construct and Improve Quality of Life infrastructure and facilities
- Expand broadband services to citizens
- Implement transit plan



### Goal 3B

Implement actions for community improvement

**Objective**

- Eliminate slums or blight by allocating City resources



## Focus Area 4: Economic Expansion

### Goal 4A

Implement actions for sound economic planning

**Objectives**

- Implement City of Casa Grande 2030 General Plan
- Implement Water Resource Plan
- Implement Economic Development Strategic Plan

### Goal 4B

Implement actions for the City's commerce

**Objectives**

- Widening of I-10



### Goal 4C

Implement actions to enhance the City's rich culture

**Objective**

- Enhance art and culture within the City



## **Focus Area 5: Education and Workforce Advancement**

### **Goal 5A**

**Implement actions for educational growth**

#### **Objectives**

- Increase the number of baccalaureate degrees achieved by Casa Grande residents
- Increase the number of students attending post graduate institutions or vocational education



### **Goal 5B**

**Implement actions for workforce advancement**

#### **Objectives**

- Assess and improve workforce exposure to training and development opportunities
- Welcome 5 industrial companies participating in an apprenticeship/internship program to place 5 apprentices each year for the next 5 years
- Place 5 interns within City Departments each year for the next 5 years



## **Focus Area 6: Healthy-Safe-And-Vibrant Community Environments**

### **Goal 6A**

Implement actions to create a safe and vibrant community environment

#### **Objective**

•Increase citizen's sense of security



### **Goal 6B**

Implement actions to create a healthy community environment

#### **Objective**

Advance a Healthy Community Initiative



## CITY OF CASA GRANDE, ARIZONA - PROFILE



**Casa Grande**, a "community first" hometown, has a population in excess of 55,653 full-time residents and is a progressive city with rural heritage that has retained its renowned small-town appeal. During the winter months, it is estimated that the population increases by more than 15,000 part-time residents.

Casa Grande is a community well known for its central location between the Phoenix and Tucson metropolitan areas with quick access to two major interstates. The city has experienced a growth rate of 55% in the past 10 years due to its outstanding business and residential climates.

### GOVERNMENT

The city is governed by a Mayor, six Council members and a City Manager. The state-of-the-art public safety facility will assist the Police and Fire departments in providing efficient public safety services to the citizens of Casa Grande well into the future. There are multiple city facility locations that are a part of a solar energy savings program, which has enabled the city to dramatically reduce its energy costs. Pictured is City Hall, which was the original Casa Grande High School.



City Hall

### SCENIC ATTRACTIONS

Casa Grande's location, climate, and scenic attractions make it inviting to tourists as well as winter visitors. A leisure walk downtown reveals the unique architecture of many historic buildings, interesting displays, and a myriad of merchandise.



Downtown

Each year, a diverse blend of art, humanities, and entertainment activities are hosted in Casa Grande's historic Main Street and Downtown District including an annual Street Fair, a car and bike show, and an award winning Street Scene. The Casa Grande Valley Fine Arts Association, Casa Grande Main Street, and Southwestern Premier Artists offer the Fine Arts Explosion in Peart Park each month. This includes a variety of displays and shows featuring sculpture, water-color, multimedia and Western art by numerous Arizona artists. Additionally, the Greater Chamber of Commerce offers the annual Business Showcase and Fall Golf Tournament.

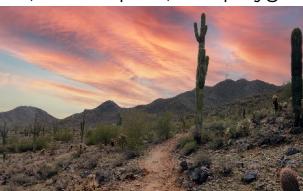
The Golden Corridor Center for the Arts, Inc., Paramount Theatre, and Central Arizona College provide a wonderful mix of cultural and educational programs along with a number of quality musical, theatrical, and entertainment productions for children, youth, and adults.

The Casa Grande Valley Historical Society Museum holds more than 16,000 artifacts and over 22,000 archival photographs and documents spanning the history of the region from prehistoric to contemporary images and artifacts. Each year, more than 3,000 guests visit from around the world to explore and discover the treasures of Casa Grande's diverse history.

Some of the most successful and popular local events include the Concert in the Park Series, O'Odham Tash Parade, Senior Follies, Catfish Rodeo, Family Easter Celebration, 4th of July Celebration, Day of Play, Doggie Dive-In, Trunk R Treat, Halloween Family Fright Night, and the Electric Light Parade.

## **COMMUNITY FACILITIES**

Casa Grande has numerous local facilities available for a wide array of activities and programs. They include a senior center, community recreation center, teen center, two museums, two libraries, a bowling center, fitness and racquet clubs, aquatic park, a multiplex movie theater, four golf courses, an archery range, shooting range, hiking and bike trails, rodeo facilities, and a dog park. Also, the City possesses more than 25 parks and open spaces for recreational activities including designated equestrian trails, picnic tables, grills, ramadas, handball, volleyball, tennis and basketball courts, baseball and softball fields, pickle ball and bocce ball play areas, horseshoe pits, a skate park, and playground equipment.



The Francisco Grande Hotel and Golf Resort is an ideal place to hold conferences, weddings, conventions, golf tournaments, sport competitions, festivals, and corporate events amongst its spacious grounds and numerous meeting areas. Also, Casa Grande Trap and Skeet, a shotgun shooting sports facility, is open to the public with no membership required.

Grande Sports World (GSW) is a state-of-the-art soccer training complex that attracts over 20,000 spectators a year. The facility includes eight multi-use fields with a training facility that houses weight training exercise area, therapy centers, classrooms, locker rooms, and meeting rooms, along with available sports clinics, for both public and private use. Other activities for youth are available at the Boys and Girls Clubs adjacent to City Hall.

## **COMMUNICATION**

Casa Grande TV-11 is a government access 24/7 television channel programmed and operated by Casa Grande's Public Information Office and is available to Cox Communications Cable subscribers or via the web through the City's website: [www.casagrandeaz.gov](http://www.casagrandeaz.gov) (<http://www.casagrandeaz.gov>). TV-11 provides citizens timely and accurate information about local issues, activities, and events, along with establishing a forum for ongoing communication and accessibility to municipal government.

The Greater Casa Grande Chamber of Commerce publishes monthly Community Calendars at the Chamber office or online at [www.casagrandechamber.org](http://www.casagrandechamber.org) ([https://casagrandechamber.org/site/home](http://www.casagrandechamber.org/site/home)). Additionally, the Chamber publishes a monthly newsletter which contains news and current events pertinent to the local business community, a variety of regional economic statistics, and much more.

Casa Grande's daily newspaper, the Casa Grande Dispatch, has been in business for over 100 years and serves the community by reporting local news and featuring stories from Pinal County and beyond. The City's website, [www.casagrandeaz.gov](http://www.casagrandeaz.gov) (<http://www.casagrandeaz.gov>) has numerous data links available which cover an array of topics for residents, businesses, and visitors. Our social media presence includes Twitter and Facebook accounts and feeds.

## **EDUCATION**

Casa Grande Elementary School District provides education for approximately 7,000 students served in nine elementary schools, three middle schools, a Sixth Grade Academy, a Science Technology Engineering Mathematics (STEM) Academy, and an early childhood learning center. Casa Grande Union High School District (CGUHSD) enrolls approximately 4,500 students each year and is divided into four distinct high schools. Alternative educational facilities include Mission Heights Preparatory Public Charter High School, The Odyssey Preparatory Academy, PPEP TEC High School (with a one-on-one student to teacher ratio), and MGRM Pinnacle, an alternative to the traditional high school which includes at home and online virtual classes.

Central Arizona College, a two-year community college located east of Casa Grande, has three direct satellite campuses/centers established within the city limits. Northern Arizona University Extended Campuses partner with Central Arizona College to assist students who want to transfer coursework earned at the community college toward a bachelor's degree and beyond.

Arizona State University in Tempe and Downtown Phoenix (located 45 miles north) and the University of Arizona in Tucson (67 miles south) are major four-year state institutions with large online course offerings. The University of Phoenix offers bachelor's and master's degree programs in various curriculums. Additionally, there are multiple community colleges in the surrounding area that offer 2- year degree programs and online educational courses.

## **MEDICAL**

The Banner Casa Grande Medical Center is a 141-bed nonprofit community hospital which provides comprehensive health care for Casa Grande and Pinal County. The professional staff is comprised of highly trained licensed and certified physicians, surgeons, specialists, nurses, technicians, paramedics, and other allied health care professionals.

Quality health care services include an interventional cardiac program, wound center, comprehensive sleep lab, specialized and outpatient surgical services, emergency services, endoscopy lab, outpatient imaging, digital breast screening and diagnostic mammograms, behavioral health services, and rehabilitative services featuring physical therapy, speech therapy, and occupational therapy.

In 2014 Banner Casa Grande Medical Center received the Healthgrades Coronary Intervention Excellence Award by being ranked among the Top 10% in the Nation for Coronary Interventional Procedures.

Through a partnership between AirEvac and Southwest Ambulance, a medical helicopter is stationed and available for use on the campus as well as a RN-staffed ambulance. Additional medical services available in the community include at home health care, hospice, urgent care center, cancer treatment, a skilled/nursing care facility, and assisted living facilities.

In addition to Banner Casa Grande Medical Center, the City is also served by Sun Life Family Health Center which has joint commission accreditation for meeting the highest quality medical care standards and is Pinal County's largest primary care provider. The two offices located in Casa Grande are the Sun Life Family Practice and the Sun Life Center for Women and Children. Health services at these facilities include dentistry, orthodontics, certified diabetes education, x-ray, clinical lab, pharmacy, obstetrics, and gynecology as well as pediatric care for children and adolescents.

## **FINANCIAL**

There are a number of banks, credit unions, and other financial institutions available within Casa Grande.

Casa Grande's outstanding general obligation and excise tax revenue bonds have a "AAA" and "AA" rating respectively.

Casa Grande continues to grow and offers a wide selection of homes, townhouses, apartment complexes, RV resorts, manufactured home communities, and 55+ communities for new and established residents.

The Small Business Development Center of Central Arizona College has an office in Casa Grande which provides training and other small business development services. Additional resources for entrepreneurs and small businesses may be found at [www.casagrandechamber.org](http://www.casagrandechamber.org) (<https://casagrandechamber.org/site/home>) and [www.casagrandeaz.gov/economic-development/](http://www.casagrandeaz.gov/economic-development/) (<http://www.casagrandeaz.gov/economic-development/>)

## **AIRPORT**



Casa Grande Municipal Airport is a 300+ acre public General Aviation airport located five miles north of downtown. It provides aircraft fueling and maintenance, historic aircraft restoration and hangar space.

Recently completed Airport renovation projects include a number of hangar repairs, runway expansion from 5,200 ft. to 8,400 ft., installation of a runway lighting system, and terminal improvements, including the addition of a café. The majority of the projects are funded by Federal and State approved grant applications.

The privately operated Casa Grande airport shuttle provides "door-to-door" transportation for seniors and other people who do not drive or require transportation to neighboring municipalities.



Local and national businesses use the airport to effectively support their business activities; such as law enforcement, pilot training, military, and critical medical transport, which provides a significant economic boost for the City and surrounding area. Additional information is accessible by visiting [www.casagrandeaz.gov/municipal-airport/](http://www.casagrandeaz.gov/municipal-airport/).  
(<http://www.casagrandeaz.gov/municipal-airport/>)

#### **LODGING AND MEETING FACILITIES**

There are over 1,000 rooms available in 11 surrounding hotels and motels which also feature numerous meeting spaces the largest of which is capable of seating up to 500 individuals. Casa Grande also offers 14 RV parks and other resorts in the surrounding area.

#### **Utilities**

##### **Electricity:**

Arizona Public Service Co.

Electrical District No. 1

Electrical District No. 2

Hohokam

Santa Cruz Water & Power District

##### **Natural Gas Corporation:**

Southwest Gas

##### **Telecommunication:**

Century Link

Cox Communications

##### **Water:**

Arizona Water Company

City of Casa Grande

##### **Wastewater:**

City of Casa Grande

##### **Sanitation:**

City of Casa Grande



## Population Overview



TOTAL POPULATION

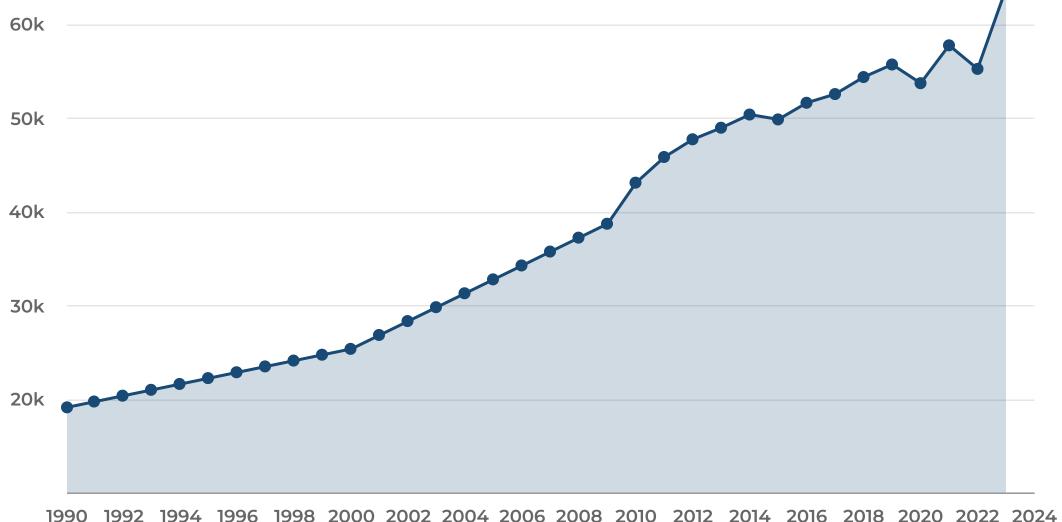
**63,743**

▲ 15.5%  
vs. 2022

GROWTH RANK

1 out of 92

Municipalities in Arizona



\* Data Source: Client entered data for year 2023



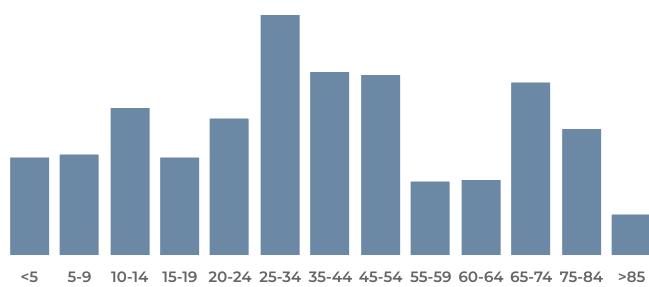
DAYTIME POPULATION

**58,466**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

### POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey 5-year estimates

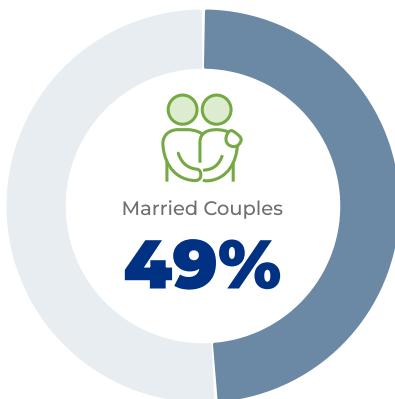
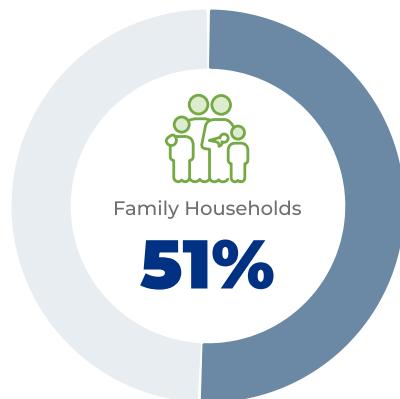


## Household Analysis

TOTAL HOUSEHOLDS

**20,027**

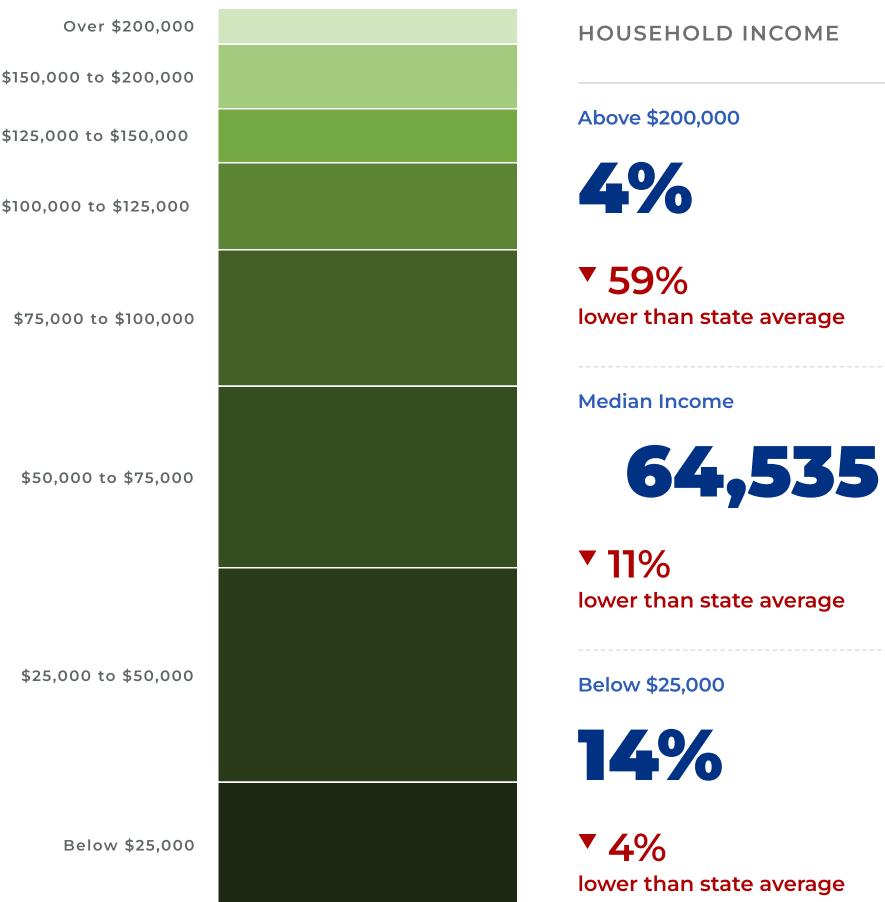
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



\* Data Source: American Community Survey 5-year estimates

## Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



\* Data Source: American Community Survey 5-year estimates

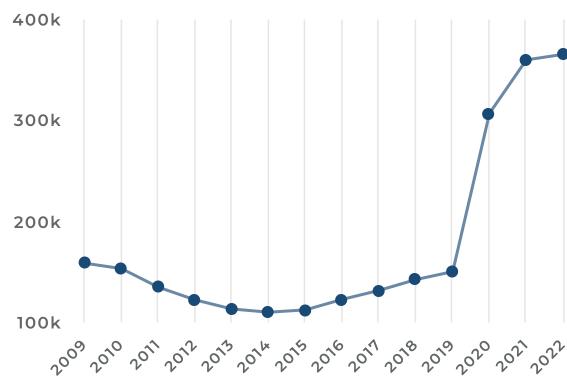


# Housing Overview



2022 MEDIAN HOME VALUE

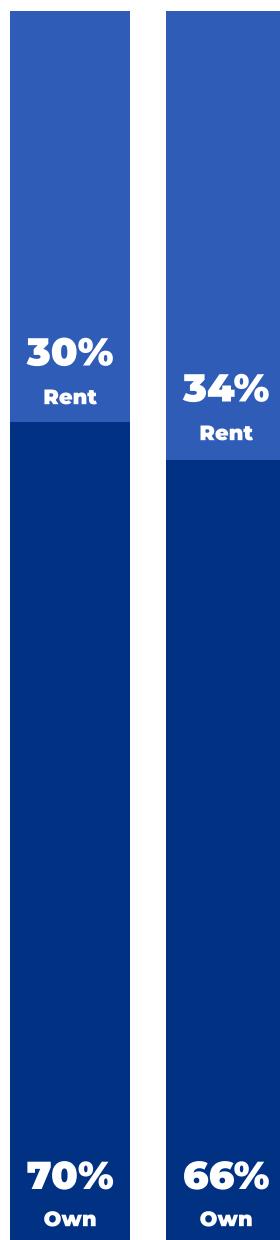
**365,500**



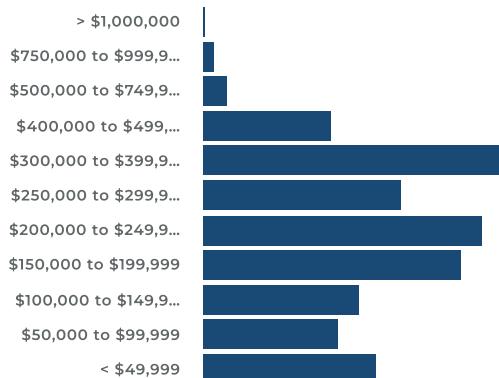
\* Data Source: Casa Grande, AZ 2022

HOME OWNERS VS RENTERS

Casa Grande State Avg.



## HOME VALUE DISTRIBUTION



\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

\* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

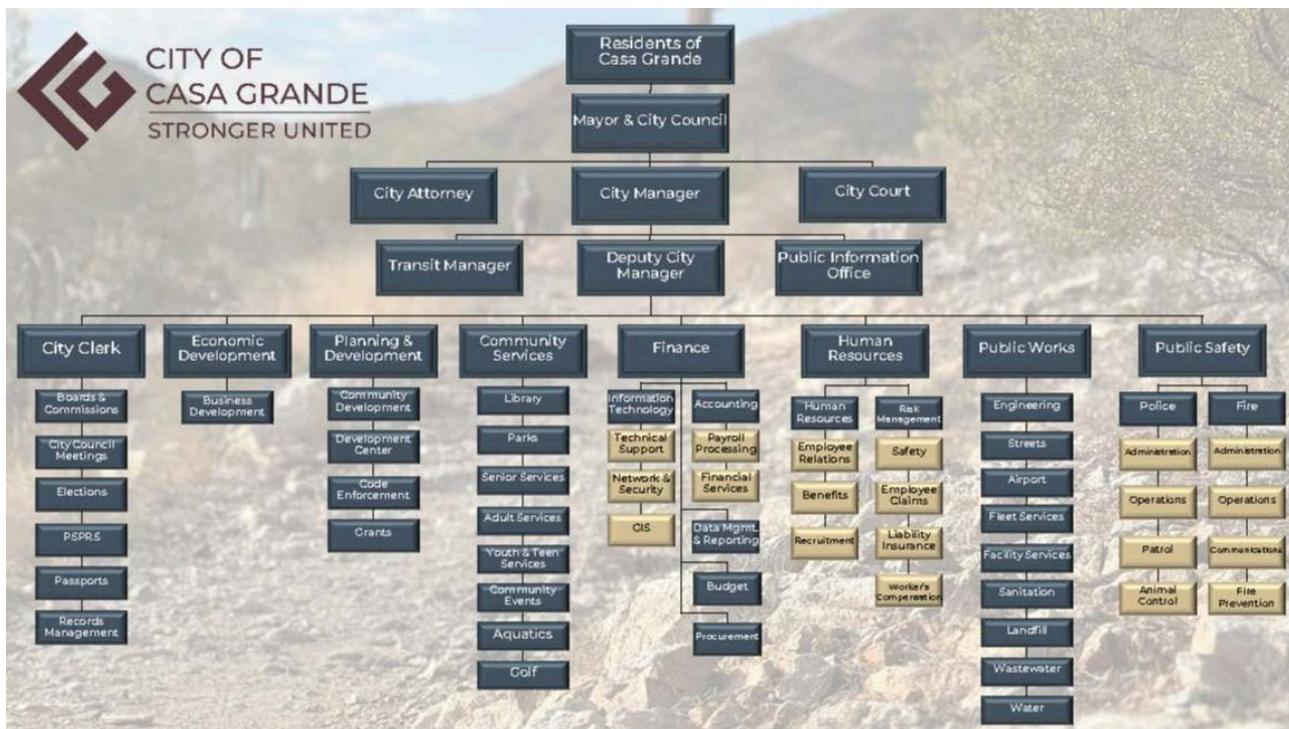


## Top 20 Principal Employers

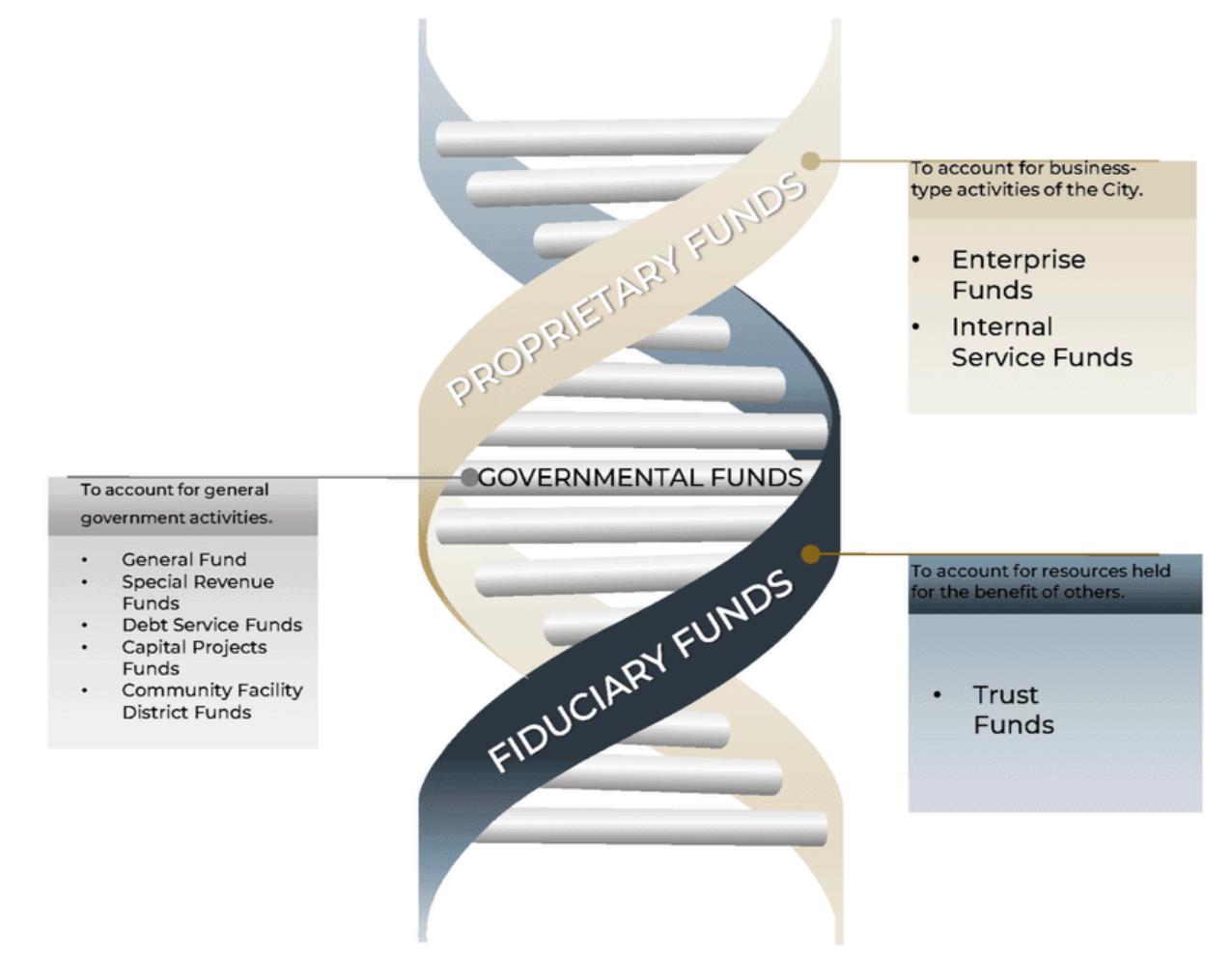
Employer	Total Employees	Percentage of Total City Employment
Lucid Motors	2,400	24.1%
Casa Grande Elementary School District	957	9.6%
Wal-Mart Distribution	848	8.5%
Abbott Nutrition	750	7.5%
Banner Casa Grande Medical Center	625	6.3%
US Customs and Border Protection	500	5.0%
City of Casa Grande	494	5.0%
Hexcel	350	3.5%
Tractor Supply Co. Distribution Center	322	3.2%
Casa Grande Union High School District	318	3.2%
Fry's	300	3.0%
Frito-Lay	300	3.0%
Wal-Mart Store	280	2.8%
Kohler	270	2.7%
Price Industries	270	2.7%
Pinal County	200	2.0%
Dillard's	200	2.0%
National Vitamin Company	180	1.8%
Lowe's	150	1.5%
Kohl's	123	1.2%
Casa Grande Valley Newspapers	118	1.2%
<b>Total</b>	<b>9,955</b>	<b>100%</b>



# City of Casa Grande Organizational Chart



## Fund Structure



## Funds and Departments

### FY2025 Department | Fund Relationship

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Trust Funds	CFD
Mayor & City Council	✓							
General Operations	✓	✓	✓	✓	✓	✓		✓
City Manager's Office	✓	✓		✓				
Economic Development	✓							
City Clerk	✓	✓						
Legal	✓	✓						
Finance	✓			✓				
Human Resources	✓					✓		
Public Works	✓	✓		✓	✓	✓		
Planning & Development	✓			✓				
Community Development	✓	✓						
Community Services	✓	✓		✓	✓			
Communications	✓							
Police	✓	✓		✓				
Fire	✓	✓		✓				
City Court	✓	✓						

\*Check marks indicate department utilizes associated funding source



# Basis of Budgeting

## **BUDGET DOCUMENT GUIDE**

This budget document was prepared with two major objectives in mind:

- o To prepare a fiscal plan for the City Council, Management, and Leadership which encapsulates their goals and objectives in providing quality services at a reasonable cost for the community.
- o To present an easy to read document that presents projected revenue, approved expenditures and anticipated activities for FY2025.

The City of Casa Grande is in compliance with the distinguished budget presentation guidelines as presented by the Government Finance Officers Association (GFOA). Given the constraints of a smaller, mid-sized community, this budget document is intended to serve as:

- A Policy Document**
- An Operational Guide**
- A Financial Plan**
- A Communications Device**

With this budget, the City of Casa Grande has continued efforts to improve its communication and collaboration with the public, so we may present a clear and straightforward financial report to our community.

**A Policy Document** - the City Council established specific strategies to achieve their goals through policy decisions as noted in the Mayor and City Manager's "Budget Message" as well as the subsequent "Strategic Agenda" and "Financial Strategic Plan". Following the next two sections, which present the City's "Fiscal Policy & Guidelines" and our FY2025 "Budget & Financial Summaries", each department is summarized by its related division(s) and presented individually and includes the following sections:

- o *General Information* - which provides a department / division summary, overall mission, last fiscal year's accomplishments, and upcoming goals and objectives.
- o *Department / Division Detail* - which provides performance indicators, if applicable, a funding summary by source, expenditures by use, and three-year authorized position classification information.

Each year, the City attempts to improve and expand on its performance monitoring activities so we may keep an accurate account of our productivity at a department / division level.

**An Operations Guide** - each department/division page lists adopted and actual expenditures for FY2022-2023, adopted and actual expenditures for FY2023-2024, adopted expenditures for FY2024-2025, and the percent change from FY2024 to FY2025 adopted. Note, the percentage total reflects the total percent change from FY2024 to FY2025 adopted and does not combine the percent change by expenditure uses. These expenditures are summarized in the following categories:

- o *Personnel & Benefits* - Includes wages, overtime, employee-related expenses, and fringe benefits.
- o *Supplies & Services* - Includes office and operational supplies, fuels and lubricants, uniforms and all other departmental supplies as well as professional / contractual, engineering, maintenance, and janitorial services in addition to all City utilities.
- o *Capital Outlay* - Includes land, building, and infrastructure improvements as well as equipment and vehicle purchases over \$25,000.
- o *Debt Services* - Includes all principal and interest payments associated with City bonds, capital leases, and Water Infrastructure Finance Authority (WIFA) payments located in the Wastewater division.
- o *Capital Reserves* - Includes capital contingency funds for emergency / unforeseen capital purchases only accessible with Council authorization.
- o *Depreciation* - Includes all depreciation charges.
- o *Transfers Out* - Includes all interfund transfers utilized to capture intra-department cost recovery as well as vehicle replacement set-aside as these funds are transferred and housed in the City's vehicle replacement fund. Note, enterprise funds (Sanitation, Wastewater, & Water) finance their own vehicle replacements, so set-aside costs are included in "Capital Outlay". However, they are distinguished from FY2025 capital project spending.

**A Financial Plan** - Major revenue sources are presented in numeric and graphical format as part of the "Budget & Financial Summaries" following a discussion of the City's fiscal policies & guidelines. These major revenues as well as other revenue sources are represented throughout the budget summary section.

The City of Casa Grande uses the modified accrual basis of accounting for maintenance of general governmental and fiduciary fund types, where revenues are recorded when measurable and available to finance expenditures in the current fiscal year. Available is defined as collectible within the fiscal year, or soon thereafter, and utilized to pay current period liabilities. Other than principal and interest on long- term debt, expenditures are recognized in the accounting period in which the liability was incurred.



Enterprise Funds also recognize expenditures as encumbered when a commitment is made (e.g., through a purchase order). Revenues, on the other hand, are recognized when they are obligated to the city (for example, Wastewater user fees are recognized as revenue when service is provided).

The Annual Comprehensive Financial Reports (ACFR) presents the status of the city's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases, this conforms to the way in which the city prepares its budget with the following exceptions.

- Compensated absence liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended when paid on a Budget basis.
- Capital outlays within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Depreciation expense is recorded on a GAAP basis only. Casa Grande has a capital replacement fund. Transfers are made based on the annual depreciation value.

The Annual Comprehensive Financial Report (ACFR) shows fund expenditures and revenues on both a GAAP basis and a Budget basis for comparison.

The FY25 budget document also includes sections regarding the City's current Capital Budget and 5-year Capital Plan, Budget Resolutions and official State Schedules, Debt, Personal Data, current Tax Rates, Glossary, and Acronyms.

**A Communication Medium** - Within this budget, the City aimed to include straightforward department / division narratives and sought to incorporate charts and graphs for further explanation and emphasis where needed. The tentative as well as the final adopted budgets are available for public inspection at various locations in the city, including the Public Library, City Clerk's office, and the City of Casa Grande website: [www.casagrandeaz.gov/annual-budget-financial-reports/](http://www.casagrandeaz.gov/annual-budget-financial-reports/).

### **THE FUNCTION OF BUDGET IN FINANCIAL MANAGEMENT**

The act of budgeting consists of planning, controlling, evaluating, and revising. Casa Grande consistently engages in these realms as it is the City's goal to continually set up and manage new and existing policies and programs. The budget is the primary tool for setting and monitoring fiscal policies and administering programs, as the budget is utilized to communicate organizational goals and priorities while ascertaining the relative performance of various programs in relation to those goals. The City's resources are aligned with strategies and customer needs by apportioning them over an established time frame. A successful budget process involves an outlined set of objectives, detailed data about resource requirements and availability, well documented planning, and flexibility in modifying data in a timely manner. The City has a well-defined channel of communication among all levels of management to monitor this process.

### **BUDGETARY PRINCIPLES**

**Fiscal Year** - The City's fiscal year begins July 1 and ends June 30 of the following year.

**Revenues** - Any current or delinquent monies collected during the fiscal year are included in that year. To protect the City from any uncertainties, adequate levels of reserves are maintained, and budgetary authority is implemented during the preparation of the budget.

**Appropriations** - Expenditures are made for budgeted items only. Any remaining balance reverts back to the fund and is subject to re-appropriation the next fiscal year.

**Fund Balance** - Refers to the excess of resources over financial obligations. The beginning fund balance reflects residual funds brought forward from the previous fiscal year(s).

**Amendments** - The Finance Director may transfer budgeted amounts within an operational and capital improvement project (CIP) category. Any transfers between operational and capital improvement project (CIP) categories may be authorized by the Finance Director with the City Manager's approval, except where personnel services are concerned. Council must authorize budgetary transfers for personnel services, and transfers between departments and funds.

**Purchasing Requirements** - The City Charter requires City Council to approve purchases exceeding the cost of twenty-five thousand dollars (\$25,000). The City is required to obtain and award bids to the lowest responsible bidder for items costing over \$25,000.

### **FUND STRUCTURE AND DEPARTMENTAL USE**

The accounts of the City are organized on the basis of individual funds and each fund is considered a separate accounting entity. All City funds are appropriated. The following fund types are utilized by the City and its departments:



**GOVERNMENTAL FUNDS** - include the City's General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Community Facility District Funds listed below.

General Fund - The General Fund is the City's major operational fund. It is used to account for all the financial resources used to pay for services traditionally associated with local government. Departments which utilize the General Fund include the Mayor and City Council, Public Safety (Police, Fire, and Communications), City Manager's Office, City Clerk, Court, City Attorney, Finance, Human Resources, Economic Development, Planning and Development, Public Works, Community Services and Community Development.

Special Revenue Funds - The Special Revenue Funds are used to account for revenues derived from specific taxes, grants or other restricted revenue sources. The uses and limitations of each special revenue fund are specified by City Ordinances, Federal or State Statutes, or by the granting entity. Departments and Programs which utilize a majority of the City's Special Revenue Funds include Public Works for street maintenance, repair, and airport operations, Community Services for various senior meal services, Parks, the City Court for various justice programs and general improvements, Fire for wildland firefighting, and Community Development for a variety of housing grants.

Debt Service Funds - Debt Service Funds are used to account for the resources utilized in the payment of general obligation long-term debt principal, interest, and related costs. Due to the diverse nature and use of these funds, debt service administration is housed under General Government.

Capital Project Funds - Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Proprietary and Trust Funds). The Capital Replacement Fund is used to account for the replacement of various capital items or development of infrastructure. Departments which typically utilize Capital Project Funds include Public Works and Community Services as well as Police and Fire for the purchase or replacement of large vehicles and other equipment.

Community Facility District Funds - Community Facility District (CFD) Funds are used to account for capital construction activities related to the City's four CFDs: Copper Mountain Ranch, Mission Royale, Post Ranch, and Villago.

**PROPRIETARY FUNDS** - used to account for business-type activities of the City.

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private sector enterprises where the intent of the governing body is that the costs of providing goods or services on a continuing basis be financed or recovered primarily through user charges. The City has separate enterprise funds housed under Public Works for water, wastewater, and sanitation, as well as Community Services for the City's golf course.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies within the City, generally on a cost- reimbursement basis. The City has three internal service funds: fleet services, which account for the maintenance and operations of City-owned vehicles; facilities maintenance, which covers the maintenance and custodial services for City facilities; and our risk management fund, which accounts for all the City's insurance policies. Fleet Services and Facilities Maintenance are divisions in Public Works while Risk Management is a division of Human Resources.

**FIDUCIARY FUNDS** - used to account for resources held for the benefit of others.

Trust Funds - Used to account for assets held by the City as trustees for individuals or private organizations. Expendable trust funds are accounted for and reported as governmental funds. Currently, the City possesses multiple agency funds which account for deposits received from various private companies in order to conduct business within the City and also account for employee's flexible spending plan deposits for out-of-pocket health care costs.



## **BUDGET PROCESS OVERVIEW**

The budget process is a year-round endeavor. However, during the formulation and presentation of the annual budget for the coming fiscal year, the operation became intensified. The budget is prepared to fulfill state requirements and abides by a budgetary calendar which adheres to the state's numerous mandated deadlines. The preparation of the budget begins at least six months prior to the new fiscal year, during which each department submits their projected revenues, expenditures and capital improvement project needs for the coming year.

**Council** - The Council's goals and policies contained in its "Focus Areas", "Strategic Agenda", and "Strategic Financial Plan" respectively set the City's long-term, 3-5 year, and day-to day direction for budget development and implementation. Additionally, throughout the year, Council members continually identify policy issues and areas that will provide further guidance during the budget's creation. It is the City's goal that these policies serve as the basis from which the departments' annual requests are formulated.

**City Manager** - In the context of the Council's goals and policies, the City Manager's Office plays an integral role in analyzing each department's annual budget requests. By engaging with the City leadership and reviewing historical expenditure and revenue allocations, the City Manager's Office carefully evaluates each department's requested program budgets to ensure all expenditures are reasonable and necessary. Depending on the revenues and resources available, the City Manager and his staff may streamline the department's program budgets based on City priority and/or other political and economic conditions.

**Communication** - Specific budget instructions and relevant information is disseminated by the City Council and Manager to each department director. This includes information regarding both operational and capital improvement budgets. The City strives to ensure that information is dispersed in both a vertical (top-down) and horizontal (cross department) manner throughout the city.

**Coordination** - Coordination and cooperation from each department is essential throughout the budget process. Communication from City Council, Management, and Finance allows employees to effectively work within their departments in achieving common objectives. Because any one budget decision can affect multiple areas, coordination is an essential antecedent to all decision-making activities. Therefore, the City's department directors must ensure that employees at every level remain apprised of the critical issues concerning the budget.

**Forecasting** - Forecasting is an essential part of any comprehensive financial plan. Thus, departments must ensure they are engaging in accurate short and long-range planning efforts for both their operational and Capital Improvement budgets so the City Council and leadership has access to meaningful insight and can proceed in the proper budgetary direction.

**Budget Workshop** - This workshop includes discussion regarding city-wide goals and objectives, budgeting guidelines for operating and capital budgets, the status of revenues for the coming year, timelines, and resources available for allocation. The budget manual distributed at this workshop is designed to assist each department prepare all required budget requests, forms, and supporting documentation.

**Operating Budget** - Each department, in developing its respective operational budget, is to evaluate its expenditures on a program by program basis wherein objectives and performance measures are clearly delineated. Departments are encouraged to thoroughly review all current programs, services, and available resources in the context of the values and priorities held by the citizens of Casa Grande including all relevant economic, political, and social considerations. Once this process is completed, each department should possess a complete preliminary budget.

**Budget Sessions** - After the City Manager's office has reviewed the department's operational budgets, special budgetary sessions are held with the Council to discuss proposed expenditures in the context of the Strategic Agenda, and Strategic Financial and Capital Improvement Plans. These sessions also provide an opportunity for each department director to discuss with City Council his/her program plans and objectives for the next fiscal year.

**Adoption of Tentative Budget, Final Budget, and Property Tax Levy** - Once a proposed operating budget has been finalized, the City Manager submits this tentative budget to the City Council for review and adoption. The Council then holds a series of public hearings to give the community a chance to voice their concerns regarding the tentative budget, proposed property tax rates, and upcoming rate adjustments. After any applicable changes are made, the final budget and property tax levies are adopted.

**Ongoing Budget Controls** - The finance department maintains control of the budget by conducting monthly budget performance reviews throughout the fiscal year. The goal of these performance reviews is to examine expenditure patterns and compare them with incoming revenue resources. Records are maintained to evaluate ongoing programs



and services.

#### **BUDGET ROLES AND RESPONSIBILITIES**

All Directors, Managers and Supervisors within the City of Casa Grande are involved in the budget development process.

**City Manager** - responsible for reviewing department's program budgets, formulating a proposed budget, and presenting it to the City Council.

**City Council** - responsible for review of the City Manager's proposed budget as well as the approval and adoption of the City's tentative budget, final budget and property tax levies.

**Department Directors and staff** - responsible for formulating their departments' priorities as well as reviewing, modifying, and presenting their proposed program budgets. Additionally, they are responsible for developing their department's annual goals, objectives, and applicable performance measures along with providing quarterly updates.

**Finance Department** - the Finance Director and Budget Analyst are responsible for coordinating the budget process by providing annual resource and revenue projections, reviewing program budgets with department heads and staff, and providing budget recommendations to the City Manager based on economic analysis, fiscal trends, and projected revenues



# Financial Policies

## **DEFINITION AND PURPOSE OF FISCAL POLICY**

Fiscal policy is a set of guidelines used to manage revenues, expenditures, and debt. Fiscal planning, which is generally conducted within the context of the operating budget and the Capital Improvements Program (Capital Budget), reflects and helps shape fiscal policy. While the budget process reflects fiscal policies currently in effect, it is also a major vehicle for determining and implementing such policies. The fiscal policy statements presented on the following pages are not static, but evolve as the economy and fiscal environment change and as the City of Casa Grande's population and requirements for government programs and services change.

An operational fiscal policy is intended to provide the following:

**Fiscal Planning for Public Expenditures and Revenues** - Fiscal policy provides guidance for good public practice in the planning of expenditures, revenues, and funding arrangements for public services. It provides a framework in which budget, tax, and fee decisions can be made effectively. Fiscal policy provides guidance towards a balance between program expenditure requirements and available sources of revenue to fund them. Fiscal planning considers long-term trends and projections in addition to annual budget planning.

**Setting priorities among programs** - Clearly defined and quantified fiscal limits encourage setting priorities by managers and elected officials, thus helping to ensure that limited resources are allocated appropriately.

**Assuring Fiscal Controls** - Fiscal policies relating to the City of Casa Grande's procurement of goods and services, payment of salaries and benefits, debt service, and other expenditures are all essential to maintaining control of government costs over a period of time and ensuring the best value for each dollar spent.

## **ORGANIZATION OF THIS SECTION**

The following are the major fiscal policies currently applied to the operating budget and financial management of the City of Casa Grande. Numerous other fiscal policies that relate to particular programs or issues are not included here, but are believed to be consistent with the governing principles expressed below.

The presentation of fiscal policies is in the following order:

- Policies for fiscal control
- Policies for expenditures and allocation of costs
- Policies for debt management
- Policies for governmental management
- Policies for revenues and program funding.

## **POLICIES FOR FISCAL CONTROL**

**Balanced Budget** - It is the fiscal policy of the City of Casa Grande to balance the budget. The total of proposed expenditures shall not exceed the total of estimated revenue and available fund balances. Any proposed deficit must be planned and covered by another funding source.

**Budgetary Control** - The legal level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is the total budget, as adopted by the City Council. The City additionally exercises management control and oversight of the budget at the department and project level within each fund.

**Financial Management** - The City of Casa Grande will manage and account for its Operating and Capital Budgets in accordance with Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). Capital assets are defined by the City as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year.

**Accounting Method/Basis of Budgeting** - The governmental fund type is budgeted and maintained using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded as cash is received, except for revenues which are susceptible to accrual (i.e. when they are measurable and available). Measurable signifies that the amount of the transaction can be reasonably determined. Available signifies that the amount is collectible within the current period or soon enough thereafter (generally 60 days) to pay liabilities of the current period. Expenditures are recorded when liabilities are incurred except for:

- Interest expense on general obligation debt, which is recorded on the due date.
- Prepaid expenses are recorded and recognized as expenditures in the period benefited.



- Disbursements for inventory-type items are considered expenditures at the time of purchase.
- Inter-fund transactions, which are recorded on an accrual basis.
- Significant revenues which are susceptible to accrual are: Federal and state grants to the extent that revenues are recorded as eligible, reimbursable expenses are incurred. Sales and Property tax receivables are within approximately sixty days of the end of a fiscal year.

Enterprise Funds (Golf Course, Wastewater, Water and Sanitation) also recognize expenditures as encumbered when a commitment is made (e.g., through a purchase order). Revenues, on the other hand, are recognized when they are obligated to the city (for example, wastewater user fees are recognized as revenue when service is provided).

The Annual Comprehensive Financial Report (ACFR) presents the status of the city's finances on the basis of "Generally Accepted Accounting Principles" (GAAP). In most cases, this conforms to the way the city prepares its budget, with the following exceptions.

- Compensated absence liabilities expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
- Capital outlays within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Depreciation expense is recorded on a GAAP basis only.

The Annual Comprehensive Financial Report (ACFR) shows fund expenditures and revenues on both a GAAP basis and a Budget basis for comparison purposes.

**Internal Accounting Controls** - The City of Casa Grande has developed and manages its accounting processes and system to provide reasonable assurance regarding:

- The safeguarding of assets against loss from unauthorized use or disposition.
- The reliability of financial records for preparing financial statements and maintaining accountability for assets.
- "Reasonable assurance" which recognizes that:
  - The cost of control should not exceed the expected benefits to be derived.
  - The evaluation of costs and benefits requires professional judgment by management.

**Audits** - The City will have timely, effective, and periodic audits performed to include all financial records and actions of the City of Casa Grande, its officials, and employees to ensure compliance with Local, State, and Federal law.

## **POLICIES FOR EXPENDITURES AND ALLOCATION OF COSTS**

**Content of Budgets** - The City of Casa Grande includes in the operating budget, all programs and facilities not specifically eligible for inclusion in the Capital Improvement Plan. The operating budget displays current revenue appropriations for projects in the Capital Improvements Program as appropriate.

**Expenditure Growth** - The Arizona Revised Statutes (A.R.S.) requires that the City Council annually adopt and review spending affordability guidelines for the capital and operating budgets. The Arizona Revised Statutes requires that expenditures remain within expenditure limits set through a permanent base adjustment approved by the voters of the City of Casa Grande in 2007.

**Allocation of Costs** - The City of Casa Grande balances the financial burden of programs and facilities as fairly as possible, between the general taxpayers and those who benefit directly, recognizing the common good that flows from many public expenditures, the inability of some citizens to pay the full costs of certain services, and the difficulty of measuring the relationship between public costs and public or private benefits of some services.

**Expenditure Reduction** - The City of Casa Grande seeks expenditure reductions whenever possible through efficiencies, reorganization of services, and through the reduction or elimination of programs, policies, and practices which have outlived their usefulness. The City seeks inter-agency opportunities to improve productivity.

**Shared Provision of Service** - The City of Casa Grande encourages, through matching grants, subsidies, and other funding assistance, the participation of private organizations in the provision of desirable public services when public objectives can be more effectively met through private activity and expertise and where permitted by law.

**Public Investment in Infrastructure** - The City of Casa Grande plans and budgets for capital facilities and infrastructure necessary to support its economy and those public programs determined necessary for the quality of life desired by citizens.



**Cost Mitigation and Avoidance** - The City of Casa Grande will, within available funds, consider current investment in equipment, land, facilities, and other expenditure actions intended to reduce, mitigate, or avoid unnecessary costs in the future.

**Procurement** - The City of Casa Grande purchasing policy provides for the purchase, directly or indirectly, through a bid process for expenditures greater than \$25,000. The lowest responsible and responsive bidder is awarded the purchase, except when an alternative method of procurement is specifically authorized by law.

**Use of Restricted Funds** - In order to align costs with designated resources for specific programs or services, the City of Casa Grande charges appropriate expenses against restricted revenue sources prior to using general funds.

## **POLICIES FOR DEBT MANAGEMENT**

**Debt Management** - The City of Casa Grande minimizes debt service costs through the judicious use of available debt instruments, consistent with the desire of maintaining stable property and sales tax rates and distributing the costs of certain long-lived facilities among all users, present and future.

**Debt Incurred** - The City of Casa Grande limits the amount of new general obligation debt to remain with the 0.3184 per \$100 in assessed valuation target and to reasonably assure retention of the City's highest credit rating in national debt markets. Capital Improvements operating expenditures, whose construction is funded by the City of Casa Grande's General Obligation bonds, are subject to spending affordability limits set by the City of Casa Grande's Council.

**Revenue Bonds** - Debt may be incurred based on the pledge of particular revenues to its repayment, in contrast to general obligation debt, which pledges general tax revenues. Revenue-based debt carries a higher interest rate, but allows the financing of projects, which would otherwise claim part of the limited general obligation bond capacity.

**Current Revenue Funding** - The City of Casa Grande uses current and available revenues for pay-as-you-go funding of the CIP as a means of reducing the cost of debt service. When revenue levels permit, priority is given to inclusion within annual budgets of additional cash payments for infrastructure over the amount of current revenues specifically designated to non-debt eligible capital projects. This is commonly referred to as "PAYGO" (pay-as-you-go) financing.

## **POLICIES FOR GOVERNMENTAL MANAGEMENT**

**Productivity** - The City of Casa Grande seeks continuous improvement in the productivity of the City's programs in terms of quantity and quality of services relative to resources expended, through all possible strategies.

**Employee Involvement** - The City of Casa Grande actively encourages and uses the experience and expertise of its workforce toward optimum program effectiveness and cost-efficiency of public service delivery through training, teamwork, employee empowerment, and other precepts of quality management.

**Intergovernmental Program Efforts** - The City of Casa Grande seeks program efficiencies and cost savings through cooperative agreements and joint program efforts with other City agencies, municipalities, regional organizations, and the State and Federal governments.

**Risk Management** - The City of Casa Grande controls its exposure to financial loss through risk transfer to the Arizona Municipal Risk Retention Pool, with appropriate deductible amounts. Insurance costs are allocated to City departments based on potential risk, which serves to enhance the shared responsibility for risk management. The City aggressively controls its future exposure through a risk management program that includes safety awareness and training and appropriate claims management.

**Employee Compensation** - The City of Casa Grande seeks to provide compensation (pay plus employee benefits) that is: comparable to jobs in the private sector, comparable among similar jobs in several Cities and agencies, and comparable between employees in collective bargaining units and those outside such units. The Government acts to contain the growth of compensation through organizational efficiencies within its departments and agencies, manage efficiencies within its operations and service delivery, and productivity improvements within its workforce.

**Surplus Property** - The City of Casa Grande maximizes the residual value of land parcels or buildings declared excess to current public needs through efforts at public reuse, lease to appropriate private organizations, or sale toward returning them to the tax base of the City of Casa Grande. Disposition of obsolete, unusable or surplus goods are made through bid, auction, or other lawful method to the purchaser offering the highest price except under circumstances as specified by law.



**Fiscal Impact Reviews** - The City of Casa Grande reviews proposed Local and State legislation toward specific findings and recommendations relative to financial and budgetary impacts and any continuing and potential long-term effects on the operations of government.

**Economic Impact Statements** - Where applicable, the City of Casa Grande reviews proposed Local and State legislation toward specific findings and recommendations relative to economic impacts for any continuing and potential long-term effects on the economic health of the City.

**Resource Management** - The City of Casa Grande seeks continued improvement in its budgetary and financial management capacity in order to achieve the best possible decisions on resource allocation and the most effective use of budgeted resources.

## **POLICIES FOR REVENUES AND PROGRAM FUNDING**

**Diversification of Revenues** - The City of Casa Grande establishes the broadest base of revenues and seeks alternative revenues to fund its programs and services, in order to:

- Decrease reliance on general taxation for discretionary but desirable programs and services and rely more on fees and charges.
- Decrease the vulnerability of programs and service to reductions in tax revenues as a result of economic fluctuations.
- Increase the level of self-support for new program initiatives and enhancements.

**Revenue Projections** - The City of Casa Grande estimates revenue in a realistic and conservative manner in order to minimize the risk of a revenue shortfall.

**Property Tax** - The City establishes property tax rates to:

- Limit annual levies against individual properties so that tax revenues are held at or below the rate of inflation.
- Avoid wide annual fluctuations in property tax revenue as economic and fiscal conditions change.
- Fully and equitably obtain revenues from new construction and changes in land or property use.

**Special Funds** - The revenues and expenditures of specific programs are accounted for in special revenue funds. A special revenue fund accounts and reports for proceeds of a specific revenue source that is restricted to expenditures for a specified purpose.

When the fund balances of special funds grow to exceed mandated or specified levels relative to the specific purpose, the City of Casa Grande may transfer a portion of the fund balance to support other programs.

**Enterprise Funds** - The City of Casa Grande will, through sound management practices, ensure appropriate net assets for its enterprise funds while obtaining full cost-recovery for direct and indirect government support, as well as appropriate level of revenue transfer for General Fund operational support.

**Intergovernmental Revenues** - The City of Casa Grande will aggressively seek a fair share of available State and Federal financial support unless conditions attached to that assistance are contrary to the City of Casa Grande's interest. Where possible, Federal or State funding for the full cost of the program will be requested, including any indirect costs of administering a grant-funded program. For reasons of fiscal prudence, the City of Casa Grande does not solicit grants which require an undeclared fiscal commitment beyond the term of the grant.

**Cash Management and Investments** - The primary objectives of the City of Casa Grande's cash management and investment program are related to 1) Safety of Principal, 2) Liquidity, 3) Yield and 4) Local Considerations. Cash and investments are managed in accordance with the City's Investment Policy which provides authorized investments, allowed by Arizona Revised Statutes, and describes the credit criteria and investment parameters.

**Contingencies** - The City of Casa Grande strives to budget contingency in all Funds based on management's estimate of ensuing risk of unforeseen events in the coming fiscal year. The purpose of the contingency is to provide sufficient funds for unanticipated revenue shortfalls or unexpected expenditure emergencies.

## **FRAMEWORK FOR FISCAL POLICY**

**Legal Framework** - Fiscal policy is developed and amended as necessary according to:

- Federal law and State of Arizona regulation
- City of Casa Grande municipal code, ordinances & resolutions



- The assessable property tax base of the City of Casa Grande, which is the principal indicator of anticipated property tax revenue for the primary and secondary property tax.
- Income tax collected by the State
- Employment, unemployment rates, and job growth within the City of Casa Grande, are indicators of personal income growth and sales tax revenue, as well as being indicators of various service or program needs, including social programs such as childcare and welfare

**Generally Accepted Accounting Principles (GAAP)** - The application of fiscal policy in the financial management of annual operating expenditures must be in conformity with GAAP. This involves the identification, analysis and accounting of various operating funds, adherence to policies related to transfers between funds and agencies, and regular audits of general City operations and special financial transactions such as the disbursement of Federal grants.

**Credit Markets and Credit Reviews** - The City of Casa Grande's ability to borrow cost-effectively depends upon its credit standing as assessed by major credit rating agencies. While key aspects of maintaining the highest credit ratings are related to the management of the City of Casa Grande's Capital Improvements Program (CIP), others are directly applicable to the annual operating budget:

- Maintenance of positive fund balances (reserves) to ensure continued liquidity for debt repayment.
- Assurance through law and practice of an absolute commitment to timely repayment of debt and other obligations.

**Intergovernmental Agreements** - State agencies sharing various social service programs and participation in various grant and loan programs:

- Federal agencies to obtain support to meet mutual program objectives through programs such as the Community Development Block Grant.



# Budget Calendar

Oct 18, 2023	FY25 Budget Kick Off Meeting - Training on ClearGov CIP Departments begin working with Finance on their preliminary CIP plans
Nov 10, 2023	Departments preliminary CIP plans due to Finance
Nov 30, 2023	Present to City Manager FY24 projections and FY25 revenues projections Meet with City Manager to discuss departments preliminary CIP plans
Dec 4, 2023	Send preliminary CIP plans listing approved by City Manager to departments. ClearGov is opened for departments to enter their approved FY25 CIP request.
Dec 15, 2023	Deadline for FY25 CIP request to be entered into ClearGov
Dec 18, 2023	Departments begin updating FY25 operational budget spreadsheets Departments begin submitting personnel request to Human Resources and Finance
Dec 22, 2023	Departments meet with Finance on FY25 Operational ISF, Wastewater, Water, Sanitation & Consolidated Fees Requests
Jan 15, 2024	Outside agency funding request letters distributed City Council study session status update on FY24 budget activities FY25 operational budget requests for ISF, Wastewater, Water, and Sanitation due to Finance



Jan 18, 2024	Meeting with City Manager to review FY25 ISF fee proposals
	Meeting with City Manager to review FY25 ISF fee proposals
Feb 1, 2024	Deadline for submitting FY25 operational budget and personnel requests
Feb 8, 2024	Receive certified property values from the County Assessor to calculate the property tax levy limit and the final levy limit worksheet (On or before February 10 of the tax year {A.R.S. 42-17052})
Feb 10, 2024	Make the property values provided by the county assessor available for public inspection; transmit to Clerk's Office on or before February 15 {A.R.S. 42-17055}
Feb 12, 2024	Starting February 12th - 21st City Manager departmental budget review begins
Feb 16, 2024	Partnership Funding Requests Due
Feb 16, 2024	Prepare and post Notice of Intent to raise Consolidated fees to website and distribute via social media (Notice must include proposed fee schedule and supporting fee report. Required at least 15 days prior to adoption {A.R.S. 9-499.15})
Mar 6, 2024	Deliver comprehensive budget summary to City Manager's Office
Apr 4, 2024	Distribute City Manager's FY25 Proposed Budget
Apr 18, 2024	Post notice on the website that Council will consider an increase in the property tax rate (Written notice on website 60 days prior to adoption {A.R.S. 9-499.15})



Apr 18, 2024

Post proposed fees and supporting fee report on the website as well as notice that Council will consider an increase to the Consolidated Fee Schedule. Submit copy of supporting fee report to Clerk's office (Written notice on website 60 days prior to adoption {A.R.S. 9-499.15})

May 6, 2024

Council Adoption of Tentative Budget (on or before the third Monday in July {A.R.S. 42-17101})

Adoption of CFD Tentative Budget for City's CFD's

May 7, 2024

Post Tentative Budget to City website (A complete copy of the estimates of revenues and expenses shall be made available at the city libraries(address) and city administrative offices and shall be posted in a prominent location on the official website of the city no later than seven business days after presented to Council A.R.S. 42-17103(A))

File supporting Wastewater rate report with the Clerk's office and post to website (At least 30 days prior to Public Hearing {A.R.S. 9-511.01})

May 14, 2024

First publication of FY2025 Tentative Budget summary, primary and secondary property tax levies for all districts, at libraries(address) and on the website where tentative budget is located, and Notice of Public Hearing (must be published once a week for two consecutive weeks {A.R.S. 42-17103(C)})

Publish first "Truth in Taxation" notice in newspaper and issue a press release with the same information as the published notice (Not less than fourteen or more than twenty days before tax levy hearing {A.R.S. 42-17107})

First publication of FY2025 Tentative Budget, primary and secondary tax levies for all Community Facility Districts.

May 21, 2024

Second publication of FY 2025 Tentative Budget summary and Notice of Public Hearing (must be published once a week for two consecutive weeks {A.R.S. 42-17103})

Second publication of FY2025 Tentative Budget, primary and secondary tax levies for all Community Facility Districts.

May 24, 2024

Publish second "Truth in Taxation" notice in newspaper and issue a press release with the same information as the published notice (Not less than seven or more than ten days before tax levy hearing {A.R.S. 42-17107})

Prepare and post Notice of Intent to raise Consolidated fees to website and distribute via social media (Notice must include proposed fee schedule and supporting fee report. Required at least 15 days prior to adoption {A.R.S. 9-499.15})



Jun 3, 2024

Hold public hearing on budget and property tax levy. (tax levy hearing must be held on or before the fourteenth day before the tax levy is adopted {A.R.S. 42-17104})

Hold public hearing on budget and property tax levy and Truth and Taxation and adoption of Truth and Taxation. (tax levy hearing must be held on or before the fourteenth day before the tax levy is adopted {A.R.S. 42-17104})

Hold public hearing and adopt final budget for the City's CFD's

Jun 17, 2024

Adoption of the FY 2025 Final Budget in a Special Meeting (A.R.S. 42-17105)

Adoption of FY 2025 Property Tax Levy - First Reading (on or before the third Monday in August {A.R.S. 42-17151})

Public Hearing & Council adoption of Fee Resolution

Adoption of 2024-2025 Property Tax Levies for the City's CFDs

Jun 20, 2024

Post entire Final Budget to City website (Within 7 business days of adoption and remain on the website for 60 months {A.R.S. 42-17103})

Mail copy of Truth in Taxation notice, a statement of its publication or mailing and the result of the Council's vote to the Property Tax Oversight Commission. (Within 3 days of tax levy hearing {A.R.S. 41-17151})

Jul 1, 2024

Adoption of FY 2025 Property Tax Levy - Second Reading (on or before the third Monday in August {A.R.S. 42-17151})

Jul 1, 2024

FY 2025 Begins

Jul 2, 2024

Forward certified copy of tax levy ordinance to county. (Tax levy must be adopted by the board of supervisors on or before the third Monday in August {A.R.S. 42-17151 A})



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## **BUDGET OVERVIEW**

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# FINANCIAL STRATEGIC PLAN

*The fiscal policy sets specific guidelines for the day-to-day financial activities of the City. Anticipated results include maintaining optimal debt levels and adequate liquidity to fund operating expenditures and capital on a pay-as-you-go basis.*

The fiscal policies for the City of Casa Grande are as follows:

## **1. STRIVE TO MAINTAIN A PRIMARY PROPERTY TAX RATE OF LESS THAN \$1 per \$100 OF NET ASSESSED VALUE**

### **Description**

Primary property taxes have been a significant source of local revenue in funding city services. They are notably one of the most stable sources of revenue, because they are not subject to the same fluctuations sometimes experienced with excise taxes.

### **Plan of Action**

Management calculates three potential tax levy scenarios based on current net assessed property tax values, less new construction; 1) the anticipated property tax rate assuming no change in the levy set in the prior year 2) the anticipated property tax levy assuming no change in the rate set in the prior year, and 3) the maximum allowable tax rate. The three scenarios are presented to the City Council for consideration.

The City Council strives to set a property tax levy that provides for a primary rate of less than \$1 per \$100 of net assessed value. In addition to striving to maintain a targeted rate, the Council also takes into consideration that the primary tax levy is limited to an increase of two percent more than the previous year's maximum allowable primary levy for the prior year. Additionally, the primary property tax from all taxing jurisdictions for homeowners may not exceed 1 percent of their home's primary assessed value. If the combined primary property tax (for the city or town, county, etc.) exceeds 1 percent of the primary assessed value of the home, the school districts will reduce their rate until the homeowners aggregate rate is equal to or less than the allowable one percent. The state will then subsidize the school district for the reduced revenue. This one percent limitation only applies to primary property taxes and does not affect the secondary property tax levy.

## **2. MAINTAIN A SECONDARY PROPERTY TAX TO FUND MAJOR CAPITAL PROJECTS THROUGH THE ISSUANCE OF DEBT.**

### **Description**

In FY 2009, a secondary property tax was added to fund voter approved General Obligation Bonds, which are backed by the full-faith and credit of the City and are secured by secondary property tax revenues. The secondary property tax allows the City to levy a property tax for the purpose of retiring the principal and interest on general obligation bonded indebtedness. This property tax may be levied in an amount necessary to retire the bonded indebtedness of a city or town as is deemed necessary by the City.

### **Plan of Action**

Management calculates a secondary property tax rate for City Council consideration. The calculation includes the following factors: annual debt service, net cash available from the general obligation fund, estimated interest, property tax revenue, federal subsidy payments, voluntary contributions in lieu of property taxes, and anticipated cash defeasances, as applicable. The calculated rate is also adjusted for an estimated delinquency factor for uncollected taxes, and allowable cash reserves.

The annual secondary tax levy cannot exceed 10% of the annual payment of principal and interest in the current fiscal year. State statute also allows the levy to include a reasonable tax delinquency factor, an amount necessary to correct prior year errors or shortages in the levy, if applicable, any expenses and fees required in conjunction with the authorization, and, as part of the levy, projected payments of principal and interest on new debt planned for the ensuing year.

State law requires the Property Tax Oversight Commission to review the secondary property tax levy to identify violations of constitutional and statutory requirements.

## **3. MAINTAIN THE VEHICLE REPLACEMENT FUND TO REPLACE VEHICLES AND EQUIPMENT.** The City funds replacement of existing fleet by placing funds in a specific fund (Capital Replacement Fund). These funds are used specifically for fleet replacement.

### **Plan of Action**

The replacement schedule is updated annually to ensure all applicable vehicles are included in replacement funding and that the Capital Replacement Fund remains a sustainable funding source.



**4. NEW PROGRAMS AND SERVICES ARE FINANCED WITH NEW REVENUE SOURCES OR REDUCTIONS IN EXISTING PROGRAMS OR SERVICES. PERMANENT REDUCTIONS IN EXISTING REVENUES OR ELIMINATIONS OF EXISTING REVENUES WILL RESULT IN THE REDUCTION OF EXISTING OR MODIFICATION OF EXISTING SERVICES.** The addition of new programs generally creates additional operating and capital related expenses. Those new programs or services compete for funding against all existing services. In addition, eliminating or reducing existing revenue sources makes fewer funds available for existing services. Situations, such as unfunded mandates, will occur where new programs or services must be added using existing resources.

**Plan of Action**

During the budget process, Departments will identify funding sources or expense reductions for any requested new programs or services. The funding source can be a reduction or modification of existing programs or services thereby reducing existing operating expenses. A second method would be to increase revenues through increases in taxes, grants, or by increases in existing or creation of user fees. Unfunded mandates will be noted as such.

**5. ONE-TIME REVENUE IS RESERVED FOR ONE-TIME EXPENSE.** One-time revenue is defined as revenue that is received once and does not recur. An example of one-time revenue would be the sales tax on the construction of a large plant or facility. One-time revenue would not include the sales tax on small commercial projects. This revenue is recurring and therefore does not fit the definition of one-time revenue.

One-time expense can be defined in the same way as one-time revenue. Typical examples of one-time expenses would be major construction projects such as the expansion of a city facility. These expenditures need not take place in the same fiscal year as receipt of the revenue, but instead can be reserved in a capital project fund for future capital projects as they occur or combined with other funds to complete other major capital projects.

**Plan of Action**

The City will continue to deposit one-time revenues into a reserved capital fund for the financing of one-time capital improvement projects.

**6. INITIATE A PROGRAM OF COSTING PERFORMANCE MEASURES.** There are ever-increasing expectations by the public for the City to provide services at the least cost. How then does the City know if it is currently providing the expected services in a cost effective manner or if the service provides the desired outcome?

One use of performance measure is to attach cost to a service provided and then compare those costs with other private and public entities that provide a similar service. If you are on the high end you can then find ways of reducing costs or perhaps review other competitive alternatives outside the City.

The City must keep focused on developing valuable, outcome-based performance measures despite limitations associated with our smaller size, available staff, and relative resources. Further, these measures should not only be used to consistently capture positive department performance but should also be utilized in all departments' day-to-day decision-making. This will help ensure long-term goals and objectives are both quantifiable and properly aligned with both routine activities and long-range operational outcomes.

**Plan of Action**

The City must continue to improve cost accounting for services through program budgets and engage in cost of service analysis for fee schedule development. These areas will be a particular and ongoing focus in the coming fiscal years and the City strives to better link and associate service provision with improved, outcome-based performance measures.

**7. EVALUATE SERVICES PROVIDED TO A SMALL SEGMENT OF THE POPULATION AND DETERMINE IF THE ACTIVITY**

**SHOULD HAVE A USER FEE.** The City provides some services that benefit only a small segment of the local population and which do not benefit the public at large. We need to monitor these types of situations annually to decide if the service should include a fee. We will continue some programs though the financial cost is greater than the revenue generated, because they create a public benefit that is important to the community as a whole.

**Plan of Action**

Annually identify those programs that appear to have no general public benefit and only impact a small segment of the population, and prepare a cost analysis of the programs before the annual budget process. The cost analysis will then be submitted, along with a staff recommendation, to the Council for discussion and evaluation.

**8. COMMIT 50% OF GENERAL FUND BUDGETED OPERATING EXPENDITURES TO COVER FISCAL YEAR STARTUP**

**EXPENDITURES AND FLUCTUATIONS IN THE ECONOMY.** The City will review the cash reserves required to conduct City business at the beginning of each year to find out if the current policy level of 50% of operating expenditures is the appropriate amount to be set aside.

**Plan of Action**

The City will annually fund the commitment to supplement revenues during times of economic fluctuations.



**9. EVALUATE OUTSTANDING BONDS ANNUALLY TO DETERMINE WHETHER REFINANCING BONDS OR LEASES WOULD BE FINANCIALLY ADVANTAGEOUS.**

The term of most bond issues extends over more than one economic cycle. Interest rates generally rise and fall with changes in the economic cycle. Despite how well the project is planned, there is no way of determining if a debt issue will be closed with a favorable interest rate. Generally, the term on lease purchase financing is too short to gain any saving by refinancing. However, refinancing may be beneficial for lease purchase contracts with terms of ten years or more.

**Plan of Action**

The Finance Director will regularly review all bond issues and determine if current bond interest rates are low enough to receive significant savings by refinancing any of the outstanding bond issues.

**10. CONTINUE MONTHLY MONITORING OF THE FINANCIAL REPORTS TO FIND WHAT EXPENDITURES MEET THE INTENT OF BUDGET AND TO MONITOR REVENUES RECEIVED TO BUDGET ESTIMATES.**

Three or four months before the fiscal year begins, the City will make estimates of anticipated revenues with a goal of predicting more than one year in advance what the outcome will be. Any number of circumstances could alter the final revenue figures, most of which are outside the City's control. Expenditures, on the other hand, are much easier to control.

The major reasons to monitor expenditures and revenues, in relation to the adopted budget, are to make sure that sufficient revenues are received throughout the year to cover the expenditures as they occur, that all expenditures are covered at the end of the year, that no departmental budget is over expended without a revenue source to cover expenditures over budget, and that we expend departmental budgets in a way that is consistent with the goals set forth in the final budget document.

**Plan of Action**

Each quarter during the fiscal year, the Finance Department will review all major revenue sources and compare to expected results. In addition, the Finance Department will review two or more departmental budgets and make comparisons to the revised budgets. Some departments will be examined more frequently because of the nature of the operation.

**11. CONTINUE ANNUALLY TO RECEIVE THE CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING AND THE DISTINGUISHED BUDGET AWARD.**

The goal of these award programs is to provide the tools to all cities and towns, despite their size, to prepare financial statements and budgets using consistent standards in order to facilitate accordant comparison with one another. Additionally, the major users of our comprehensive financial statements are market analysts and bond rating agencies. The awards do not change our bond rating but certainly play a role in determining our bond rating, which directly affects our interest rates on bond issues.

**Plan of Action**

The City of Casa Grande was originally granted the Distinguished Budget Presentation Award for the 1996-1997 annual budget and has continued to receive the award each year. The City will continue to use the guidelines set forth by the Government Finance Officers Association for the Distinguished Budget Award and the City will continue to submit the Annual Budget for consideration for the award.

The City has received the Certificates of Achievements for Excellence in Financial Reporting since 1996 and will continue to submit the City's annual financial statements for consideration each year.

**12. THE CITY SHOULD PERIODICALLY EVALUATE ITS ROLE IN PROVIDING SERVICES TO THE PUBLIC.**

The City finds itself in the unenviable position of needing to do more with less; that is, trying to meet citizen demands for services during a period of increased costs and decreased revenue. The most obvious solution in paying for new or increased services is raising taxes or fees. When that can't be done, the only other alternative is to cut other expenditures. Other expenses must not be cut without evaluating the services we provide.

**Plan of Action**

The City will highlight any new or increased service levels during budget preparation and will evaluate the services it provides to the public as part of the program budgets. The evaluation will take place before budgets are submitted to the City Manager for review. In doing so the following questions need to be addressed:

1. Can the private sector provide the service efficiently and cost effectively?
2. Is it a service that would be done better through community involvement?
3. Is it a service that is obsolete, but we provide anyway?
4. Is the service group too small to effectively provide the service?
5. Can we afford this service?

Upon completion of the evaluation, staff will prepare a recommendation and forward it to the City Manager for consideration.



**13. THE CITY WILL THOROUGHLY ANALYZE ALL PROPOSED ANNEXATIONS FOR THEIR NEGATIVE OR POSITIVE FINANCIAL IMPACT ON THE CITY. TO THE EXTENT POSSIBLE, WE SHOULD CONDUCT A FINANCIAL REVIEW AS A FOLLOW-UP ONE YEAR AFTER ANNEXATION.** The City evaluates the fiscal impact of annexations on the various municipal operations. The impact is completed to fairly evaluate the advisability of any annexation. The future goal is to follow up on the projected impact to see if our methodology is sound.

**Plan of Action**

Whenever we propose a new annexation, the City will prepare fiscal impact analysis with two parts. The first part will be a short-term look (one to five years) and the second will be a five to ten year analysis. The review should look at public safety issues, infrastructure requirement issues such as sanitation, sewer, water, and streets. The review should also look at the impact on City operation. Finally, the review should look at other financial issues besides the cost of providing services to the proposed annexation area. The financial review should include an analysis of new revenues that the annexation may derive. The fiscal impact should be reviewed one year after the annexation is in effect to determine accuracy.

**14. WHENEVER POSSIBLE, ANY BUSINESS CLOSING DOWN OR LEAVING THE CITY SHOULD BE INTERVIEWED TO DECIDE WHAT CONDITIONS CAUSED THEM TO LEAVE THE COMMUNITY.** Whenever a new business decides to come to Casa Grande, they have a reason for coming. Likewise, businesses leave the community or close down for a reason. Understanding what conditions caused the business to shut down is important to the City. The purpose of the interview is to find out the reasons for leaving. This may be the first sign that there is a downward turn in the economy that is not showing up in other statistical reports, or that the local economy does not support certain types of businesses, or other unfavorable factors exist that the City can probably change.

**Plan of Action**

The Economic Development staff will follow up on business closings.

**15. ANNUALLY REVIEW ALL MUNICIPAL TAXES, LICENSES, PERMITS, AND USER FEES AND ANNUALLY UPDATE LONG-RANGE PROJECTIONS.**

**Municipal taxes are a major source of General Fund revenue and include City Sales Tax, Property Taxes, and Franchise Taxes and Fees. User fees in the Golf, Waste Water Treatment, Solid Waste, and Water Funds make up more than 93% of the revenue base for all Enterprise Funds.**

It is essential that regular and periodic reviews of these revenues be completed. We must evaluate delinquencies to insure proper and timely collections. We should also strive for a collection rate of 95% to ensure that we use revenues for the purpose they were originally designated.

We should review and evaluate taxes to ensure compliance with statutes and City ordinances. We should annually update the Finance Department's five-year expenditure and revenues projections. In addition, we need to use existing tools to expand our forecast to include scenario planning for "what-if" strategies. This type of planning is essential to look into the future and see what the financial impacts are for today's decisions. We should use these tools to help rank projects competing for the same funding.

**Plan of Action**

The Finance Department will continue to conduct an annual review of all revenues. Where possible, the Finance Department will also meet with major taxpayers and major employers to identify and discuss successes or setbacks related to the local economy.

**16. CONTINUE TO EVALUATE THE FINANCIAL IMPACT OF POLICY CHANGES, LEGISLATION, OR DIRECTION OF FEDERAL, STATE, COUNTY, OTHER COEXISTING JURISDICTIONS, AND OTHER LOCAL SERVICE PROVIDERS.**

**In the past, two major events triggered significant increases in our annual budget. The first was significant population growth discussed in the Strategic Agenda. The second was the impact of external governmental bodies and organizations. In State and Federal government, we generally see these impacts in unfunded mandates or changes in law that initiate trickle-down effects which generally reduce the City's revenue base.**

County government and "other" coexisting jurisdictions, such as school districts, produce various and sometimes fluctuating policies which may influence local partnership arrangements. Local service providers such as the utility companies can also affect the City's ability to grow and may also affect the financial future of the community.

**Plan of Action**

The City should continue to play a proactive role to negate, to the extent possible, the financial impact of the changes in policies, practices, and laws using organizations such as the League of Arizona Cities and Towns, National Leagues of Cities, and other professional organizations such as the Government Finance Officers Association.

The City should continually monitor the impact of these changes at the local level. Overall, these changes will affect resources in one or more of the following ways:

1. Require the generation of new resources for either the expansion of existing programs or the establishment of new programs.



2. The reallocation of resources from existing projects of lower priority to mandated programs.
3. Discontinue existing programs due to lack of adequate revenue sources.

The City should prepare a financial projection of policy changes and legislation and continually update it to reflect the direct financial hardship or opportunities and should also continually evaluate the indirect impact on tangible and financial resources.



## Priorities & Issues

The City of Casa Grande has a long history of prudent financial management. To position itself strategically, the City continues to work towards a comprehensive, formalized long-term financial planning process. The comprehensive long-term financial plan facilitates discussion and ensures a long-range perspective to foster effective decision making.

Consistent with core aspects of the Strategic Agenda, the City's goal is to maintain consistent staffing, operating, and service delivery levels over time. The long-term financial plan ensures that the City continues to possess a strong, sound financial position and can continue to provide services to the public on an ongoing basis. Based on collaboration, the process integrates (A) Situational Analysis (B) Financial Forecasting, and (C) Financial Modeling. This approach assists the City in navigating through challenges and continually align financial capacity with long-term service objectives.

As part of the process, each year the City evaluates its current financial condition, assesses future financial capacity, and evaluates short and long-term plans within the context of current City Council goals, objectives, and overall financial policies. This includes an analysis of the financial environment, revenue and expenditure forecasts, debt position, affordability analyses, strategies for achieving and maintaining financial balance, and plan monitoring mechanisms, such as monitoring key performance and risk indicators related to financial health and performance.

### LONG-TERM PLANNING GOALS

The overarching goals of the plan include ensuring adequate liquidity for asset maintenance and renewal, continuous improvement of our financial position, ensuring affordable debt levels to fund the capital budget, maintaining fair, equitable and affordable fees and charges, maintaining or improving basic municipal services, achieving and maintaining a balanced budget, and ensuring full cost recovery for the provision of internal services. These goals allow the City to ensure long-term financial sustainability, the ability to deliver services in a cost-effective and efficient manner, ensure operating revenues are sustainable, and that social equity objectives are met through specific programs.

### SITUATIONAL ANALYSIS

The process begins with a situational analysis which may include an analysis of the:

- Current financial status and historical financial performance
- Current revenue sources, including existing service charges and fees and cost recovery strategies
- Main cost drivers for each expenditure category
- Optimal debt levels and current bond ratings
- Status of the City's infrastructure, including the incorporation of the infrastructure asset management plan
- An assessment of the City's demographic and economic environment

### FINANCIAL FORECASTING

Once the current financial condition is evaluated, the next step involves developing a financial forecast to identify immediate opportunities and risks. The following assumptions and key factors may be considered:

- Impact of inflation and interest rates on investments and debt
- Impact on households, including seasonal and fixed income household
- Revenue constraints, such as maximum service charges and payment /collection levels
- Potential threats to revenue sources, including changes in grant availability
- Potential expansion of the current revenue base
- Changes in organizational structure and assessing its cost implications
- Current and proposed community projects and programs
- Current state of information technology and other technological advancements

Another key component of the financial forecast is determining on a multi-year basis the financial requirements for the City's operating and capital needs. This may include a detailed one year budget, three year budget forecast, and annual update of the 10-year projection. This long-term look provides the City with an estimate of the resources required to meet long term operating and financial requirements, recognizing that inflation increases the cost of both operating and capital programs. Capital needs may also include annual debt servicing costs, and changes to operating costs arising from new/replaced infrastructure. Plan for the replacement of infrastructure through the use of life cycle costing and the development of replacement reserves are also considered.



## FINANCIAL MODELING

Financial modeling also includes performing scenario analyses to identify the optimum balance between revenue collection and municipal spending, taking into account: (a) potential revenue enhancement strategies which may have an immediate impact on the revenue base; (b) evaluate cost saving mechanisms to minimize the cost of effective service delivery; and (c) current infrastructure investments and maintenance programs which may influence revenue streams or the cost of service delivery.

Objectives associated with financial modeling include:

- Identifying future revenue projections based on current and projected revenue streams
- Identifying future expenditure frameworks and cost of service delivery based on current and projected expenditure patterns
- Identifying the level of infrastructure development required to achieve the City's priorities
- Identifying external funding requirements required for capital investment
- Identifying available and appropriate cost reduction strategies

## PUBLIC PARTICIPATION

While the City's spending decisions are aligned with citizen priorities as determined by Council, public input is also an important part of the process. Citizens are invited to share their views at various public hearings to discuss the capital improvement plan, operating budget, and comprehensive fee schedule. The public and elected officials should be able to easily learn about the long-term financial prospects of the government and strategies for financial balance.

## FUTURE PLANNING & PROCESSES

The long-term financial plan will be reviewed on an annual basis as part of the annual CIP and operating process. The following information will be monitored and updated to determine how they may influence the City's financial position: direct changes in financial status or internal factors, changes in the economic and socio-economic environment, changes in the revenue base or composition, changes in city, county, or state priorities, and any factors which may have an impact on the ability to implement previously identified projects or programs.



## Executive Overview

The City of Casa Grande's fiscal year 2024-2025 budget amounts to **\$369,860,768**, exclusive of inter-fund transfers (not detailed below) and allocations for Community Facility Districts. A breakdown of this total reveals a strategic distribution: **80%**, equivalent to **\$72,358,323**, is earmarked for General Fund utilization; **12%**, or **\$31,736,884**, is designated for Special Revenue Fund expenditures; **4%**, totaling **\$10,547,145**, is allocated for Debt Service Fund payments; **25%**, amounting to **\$69,724,311**, is allocated for Capital Improvement project spending; **32%**, or **\$87,829,715**, is set aside for Enterprise Fund utilization; **3%**, or **\$7,681,333**, is reserved for the City's Internal Service Funds; and the remaining **10%**, totaling **\$25,314,275**, is allocated for expenditures related to Community Facility Districts. This comprehensive allocation strategy underscores the city's commitment to efficient financial management and targeted investment across various sectors.

FY2025 All Funds Summary	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Community Facility Districts
<b>Expenditures - by Departments</b>	<b>72,358,323</b>	<b>24,087,117</b>	<b>8,508,658</b>	<b>150,691,461</b>	<b>106,049,920</b>	<b>8,165,289</b>	<b>25,314,275</b>
<b>Mayor &amp; City Council</b>	<b>634,831</b>	-	-	-	-	-	-
<b>Operations &amp; Contingency</b>	<b>9,899,050</b>	<b>1,000,000</b>	<b>8,508,658</b>	-	-	-	<b>25,314,275</b>
<b>City Manager</b>	<b>4,649,620</b>	<b>2,149,100</b>	-	<b>5,113,614</b>	<b>2,341,366</b>	-	-
<b>City Clerk</b>	<b>705,796</b>	<b>60,000</b>	-	-	-	-	-
<b>City Attorney</b>	<b>1,369,770</b>	<b>89,397</b>	-	-	-	-	-
<b>Finance/IT</b>	<b>6,990,463</b>	-	-	<b>1,085,800</b>	-	-	-
<b>Human Resources</b>	<b>772,999</b>	-	-	-	-	<b>1,471,865</b>	-
<b>Economic Development</b>	<b>430,790</b>	-	-	-	-	-	-
<b>Public Works</b>	<b>1,890,776</b>	<b>13,467,073</b>	-	<b>115,796,471</b>	<b>101,190,680</b>	<b>6,693,424</b>	-
<b>Planning &amp; Development</b>	<b>2,703,031</b>	<b>77,281</b>	-	<b>4,287,000</b>	-	-	-
<b>Community Development</b>	<b>91,631</b>	<b>2,726,717</b>	-	-	-	-	-
<b>Community Services</b>	<b>8,417,831</b>	<b>1,385,470</b>	-	<b>2,849,891</b>	<b>2,517,874</b>	-	-
<b>Communications</b>	<b>2,387,540</b>	-	-	<b>100,000</b>	-	-	-
<b>Police</b>	<b>14,910,336</b>	<b>2,017,049</b>	-	<b>1,308,773</b>	-	-	-
<b>Fire</b>	<b>15,491,838</b>	<b>914,029</b>	-	<b>20,149,912</b>	-	-	-
<b>City Court</b>	<b>1,012,021</b>	<b>201,001</b>	-	-	-	-	-

Budget development aligns with the Mayor and Council's Strategic Focus Areas, encompassing Financial Stability and Sustainability, Community Connection, Community Enhancement, Healthy and Safe Community Environments, Economic Expansion, and Education and Workforce Advancement. The predominant challenge lies in the persistent economic recovery at the local, state, and national levels, posing a significant obstacle to sustaining current service levels. In response, the city is unwaveringly committed to optimizing operational efficiency and resource utilization.

The budgeting process acknowledges the influence of "non-recurring" revenues, such as those generated from building permits and construction sales tax. These funds are earmarked for specific one-time expenditures or directly correlated operational costs. Conversely, continual support for general government operational costs is derived from recurring revenues, including local retail sales tax, property tax, state-shared income, and state-shared sales taxes. This strategic approach ensures the long-term financial stability of city operations.

Despite revenue streams exceeding expectations, the unpredictable future necessitates a judicious approach to maintaining existing service levels, demanding creativity and adaptability. Noteworthy is the inclusion in the current budget of a 3% merit increase for all city employees, emphasizing the city's commitment to fostering a motivated and dedicated workforce.



## Three Year Consolidated Financial Summary

Three Year Consolidated Financial Schedule (in thousands of dollars)	General Fund			Capital Project Funds		
	2022-23 Actual	2023-24 Estimated	2024-25 Budget	2022-23 Actual	2023-24 Estimated	2024-25 Budget
<b>Revenues - by Source</b>						
Primary Property Taxes	4,454	4,939	5,878	-	-	-
Secondary Property Taxes	-	-	-	-	-	-
Local Taxes	34,142	38,151	39,954	-	-	-
Intergovernmental	23,749	29,588	26,739	-	-	-
Licenses and Permits	3,648	4,162	4,287	-	-	-
Charges for services	3,737	3,635	3,733	-	-	-
Fines and forfeits	641	527	543	-	-	-
Investments	3,918	9,932	10,230	-	-	-
Rental and Sale of Assets	469	480	495	-	-	-
Franchise Tax	2,918	1,996	2,414	-	-	-
Miscellaneous	249	355	370	-	-	-
Streets Maintenance Fund	-	-	-	-	-	-
Municipal Airport Fund	-	-	-	-	-	-
Parks Development Fund	-	-	-	-	-	-
Downtown Revitalization Fund	-	-	-	-	-	-
Senior Services - Pinal Gila Contract	-	-	-	-	-	-
Youth Services - Dedicated Sales Tax	-	-	-	-	-	-
Recreation - Dedicated Sales Tax	-	-	-	-	-	-
Grants & Subsidies Fund	-	-	-	-	-	51,045
Casa Grande Performance Institute	-	-	-	-	-	-
Court Improvement Funds	-	-	-	-	-	-
Community Development Grants	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-
Excise Bonds	-	-	-	-	-	-
Capital Projects Fund	-	-	-	24	147	11,078
Capital Dedicated Sales Tax	-	-	-	12,529	12,287	15,552
Equipment and Vehicle Replacement	-	-	-	204	449	307
Airport Capital Projects Fund	-	-	-	575	455	575
Development Impact Fees	-	-	-	13,806	7,968	11,454
CFD (Community Facility Districts)	-	-	-	-	-	-
Municipal Golf Course	-	-	-	-	-	-
Wastewater User Fees & Fines	-	-	-	-	-	-
Sanitation User Fees & Fines	-	-	-	-	-	-
Copper Mountain Water Fund	-	-	-	-	-	-
Fleet Maintenance	-	-	-	-	-	-
Facilities Maint. Fund	-	-	-	-	-	-
Risk Management Fund	-	-	-	-	-	-
Transfers In	414	-	-	9,488	18,339	15,342
Beginning Fund Balance	82,827	36,083	86,489	73,091	56,424	69,131
<b>Total Financial Resources</b>	<b>161,166</b>	<b>149,541</b>	<b>84,267</b>	<b>109,717</b>	<b>105,275</b>	<b>136,210</b>
<b>Expenditures - by Use</b>						
Salaries & Benefits	34,766	41,389	46,841	-	-	-
Supplies & Services	13,913	20,669	21,688	1,583	2,781	2,340
Capital Outlay	(80)	27	48	17,208	60,709	146,351
Debt Service	248	-	-	403	-	-
Capital Reserves	-	4,639	4,158	-	-	-
Depreciation	-	-	-	-	-	-
Transfer Out	23,961	6,274	27,615	0	18,339	-
<b>Total Financial Uses</b>	<b>72,809</b>	<b>72,998</b>	<b>100,350</b>	<b>19,195</b>	<b>81,830</b>	<b>148,691</b>



## Three Year Consolidated Financial Summary (cont.)

Three Year Consolidated Financial Schedule (in thousands of dollars)	Enterprise Funds			All Other Funds (Special, Debt, ISF, Fiduciary, CFD)		
	2022-23 Actual	2023-24 Estimated	2024-25 Budget	2022-23 Actual	2023-24 Estimated	2024-25 Budget
<b>Revenues - by Source</b>						
Primary Property Taxes	-	-	-	-	-	-
Secondary Property Taxes	-	-	-	1,834	2,149	1,941
Local Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Rental and Sale of Assets	-	-	-	-	-	-
Franchise Tax	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Streets Maintenance Fund	-	-	-	9,340	10,405	10,939
Municipal Airport Fund	-	-	-	1,167	965	1,505
Parks Development Fund	-	-	-	0	1	0
Downtown Revitalization Fund	-	-	-	41	42	40
Senior Services - Pinal Gila Contract	-	-	-	204	45	28
Youth Services - Dedicated Sales Tax	-	-	-	821	749	1,003
Recreation - Dedicated Sales Tax	-	-	-	1,897	1,553	1,872
Grants & Subsidies Fund	-	-	-	1,084	1,146	8,842
Casa Grande Performance Institute	-	-	-	208	264	207
Court Improvement Funds	-	-	-	136	112	143
Community Development Grants	-	-	-	1,035	1,185	1,867
Capital Leases	-	-	-	42	32	18
General Obligation Bonds	-	-	-	1,935	2,356	2,768
Excise Bonds	-	-	-	61	-	2,083
Capital Projects Fund	-	-	-	-	-	-
Capital Dedicated Sales Tax	-	-	-	-	-	-
Equipment and Vehicle Replacement	-	-	-	-	-	-
Airport Capital Projects Fund	-	-	-	-	-	-
Development Impact Fees	-	-	-	-	-	-
CFD (Community Facility Districts)	-	-	-	371	25,604	41,648
Municipal Golf Course	1,864	1,807	1,984	-	-	-
Wastewater User Fees & Fines	15,156	15,368	23,525	-	-	-
Sanitation User Fees & Fines	8,742	9,030	9,547	-	-	-
Copper Mountain Water Fund	236	271	298	-	-	-
Fleet Maintenance	-	-	-	2,203	54	1,724
Facilities Maint. Fund	-	-	-	735	238	762
Risk Management Fund	-	-	-	984	1,350	59
Transfers In	15,126	-	-	2,508	13,989	8,201
Beginning Fund Balance	15,709	23,912	96,846	16,342	20,134	19,920
<b>Total Financial Resources</b>	<b>56,833</b>	<b>50,388</b>	<b>132,200</b>	<b>42,948</b>	<b>82,373</b>	<b>105,569</b>
<b>Expenditures - by Use</b>						
Salaries & Benefits	3,754	4,823	4,213	3,950	5,174	5,718
Supplies & Services	7,641	12,416	11,335	9,452	16,848	15,376
Capital Outlay	215	19,641	70,493	5,751	13,484	8,228
Debt Service	1,280	7,265	130	7,681	10,842	8,797
Capital Reserves	-	-	-	-	25,200	25,200
Depreciation	4,772	1,560	1,560	-	-	-
Transfer Out	-	-	1,236	1,844	7,889	-
<b>Total Financial Uses</b>	<b>17,662</b>	<b>45,706</b>	<b>88,968</b>	<b>28,677</b>	<b>79,437</b>	<b>63,319</b>



## Three Year Consolidated Financial Summary (cont.)

Three Year Consolidated Financial Schedule (in thousands of dollars)	A 2022-23 Actual	B 2023-24 Estimated	C 2024-25 Budget	(A-B) / B FY22-23 Actual - FY23-24 Est.	(C - B) / C FY23-24 Est. - FY24-25 Budget
<b>Revenues - by Source</b>					
Primary Property Taxes	4,454	4,939	5,878	-11%	16%
Secondary Property Taxes	1,834	2,149	1,941	0%	0%
Local Taxes	34,142	38,151	39,954	-12%	5%
Intergovernmental	23,749	29,588	26,739	-25%	-11%
Licenses and Permits	3,648	4,162	4,287	-14%	3%
Charges for services	3,737	3,635	3,733	3%	3%
Fines and forfeits	641	527	543	18%	3%
Investments	3,918	9,932	10,230	-154%	3%
Rental and Sale of Assets	469	480	495	-2%	3%
Franchise Tax	2,918	1,996	2,414	32%	17%
Miscellaneous	249	355	370	-43%	4%
Streets Maintenance Fund	9,340	10,405	10,939	-11%	5%
Municipal Airport Fund	1,167	965	1,505	17%	36%
Parks Development Fund	0	1	0	-757%	-211%
Downtown Revitalization Fund	41	42	40	-2%	-4%
Senior Services - Pinal Gila Contract	204	45	28	78%	-61%
Youth Services - Dedicated Sales Tax	821	749	1,003	9%	25%
Recreation - Dedicated Sales Tax	1,897	1,553	1,872	18%	17%
Grants & Subsidies Fund	1,084	1,146	59,887	-6%	98%
Casa Grande Performance Institute	208	264	207	0%	0%
Court Improvement Funds	136	112	143	17%	21%
Community Development Grants	1,035	1,185	1,867	-14%	37%
Capital Leases	42	32	18	25%	-75%
General Obligation Bonds	1,935	2,356	2,768	-22%	15%
Excise Bonds	61	-	2,083	100%	100%
Capital Projects Fund	24	147	11,078	-513%	99%
Capital Dedicated Sales Tax	12,529	12,287	15,552	2%	21%
Equipment and Vehicle Replacement	204	449	307	-120%	-46%
Airport Capital Projects Fund	575	455	575	21%	21%
Development Impact Fees	13,806	7,968	11,454	42%	30%
CFD (Community Facility Districts)	371	25,604	41,648	-6796%	39%
Municipal Golf Course	1,864	1,807	1,984	3%	9%
Wastewater User Fees & Fines	15,156	15,368	23,525	-1%	35%
Sanitation User Fees & Fines	8,742	9,030	9,547	-3%	5%
Copper Mountain Water Fund	236	271	298	-15%	9%
Fleet Maintenance	2,203	54	1,724	98%	97%
Facilities Maint. Fund	735	238	762	68%	69%
Risk Management Fund	984	1,350	59	-37%	-2195%
Transfers In	27,537	32,328	23,543	-17%	-37%
Beginning Fund Balance	187,969	136,553	272,386	27%	50%
<b>Total Financial Resources</b>	<b>370,665</b>	<b>358,679</b>	<b>593,384</b>	<b>3%</b>	<b>40%</b>
<b>Expenditures - by Use</b>					
Salaries & Benefits	42,470	51,386	56,773	21%	10%
Supplies & Services	32,589	52,714	50,740	62%	-4%
Capital Outlay	23,095	93,861	225,120	306%	140%
Debt Service	9,612	18,107	8,927	88%	-51%
Capital Reserves	-	29,839	29,358	0%	-2%
Depreciation	4,772	1,560	1,560	-67%	0%
Transfer Out	25,805	32,503	28,851	26%	-11%
<b>Total Financial Uses</b>	<b>138,343</b>	<b>279,971</b>	<b>401,328</b>	<b>102%</b>	<b>43%</b>



# Comprehensive Five-Year Financial Plan

## Comprehensive Five-Year Financial Plan Fiscal Years 2025 through 2029

### Introduction

The comprehensive five-year financial plan seeks to provide a five-year perspective on the financial condition of the City of Casa Grande's general fund and any appropriated fund deemed necessary. Using the FY2024 budget as its base and taking the current state of the nation's economy, given the effects of post COVID-19, the City of Casa Grande sets out in this document to provide a long-range context to enable Management and City Council to make budgetary decisions for the upcoming fiscal years.

Throughout this document the City will communicate its goals, objectives and strategies utilizing sound financial tools and analyze to evaluate the City's financial performance and stability, laying the groundwork for sustaining City operations through uncharted waters.

### Major Forecast Assumptions and Methodology

#### Revenues:

- Local sales tax forecast is based on long-term trends while taking current economic factors into account as well as projected economic development within the City. Local sales tax reported does not include City dedicated tax that is not part of the General Fund. Further, sales tax reported is net of projected rebates.
- Since it is not possible to predict the actions of the Legislatures or the full impact of the COVID-19 pandemic on future years, the forecast for state shared revenues is based on trends within the result of the 2021 population.
- Other general fund revenue categories such as charges for services and permits are assumed to grow at a rate not greater than the consumer price index (CPI) of 3.0%.
- Construction tax revenue will continue to remain the same as in the prior year for single-family homes. However, the construction of new industrial, commercial and multi-family developments has shown growth. The City uses this tax revenue for one-time expenditures.
- The City continues to collect transaction privilege tax (TPT) under the new requirement from remote sellers and marketplace facilitators.
- Interfund transfers are included in the analysis to more accurately report and track changes in the City's general fund balance over the forecast period.
- Investment earnings are expected to be relatively low over the forecast period.

#### Expenditures:

- The salary and wage forecast not only assumes that merit increases will occur annually, but also factors in potential retirements.
- As a result of the Compensation and Class Study done in FY24, in FY25 there was an update of bench-marked positions based on market analysis, resulting in a \$1.5M increase.
- The forecast assumes tremendous reductions in allowance for contingencies to eliminate 'spur of the moment' expenditures.
- Capital expenditures were excluded from the analysis.

### Economic Outlook

The City of Casa Grande's economic outlook is a little less constricted than the rest of the nation's despite the constraints that the post-COVID-19 pandemic has placed on economic growth nationally. The City has taken a proactive approach to handling the economic effects of the post COVID-19 pandemic on its businesses and community.

Despite the pandemic, construction of the Lucid Motors Manufacturing facility was completed and Lucid is currently rolling new cars off the assembly line. Construction of Phase II of Lucid is currently underway, which will add 2.85 million square feet to support the production of additional Lucid Air vehicles and the production of Lucid Gravity SUV starting in 2025. The excitement surrounding Lucid Motors continues to build as the Lucid Air sets new records in performance including longest range, most aero-efficient, most comprehensive sensor suite (Dream Drive), quickest ¼ mile, fastest charging, class leading interior space and largest trunk ever offered in a production EV. All of these, and its incredible design, is helping to solidify the Lucid Air as the next generation luxury electric sedan, and all these activities are happening right here in the City of Casa Grande. Jomi Engineering from Canada has also purchased a building in Casa Grande. The company designs and builds roof components for Lucid's electric vehicles. Along with providing components for Lucid, the Ontario, Canada-based Jomi also does engineering and design work for medical and military projects.



Several new businesses have come online in the City of Casa Grande. A new Whataburger, Rally's, Take 5 Auto , Lyft (24 hr gym), Super Star Car Washes have all opened to the Casa Grande Community along Florence Boulevard. Filiberto's, Starbucks, three Super Star Car Washes, Scooters Coffee, Home Goods and Caliber Collision have opened up around the City. Several new commercial businesses are currently in the building permit approval or construction stage, including, Freddy's Frozen Custard & Steakburgers, Burlington Coat Factory and Hobby Lobby. Aldi's, a chain of German family-owned discount supermarkets with over 10,000 stores in 20 countries is planned for the Florence Blvd. location as well. There are also several new industrial and manufacturing projects underway in Casa Grande, including: Kohler 1,055,503 sq ft: Desert 100 Flex Building (389,944 sq ft.); Air Products (11,987 sq ft.); Solvay (32,661 sq ft.) and CCP-Chang Chun (149,742 sq ft.). These new industrial developments will be creating hundreds of new jobs in Casa Grande.

One of the advantages of the City of Casa Grande is the high education levels of its workforce – 84.96% of adults have a high school diploma or higher. The average household income is \$66,289. Casa Grande's labor force has decreased from 26,794 to 26,718 over the past year. During the same period, the City's unemployment rate increased from 6.6% to 6.7%. This is a sign of the post-pandemic recovery for the City.

The City's housing market is still strong and growing with over 1,000 single family building permits projected to be issued during 2024. This building permit activity is significantly higher than the activity occurring over the past decade and is the result of 19 builders actively constructing homes in 15 subdivisions. The single-family home construction trend looks to continue as land developers seek approval for new Preliminary and Final Plats that would create thousands of new single family home lots to meet the housing demand. Additionally, the City has received development applications that would allow for the construction of over 4,000 Build to Rent single family homes and 800 new apartment units. Several of the Build to Rent developments are under construction which will provide approximately 800 new single family rental homes and several apartment developments representing over 600 apartment units are finalizing their permitting approvals with construction targeted to begin in 2024.

Zillow Market Research puts the median home value in Casa Grande at \$328,588. According to Zillow, the home values in Casa Grande have risen 0.7% over the past year and are projected to grow .72% in the next year. Valuations are an indicator of growth in the City's property tax. However, the City's primary property tax rate remains the same as FY2024.

The City Council and Management have worked over the years to establish a sound revenue stabilization plan and fund. Casa Grande provides a haven for "snowbirds" who visit Arizona during the winter months to get away from the cold. Due to the pandemic and the limitations on movements and activities in FY25.

### **Population**

The City of Casa Grande's population has grown steadily over the last several years with the City's population at 63,743. The State relies heavily on population data to determine apportionment of state shared revenues. Steady growth in the City's population can mean an increase in the City's portion of state shared revenues and a decline can mean a decrease in the City's portion of state shared revenues. (City Demographics on page 24 of the budget book reflects 2022)

### **Revenues**

Local Sales Taxes remain the largest source of City generated revenues, which is projected to generate \$53.6 million for the City over the forecast period. Sales Tax revenues are followed by property tax and charges for services, which generate approximately \$6.6 million and \$5.7 million, respectively, for the City over the forecast period.(see Figures 1 and 2)

Primary property tax levy is restricted to a 2% increase annually, plus allowance for new construction. The City of Casa Grande's primary property tax revenues reflect levies of \$5.9 million at a rate of 0.9643, through truth in taxation, the rate remains the same as FY24. In FY25, the City boasted new construction value of \$62.6 million. This forecast anticipates growth in property tax levies at a minimal rate of 6.13%. This is due mainly to the City's historically low property tax rates despite the anticipated increase in housing values along with the value of new construction.

As previously noted, the State relies heavily on population data to determine apportionment of state shared revenues, i.e. sales, income and vehicle license taxes. State-shared revenues and local sales taxes are the highest revenue sources for the City of Casa Grande(see Figure 3). State-shared revenues for the City are based on the 2021 population census.

Anticipated growth in the manufacturing industry has the City looking forward to a strong local economy. The City, however, is not oblivious to the impact that the post-COVID-19 pandemic is having on the nation's economy and has adjusted its sales tax revenues slightly to buffer the COVID-19 impact. Although to date, the City has not seen any substantially negative effects of COVID-19 on its sales tax revenues.



The forecast also adjusted the sales tax downward by 3% in fiscal years 2025 in acknowledgment of a possible delay in the launch of activities within the manufacturing industry. Despite these adjustments, the City still projects a healthy growth in its local sales tax over the forecast period (see Figure 4). Sales tax for the forecast period considers projected sales tax rebates associated with existing development agreements.

The City projects a positive financial future in the next five years with growth in sales tax coupled with a moderate increase in state shared revenues due to population growth (see Figure 5).

### **Expenditures**

Personnel costs and benefits will account for 68% (see Figure 6) of the City of Casa Grande General Fund operating expenditures over the forecast period. The City operates on a merit system with a rate of 3.25% per step. The forecast assumes increases in personnel costs will occur at that rate with an adjustment in FY25 for updated bench-marked positions due the market analysis. Employee benefits costs are forecast as a percentage of salaries and wages and are expected to increase at a rate of no more than 2.22% over the five-year period. Personnel costs are projected to increase by approximately \$4.8 million over the forecast period (see Figure 7 & 8).

Note that the forecast makes no accommodations for contingency funding or capital outlay, which are usually one-time expenditure items.

### **Limits of Discretionary Budget Increases**

The adopted budget for FY25 made no provisions for new programs and in some areas expenditures were reduced to accommodate projected revenue shortfalls.

### **Capital Improvements Program Operating Budget Impacts**

Operating costs associated with capital improvement programs included in the FY25 budget are incorporated in the General Fund based on anticipated completion dates or final execution of a purchase. Included in the FY25 budget are costs associated with public safety equipment upgrade, most of which will not incur any additional operating costs.

### **General Fund Forecast Discussion**

The City of Casa Grande has a long history of prudent financial management. To position itself strategically, the City continues to work towards a comprehensive, formalized long-term financial planning process. The comprehensive long-term financial plan facilitates discussion and ensures a long- range perspective to foster effective decision making.

As part of the process, each year the City evaluates its current financial condition, assesses future financial capacity and evaluates short and long-term plans within the context of current City Council goals, objectives and overall financial policies. This includes an analysis of the financial environment, revenue and expenditure forecasts, debt position, affordability analyzes, strategies for achieving and maintaining financial balance and plan monitoring mechanisms, such as assessing key performance and risk indicators related to financial health and performance.

The City's general fund balance was at \$86 million (unaudited) on June 30, 2024. While the forecast highlights the City's strong general fund balance, it also reflects a strong revenue balance of \$96.4 million. The City expects the gap between the revenues and expenditures to widen favorably, thus making for a more positive outlook.

It should be noted that over the years the City of Casa Grande has maintained a revenue stabilization reserve and is projected to maintain that reserve due to the City's strong fiscal management policies.

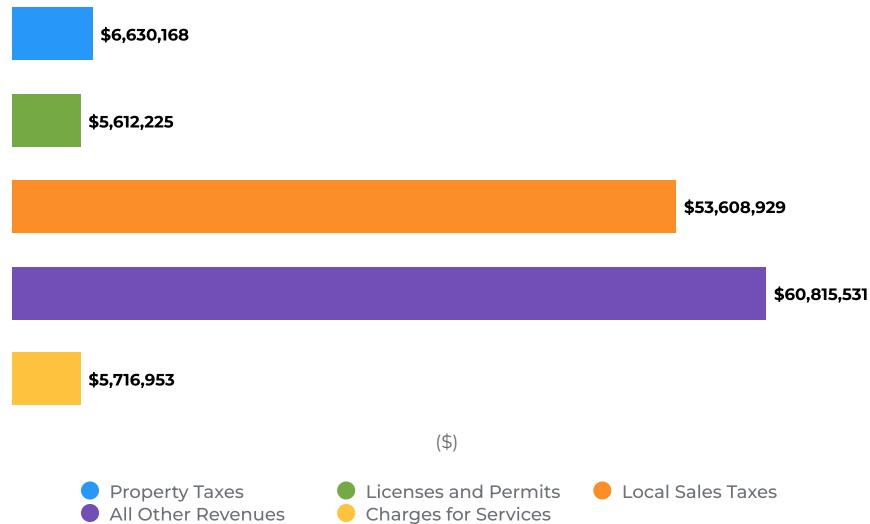
### **Conclusion**

Due to the City's fast growing manufacturing industry and strong fiscal policies, the City's economic outlook and financial position are strong. The five-year forecast evaluated the City's position in light on the COVID-19 pandemic and made adjustments to both revenues and expenditures based on the economic uncertainty that the virus portends. Further, with the launch of two new vaccines, the City predicts a slower but steadier growth in its economic position.

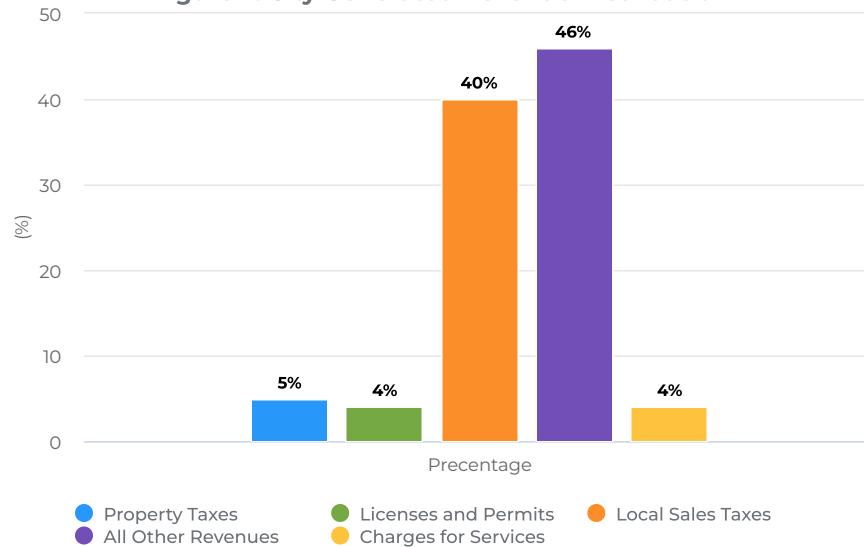
The City forecasts, to continue to deliver the same level and quality of service to its citizens, though it may roll back some capital projects in light of the pandemic. The City's community and economic development departments maintain strong relationships with community leaders and businesses and, together, work on marketing the City and maintaining its positive economic growth.

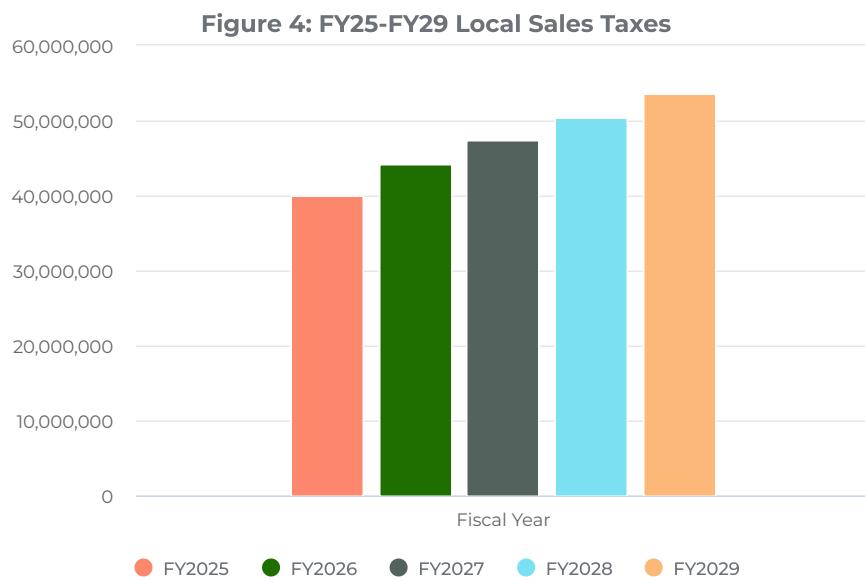
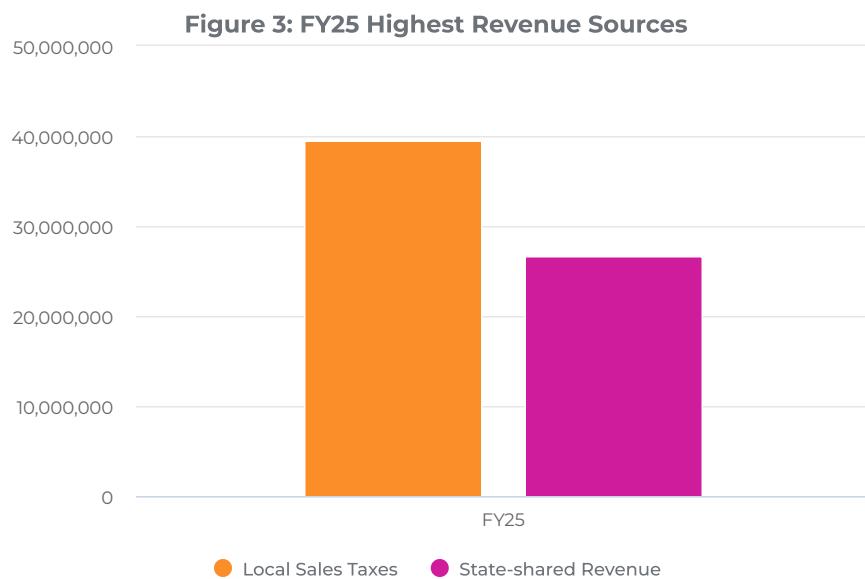


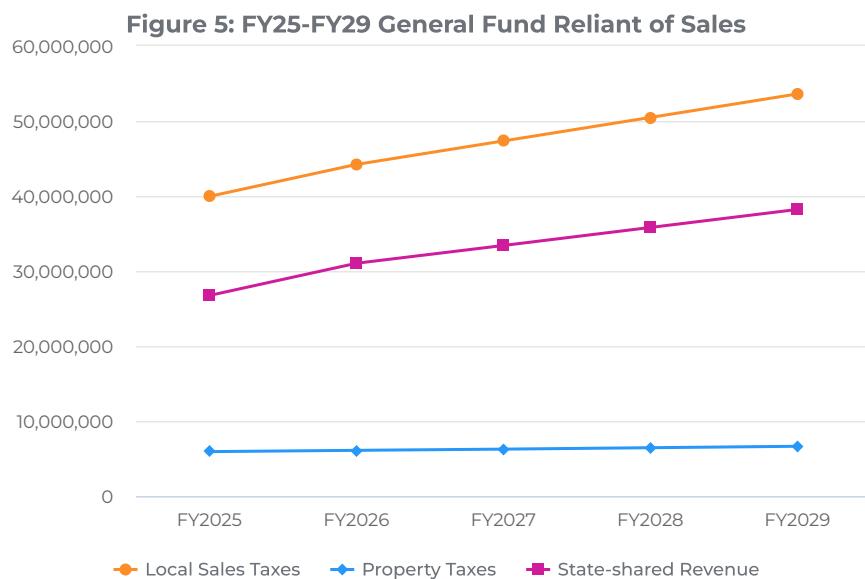
**Figure 1: FY29 City Generated Revenues**



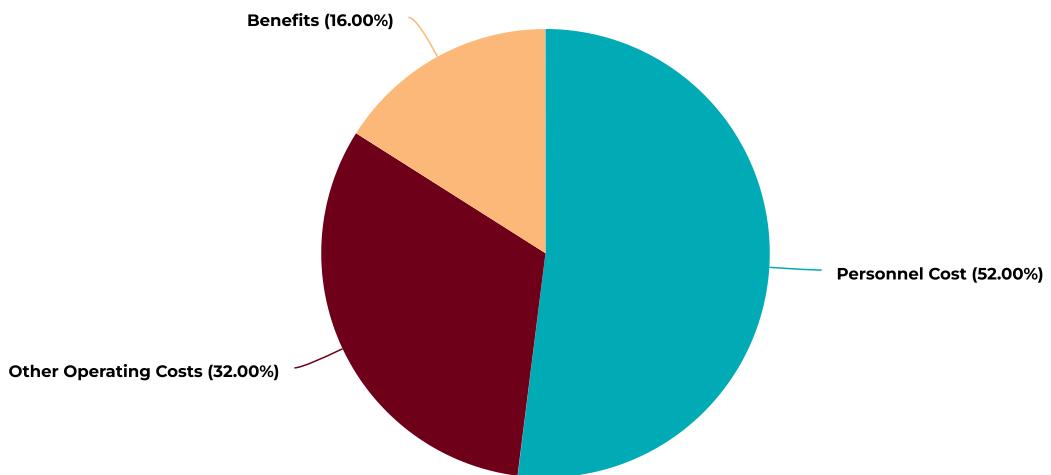
**Figure 2: City Generated Revenue Distribution**

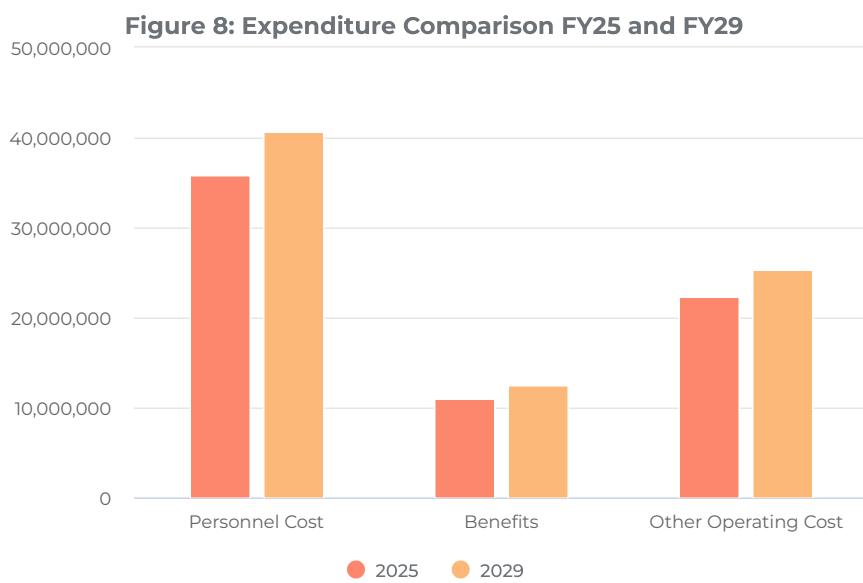
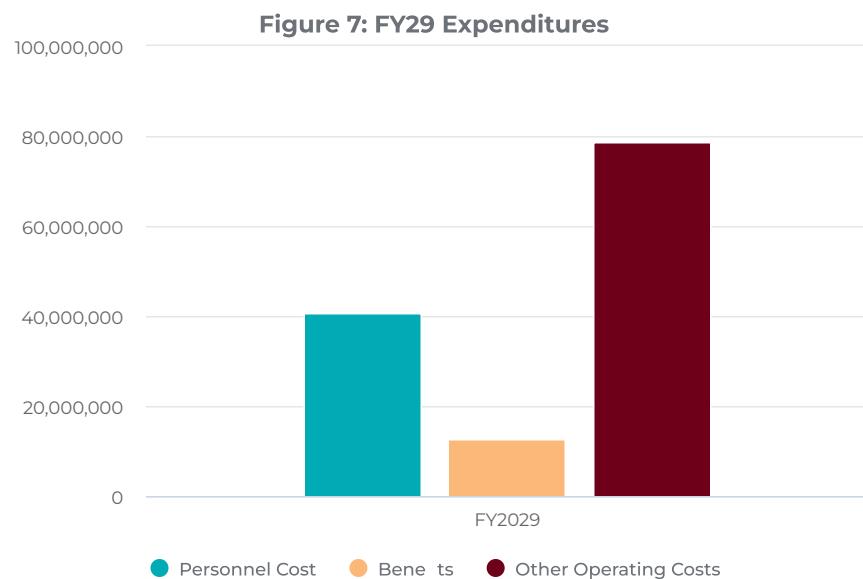






**Figure 6: FY29 Expenditures**





## Authorized Position by Fiscal Year

Authorized Positions by Department/Fiscal Year				
Department	FY22-23	FY23-24	FY24-25	Change
Mayor and City Council	7.00	7.00	7.00	0.00
City Manager	7.00	8.00	9.00	1.00
Economic Development	2.00	2.00	2.00	0.00
*City Clerk	4.00	4.00	4.00	0.00
*Legal	9.00	11.00	12.00	1.00
Finance	26.00	28.00	28.00	0.00
Human Resources	5.00	5.00	5.00	0.00
Public Works	101.00	105.00	107.00	2.00
Planning and Development	21.00	21.00	22.00	1.00
*Community Development	2.00	2.00	2.00	0.00
*Community Services	50.00	55.50	55.50	0.00
Communications	19.00	19.00	19.00	0.00
*Police	103.50	114.00	114.00	0.00
*Fire	77.00	90.00	98.00	8.00
*City Court	6.00	9.00	9.00	0.00
<b>Total Funded Positions</b>	<b>439.50</b>	<b>480.50</b>	<b>493.50</b>	<b>13.00</b>

*\*Part-Time Non-Benefited positions are not included*



## Personnel Changes

In FY2025, the City proactively expanded its workforce by incorporating 13 new positions across various departments. Additionally, 22 grant-funded positions were introduced specifically for Public Safety, enhancing critical functions within the City. Further, three previously frozen positions were unfrozen, contributing to the overall organizational growth. The new positions span multiple departments, reinforcing the City's commitment to comprehensive development:

### **City Attorney's Office**

- Assistant City Prosecutor

### **City Manager's Office**

- Deputy City Manager

### **Planning & Development**

- Code Compliance Specialist

### **Public Works Department**

- Heavy Equipment Operator - Sanitation
- Equipment Mechanic - Fleet Services

### **Fire Department**

- Fire Inspector
- 6 Firefighters
- Radio Tech

These strategic additions were approved by the Council, aligning with the City's vision for growth and enhanced services.

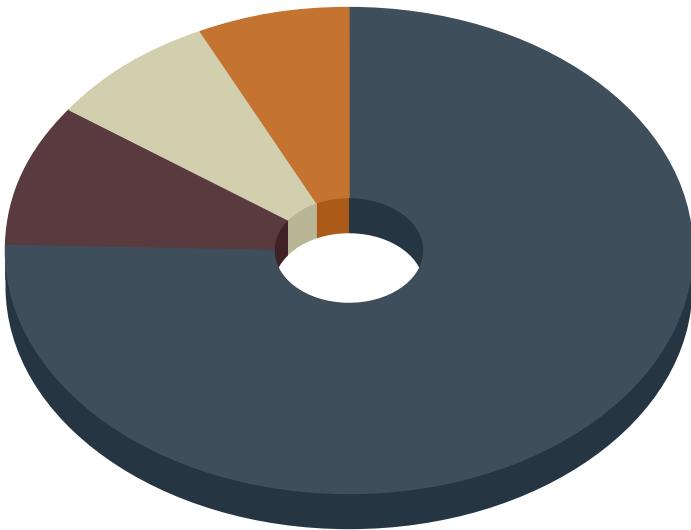
Despite this expansion, it's noteworthy that the City remains mindful of fiscal responsibility by maintaining four unfunded positions citywide. This measured approach reflects the City's commitment to sustainable growth and prudent resource management.



## FY2025 Personnel Expenditures

The following chart provides a detailed breakdown of the City's personnel expenditures for FY2025 across all City funds, encompassing all full-time equivalent employees. Notably, the City recently underwent a comprehensive compensation and class study, grounded in a thorough market analysis. The outcomes of this study are intricately reflected in the breakdown, leading to a notable \$1.5 million update specifically targeted at benchmarked positions. This strategic initiative underscores the City's commitment to aligning its compensation structure with market standards, ensuring competitiveness and equity in remuneration for its workforce.

Personnel Expenditures - All Funds



- Employee Salaries & Hourly Cost **\$41,784,648.00** (75.44%)
- Retirement Cost **\$5,212,388.00** (9.41%)
- Healthcare Cost **\$4,447,032.00** (8.03%)
- Other Benefit Cost **\$3,945,467.00** (7.12%)

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## **FUND BALANCES**

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## FY25 Fund Balance Summary

FY2025 Fund Balance Summary (in thousands of dollars)	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Community Facility Districts	Total All Funds
<b>Beginning Balance</b>	<b>86,489</b>	<b>15,241</b>	<b>2,745</b>	<b>69,131</b>	<b>96,846</b>	<b>1,934</b>	<b>1,381</b>	<b>273,767</b>
Revenue	94,642	26,199	2,063	89,587	35,354	2,544	42,822	293,211
Transfers In		36	3,650	15,342		8,165		27,193
Expenditure	72,358	24,087	8,509	150,691	106,050	8,165	41,805	411,666
Transfers Out	25,957				1,236		207	27,400
<b>Ending Balance</b>	<b>46,637</b>	<b>17,388</b>	<b>-50</b>	<b>23,368</b>	<b>26,150</b>	<b>4,478</b>	<b>2,192</b>	<b>120,163</b>
Change in Fund Balance	39,852	-2,147	2,796	45,763	70,696	-2,544	-810	153,605
<b>% Change</b>	<b>54%</b>	<b>114%</b>	<b>-2%</b>	<b>34%</b>	<b>27%</b>	<b>232%</b>	<b>159%</b>	<b>44%</b>

Discussion: Projected Changes in Fund Balance (+/- 15%) - One-time Capital Spending Utilizing Fund Balance

**General Funds:** The City's General Fund balance is expected to decrease by **\$13M**, or **13%**. This reduction is mainly due to the city's rapid growth, which has led to the need for more staff and higher operational costs. These additional expenses are necessary to support the continued growth of the community. Additionally, we are now in the third year of a market-based salary adjustment for full-time City employees, which includes a 3.25% merit increase for eligible staff. On a positive note, the City is projecting a **27%** increase in revenue compared to FY24, with an expected total of **\$94M** in generated revenue.

**Special Revenue Funds:** Fund balance is expected to decrease **\$4.5M**, or **23%**, resulting in an ending balance of **\$17.3M**. The major components of the **\$24M** in planned expenditures include \$5.1M of one-time capital costs, \$1M of capital contingencies, and \$4M in recurring expenses related to Street's annual pavement maintenance activities. Of the \$5.1M in one-time capital improvement costs, \$2.2M is dedicated to Hacienda Rd. Reconstruction Florence Blvd to Kortsen, \$547K Urban Trails Development, \$500K Asphalt Rock Dust Pallette reinforcement, \$304K for Southside ADA Improvements, \$250K for Carr McNatt Park Upgrades and Improvements and \$200K for Central City Pavement Reconstruction.

**Debt Service Funds:** Fund balance is expected to increase **\$349K or 14.5%** resulting in an ending balance of **\$50K**. Secondary property tax revenues are offset by general obligation debt payments of \$8.5M. Payments on general obligation bonds total \$2.4M, excise tax bonds total \$5.7M, and capital lease payments account for the remaining \$269K of expenditures.

**Capital Projects Funds:** Capital Funds are used to finance much of the City's one-time capital projects & purchases. Of the **\$150M** in total expenditures, one-time capital expenditures account for \$148M of total spending while Grants-Capital Projects fund accounts for \$50M and capital reserves account for the remaining \$2M. Budgeted one-time capital expenditures include the following major projects: **25031** Airport Hanger Development (**\$5M**), **25024** Thornton Rd. from Peters to Hwy 84 (**\$5M**), **25030** Jimmie Kerr and Trekkell Intersection & RR crossing Improvements (**\$4.7M**), **25035** Improve Cottonwood Ln Intersection with Thornton Rd (**\$3.5M**), **25114** Implementation of Freeway Segment of Florence Blvd. Streetscape and various vehicle replacements (**\$2.7M**)

**Enterprise Funds:** Enterprise Funds include separate funds for the City's Municipal Golf Course, Wastewater system, Sanitation & Landfill services, and Water company. Of the \$106M in proposed expenditures, \$6.9M is committed to Wastewater debt service, \$363K is dedicated depreciation, \$3.7M proposed for Emergency Medical Services if pass by City Council, \$2.9M is dedicated to one-time capital and equipment replacement costs.

**Internal Service Funds:** This fund is designated such that expenses are close to fully recovered each year, and any fund balance surplus or deficit is used or restored in the next fiscal year.

**Community Facility Districts:** Of the \$25.5M in expenditures, \$25.2M is contingent budget authority related to the sale of bonds. Proceeds would be used to reimburse developers for eligible infrastructure. The remaining expenses are related to debt service and operational items.



## FY2025 - All Funds Summary Including Fund Balance

FY2025	All Funds Summary (in thousands of dollars)	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Community Facility Districts	Grand Total
<b>Revenues-by Source (A)</b>		94,642	26,199	2,063	89,587	35,354	2,544	42,822	293,178
Primary Property Taxes		5,878							5,878
Secondary Property Taxes				1,941					1,941
Local Taxes		39,954							39,954
Intergovernmental		26,739							26,739
Licenses and Permits		4,287							4,287
Charges for services		3,733							3,733
Fines and forfeits		543							543
Investments		10,230							10,230
Rental and Sale of Assets		495							495
Franchise Tax		2,414							2,414
Miscellaneous		370							370
Streets Maintenance Fund			10,939						10,939
Municipal Airport Fund			1,505						1,505
Parks Development Fund									
Downtown Revitalization Fund									
Senior Services - Pinal Gila Contract			28						28
Youth Services - Dedicated Sales Tax			1,003						1,003
Recreation - Dedicated Sales Tax			1,872						1,872
Grants & Subsidies Fund			8,842		50,620				59,463
Casa Grande Performance Institute									
Court Improvement Funds			143						143
Community Development Grants			1,867						1,867
Capital Leases				18					18
General Obligation Bonds				104					104
Excise Bonds									
Capital Projects Fund					11,078				11,078
Capital Dedicated Sales Tax					15,552				15,552
Equipment and Vehicle Replacement					307				307
Airport Capital Projects Fund					575				575
Development Impact Fees					11,454				11,454
CFD (Community Facility Districts)								42,822	42,822
Municipal Golf Course						1,984			1,984
Wastewater User Fees & Fines						23,525			23,525
Sanitation User Fees & Fines						9,547			9,547
Copper Mountain Water Fund						298			298
Fleet Maintenance							1,724		1,724
Facilities Maint. Fund							762		762
Risk Management Fund							59		59
Transfers In			36	3,650	15,342		8,165		27,193
<b>Expenditures-by Department (B)</b>		72,358	24,087	8,509	150,691	106,050	8,165	41,805	411,666
Mayor & City Council		635							635
Operations & Contingency		9,899	1,000	8,509				41,805	61,246
City Manager		4,650	2,149		5,114	2,341			14,254
City Clerk		706	60						766
City Attorney		1,370	89						1,459
Finance/IT		6,990			1,086				8,076
Human Resources		773					1,472		2,245
Economic Development		431							431
Public Works		1,891	13,467		115,796	101,191	6,693		239,038
Planning & Development		2,703	77		4,287				7,067
Community Development		92	2,727						2,818
Community Services		8,418	1,385		2,850	2,518			15,171
Communications		2,388			100				2,488
Police		14,910	2,017		1,309				18,236
Fire		15,492	914		20,150				36,556
City Court		1,012	201						1,213
<b>Beginning Fund Balance (C)</b>		86,489	15,241	2,745	69,131	96,846	1,934	1,381	273,767
Surplus / (Deficit) (A-B) *without transfers in		22,284	2,112	-6,446	-61,105	-70,696	-5,621	1,017	-118,487
<b>Ending Fund Balance</b>		72,594	17,353	-3,700	8,026	26,150	-3,687	2,399	155,280
Plus Transfers In			36	3,650	15,342		8,165		27,193
Less Transfers Out		-25,957				-1,236		-174	-26,131
<b>Final Fund Balance</b>		46,637	17,388	-50	23,368	26,150	4,478	2,224	120,196



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## **FUND SUMMARIES**

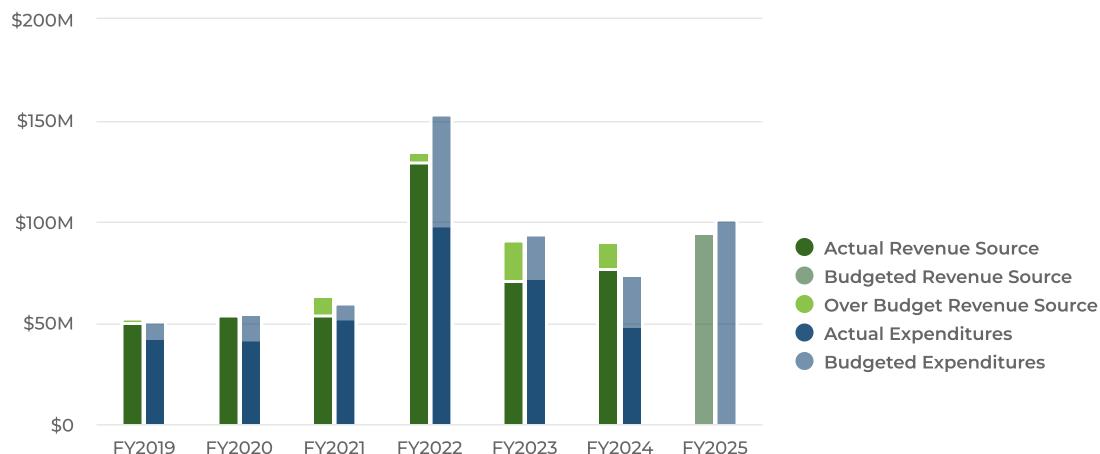
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The General Fund stands as the cornerstone of the City's operational finances, serving as the primary fund to account for all financial resources allocated to traditional local government services. A diverse array of departments relies on the General Fund, encompassing crucial facets of municipal governance. These include the Mayor and City Council, Public Safety entities such as Police, Fire, and Communications, as well as key administrative functions under the City's Manager, Clerk, Court, and Legal Department. Furthermore, the General Fund supports essential operational departments such as Finance, Human Resources, Planning and Development, Public Works, and Community Services and Development. This comprehensive utilization underscores the vital role the General Fund plays in sustaining the core functions and services essential to the well-being of the community.

## Summary

In FY2025, the City of Casa Grande anticipates a total revenue, including transfers, of \$94.6 million, reflecting a noteworthy 19% increase compared to the budgeted prior year. This projection aligns with the City's commitment to fiscal growth and stability. The revenue breakdown comprises \$5.8 million from primary property tax proceeds and a substantial \$39 million from local sales tax revenue, indicating a robust financial outlook for the upcoming fiscal year.

Concurrently, budgeted expenditures, including transfers out, are expected to experience a 0.83% decrease, totaling \$98 million in FY2025. These adjustments indicate a strategic response to changing economic conditions or shifts in fiscal priorities, highlighting the City's adaptability and commitment to prudent financial management.

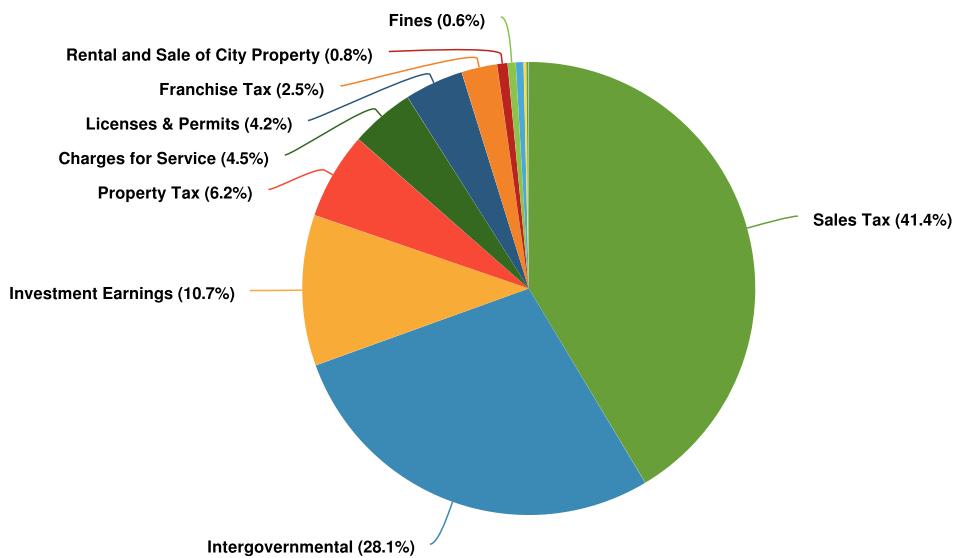


## FY2025 Projected General Fund Revenues by Source

The chart below outlines the projected revenues for FY2024/25 categorized by source. Notably, Sales Tax and Intergovernmental sources, including State Sales Tax, Income Tax, and Vehicle Licenses Tax, collectively contribute a substantial 69.9% to the overall revenue composition. This emphasizes the significant reliance on these key revenue streams, highlighting their pivotal role in the City's financial framework.

This breakdown provides a clear understanding of the revenue composition, allowing for strategic planning and management focus on the predominant sources crucial for the City's financial health.

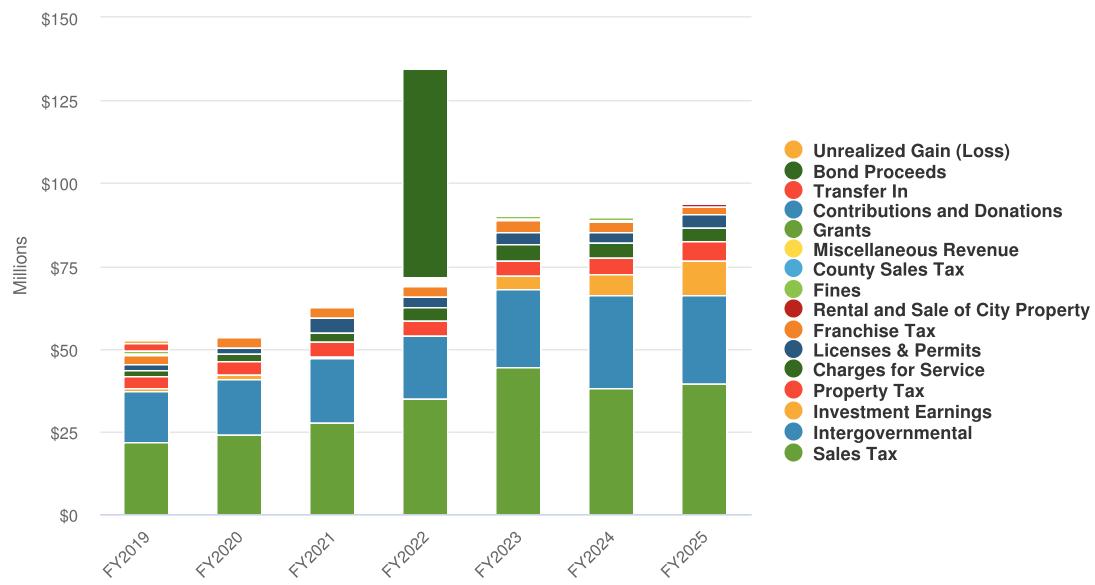
**FY2025 Projected General Fund Revenues by Source**



The chart below illustrates a comprehensive view of revenues over a span of 7 years, encompassing historical actual figures and projections for FY2023 and FY2024. Notably, the data portrays a consistent upward trajectory in revenue sources, with a predominant influence from various taxes as the primary driver of this sustained growth.

This trend analysis underscores the positive financial momentum, attributing the growth to the consistent increase in various tax revenues. The chart serves as a valuable tool for strategic planning, enabling the City to leverage this financial stability for future initiatives and investments.

## Budgeted and Historical General Fund Revenues by Source

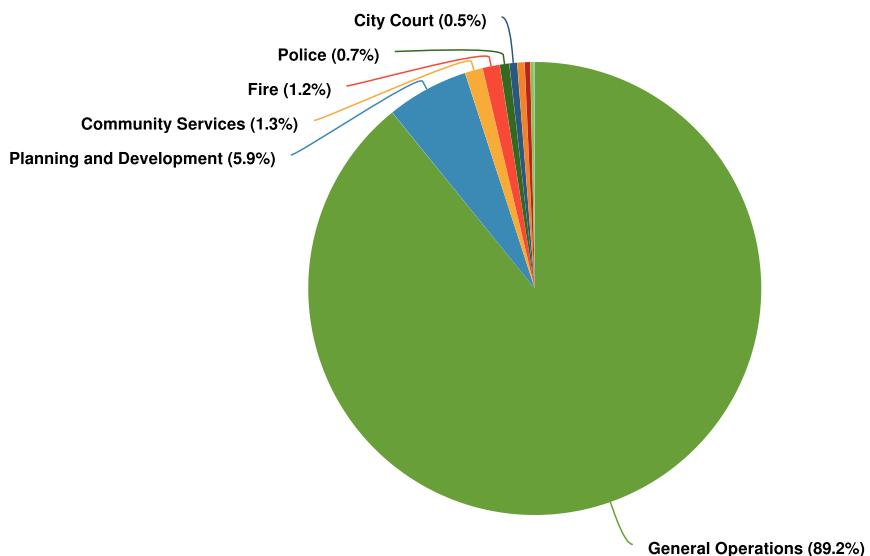


## Revenue by Department

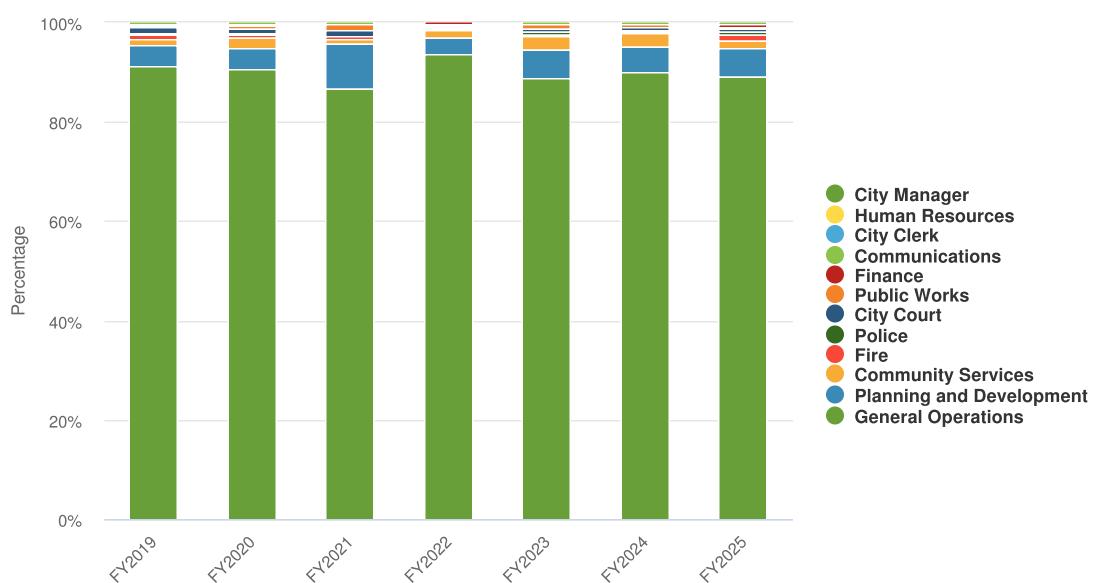
The chart below provides a breakdown of projected revenues for FY2024/25 categorized by department. Notably, a significant portion, 89.7% of the total revenue, is attributed to general operations. It's important to highlight that although the revenue is generated through general operations, the benefits extend city-wide and across departments. The remaining departments reflected in the chart represent various charges and fees collected by each respective department.

This breakdown helps in understanding the distribution of revenues across different departments, emphasizing the predominant role of general operations while acknowledging the specific contributions of other departments through charges and fees. This information aids in strategic planning and resource allocation for optimal departmental performance.

**Projected FY2025 Revenue by Department**



**Budgeted and Historical Revenue by Department**

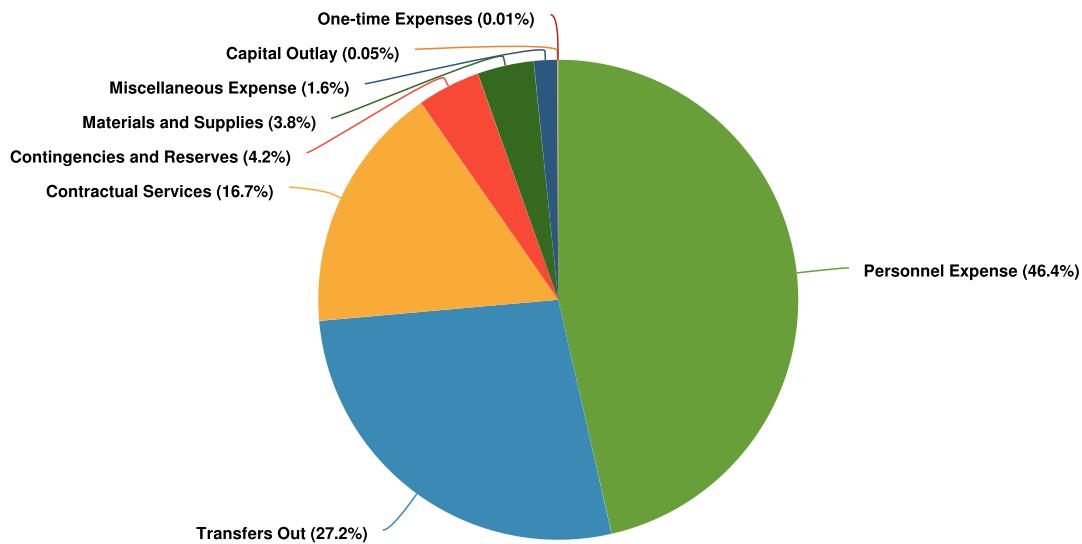


## FY2025 General Fund Expenditures by Class

The chart below delineates the FY2025 expenditures by type, considering adjustments to align with the total expenditures reported on the Arizona State Budget Forms. Specifically, the budgeted transfer-out amount has been subtracted to ensure accuracy. Notably, Personnel, Transfer Out, and Contractual/Professional Services collectively constitute 90.5% of the total expenditure allocation. Additionally, the FY2025 adopted budget incorporates the approval of 13 new authorized positions, and detailed information on these positions is provided in the Personnel section of the budget book.

This breakdown facilitates a clear understanding of the distribution of expenditures, allowing for strategic planning and resource allocation. The inclusion of information on new authorized positions enhances transparency and provides insight into the workforce-related aspects of the FY2025 budget.

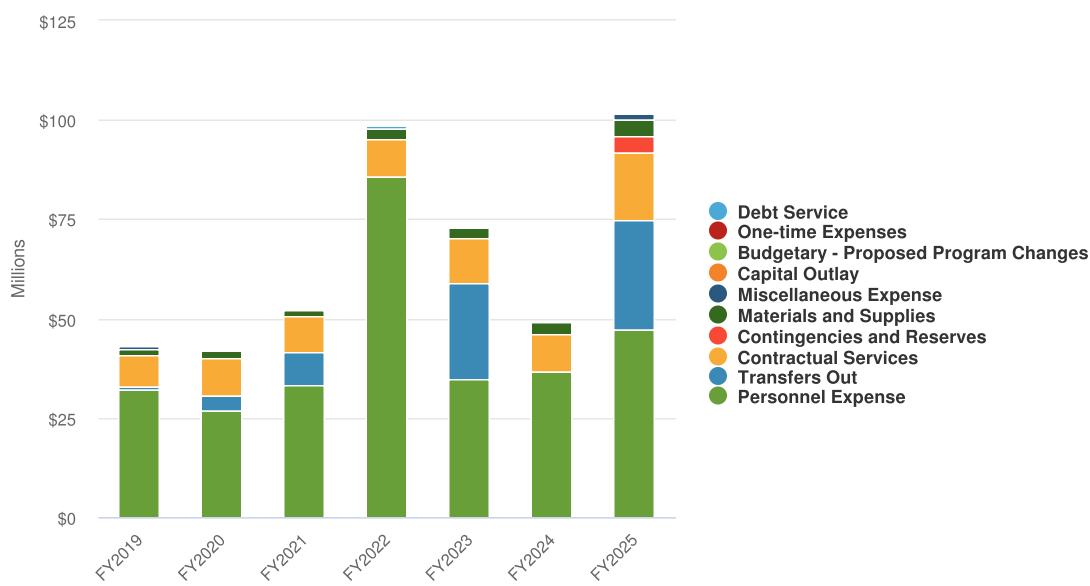
**FY2025 General Fund Expenditures by Class**



The chart below provides a comprehensive overview of 7 years of historical actual data, along with projections for FY2024 and the budgeted figures for FY2025, categorized by expenditure type. Importantly, the FY2025 Budgeted Uses include allocations for reserves and contingencies. This strategic inclusion serves budgeting purposes, ensuring the availability of resources to address unanticipated needs as they arise.

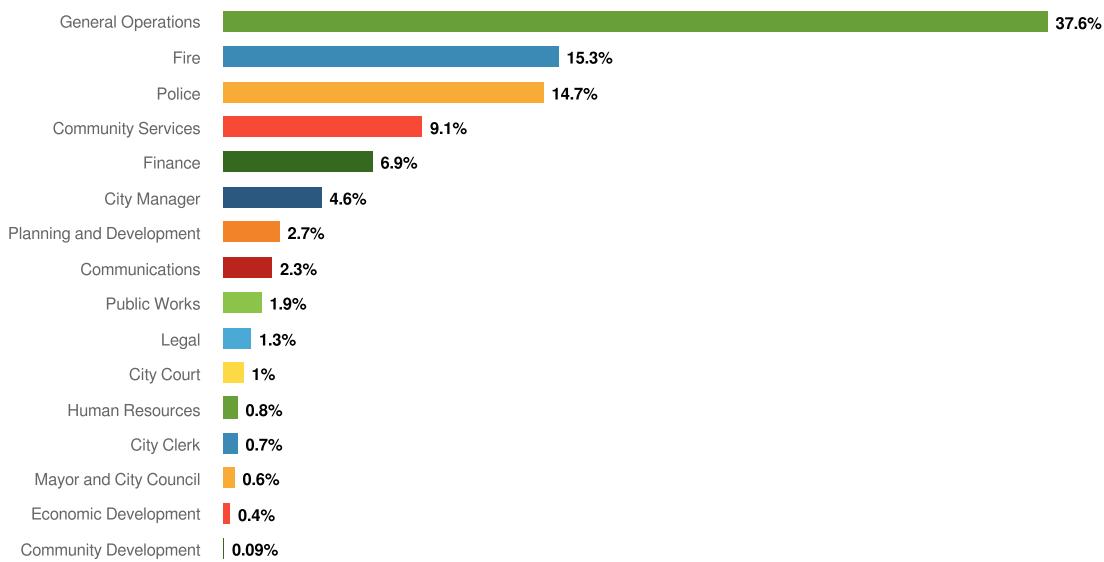
This breakdown enables a nuanced understanding of expenditure trends, with a focus on the allocation of resources for reserves and contingencies. Such strategic budgeting ensures the city's preparedness to address unforeseen circumstances, contributing to fiscal responsibility and prudent financial management.

## Budgeted and Historical General Fund Expenditures by Class

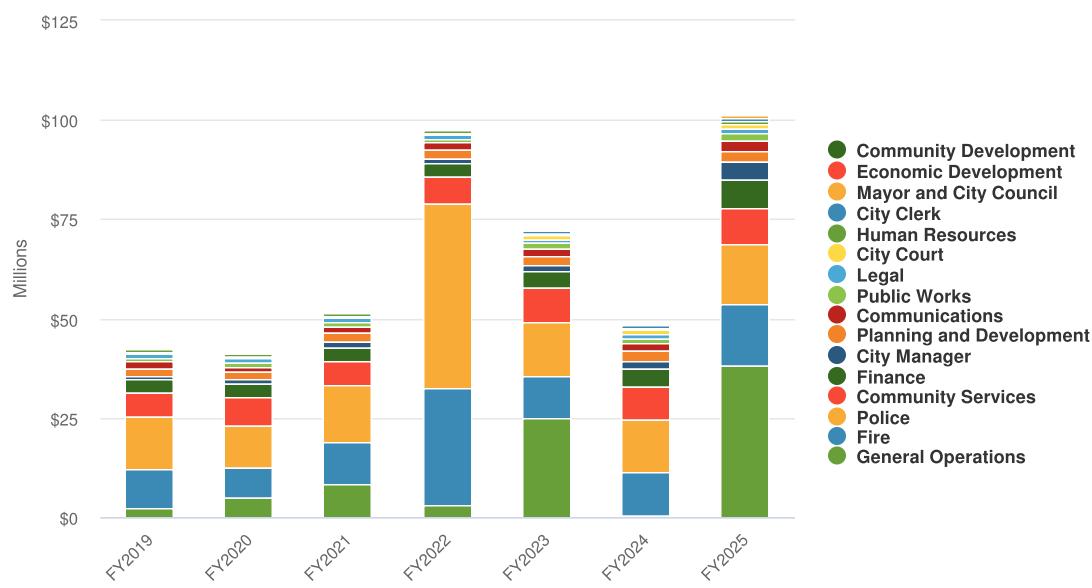


## FY2025 General Fund Expenditures by Department

### FY2025 General Fund Expenditures by Department



## Budgeted and Historical General Fund Expenditures by Department





Special Revenue Funds play a distinct role by earmarking revenues from specific taxes, grants, or other restricted sources. The allocation and constraints of each special revenue fund are explicitly defined by City Ordinances, Federal or State Statutes, or stipulated by the granting entity. Within the City's operational framework, several departments and programs heavily rely on Special Revenue Funds to fulfill their designated purposes.

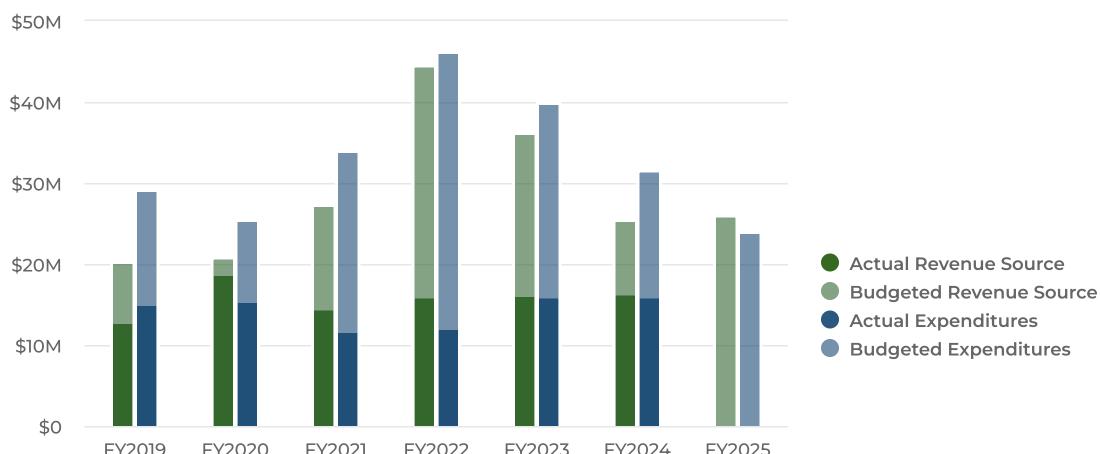
Key departments and programs benefiting from the City's Special Revenue Funds encompass:

- **Public Works:** Directing resources towards street maintenance, repair, and airport operations.
- **Community Services:** Supporting various senior meal services and park-related initiatives.
- **City Court:** Facilitating justice programs and contributing to general improvements.
- **Fire Department:** Utilizing funds for wildland firefighting efforts.
- **Community Development:** Managing a diverse array of housing grants to foster community development.

This targeted utilization underscores the importance of Special Revenue Funds in channeling resources towards specific initiatives, ensuring financial transparency, and compliance with regulatory guidelines.

## Summary

The City of Casa Grande anticipates a budgeted revenue of \$26.1 million for FY2025, reflecting an increase of 15.4% compared to the prior year. The increase is due in part to the projected increase of anticipated grants in the amount of \$10.7M in addition to intergovernmental revenue of \$10.5M. These adjustments indicate a strategic response to changing economic conditions or shifts in fiscal priorities, highlighting the City's adaptability and commitment to prudent financial management.

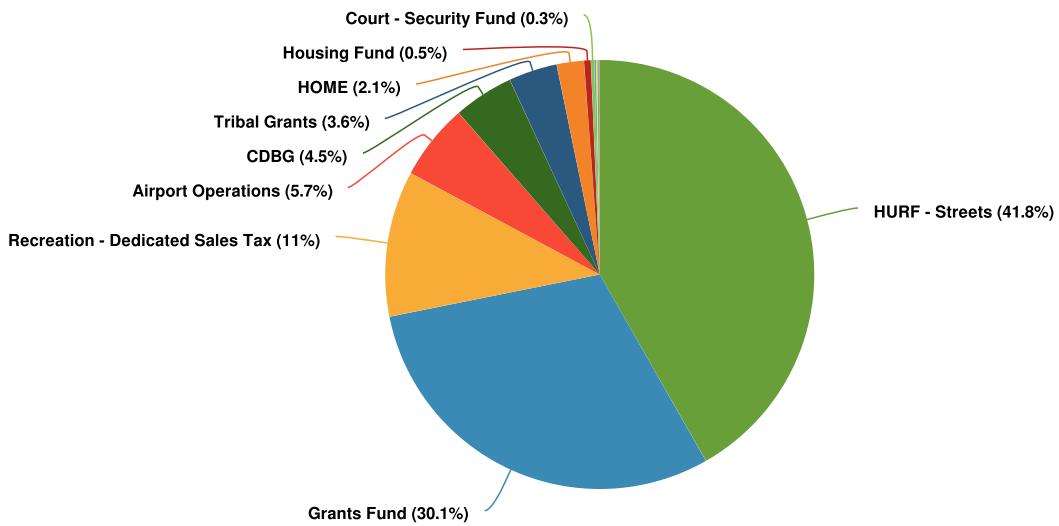


## FY2025 Projected Special Revenues by Fund

The chart below illustrates the FY2025 revenue distribution by fund, encompassing key sources such as Grants Fund (primarily federal & state grants), HURF, Recreation - Dedicated Sales Tax, and Airport Operations. These funds collectively account for 88.6% of the total revenue.

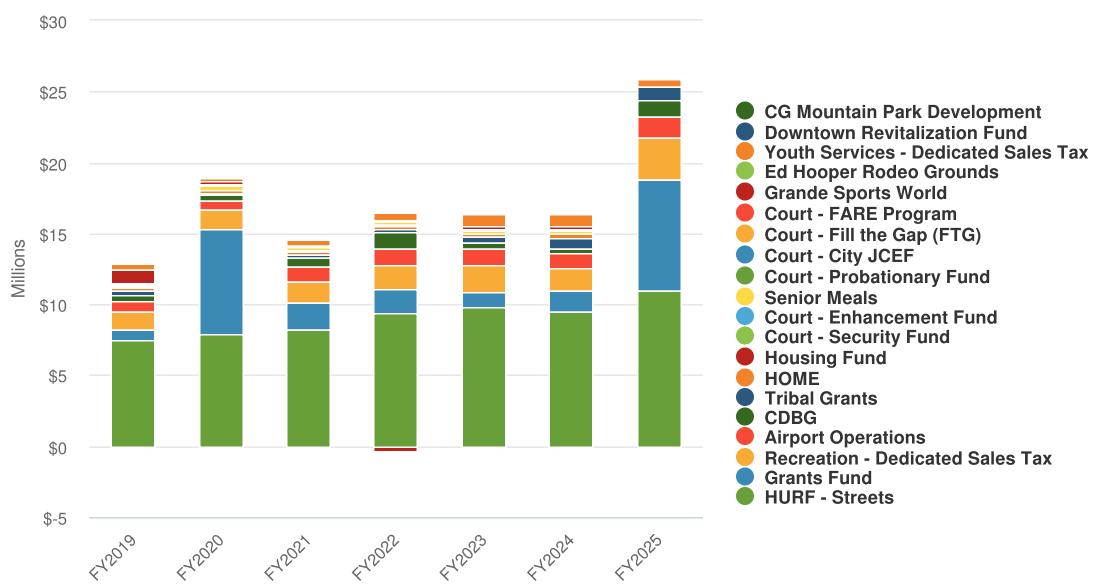
This breakdown provides clarity on the predominant sources contributing to the City's revenue in FY2025, with a particular focus on funds associated with grants, highway user revenue, recreation-related sales tax, and airport operations. Understanding the distribution of revenue by fund is crucial for effective financial management and strategic planning.

**FY2025 Projected Special Revenues by Fund**



This comprehensive chart outlines a 7-year revenue trend, capturing historical actual figures, projections for FY2024, and the budgeted revenue for FY2025 across various funds. The breakdown by fund provides a detailed understanding of the City's revenue dynamics, facilitating strategic analysis and informed decision-making.

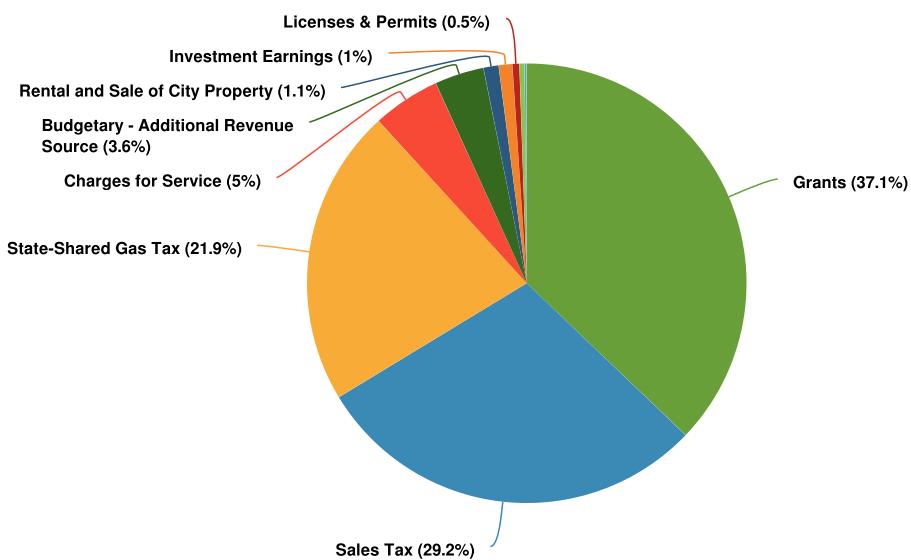
## Budgeted and Historical Special Revenues by Fund



## FY2025 Projected Special Revenues by Source

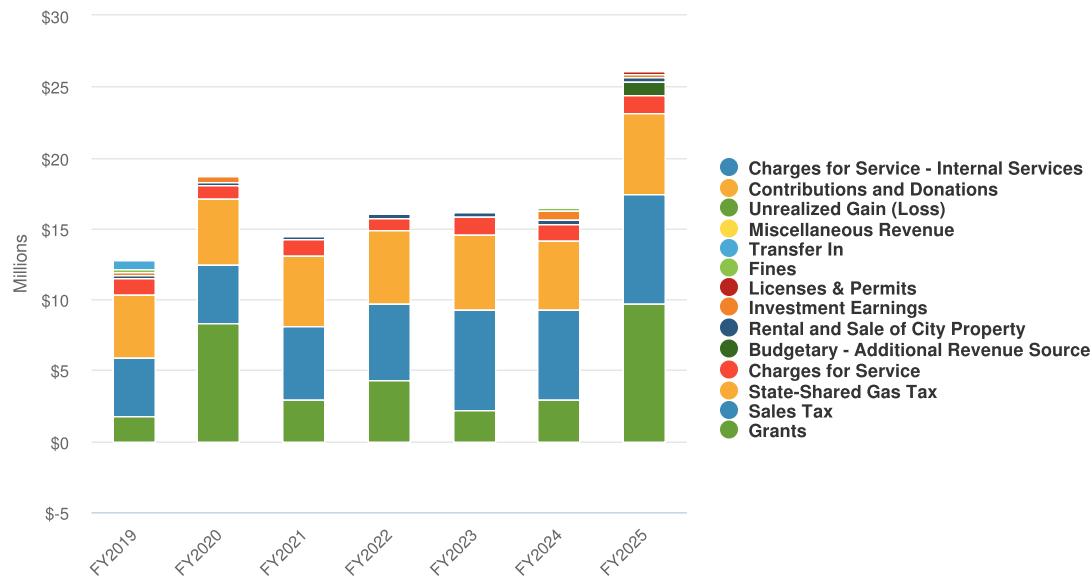
This chart provides a breakdown of FY2024/25 revenues by source, including transfers-in (interfund). Notably, the dominant sources contributing to 93.2% of the total revenue are Intergovernmental, Transaction Privilege Tax (Sales Tax), State Shared Gas Tax, and Charges for Services. It is emphasized that budgeted transfer amounts have been factored into this overview to align with the total expenditures as reported on the Arizona State Budget Forms. Understanding the composition of revenue sources is crucial for effective financial planning and resource allocation.

### FY2025 Projected Special Revenues by Source



This comprehensive chart outlines a 7-year revenue trend, capturing historical actual figures, projections for FY2025, and the actual revenues for FY2024, categorized by source. Understanding the historical and projected revenue dynamics across various sources is essential for strategic financial planning and decision-making.

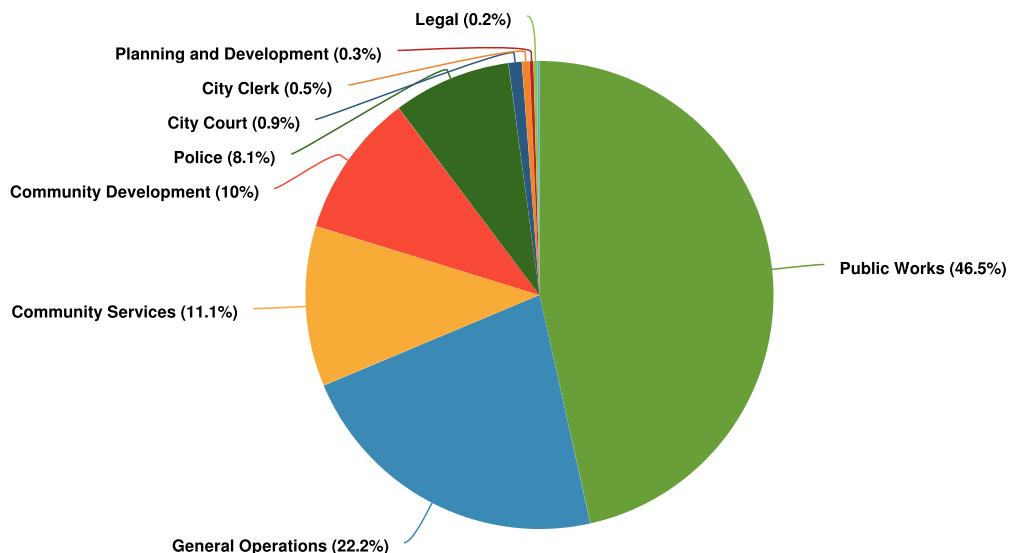
### Budgeted and Historical Special Revenues by Source



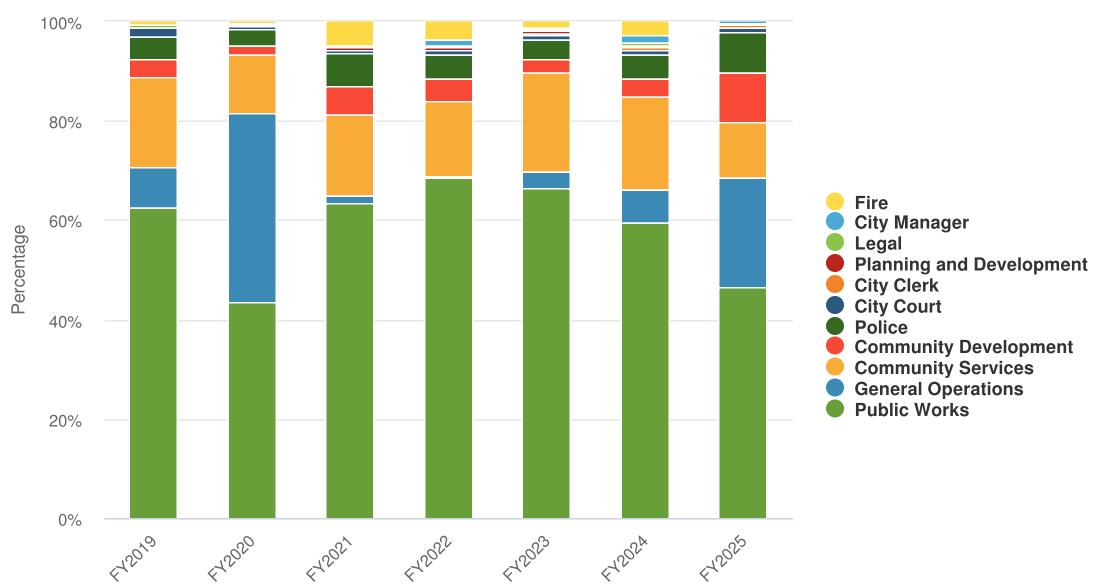
## FY2025 Revenue by Department

This breakdown provides a detailed overview of projected revenues for FY2025, categorized by department. Notably, a substantial proportion of the total revenue is allocated to key departments, with 46.5% in Public Works, 22.2% in General Operations, 11.1% in Community Services, and 10% in Community Development. It's important to note that revenues received in Public Works are sourced from a combination of 1/2 cent sales tax, highway user tax revenue, and certain grant-awarded funding. This breakdown aids in understanding the distribution of resources across various departments, facilitating strategic financial planning and resource allocation.

**Projected FY2025 Revenue by Department**



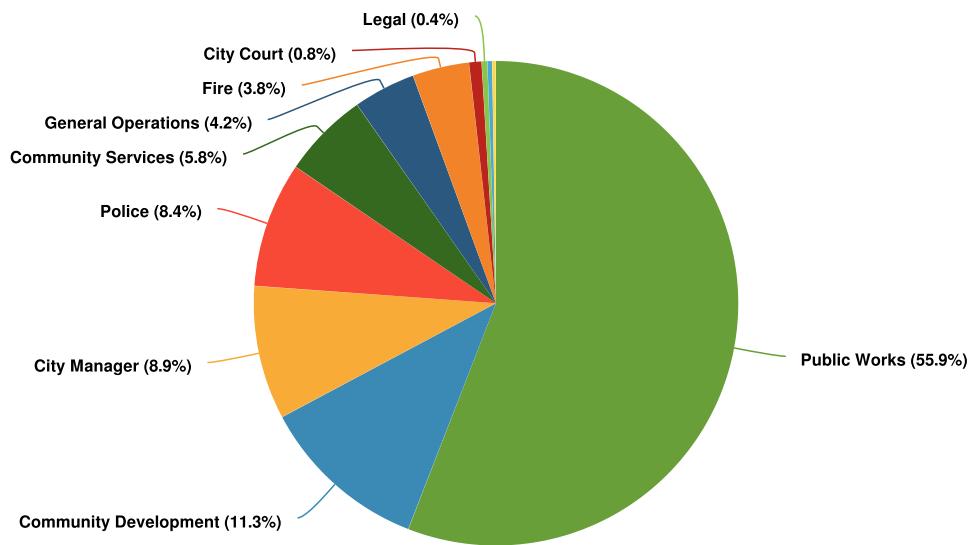
**Budgeted and Historical Revenue by Department**



## FY2025 Budgeted Special Revenues Expenditures by Department

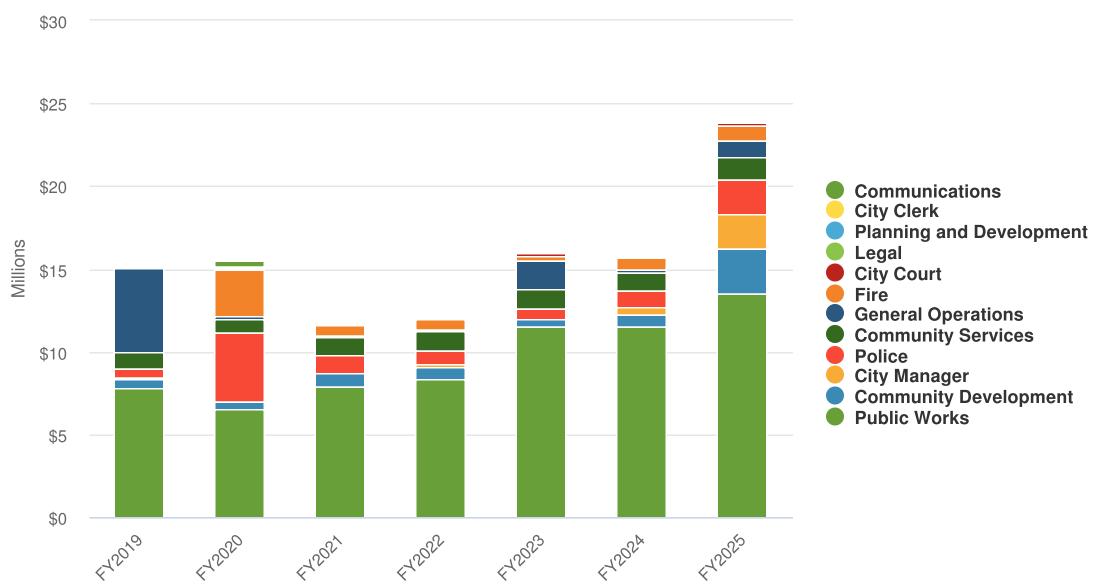
This chart presents a breakdown of FY2025 expenditures by department. Notably, Public Works, Community Development, City Manager and the Police Department collectively account for 84.5% of the total expenditures. This distribution of resources provides valuable insights into the priority areas for expenditure, facilitating effective financial management and strategic planning. Understanding the allocation of funds across various departments is crucial for maintaining operational efficiency and achieving organizational objectives.

**FY2025 Budgeted Special Revenues Expenditures by Department**



This comprehensive chart illustrates a 7-year expenditure trend, encompassing historical actual data, projections for FY2024/25, and the budgeted expenditures for the same period, categorized by department. Analyzing this trend provides valuable insights into the historical spending patterns, projected future expenses, and the budgeted allocation of funds across various departments. Such information is essential for strategic financial planning and effective resource management.

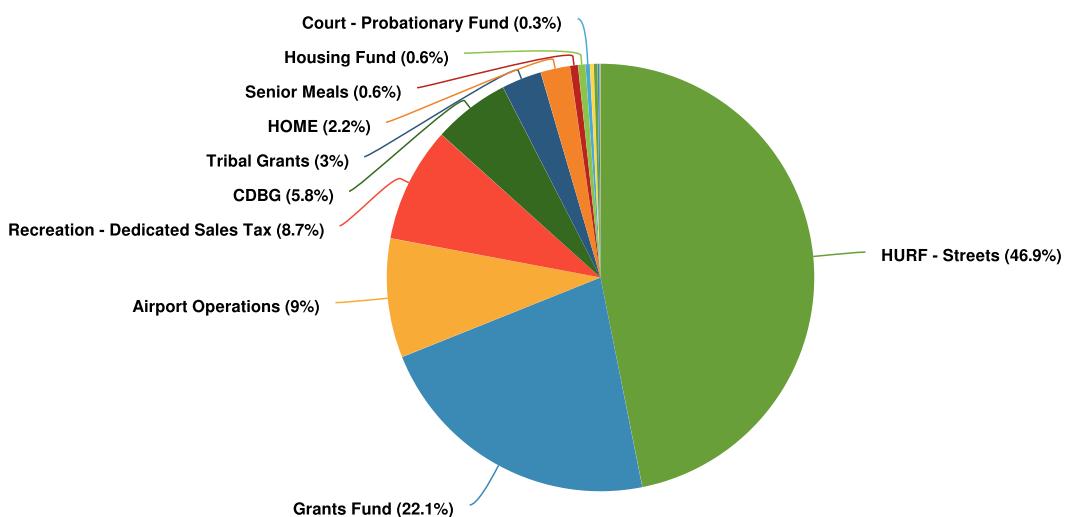
## Budgeted and Historical Special Revenue Expenditures by Department



## FY2025 Budgeted Special Revenue Expenditures by Fund

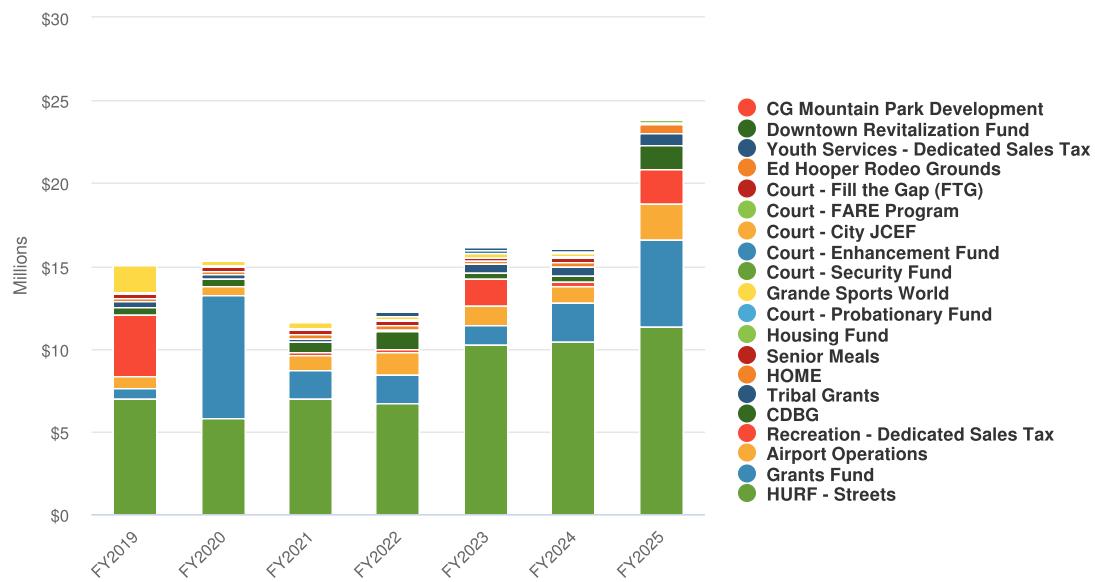
This chart provides a breakdown of FY2025 budgeted special revenue expenditures by fund. Notably, HURF (Highway User Revenue Fund), Grants Fund (primarily federal & state grants), Airport Operations, and Recreation - Dedicated Sales Tax collectively account for 86.7% of the total expenditures. Understanding the distribution of expenditures across these specific funds is crucial for effective financial planning and resource allocation in areas with restricted revenue sources.

### FY2025 Budgeted Special Revenue Expenditures by Fund



This comprehensive chart illustrates a 7-year expenditure trend, incorporating historical actual data, projections for FY2024/25, and actual expenditures for FY2023/24, categorized by fund. Analyzing this trend provides valuable insights into historical spending patterns, projected future expenses, and the actual allocation of funds across various funds. Such information is crucial for strategic financial planning and effective resource management.

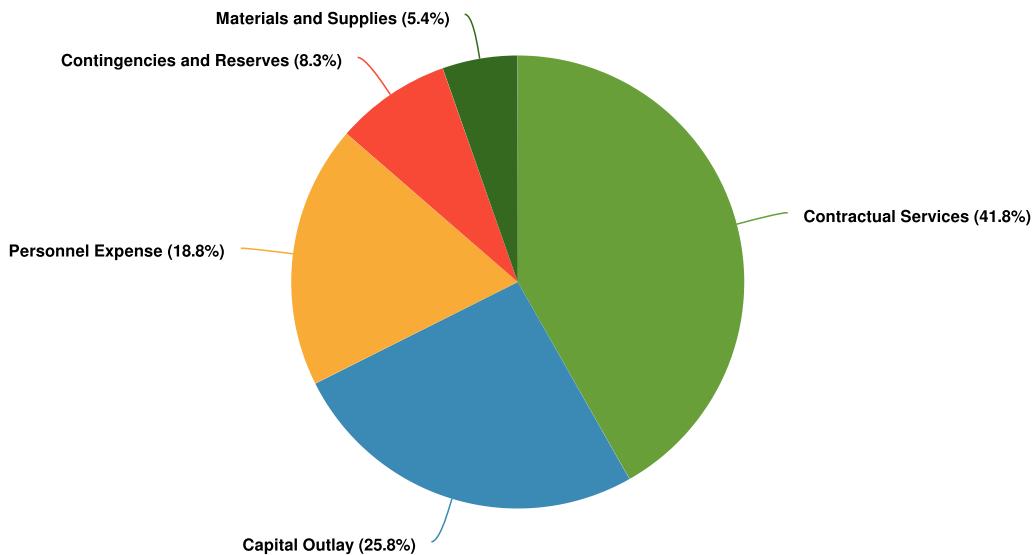
### Budgeted and Historical Special Revenue Expenditures by Fund



## FY2025 Budgeted Special Revenue Expenditures by Class

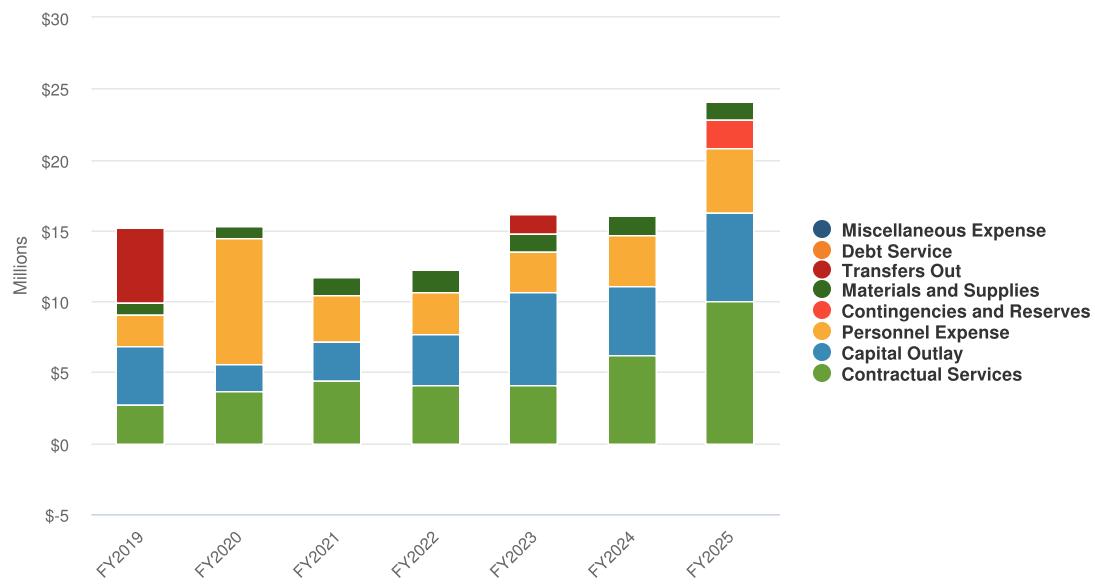
This chart breaks down FY2025 budgeted special revenue expenditures by expense type. Notably, Capital Outlay, Contractual Services, and Personnel Expenses collectively account for 86.4% of the total expenditures. Understanding the distribution of expenditures across these expense types is crucial for effective financial planning and resource allocation, especially in special revenue funds where specific sources may have restrictions on their use.

**FY2025 Budgeted Special Revenue Expenditures by Class**



This comprehensive chart illustrates a 7-year expenditure by class trend, incorporating historical actual data, projections for FY2025, and actual expenditures for FY2024, categorized by fund. Analyzing this trend provides valuable insights into historical spending patterns, projected future expenses, and the actual allocation of funds across various funds. Such information is crucial for strategic financial planning and effective resource management.

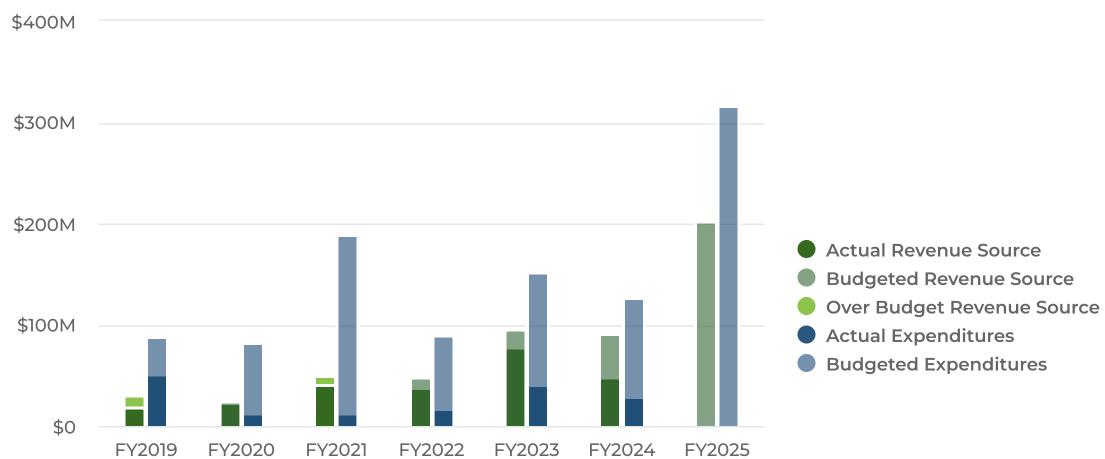
## Budgeted and Historical Special Revenue Expenditures by Class



Capital Project Funds play a crucial role in accounting for financial resources dedicated to the acquisition or construction of major capital facilities, excluding those financed by Proprietary and Trust Funds. These funds are specifically designated for the replacement of capital items or the development of essential infrastructure. Departments that commonly utilize Capital Project Funds encompass Public Works and Community Services. Additionally, Police and Fire departments often leverage these funds for the purchase or replacement of large vehicles and other equipment vital for their operational needs. This dedicated fund structure ensures transparent and accountable management of resources earmarked for significant capital projects and acquisitions.

## Summary

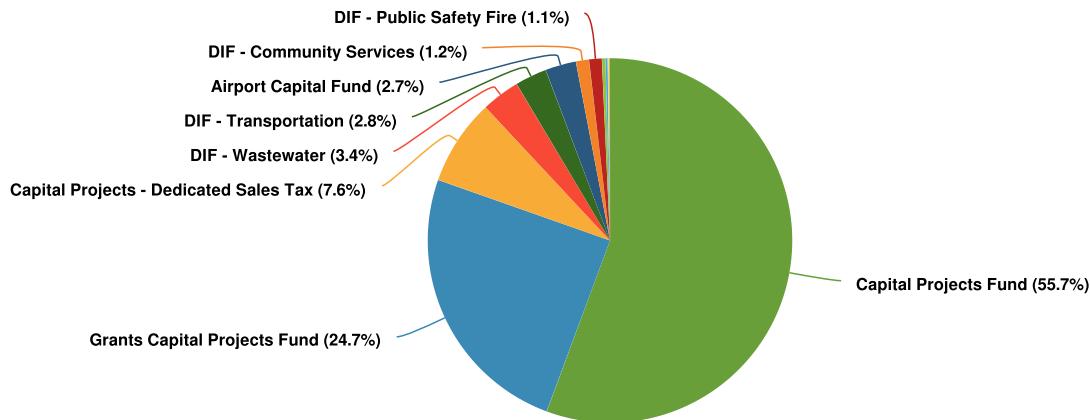
The City of Casa Grande anticipates revenue of \$64.4 million for FY2025, reflecting a marginal decrease of 0.17% compared to the prior year. This subtle adjustment aligns with the city's fiscal projections. Concurrently, budgeted expenditures are projected to decrease by 4.3%, amounting to \$3.9 million, bringing the total to \$88 million for FY2024. This reduction in projected expenditures indicates a strategic approach to fiscal management, balancing the city's financial priorities while maintaining operational efficiency.



## FY2025 Projected Capital Projects Revenues by Fund

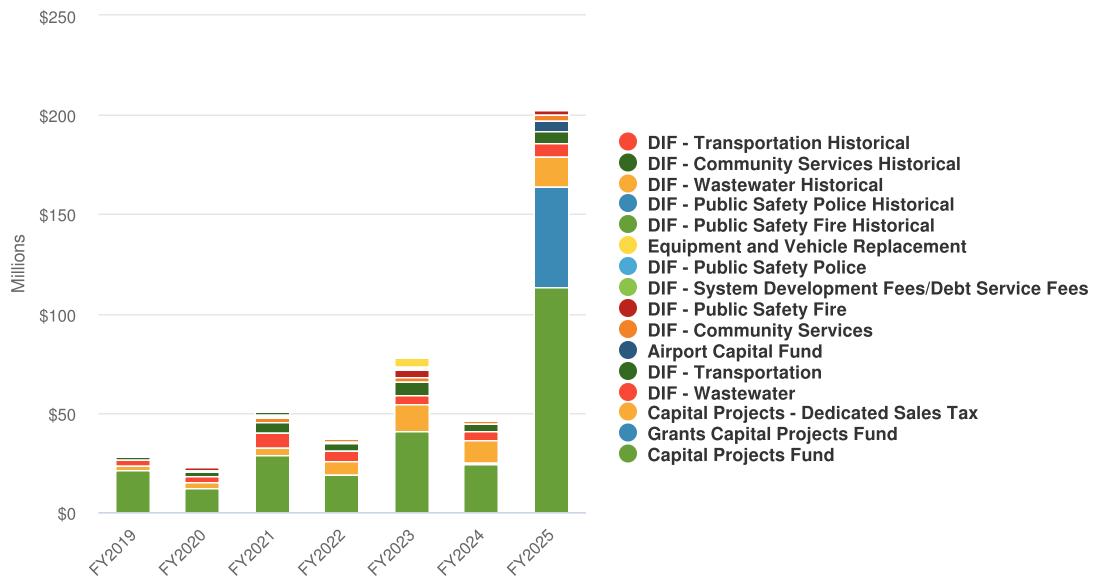
This chart provides a breakdown of FY2025 projected capital projects revenues by fund. Anticipated revenues from the Capital Projects Fund, Capital Projects - Dedicated Sales Tax, Development Impact Fees (DIF) for Transportation, and Equipment and Vehicle Replacement collectively account for 83.5% of the total sources. Understanding the distribution of revenues across these specific funds is crucial for effective financial planning and resource allocation for capital projects.

**FY2025 Projected Capital Projects Revenues by Fund**



This comprehensive chart illustrates a 7-year revenue trend, encompassing historical actual data, projections for FY2023/24, and budgeted revenues for FY2024/25, categorized by fund. Analyzing this trend provides valuable insights into historical revenue patterns, projected future income, and the budgeted allocation of funds across various funds. Such information is crucial for strategic financial planning and effective resource management.

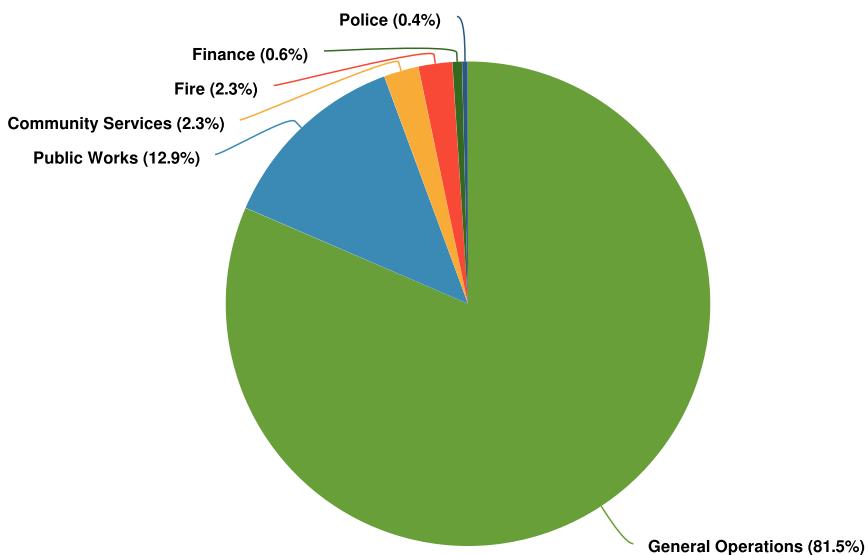
## Budgeted and Historical Projected Revenues by Fund



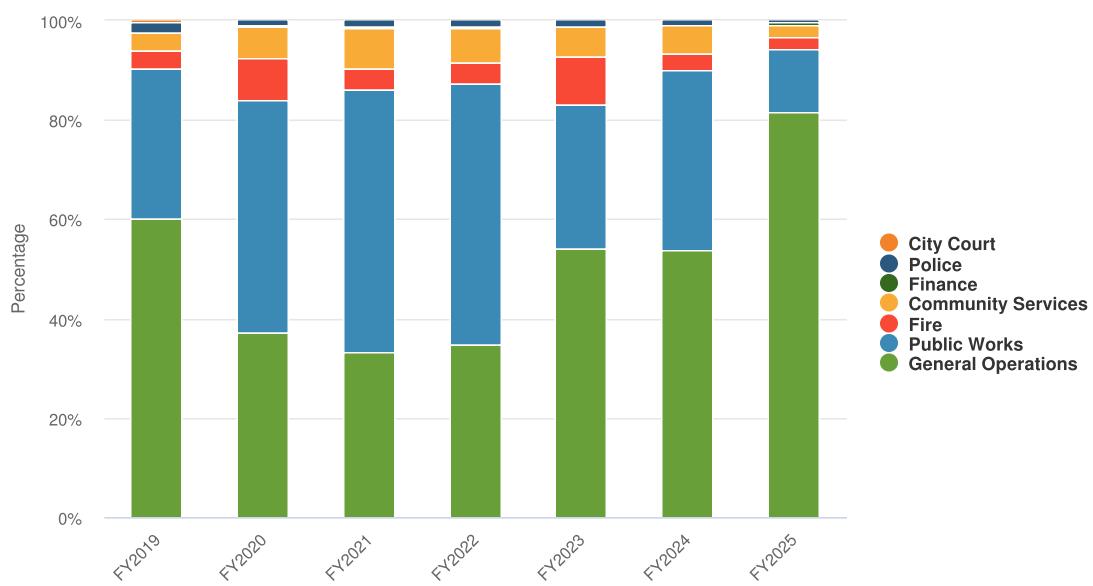
## FY2025 Revenue by Department

This chart presents a breakdown of FY2025 expenditures by department. Notably, General Operations and Public Works collectively account for 95% of the total expenditures. This distribution of resources provides valuable insights into the priority areas for expenditure, facilitating effective financial management and strategic planning. Understanding the allocation of funds across various departments is crucial for maintaining operational efficiency and achieving organizational objectives.

### Projected FY2025 Revenue by Department



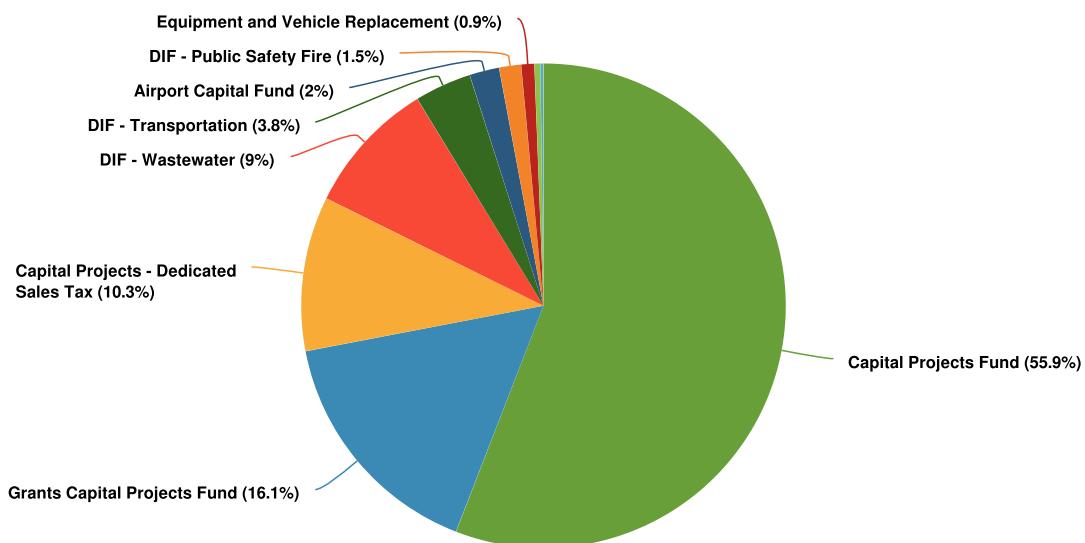
## Budgeted and Historical Revenue by Department



## FY2025 Budgeted Capital Projects Expenditures by Fund

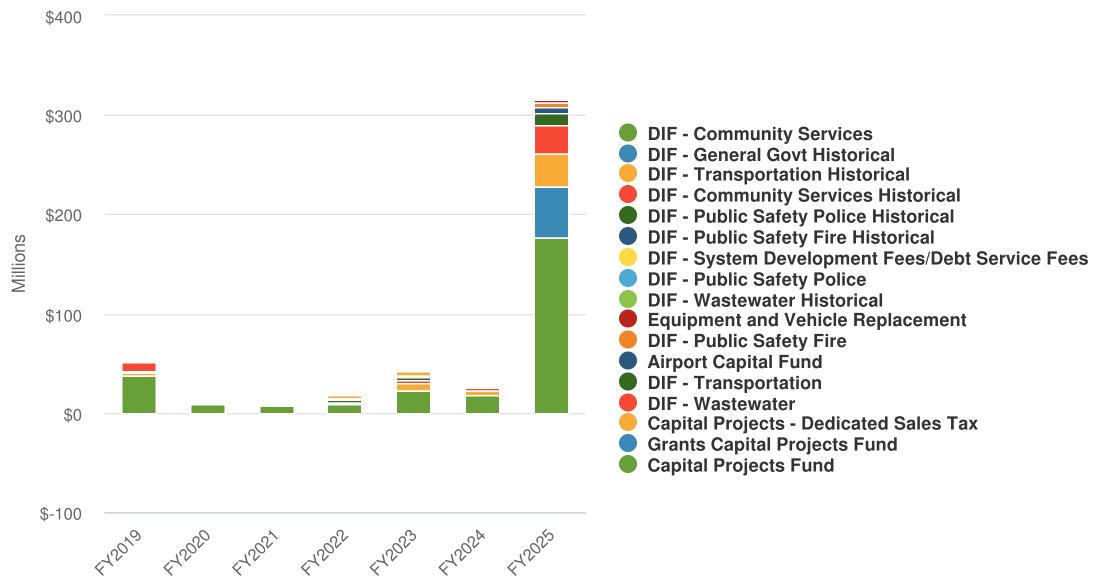
This chart provides a breakdown of FY2025 budgeted expenditures by fund. Notably, Grants - Capital Projects, Capital Projects Fund, Dedicated Sales Tax Fund, DIF-Wastewater Historical Fund, and Equipment and Vehicle Replacement Fund collectively account for 86.2% of the total sources. Understanding the distribution of expenditures across these specific funds is crucial for effective financial planning and resource allocation, particularly for capital projects and dedicated purposes.

### FY2025 Budgeted Capital Project Expenditures by Fund



This comprehensive chart illustrates a 7-year expenditure trend, encompassing historical actual data, budgeted historical data, and budgeted expenditures for FY2025, categorized by fund. Analyzing this trend provides valuable insights into historical spending patterns, budgeting practices, and the planned allocation of funds across various funds. Such information is crucial for strategic financial planning and effective resource management.

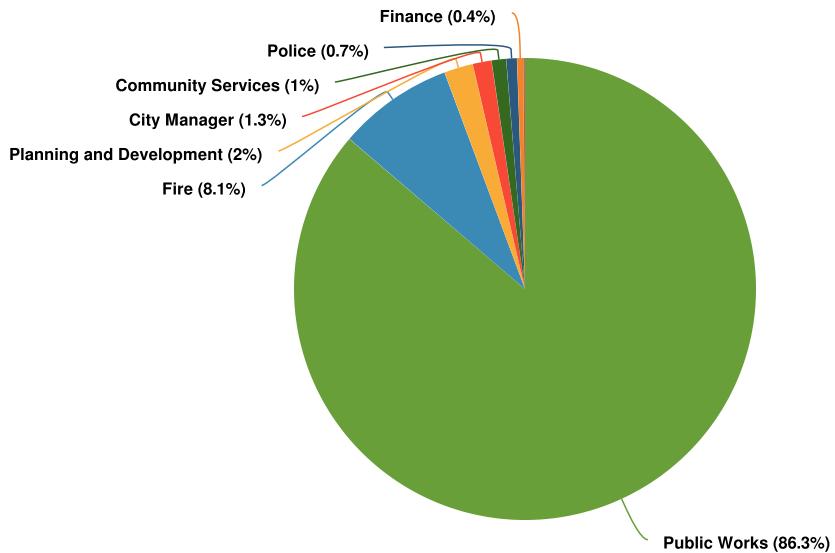
### Budgeted and Historical Capital Projects Expenditures by Fund



## FY2025 Budgeted Capital Projects Expenditures by Department

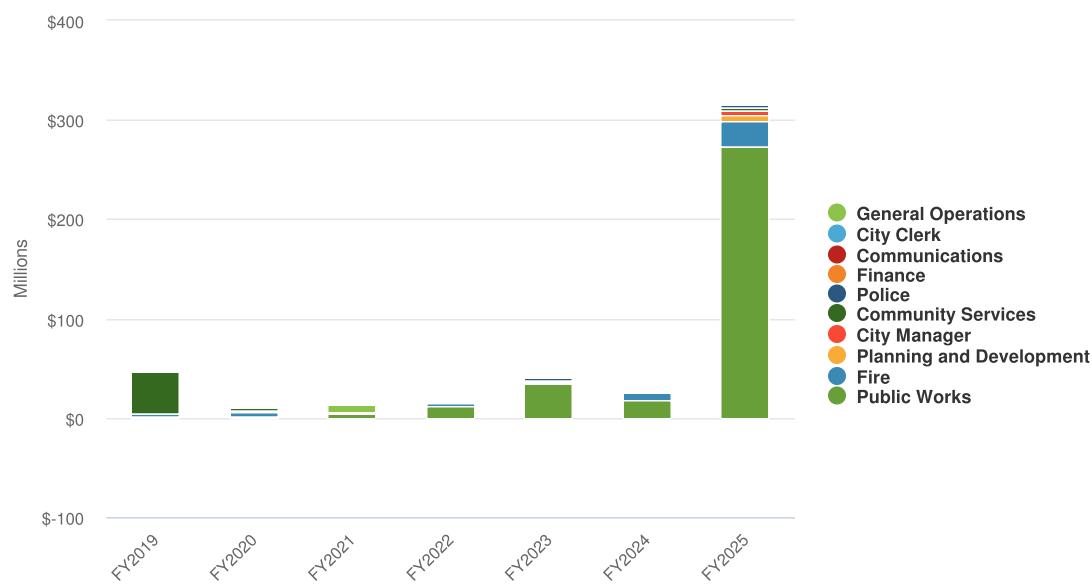
This chart provides a breakdown of FY2025 budgeted expenditures by department. Notably, Public Works and Fire collectively account for 92.8% of the total sources. Understanding the distribution of expenditures across these specific departments is crucial for effective financial planning and resource allocation, ensuring the city's operational needs are met in key areas.

**FY2025 Budgeted Capital Projects Expenditures by Department**



This comprehensive chart illustrates a 7-year trend in budgeted sources, encompassing budgeted historical data, projections for FY2024, and budgeted sources for FY2025, categorized by department. Analyzing this trend provides valuable insights into historical budgeting practices, projected future sources, and the planned allocation of funds across various departments. Such information is crucial for strategic financial planning and effective resource management.

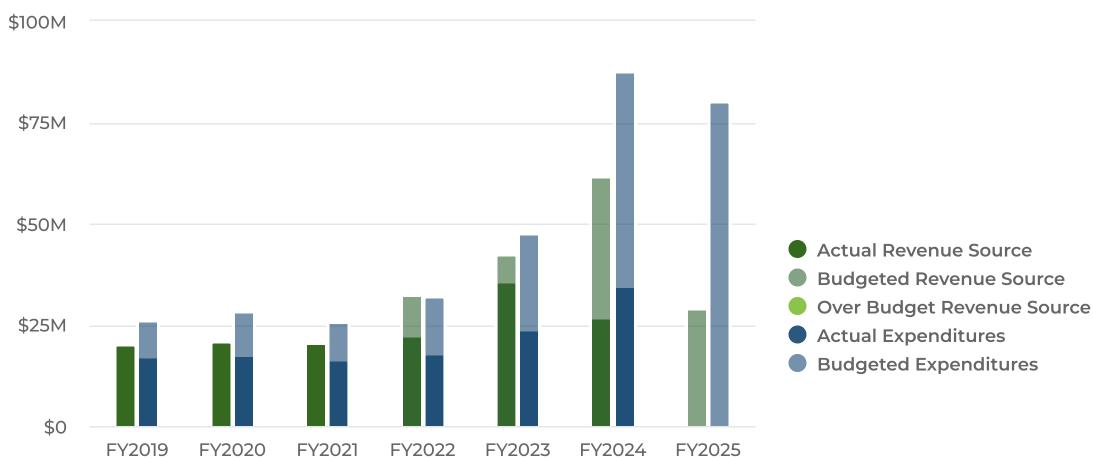
## Budgeted and Historical Budgeted Capital Projects Expenditures by Department



Enterprise Funds play a vital role in financial accounting for operations that mimic private sector enterprises. These funds are designed for activities where the governing body's intent is for the costs of providing goods or services to be primarily financed or recovered through user charges on an ongoing basis. In the City's financial structure, Enterprise Funds are separately managed and fall under departments like Public Works and Community Services. Under Public Works, these funds cover water, wastewater, wastewater development fees, and sanitation operations, while under Community Services, they support the City's golf course. This dedicated fund structure ensures transparency and accountability in managing resources tied to specific user-funded services.

## Summary

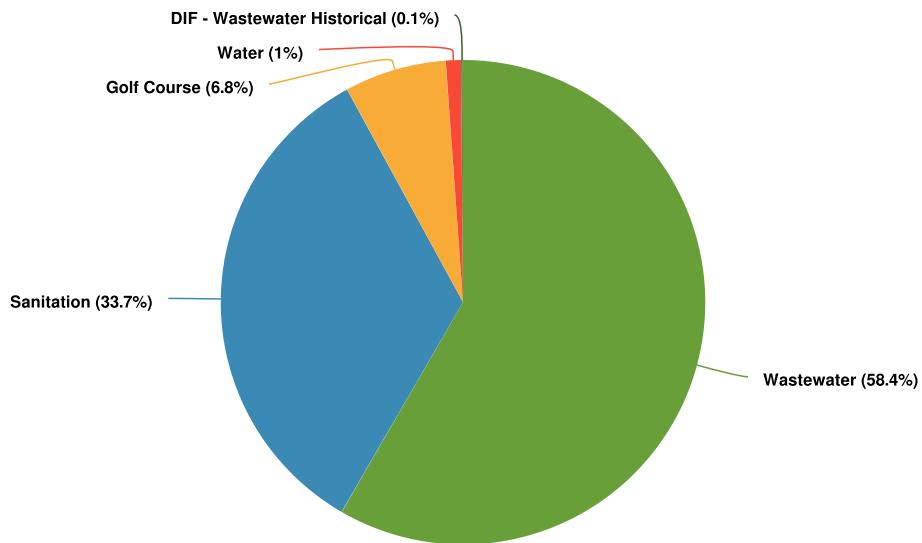
The City of Casa Grande anticipates revenue of \$35 million for FY2025, reflecting a substantial 31% increase to what was collected in the prior year. This boost in projected revenue is indicative of positive financial trends. Simultaneously, budgeted expenditures are projected to experience an increase of 15%, amounting to \$14 million and bringing the total to \$108 million for FY2025. This increase in expenditures underscores the city's commitment to investment and growth in various areas. It's essential for the city's financial planning to balance revenue growth and increased expenditures to ensure sustainable and effective municipal operations.



## FY2025 Projected Enterprise Funds Revenues by Fund

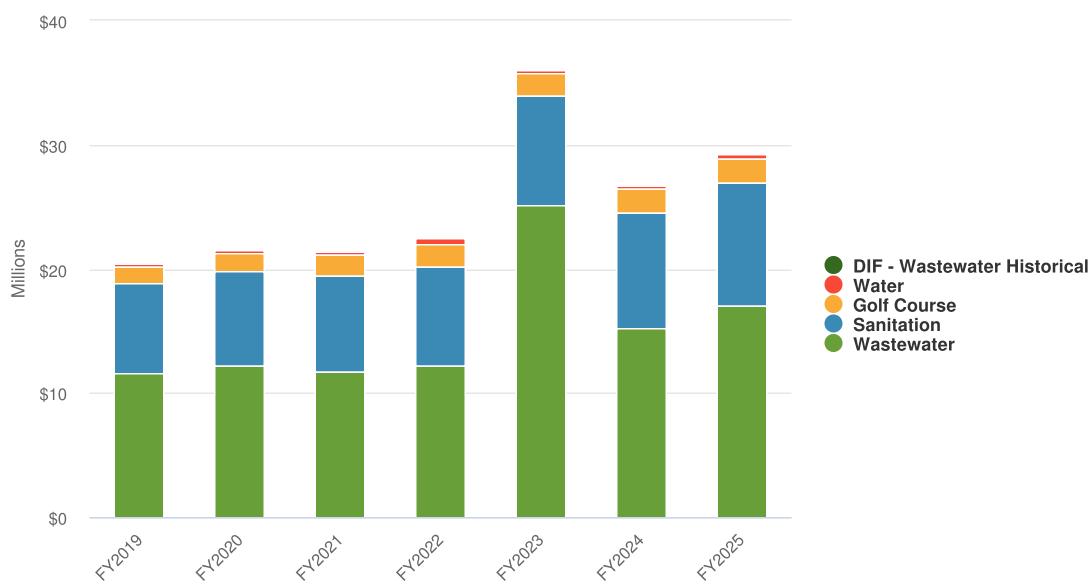
This chart illustrates the projected revenues for FY2025 categorized by fund. Notably, Wastewater Fund, Sanitation Fund, and Golf Course Fund collectively account for 98.9% of the total sources. Understanding the concentration of revenues in these specific funds is crucial for effective financial planning and resource allocation, particularly in areas such as wastewater management, sanitation services, and the operation of the golf course.

**FY2025 Projected Enterprise Fund Revenues by Fund**



This comprehensive chart illustrates a 7-year revenue trend, incorporating historical budget data and projections for FY2025, categorized by fund. Analyzing this trend provides valuable insights into historical budgeting practices, revenue patterns, and the projected income for the upcoming fiscal year across various funds. Such information is crucial for strategic financial planning and effective resource management.

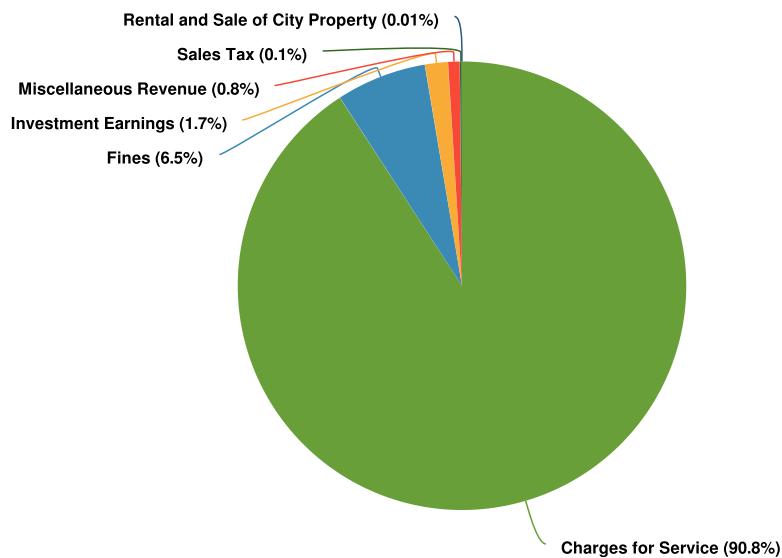
## Budgeted and Historical Enterprise Fund Revenue by Fund



## FY2025 Projected Revenues by Source

This chart illustrates the projected revenues for FY2025 categorized by source. Notably, Charges for Services and Fines collectively account for 97.3% of the total sources. Understanding the significant contribution of these sources is crucial for effective financial planning and resource allocation, particularly when considering the utilization of bond proceeds and the revenue generated from providing various services.

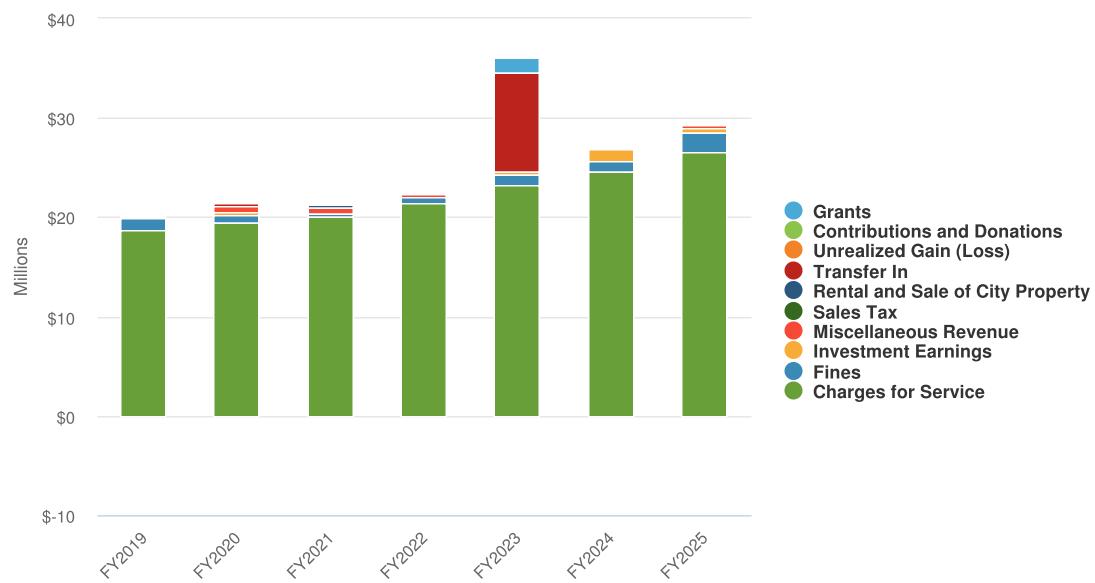
### FY2025 Projected Revenues by Source



This comprehensive chart illustrates a 7-year revenue trend, incorporating historical budget data and projections for FY2025, categorized by source. Analyzing this trend provides valuable insights into historical budgeting practices, revenue patterns, and the projected income for the upcoming fiscal year across various sources. Such information is crucial for strategic

financial planning and effective resource management.

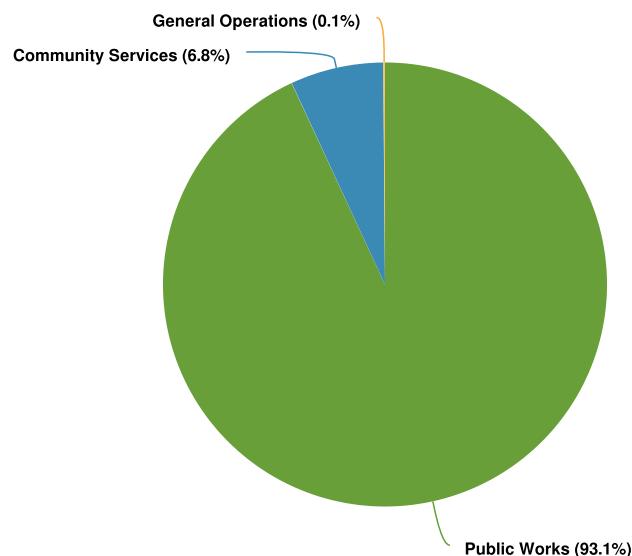
### Budgeted and Historical Projected Revenues by Source



### FY2025 Revenue by Department

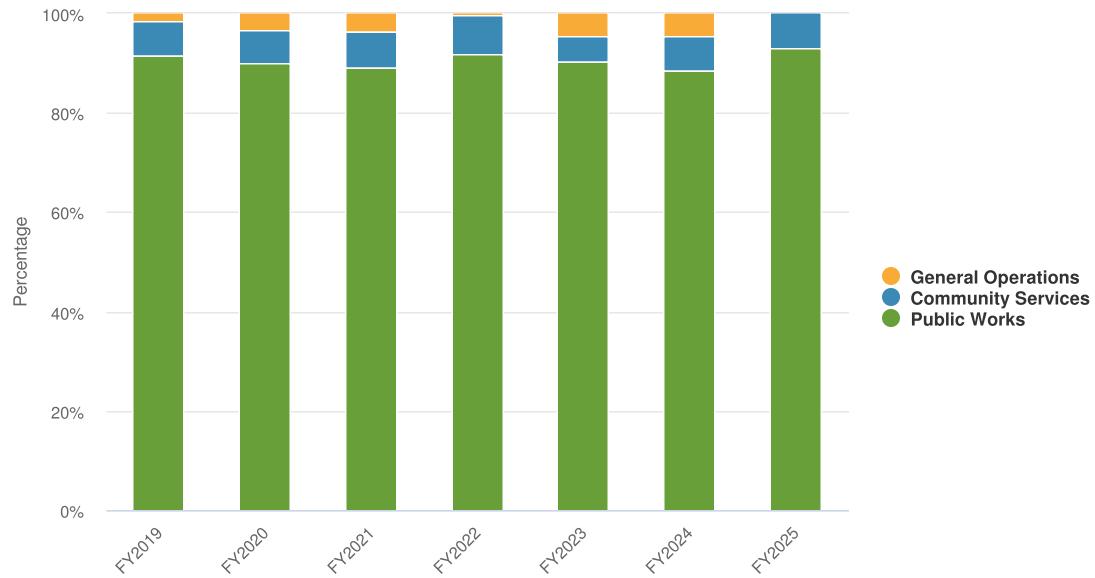
For FY2025, the City of Casa Grande is projected to collect 99.9% of revenues from Public Works. This substantial percentage is attributed in part to the services provided by Wastewater, Sanitation, and the Copper Mountain Water Company. This distribution highlights the significant role of Public Works and related services in contributing to the city's overall revenue stream for the fiscal year. Understanding the composition of revenue sources by department is crucial for effective financial planning and resource allocation.

### FY2025 Projected Revenue by Department



This comprehensive chart illustrates a 7-year revenue by department trend, incorporating historical budget data and projections for FY2025, categorized by source. Analyzing this trend provides valuable insights into historical budgeting practices, revenue patterns, and the projected income for the upcoming fiscal year across various sources. Such information is crucial for strategic financial planning and effective resource management.

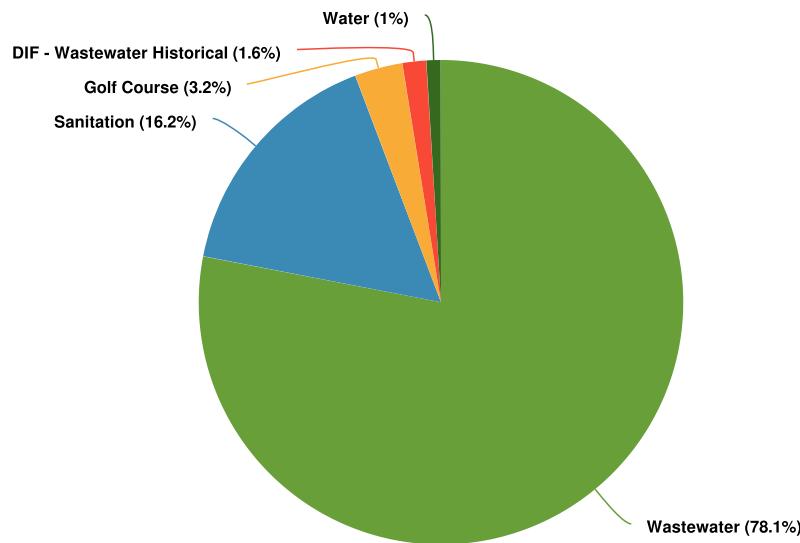
### Budgeted and Historical Revenue by Department



## FY2025 Budgeted Expenditures by Fund

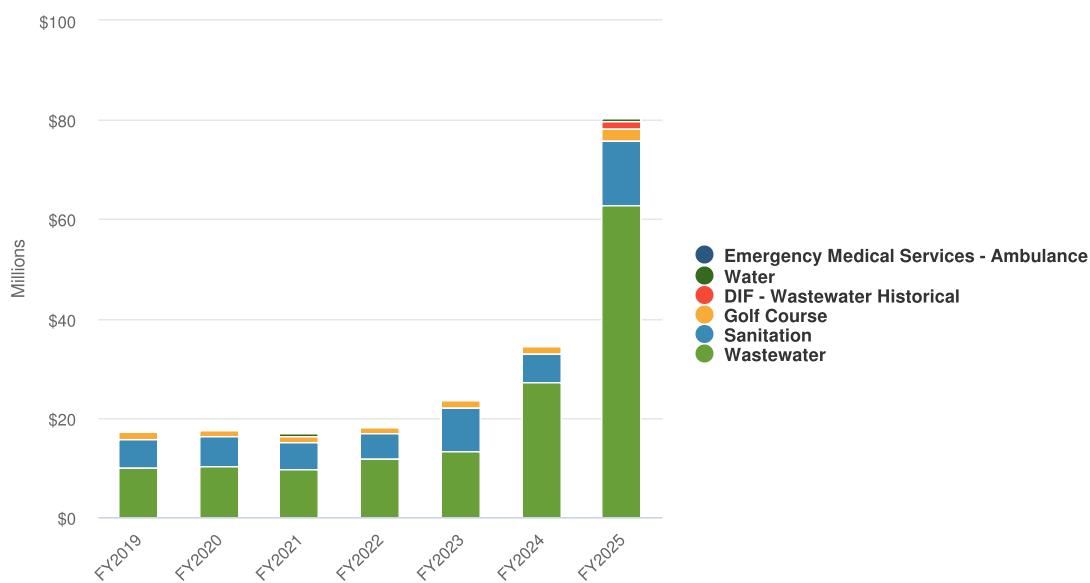
This chart illustrates the distribution of FY2025 budgeted expenditures by fund. Notably, Wastewater Fund, Sanitation Fund, and Golf Course Fund collectively account for 97.5% of the total sources. Understanding the concentration of expenditures in these specific funds is crucial for effective financial planning and resource allocation, particularly in areas such as wastewater management, sanitation services, and the operation of the golf course.

**FY2025 Budgeted Expenditures by Fund**



This comprehensive chart illustrates a 7-year expenditure trend, incorporating budgeted historical data and expenditures budgeted for FY2025, categorized by fund. Analyzing this trend provides valuable insights into historical budgeting practices, spending patterns, and the planned allocation of funds across various funds. Such information is crucial for strategic financial planning and effective resource management.

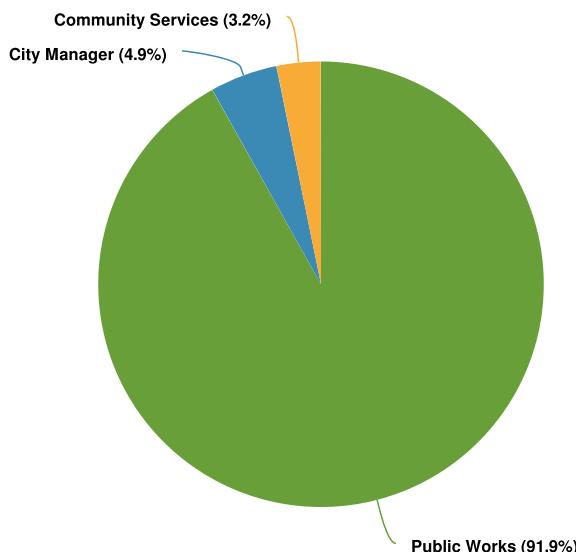
## Budgeted and Historical Expenditures by Fund



## FY2025 Budgeted Expenditures by Department

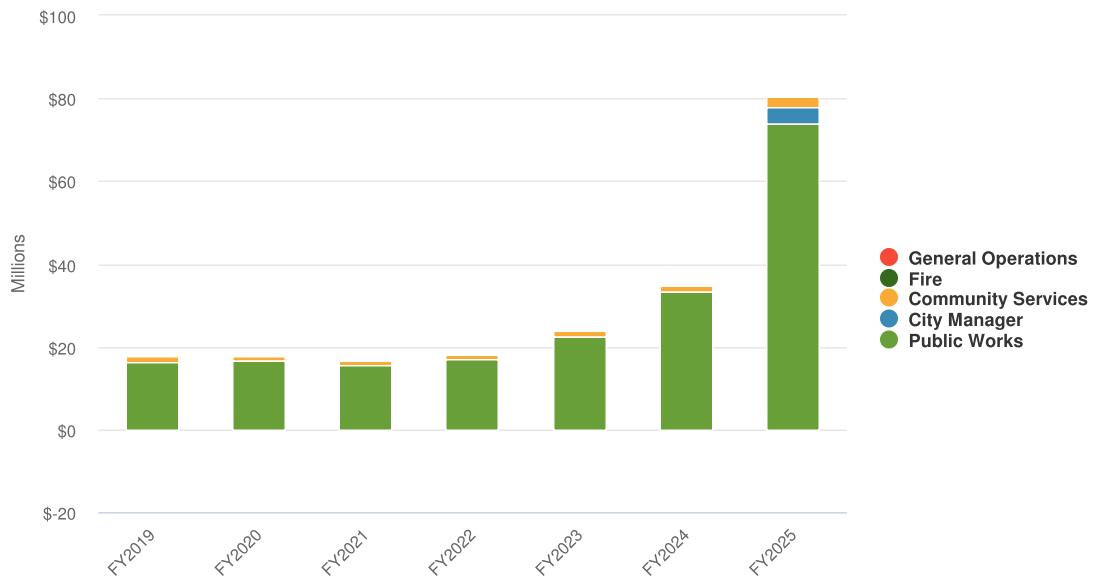
This chart illustrates the distribution of FY2025 budgeted expenditures by department. Notably, Public Works accounts for 92% of the total sources. Understanding the concentration of expenditures in Public Works is crucial for effective financial planning and resource allocation, particularly given the department's central role in various municipal services and infrastructure development.

### FY2025 Budgeted Expenditures by Department



This comprehensive chart illustrates a 7-year expenditure trend, incorporating budgeted historical data and expenditures budgeted for FY2025, categorized by department. Analyzing this trend provides valuable insights into historical budgeting practices, spending patterns, and the planned allocation of funds across various departments. Such information is crucial for strategic financial planning and effective resource management.

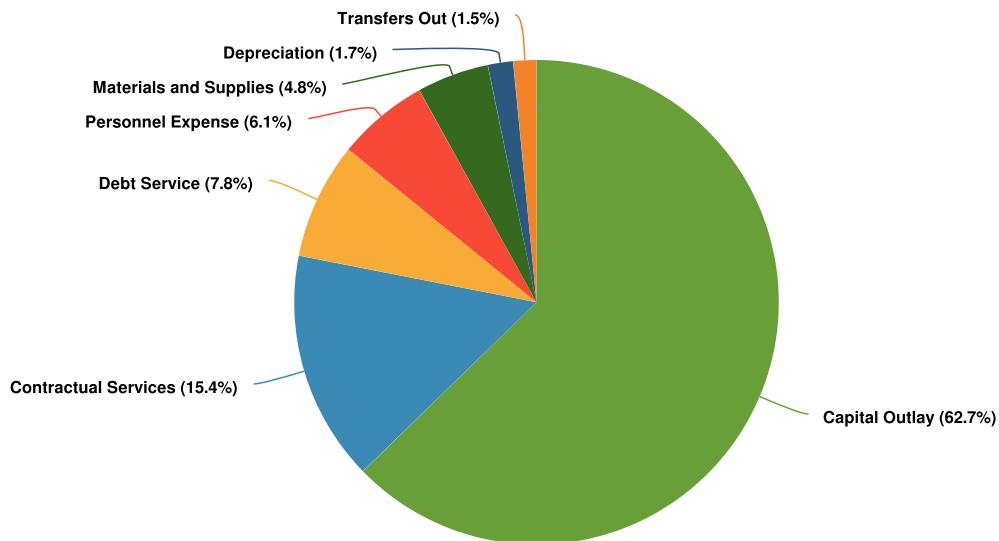
### Budgeted and Historical Expenditures by Department



## FY2025 Budgeted Expenditures by Class

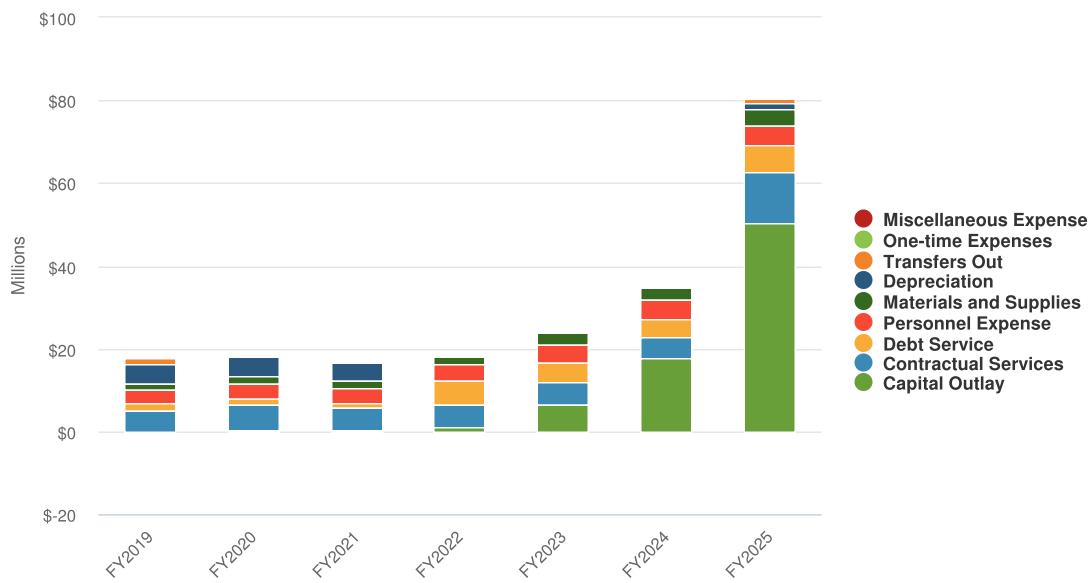
This chart provides a breakdown of uses by category type. Notably, Capital Outlay, Contractual Services, and Debt Services collectively account for 85.9% of the total sources. Understanding the distribution of uses in these specific categories is crucial for effective financial planning and resource allocation, especially given their significant impact on the city's overall budget.

**FY2025 Budgeted Expenditures by Class**



This comprehensive chart illustrates a 7-year expenditure trend, incorporating budgeted historical data and expenditures budgeted for FY2025, categorized by expense type. Analyzing this trend provides valuable insights into historical spending patterns, budgeting practices, and the planned allocation of funds across various expense types. Such information is crucial for strategic financial planning and effective resource management.

## Budgeted and Historical Expenditures by Class





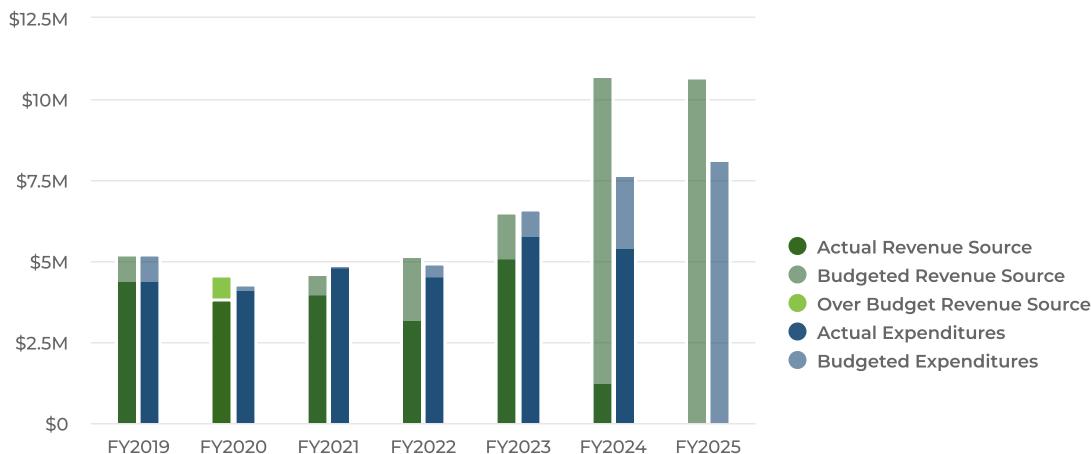
Internal Service Funds serve as a financial mechanism to account for the financing of goods or services provided by one department or agency to others within the City. Typically, this is done on a cost-reimbursement basis. The City of Casa Grande manages three internal service funds:

1. **Fleet Services:** This fund is responsible for the maintenance and operations of City-owned vehicles.
2. **Facilities Maintenance:** Covering the maintenance and custodial services for City facilities, this fund ensures the upkeep of municipal buildings.
3. **Risk Management Fund:** This fund manages all of the City's insurance policies. It is housed under the Risk Management division, which operates within the Human Resources department.

Notably, Fleet Services and Facilities Maintenance are housed under the Public Works department, emphasizing the collaborative and interconnected nature of these services in supporting various city functions. Meanwhile, Risk Management operates as a specialized division within Human Resources, managing the city's insurance-related activities. This internal fund structure helps ensure effective management and financial accountability for these critical operational aspects.

## Summary

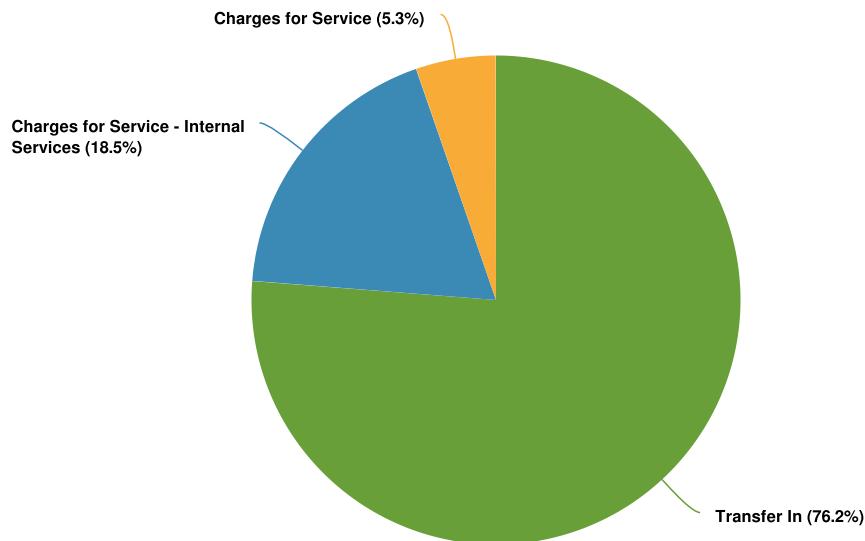
The City of Casa Grande anticipates revenue of \$10.7 million for FY2025, reflecting a substantial 64% increase compared to the prior year. This notable increase in projected revenue indicates positive financial growth. Simultaneously, budgeted expenditures are expected to experience a 15.7% increase, amounting to \$1 million and bringing the total to \$7.6 million for FY2024. This increase in expenditures suggests the city's commitment to investment and growth in various areas while maintaining fiscal responsibility. Balancing revenue growth and increased expenditures is crucial for ensuring sustainable and effective municipal operations.



## FY2025 Projected Internal Service Fund Revenues by Source

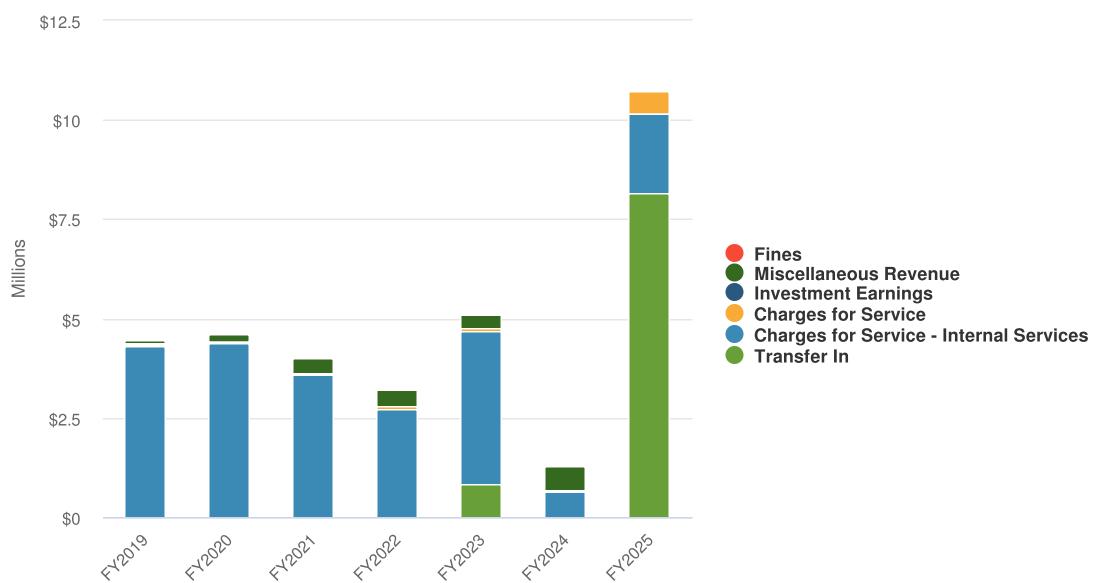
This chart illustrates the projected revenues for FY2025 for Internal Service Funds, categorized by source. Notably, Transfers-In contribute 76.2%, Charges for Service (Internally) account for 18.5%, and External Charges for Services (to the local Elementary District) represent 5.3% of the total sources. Understanding the distribution of revenues from these various sources is crucial for effective financial planning and resource allocation within the Internal Service Funds.

**FY2025 Projected Revenue by Sources**



This comprehensive chart illustrates a 7-year revenue trend, incorporating budgeted historical data and projections for FY2025, categorized by source. Analyzing this trend provides valuable insights into historical revenue patterns, budgeting practices, and the projected income for the upcoming fiscal year across various sources. Such information is crucial for strategic financial planning and effective resource management.

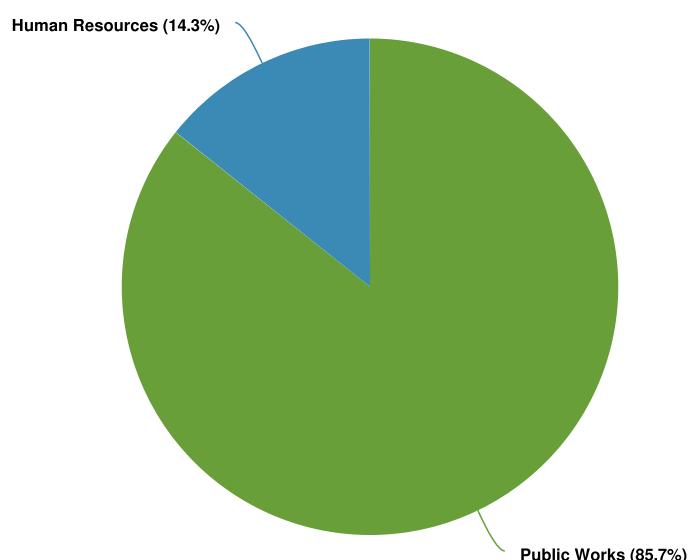
## Budgeted and Historical Projected Revenue by Source



## FY2025 Revenue by Department

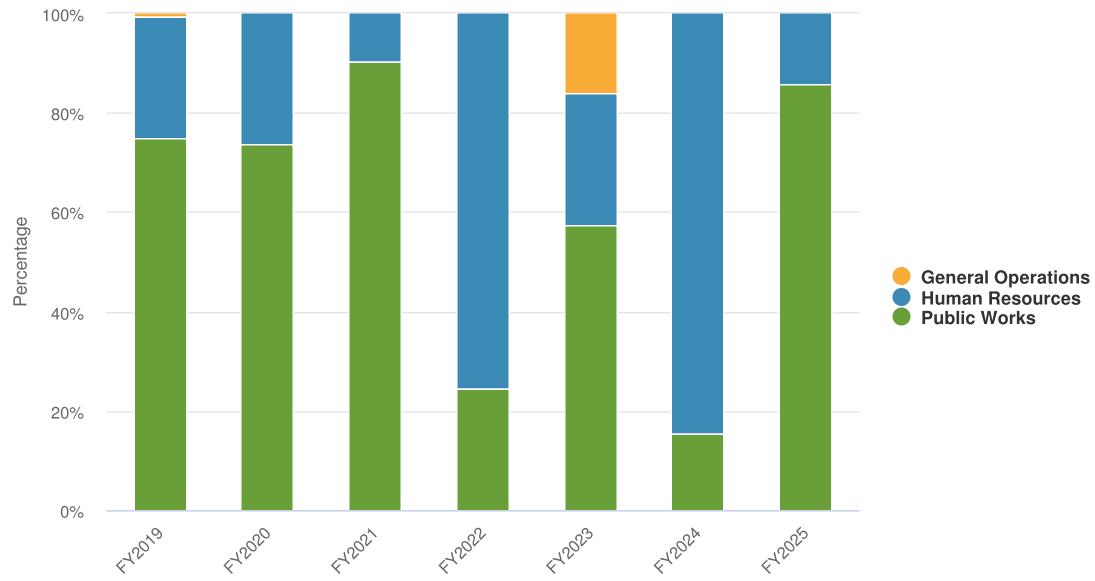
For FY2025, the City of Casa Grande forecasts that 85.7% of the revenue for Internal Service Funds will be collected under the Public Works Department. Notably, the Internal Service Departments operating under the Public Works umbrella are Facilities and Fleet. This concentration of revenue within the Public Works Department emphasizes its pivotal role in supporting and facilitating the internal services provided by Facilities and Fleet. Understanding this revenue distribution is vital for effective financial planning and resource allocation within the Public Works Department and related internal service areas.

### FY2025 Projected Revenue by Department



This comprehensive chart illustrates a 7-year revenue by department trend, incorporating budgeted historical data and projections for FY2025, categorized by source. Analyzing this trend provides valuable insights into historical revenue patterns, budgeting practices, and the projected income for the upcoming fiscal year across various sources. Such information is crucial for strategic financial planning and effective resource management.

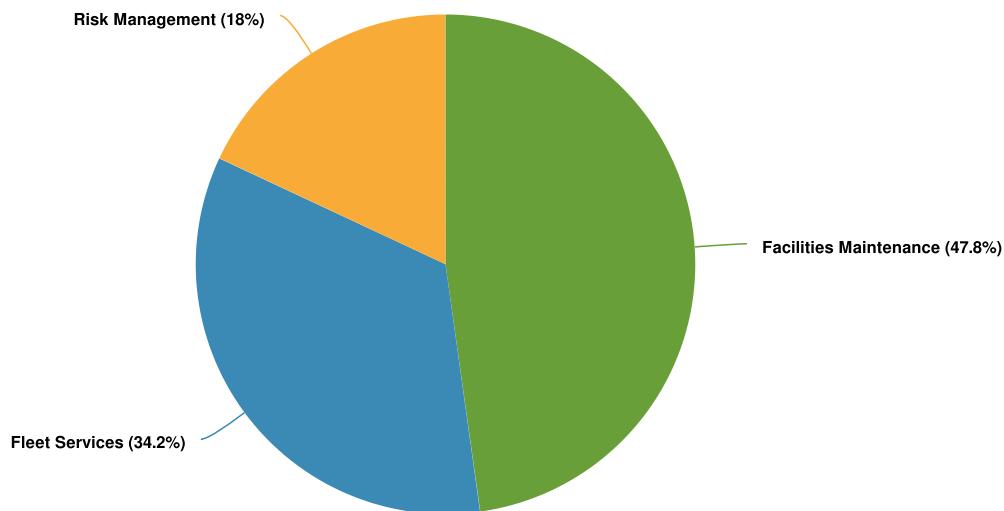
### Budgeted and Historical Revenue by Department



## FY2025 Internal Services Fund Budgeted Expenditures by Fund

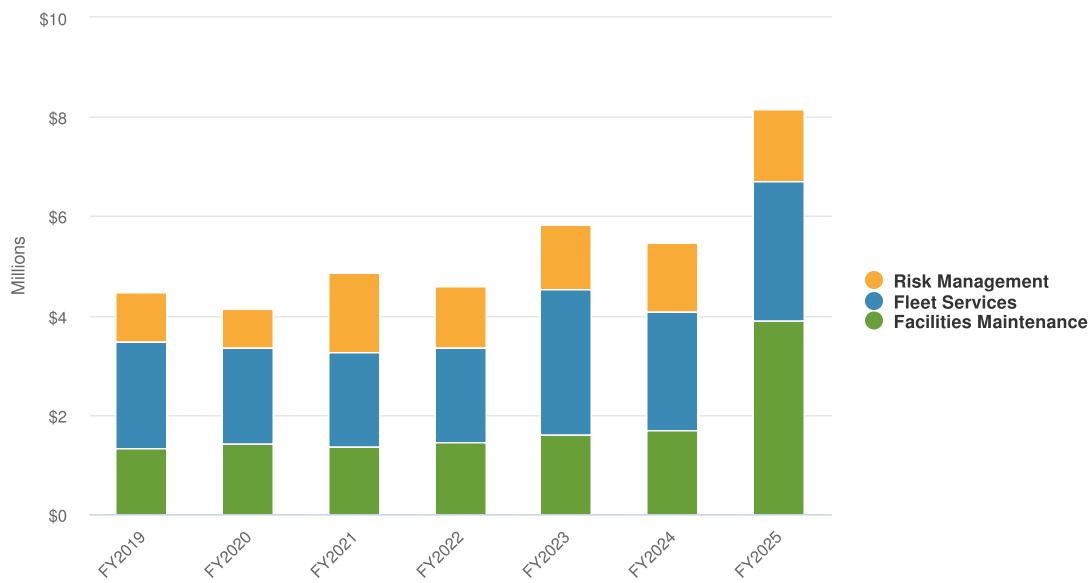
This chart provides a breakdown of FY2025 Internal Service Fund budgeted expenditures by fund. Notably, the City utilizes Internal Service Funds for various purposes, including Risk Management for managing the entire City's insurance policies, Fleet Services under Public Works for maintaining and replacing light-used vehicles, and Facilities Maintenance under Public Works for building maintenance and custodial services. The combined expenditures for Fleet Services and Facilities Maintenance account for 82% of the total resources. Understanding the allocation of resources in these funds is crucial for effective financial planning and resource management within the Internal Service Funds.

**FY2025 Internal Service Fund Budgeted Expenditures by Fund**



This comprehensive chart illustrates a 7-year expenditure trend, incorporating budgeted historical data and expenditures budgeted for FY2025, categorized by fund. Analyzing this trend provides valuable insights into historical budgeting practices, spending patterns, and the planned allocation of funds across various funds. Such information is crucial for strategic financial planning and effective resource management.

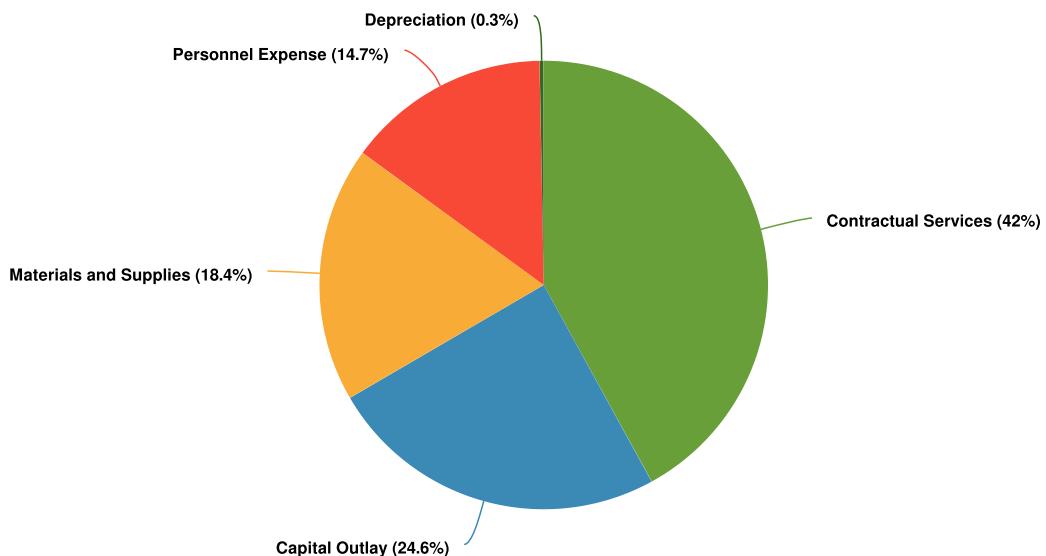
## Budgeted and Historical Expenditures by Fund



## FY2025 Internal Service Fund Budgeted Expenditures by Class

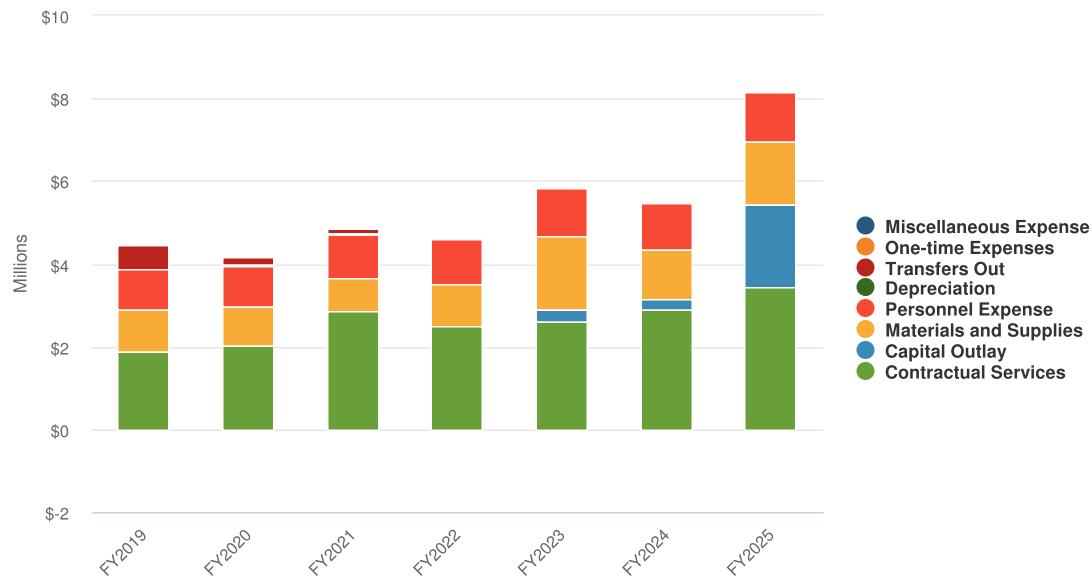
This chart provides a breakdown of FY2025 Internal Service Fund budgeted expenditures by expense type. Notably, Contractual Services, Capital Outlay, and Materials and Supplies collectively account for 85% of the total expenditures. Understanding the distribution of expenditures across these specific categories is crucial for effective financial planning and resource allocation within the Internal Service Funds.

### FY2025 Internal Service Fund Budgeted Expenditures by Class



This comprehensive chart illustrates a 7-year expenditure trend, incorporating budgeted historical data and expenditures budgeted for FY2025, categorized by expense type. Analyzing this trend provides valuable insights into historical spending patterns, budgeting practices, and the planned allocation of funds across various expense types. Such information is crucial for strategic financial planning and effective resource management.

### Budgeted and Historical Expenditures by Class



Community Facility District (CFD) funds serve as financial repositories for capital construction activities within the City's four special CFD taxing districts. Each district has its unique characteristics and offerings:

**1. Copper Mountain Ranch:**

- A residential and resort community capturing the lifestyle and beauty of the northern Sonoran Desert.
- Features upscale New Urban Villages and Resorts, emphasizing open space, parks, and traditional neighborhood amenities.
- Development adheres to the approved development guide and agreement sanctioned by the Mayor and City Council.

**2. Mission Royale Adult Village:**

- A picturesque community with incredible desert views and golf course lots.
- Boasts a recreation center with fitness facilities, billiards room, library, meeting rooms, card and craft rooms, ballroom, swimming pools, spa, and tennis/pickleball courts.
- Offers the ambiance of a tranquil retreat while providing the conveniences of city living.

**3. Post Ranch Planned Area Community:**

- Located adjacent to the Phoenix Mart Project, a 1.5 million square foot "sourcing center."
- Envisioned as a gathering place for small and mid-sized businesses to showcase products and services to consumers, businesses, and international buyers.
- Positioned near the NWC of Toltec Buttes Road and Arizona 287.

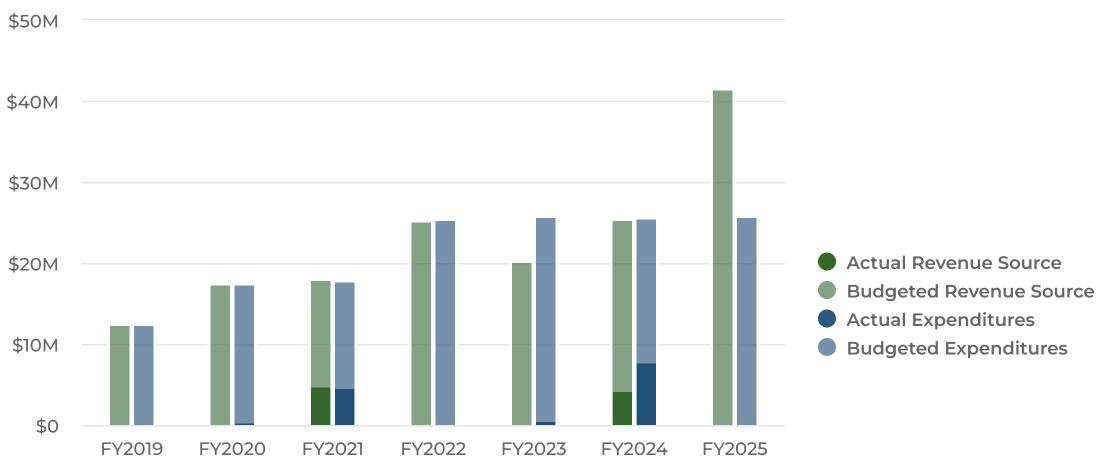
**4. Villago Community District:**

- A master-planned community with quality homes, lush parks, clear blue lakes, and an extensive trail system.
- Situated a short drive from Chandler, providing residents with a small-town atmosphere and access to the amenities of Casa Grande, Chandler, Tempe, and Ahwatukee.
- Conveniently located off Interstate 10 at exit 185.

Each district contributes to the rich tapestry of Casa Grande, offering diverse living experiences and amenities that cater to the needs and preferences of its residents. The CFD funds play a vital role in supporting and enhancing the development and infrastructure of these distinct communities.

## **Summary**

The City of Casa Grande anticipates revenue of \$41.6 million for FY2025, reflecting a substantial 62% increase compared to the prior year. Simultaneously, budgeted expenditures are projected to increase slightly by 0.66% to \$25.8 million in FY2025. This financial outlook suggests a positive trend in revenue growth, potentially providing the city with additional resources while maintaining a balanced approach to budgetary spending. Such financial management aims to ensure fiscal responsibility and effective allocation of resources for the overall benefit of the community.



## FY2025 Projected Community Facility District Revenues by Fund

### 1. Copper Mountain Ranch District:

- Levy Rate: \$0.30 per \$100 of taxable assessed value
- Projected Revenue: \$2,512
- Additional Funding: Anticipated to receive \$20 million in bond proceeds/developer contributions.

### 2. Mission Royale District:

- Levy Rate: \$0.30 per \$100 of taxable assessed value
- Projected Revenue: \$100,475
- Additional Funding: Anticipated to receive \$5.2 million in bond proceeds/developer contributions.

### 3. Post Ranch District:

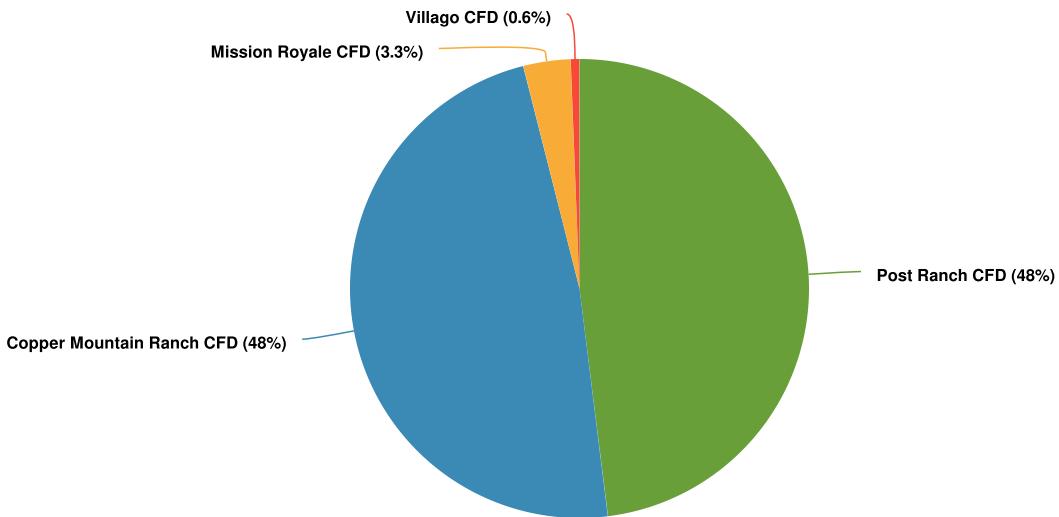
- Levy Rate: \$0.30 per \$100 of taxable assessed value
- Projected Revenue: \$101
- Additional Funding: Anticipated to receive \$3,000 in bond proceeds/developer contributions.

### 4. Villago District:

- Levy Rate: \$1.3956 per \$100 of taxable assessed value
- Projected Revenue: \$297,842
- Additional Funding: No additional information provided.

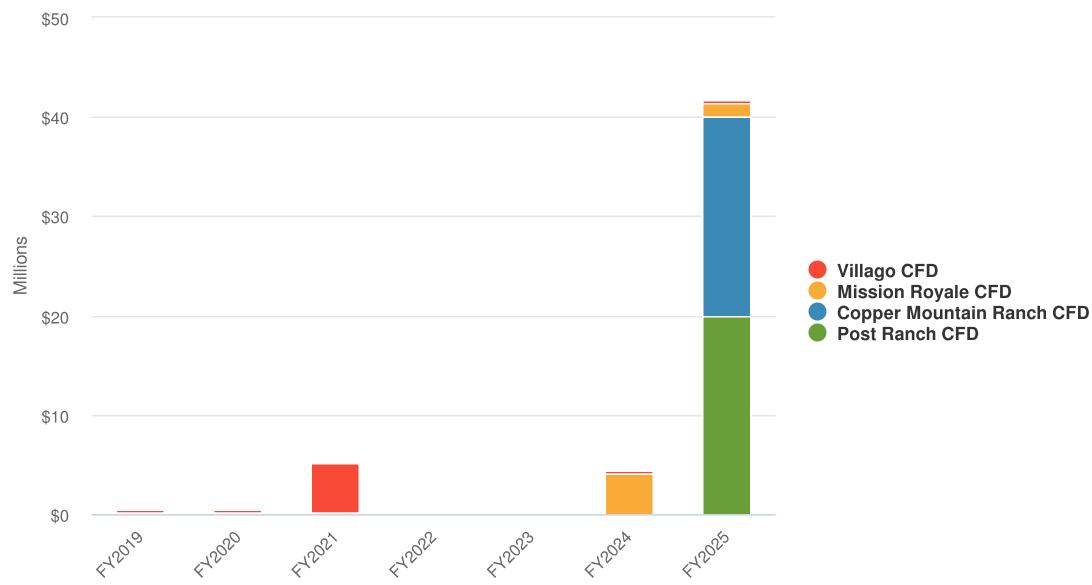
These projections outline the anticipated secondary tax revenues for FY2025 across the different districts. Additionally, the information specifies the expected bond proceeds and/or developer contributions for Post Ranch, Mission Royale, and Copper Mountain Ranch districts. The allocation of these funds is crucial for supporting the development and infrastructure projects within each district.

## FY2025 Projected Community Facility District Revenues by Fund



This comprehensive chart illustrates a 7-year revenue trend, incorporating budgeted historical data and projected revenues for FY2025, categorized by fund. Analyzing this trend provides valuable insights into historical revenue patterns, budgeting practices, and the projected income for the upcoming fiscal year across various funds. Such information is crucial for strategic financial planning and effective resource management.

## Budgeted and Historical Revenue by Fund



## FY2025 Budgeted Community Facility District Expenditures by Fund

1. **Copper Mountain Ranch:**
  - Budgeted Amount: \$20 million
  - Allocation: Capital improvements

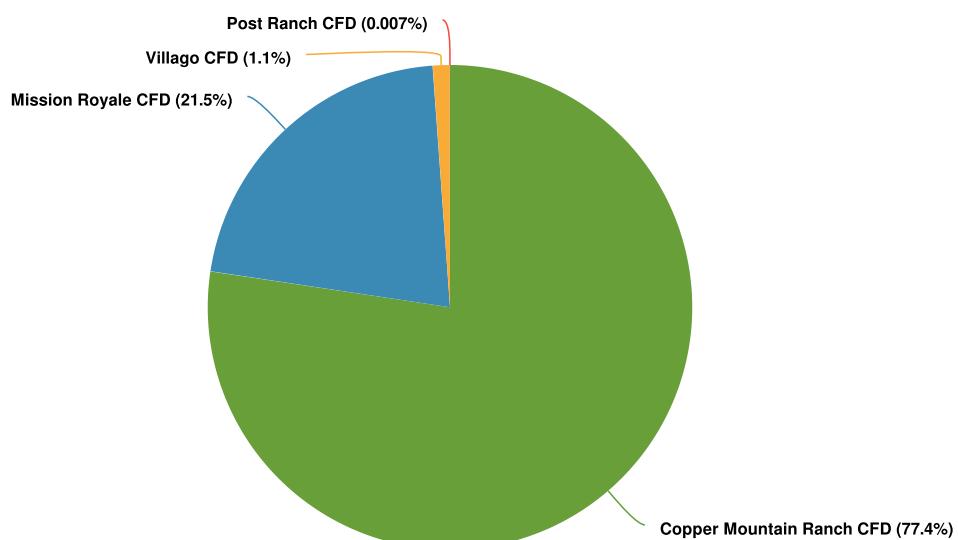
2. **Mission Royale:**
  - Budgeted Amount: \$1.5 million
  - Allocation: Capital improvements

3. **Post Ranch:**
  - Budgeted Amount: \$20 million
  - Allocation: Capital improvements

4. **Villago:**
  - Budgeted Amount: \$293,680
  - Allocation: Advertising and bond issuance costs

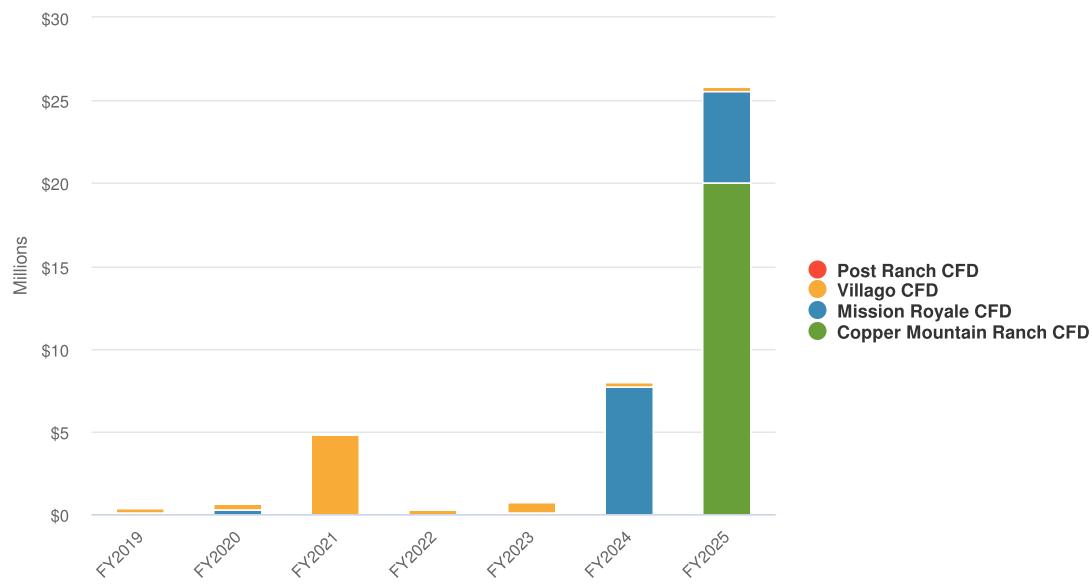
These budgeted expenses provide an overview of the planned capital improvement projects, advertising, and bond issuance costs for each Community Facility District (CFD) in FY2025. It reflects the financial allocation for enhancing infrastructure, promoting community projects, and covering associated expenses within the specified districts.

### FY2025 Budgeted Community Facility District Expenditures by Fund



This comprehensive chart illustrates a 7-year expenditure trend, incorporating budgeted historical data and expenditures budgeted for FY2025, categorized by fund. Analyzing this trend provides valuable insights into historical budgeting practices, spending patterns, and the planned allocation of funds across various funds. Such information is crucial for strategic financial planning and effective resource management.

## Budgeted and Historical Expenditures by Fund





Bonded debt obligations serve as a vital source of revenue for the City of Casa Grande to fund capital projects. When bonds are issued and revenue is secured, a commitment is established to repay the debt associated with those bonds. It is imperative that the revenues generated from bond sales are allocated solely for the purposes specified in the official statement and related bond documents.

Key Points:

1. **Purposeful Spending:** Revenues from bond sales must be spent exclusively for the intended purposes outlined in the official statement and associated bond documents.
2. **Debt Repayment:** After fulfilling the designated purposes of a bond issue, any unexpended funds can only be utilized to retire the bonded indebtedness.
3. **Project Financing:** Different types of bonds are employed to provide financing for a diverse range of projects, allowing the city to address specific capital needs strategically.

This structured approach to bonded debt ensures fiscal responsibility, transparency, and adherence to the outlined purposes of the bonds. It enables the city to efficiently finance and complete crucial capital projects for the benefit of the community.

## Summary

The City of Casa Grande anticipates the following financial projections for FY2025:

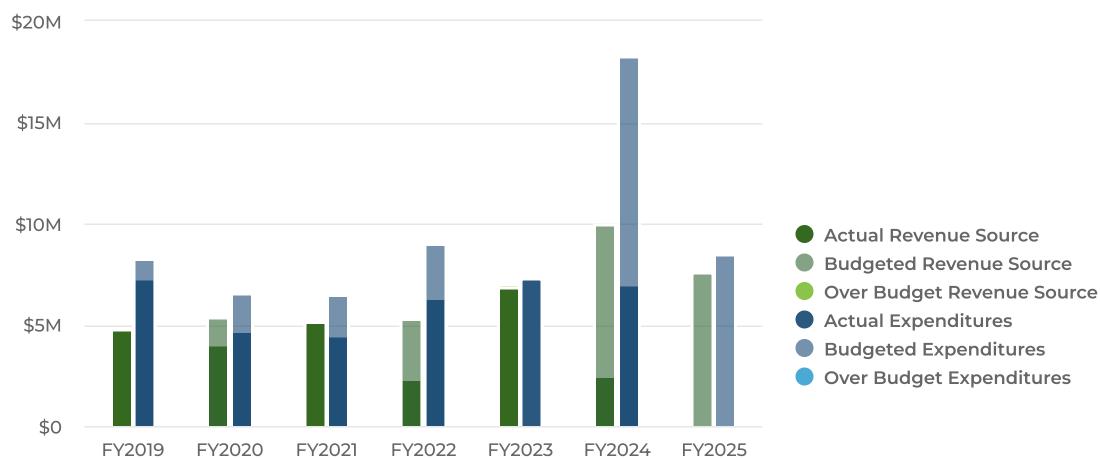
1. **Revenue:**

- **Solar Energy Credits and Investment Interest:** \$121,853
- **Secondary Property Tax:** \$1.9 million
- **Total Revenue:** \$2 million
- **Year-over-Year Decrease:** 17.4%

2. **Expenditures:**

- **Projected Expenditure Decrease:** 53%
- **Total Expenditures:** \$8.5 million

These projections indicate a decrease in revenue primarily attributed to a lease payoff that was completed in FY2024. Simultaneously, budgeted expenditures are expected to decrease, reflecting a strategic allocation of resources to address various needs and initiatives in FY2025. The city's financial planning aims to balance revenue growth with responsible expenditure to support sustainable development and community well-being.



## FY2025 Debt Service Fund Revenues by Source

### Nature of Bonds:

- **Type:** General Obligation Bonds
- **Guarantee:** Guaranteed by the full taxing power of the city
- **Retirement:** Typically retired from property tax funds

### 2. Legal Limitations:

- **Constitutional Limit:** The state constitution imposes limits on the amount of indebtedness a city can incur through general obligation bonds.
- **Limitation Details:**
  - For general municipal purposes: Not exceeding six percent of the assessed valuation of taxable property.
  - Additional bonds: Up to twenty percent of the assessed valuation for specific services such as water, streets, parks, public safety, etc.

### 3. Voter Approval:

- **Requirement:** The issuance of general obligation bonds must be submitted to the voters for approval.

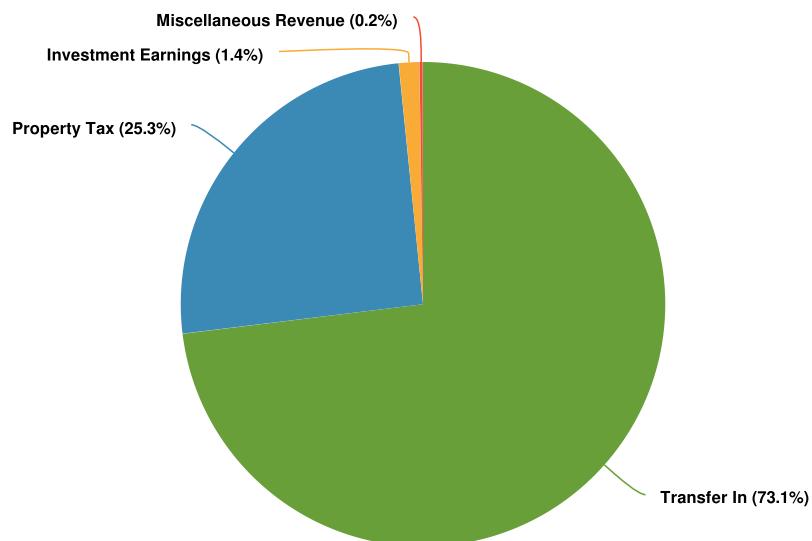
### 4. Purpose of Funds:

- **Usage:** Proceeds from these bonds are used for various city purposes, including infrastructure, public safety, parks, and other designated projects.
- **Allocation:** Shown in the chart below, with 73.1% sourced from Transfer In for Capital Lease and General Obligation Bonds from the General Fund, and 25.3% from Property Tax (Secondary) dedicated to serving General Obligation Bonds.

This information outlines the legal framework, limitations, and utilization of General Obligation Bonds, emphasizing their reliance on the city's taxing power. The chart below provides a visual representation of the funding sources for these bonds, highlighting the significance of Transfer In and Property Tax in supporting General Obligation Bonds.

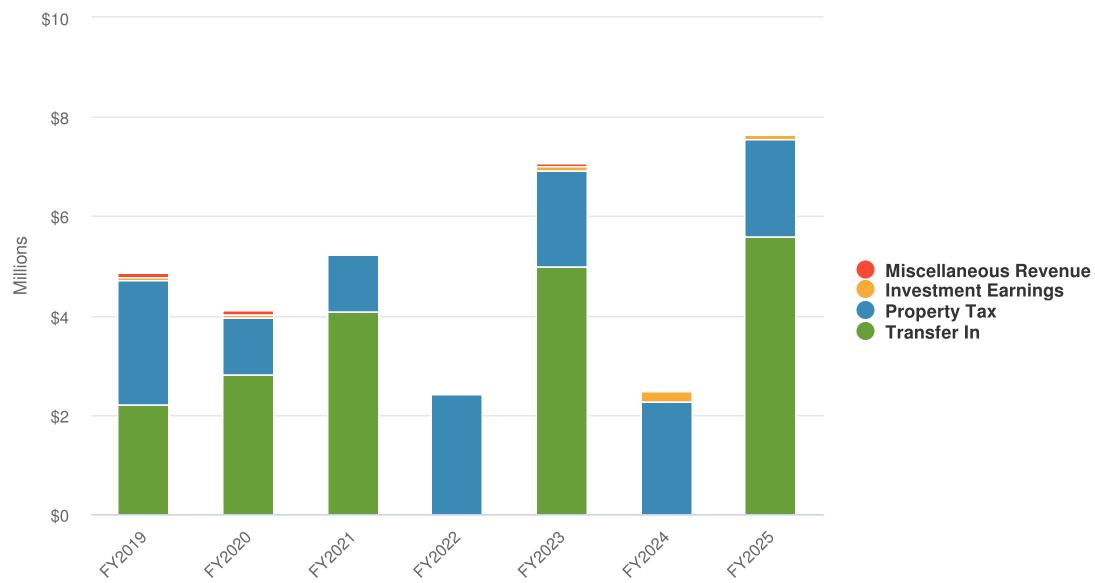
This chart illustrates the distribution of funding sources for General Obligation Bonds. The majority, 73.1%, is sourced from Transfer In for Capital Lease and General Obligation Bonds from the General Fund, while 25.3% comes from Property Tax (Secondary). A small percentage, 1.6%, is allocated from other sources. Understanding this breakdown provides clarity on the financial structure supporting General Obligation Bonds.

**FY2025 Debt Service Fund Revenues by Source**



This comprehensive chart illustrates a 7-year revenue trend, incorporating budgeted historical data and projected revenues for FY2025, categorized by fund. Analyzing this trend provides valuable insights into historical revenue patterns, budgeting practices, and the projected income for the upcoming fiscal year across various funds. Such information is crucial for strategic financial planning and effective resource management.

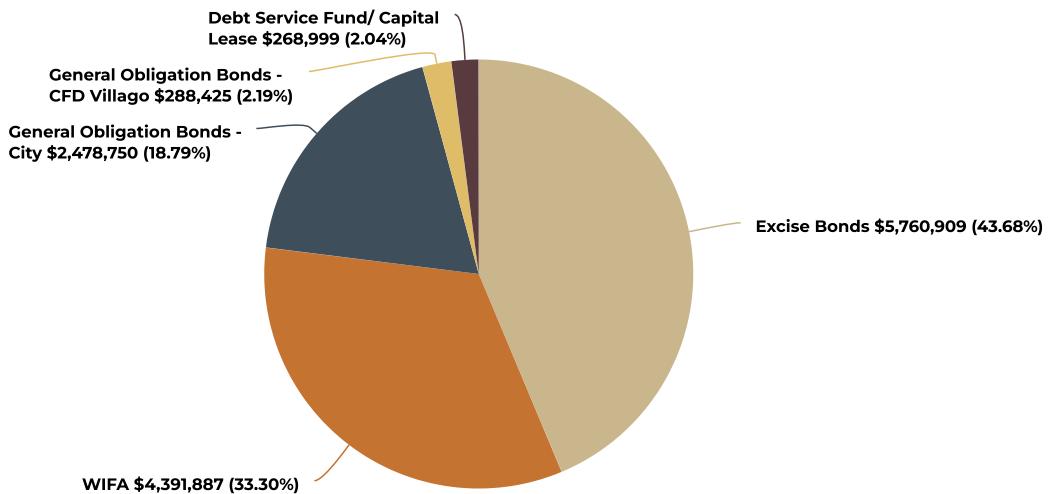
## Budgeted and Historical Revenues by Source



## FY2025 Debt Service Fund Budgeted Expenditures by Fund

This chart provides a breakdown of FY2025 Debt Service Fund Budgeted Expenditures by Fund, highlighting the proportion of each fund's contribution to the City's current debt. Excise Bonds, WIFA, and General Obligations Bond-City together account for 95.77% of the total debt. Understanding this distribution offers insights into the allocation of resources to service different types of debt obligations.

FY25 Debt Service Fund Budgeted by Fund



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## **FUNDING SOURCES**

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## FY2025 Revenue - Major Source & Detail

FY2025 Revenue Major Source & Detail	Fund Type	Budget	% of Total Revenue
<b>Local Taxes</b>	General Fund	48,245,723	40%
City Sales Taxes		39,953,746	
Property Tax		5,878,352	
Franchise & License Fees		2,413,625	
<b>Intergovernmental Taxes</b>	General Fund	26,704,260	22%
Urban Revenue Sharing (Income Tax)		12,892,532	
State Shared Sales Tax		9,159,388	
Auto-in-Lieu Tax (VLT)		4,652,340	
<b>Proceeds from Bonds / Obligations</b>	Capital Project Fund and Wastewater Funds	11,000,000	9%
<b>Wastewater User Fees &amp; Fines</b>	Enterprise Fund	15,735,297	13%
<b>Sanitation User Fees &amp; Fines</b>	Enterprise Fund	9,219,540	8%
<b>Streets Maintenance Fund</b>	Special Revenue	10,508,958	9%
Highway User Revenue Funds		5,734,030	
Pinal County 1/2 cent Sales Tax		4,774,928	
<b>Total</b>	<b>121,413,778</b>		<b>100%</b>

### City Sales Taxes

The Arizona Department of Revenue provides the City with tax collection services. Transaction privilege taxes (sales taxes) are collected on the gross receipts of all business sales and activities. The General Fund portion of City Sales Tax revenues were trending higher than the FY24 budget. The City is estimating a 33% increase in revenue from \$30M in FY24 to an estimated \$39M in FY25.

### Property Tax

The City has two property tax rates, primary and secondary, each satisfies different obligations. Primary rates are set to pay for the basic maintenance and operations of the City. For FY25, the Primary Property Tax rate is set at 0.9643% per \$100k of a home value. This remains the same as FY24.

### Franchise & License Fees

Franchise taxes are based on the gross sales of certain utility companies. The companies, and current percentages paid, are: Arizona Public Service (2% - 2/3 of the APS franchise fees are reserved for Economic Development), Southwest Gas (2%), Qwest d/b/a CenturyLink (5%), Cox Communication (2%), AZ Water (3%) and Electric District No. 2 (1%). Based on consistent collection totals, the City is projecting that Franchise & License Fee collections will increase to \$2.4M in FY25. This is a 57% increase from FY24.

### Urban Revenue Sharing (Income Tax)

Arizona's cities and towns share a portion of the total amount collected from the state income tax. A city's portion of the state income tax is based on the relationship of its population to the total population of all cities and towns within the state. This revenue may be expended for any municipal public purpose. Overall, state shared income tax collection estimates are 17% less than last year's estimate. The estimate that we receive from the state is fairly accurate, as it is based on collections from two years ago.

### State Shared Sales Tax

Arizona's cities and towns share a portion of the total amount collected from the state sales tax. A city's portion of the state sales tax is based on the relationship between its population and the total population of all Arizona cities and towns. This revenue may be expended for any municipal public purpose. The City relies upon the State Shared Revenue estimates published by the League of Arizona Cities and Towns, which are subject to distribution from the ADOT and AZDOR. The distribution figures were produced using the 2020 population estimates from the U.S. Census Bureau.



### **Auto-in-Lieu Tax (VLT)**

Twenty-five percent of the net revenues collected for the licensing of motor vehicles by a particular county is distributed back to incorporated cities and towns within that county. A city or town receives its share of the vehicle license tax collections based on its population in relation to the total incorporated population of the county. The only stipulation for the use of this revenue is that it must be expended for a public purpose. The individual counties are in charge of distributing the vehicle license revenues, and the method of distribution varies with each county. Growth in this revenue is tied directly to automobile sales. The total Vehicle License Tax distribution for FY25 is \$4,652,340, approximately a 0.58% decrease from last year's estimate of \$4,679,752.

### **Proceeds from Bonds / Obligations**

This revenue source is intended to reserve the budget authority required for a potential bond offering to finance public infrastructure improvements within the Mission Royale, Post Ranch and Villago CFDs. All future bond offerings are contingent upon the capital and development needs within the Mission Royale, Post Ranch and Villago CFDs.

### **Wastewater User Fees & Fines**

User fees are charged to residential, commercial, and industrial customers for the collection and treatment of wastewater. Wastewater fees for residential customers are based upon a flat amount and are charged regardless of use. With rates remaining steady, there was an increase of 13% or \$15.7M from the \$13M of estimated revenues from the prior year.

### **Sanitation User Fees & Fines**

User fees are charged to residential, commercial and industrial customers for the collection of solid waste within the City. Fees are charged for commercial and industrial customers to dump additional solid waste in the City Landfill. The City also provides roll-off service to larger commercial customers. An increase of 13% or \$9.2M is expected in FY25 for residential services.

### **Highway User Revenue Funds (HURF)**

Arizona cities receive a share of state gas taxes based on two factors: a city's population compared to the state's total population, and the county where the taxes were collected. These funds are used for building and maintaining streets and highways.

For Fiscal Year 2025, the Arizona Department of Transportation (ADOT) estimates Casa Grande will receive \$5,734,030 in Highway User Revenue Funds (HURF). This is an increase of \$149,377, or 2.67%, compared to last year's amount of \$5,584,653.

### **Pinal County 1/2 cent Sales Tax**

In 1986, the voters of Pinal County approved an additional 1/2% sales tax. The tax, as approved by voters, was placed in effect for twenty years and is specifically mandated on 10% of the State Sales Tax Levy, which is currently 5.0%. The reauthorization of this tax was approved by voters in November 2005. The revenue is used only for street improvements. The total 1/2 cent sales tax distribution for FY25 is \$4,774,928, approximately a 19.5% increase from last year's estimate of \$3,994,011.

## **Pinal County Revenue Breakdown**



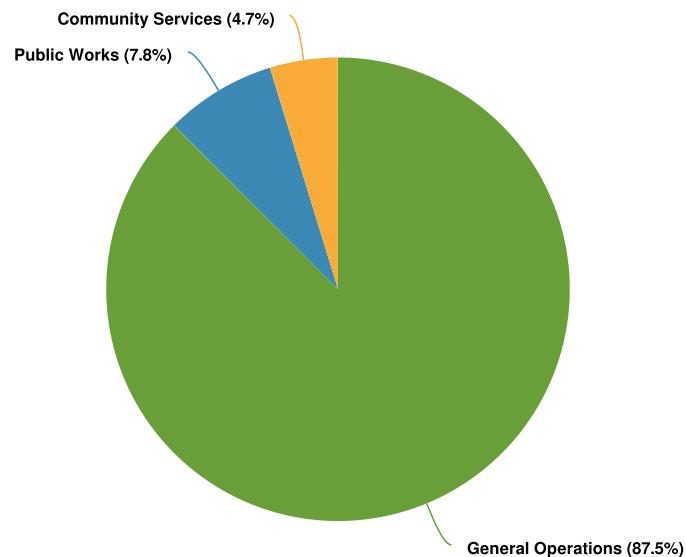
<https://www.pinal.gov/DocumentCenter/View/159/FY-2022-2023-Tentative-Budget-Presentation-PDF>



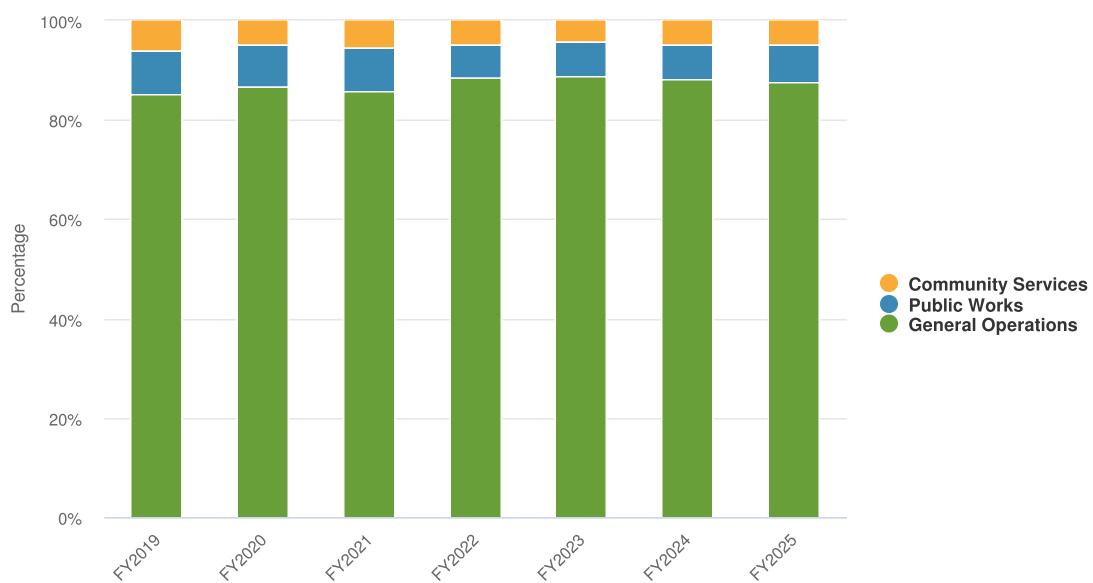
## Revenue by Department

The FY2025 Major Source projected revenue by department is outlined in the chart, revealing a distribution where 87.5% of the projected revenues are allocated to General Operations, 7.8% to Public Works, and 4.7% to the Community Services department. This breakdown highlights the substantial emphasis on General Operations in the projected revenue allocation.

**FY2025 Projected Revenue by Department**



**Budgeted and Historical Revenue by Department**



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## **DEPARTMENTS**

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## Mayor and Council

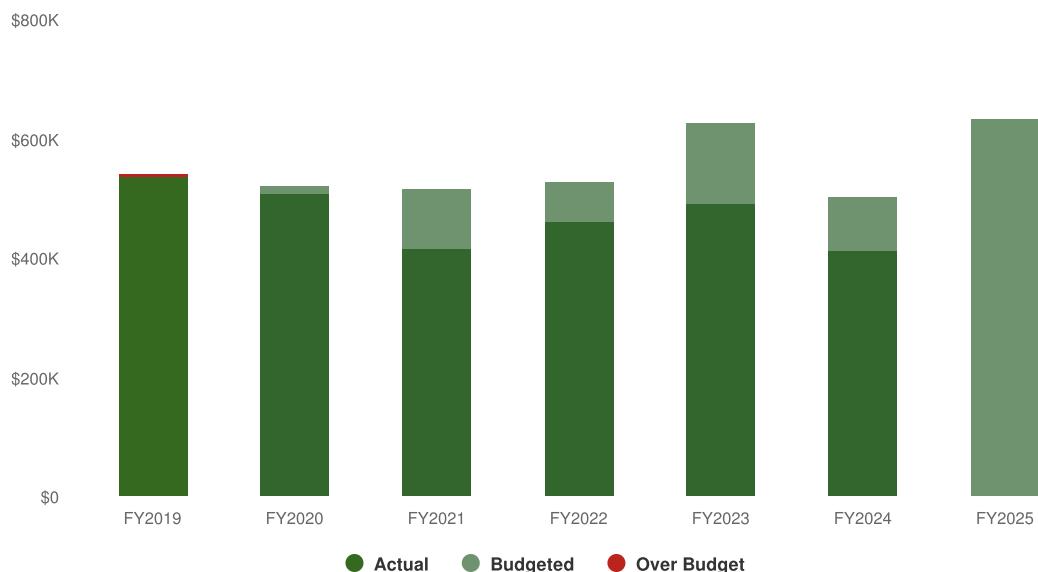


City Council consists of Mayor and six Council members. The City of Casa Grande aims to capitalize on the current economic landscape, identify emerging opportunities, and harness the strength of our vibrant community to enhance the overall quality of life. Fueled by our strategic location and committed city leadership, we are dedicated to fostering diversity and ensuring equal opportunities for success among all residents. Through the development of a sustainable and appealing community, our goal is to establish a secure environment where individuals can comfortably live, work, and enjoy recreational activities.

## Expenditures Summary

**634,831** **\$130,534**  
(25.88% vs. prior year)

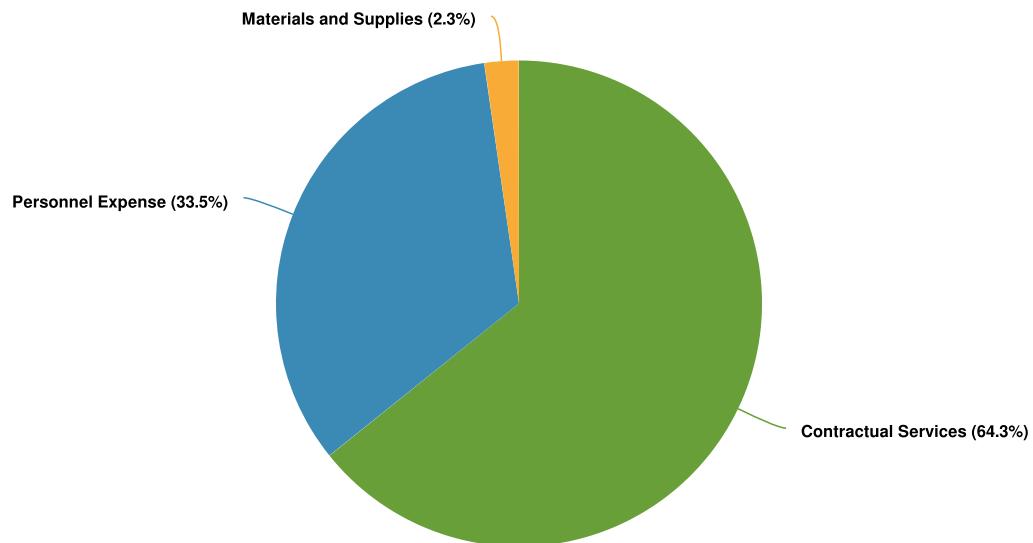
### Mayor and City Council Proposed and Historical Budget vs. Actual



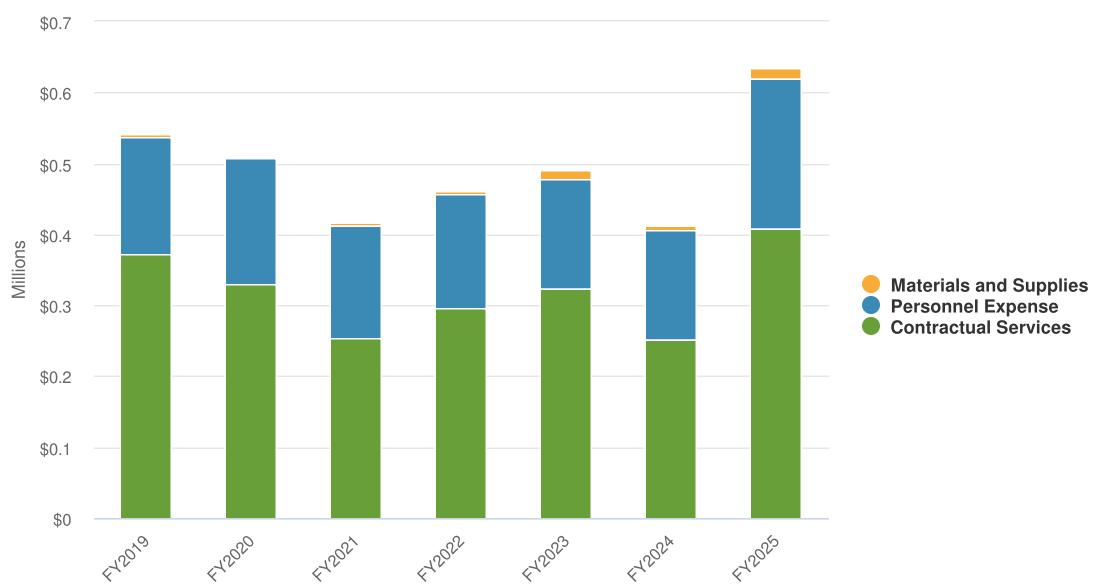
## FY2025 Budgeted Expenditures by Expense Type

The chart highlights the FY2025 Budgeted Expenditures by Expense Type, emphasizing that Contractual Services and Personnel collectively constitute 97.8% of the total allocations. This underscores a significant portion of the budget dedicated to service contracts and personnel-related expenses in the upcoming fiscal year.

FY2025 Budgeted Expenditures by Expense Type

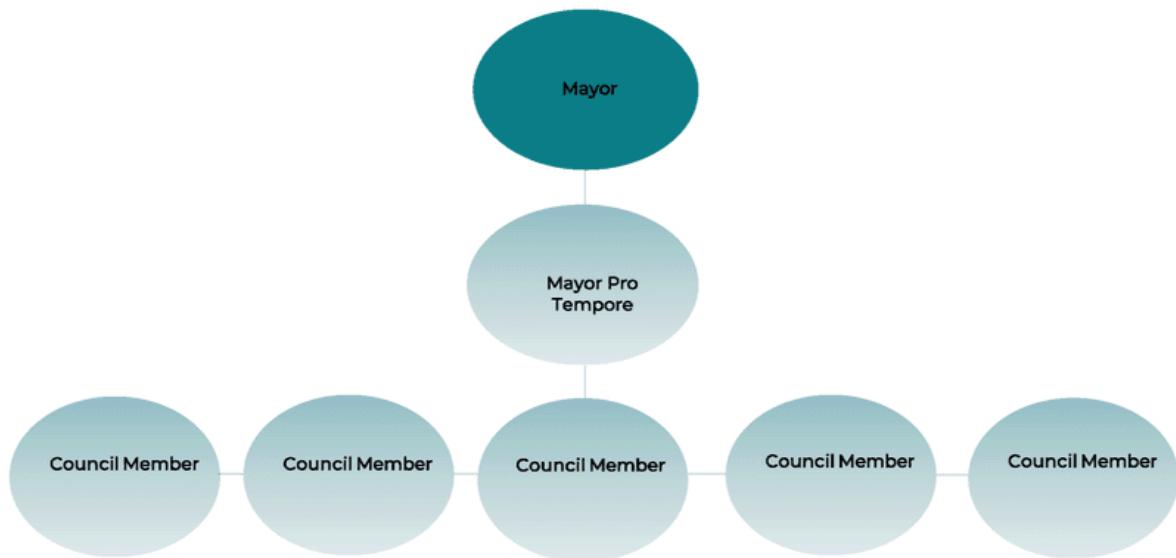


Budgeted and Historical Expenditures by Type





## Organizational Chart



# City Manager



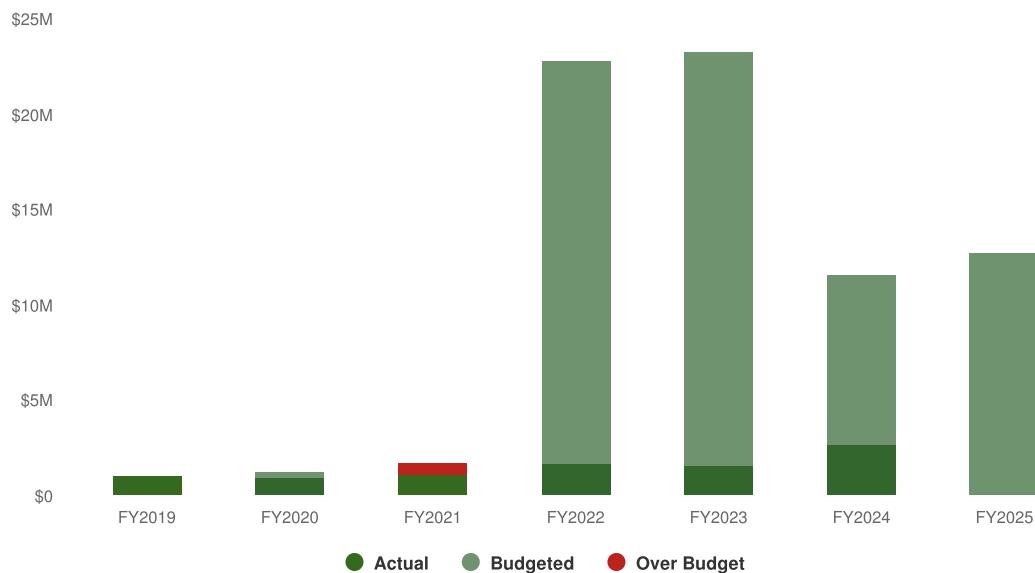
The City Manager, appointed by the City Council, plays a crucial role in ensuring citywide activities align with Council policies and achieve set goals. The office oversees the coordination of departmental activities, emphasizing effective communication to keep citizens and the Council well-informed. Additionally, the City Manager's office represents Casa Grande in various forums and collaborates with other government agencies. The mission is to provide centralized direction for municipal services, acting as the focal point for administrative coordination. Divisions within the office include City Manager, Public Information Office, and Transit. The goal is to guide the city's operations efficiently through policies and principles.

## Expenditures Summary

Over the past four years, the City Manager's budget has significantly increased, primarily due to PSPRS debt bond funding in FY2022 and FY2023. Additionally, a 'technical' CIP was established in FY2022 through FY2025 to provide the City Manager with extra budget authority if needed.

**12,740,700** **\$1,148,776**  
(9.91% vs. prior year)

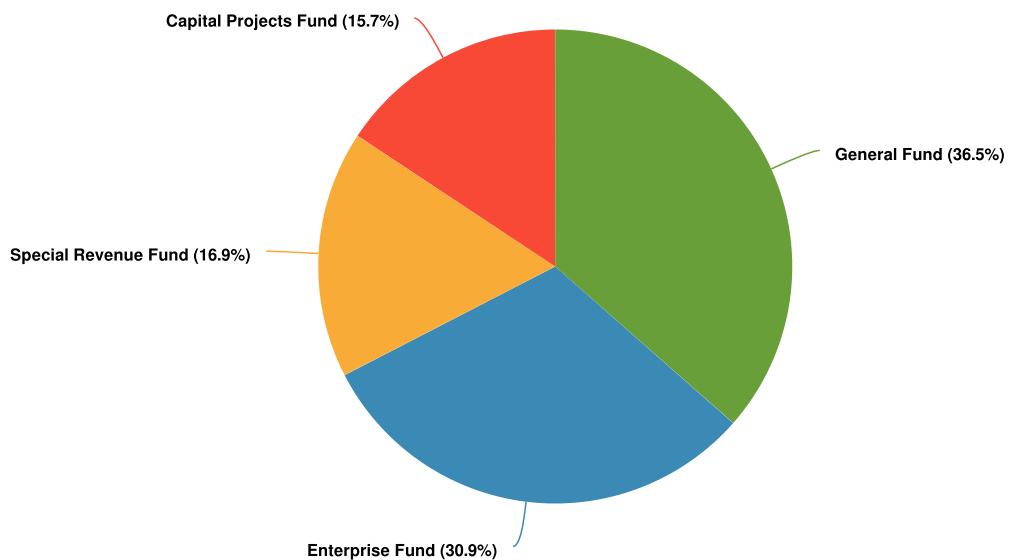
### City Manager Proposed and Historical Budget vs. Actual



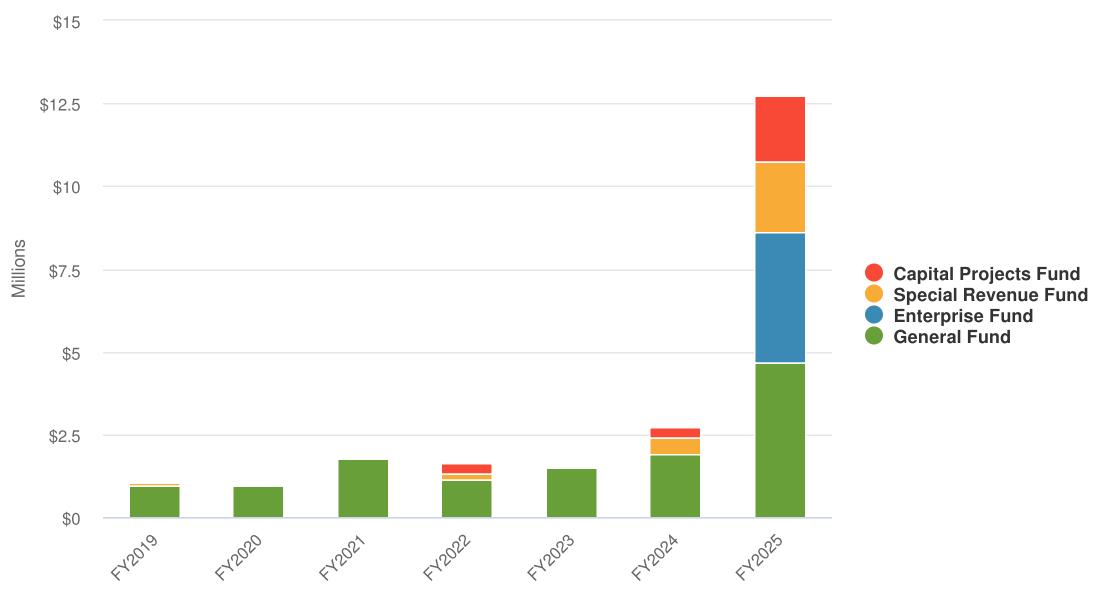
## FY2025 Budgeted Expenditures by Fund

The chart illustrates the FY2025 Budgeted Expenditures by Fund, revealing that the General Fund, Capital Projects, Special Revenue and Enterprise Fund collectively account for 100% of total resources. This allocation provides insight into the prioritized areas of expenditure for the upcoming fiscal year.

**FY2025 Budgeted Expenditures by Fund**



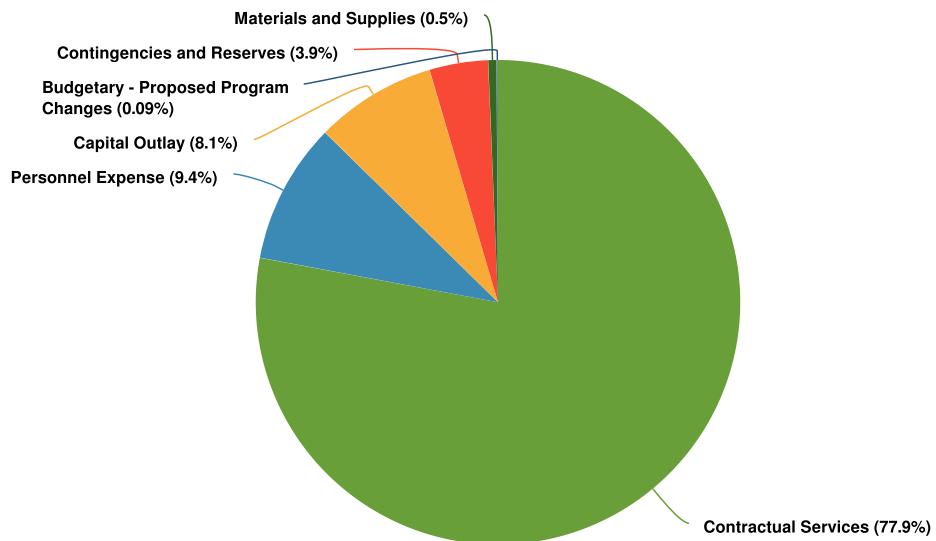
**Budgeted and Historical Expenditures by Fund**



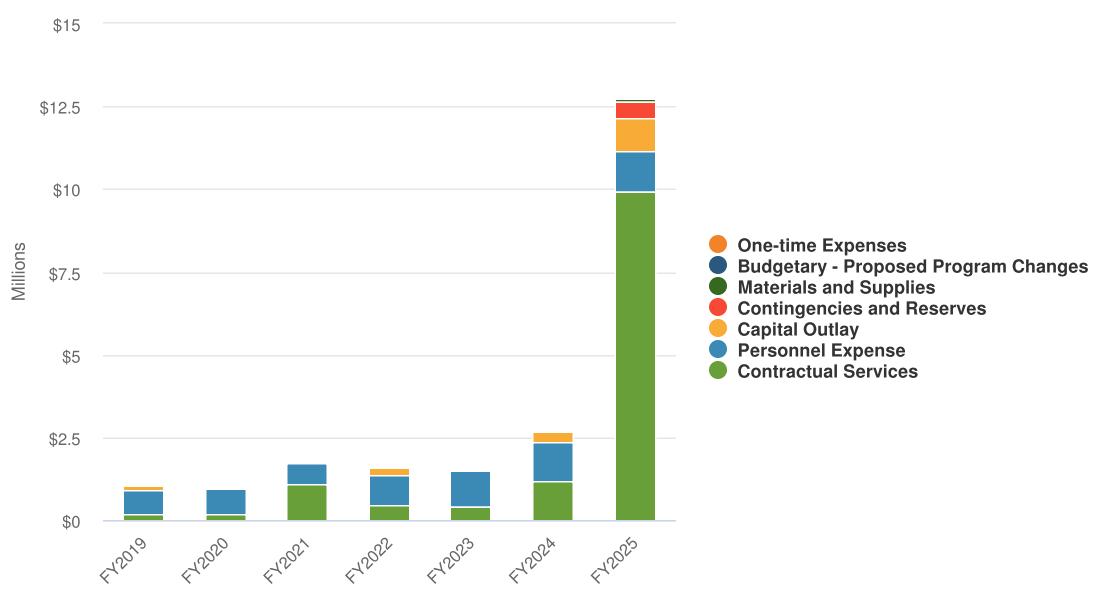
## FY2025 Budgeted Expenditures by Expense Type

The chart provides a breakdown of FY2025 Budgeted Expenditures by Expense Type, highlighting that Contractual Services, Personnel Expense, and Capital Outlay collectively account for 95.9% of total resources. This breakdown emphasizes the major components of planned expenditures, guiding effective financial management.

**FY2025 Budgeted Expenditures by Expense Type**



**Budgeted and Historical by Expense Type**



# City Manager's Goals, Objectives, and Performance Measures



## City Manager's Office

### 2024-2025 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Financial Stability and Sustainability	<ul style="list-style-type: none"><li>• Evaluate competitively benchmarked positions and internal relationships</li><li>• Evaluate current needs and organizational restructuring</li><li>• Implement Organizational Culture plan</li><li>• Develop a standardization of documents for all City staff</li><li>• Market and sale of underutilized properties approved by Council</li></ul>
Community Connection	<ul style="list-style-type: none"><li>• Redesign both Internal and External Websites</li><li>• Develop and promote customer service standards and staff training</li><li>• Analyze and develop position to serve as "Customer Ombudsman" for all services and questions</li><li>• Establish Community Outreach team</li><li>• Support Achieve Pinal</li><li>• Establish and maintain positive image for the City of Casa Grande</li><li>• Maximize positive exposure of the City's services and programs</li><li>• Conduct Citizen Satisfaction Survey</li><li>• Adopt and implement updated branding guidelines and policies</li><li>• Promote and leverage targeted content on City platforms</li><li>• Continue engagement and support for downtown business and promote development</li><li>• Continue to participate and engage in the creation and establishment of a Destination Marketing Organization</li><li>• Develop a standardization of documents for all City staff</li><li>• Secure and develop social listening software</li><li>• Ensure ongoing compliance with social media policy</li></ul>



	<ul style="list-style-type: none"> <li>• Improve transparency and accessibility of information</li> <li>• Evaluate current needs and evaluate organizational restructuring</li> <li>• Plan and execute City entrance/kiosk sign improvements</li> </ul>
	<ul style="list-style-type: none"> <li>•</li> </ul>
Community Enhancement	<ul style="list-style-type: none"> <li>• Deploy Wi-Fi locations around the City</li> <li>• Market reduced rate program through Cox</li> <li>• Execute City owned property clean-up plan</li> <li>• Finalize development agreement with Chicanos Por La Causa for the development of workforce housing</li> <li>• Implement Transit Plan</li> </ul>
Economic Expansion	<ul style="list-style-type: none"> <li>• Continue to support Federal and State legislation related to I-10 widening project</li> </ul>
Education and Workforce Advancement	<ul style="list-style-type: none"> <li>• Encourage City staff to participate in non-profits that provide scholarships</li> <li>• Partner with the Elementary School District and other organizations to promote "Promise for the Future" and similar programs</li> <li>• Support Casa Grande Union High School District's Pathways to Accelerating Career Experiences (PACE) program</li> <li>• Continue engagement with University of Arizona and provide graduate level capstone projects</li> <li>• Restructure and improve the City Internship Program</li> </ul>
Healthy-Safe-And-Vibrant Community Environments	<ul style="list-style-type: none"> <li>• Implement an Emergency Communication Solution</li> </ul>

#### City Manager Performance Indicators

Performance Indicators	2021 - 22 <u>Actual</u>	2022 - 23 <u>Actual</u>	2023 - 24 <u>Actual</u>	2024 - 25 <u>Projected</u>
G.O. Bond Rating (Fitch)	AAA	AAA	AAA	AAA
# of bills tracked during legislative session	57	54	150	150
Positions by fiscal year	502.39	441	475	475
Employees per 1,000 residents	9	7.1	7.77	7.77

#### Public Information Office Performance Indicators

Performance Indicators	2021 - 22 <u>Actual</u>	2022 - 23 <u>Actual</u>	2023 - 24 <u>Actual</u>	2024 - 25 <u>Projected</u>
Videos/shows produced	103	152	165	165
Publications produced (Print/Digital)	9	20	23	23
Press releases distributed	26	21	23	23
Graphics/ads designed or updated	1,328	473	484	484
Website updates/changes	922	4,476	3,500	3,500
Website traffic	271,590	334,000	340,000	340,000
Social Media followers (Facebook, NextDoor, Twitter)	27,005	36,440	40,500	40,500
Email Database Subscribers (2 Database)	50,015	38,989	39,000	39,000
Email campaigns distributed	191	322	330	330



# City Clerk



The City Clerk's Department prepares and assembles Council packets, accurately maintains records of actions taken by Council, ensures posting and publication requirements are met (as required by Arizona State Statutes, City Charter and Code), administers the ongoing records retention program, and coordinates all City elections. The department acts as an information center that provides information to city staff and the public on current and historical events of the City of Casa Grande. The City Clerk serves as Staff Liaison to the Arts and Humanities Commission and as member/secretary to the Casa Grande Police and Fire Personnel Retirement Boards.

## **Mission**

The Casa Grande City Clerk's Office strives to promote public trust in local government and increase positive citizen interaction by providing prompt services to the citizens and the various departments in areas relating to research, elections, board appointments, bids, contracts, records management, community arts, passports and the Public Safety Retirement System.

## **Divisions**

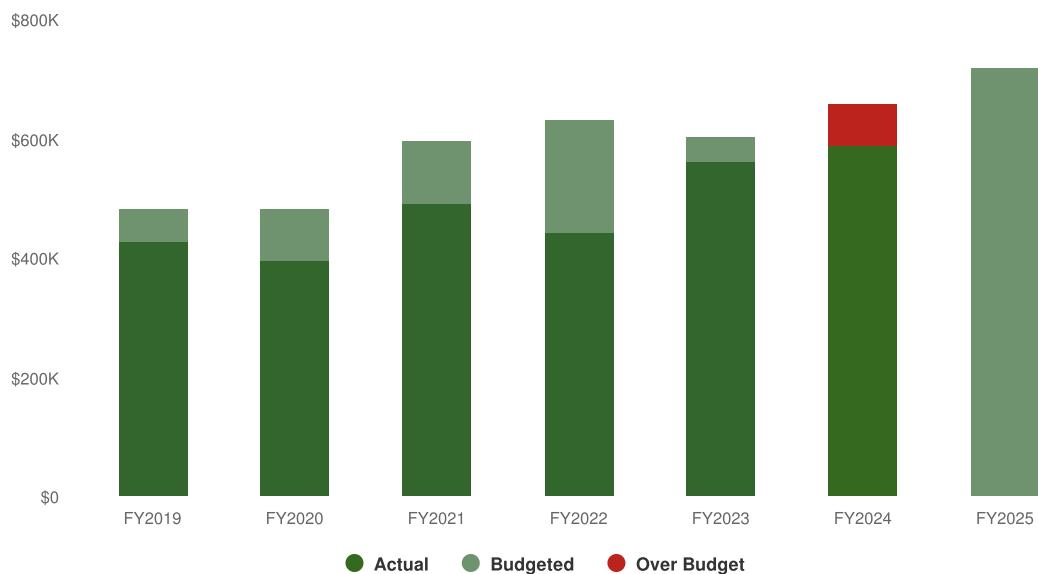
City Clerk  
Elections

## **Expenditures Summary**

**720,596** **\$130,846**

(22.19% vs. prior year)

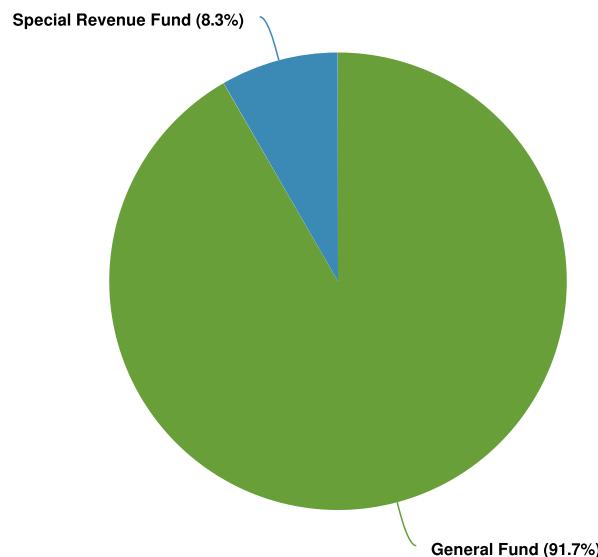
### **City Clerk Proposed and Historical Budget vs. Actual**



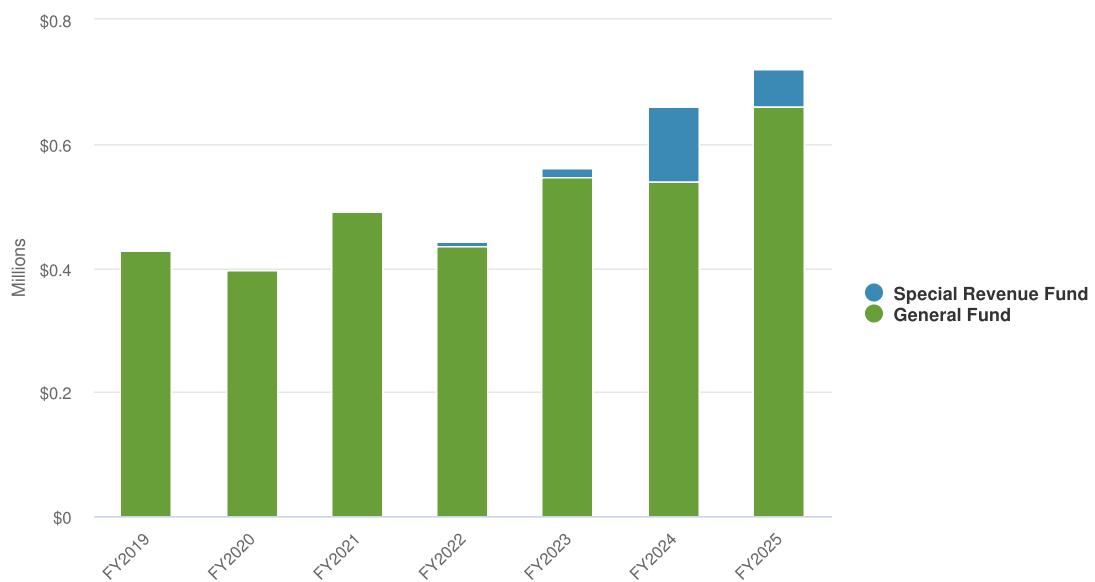
## FY2025 Budgeted Expenditures by Fund

The chart illustrates the FY2025 Budgeted Expenditures by Fund, showing that the General Fund comprises 92.2% and the Special Revenue Fund comprises of 7.8% of the total sources.

**FY2025 Budgeted Expenditures by Fund**



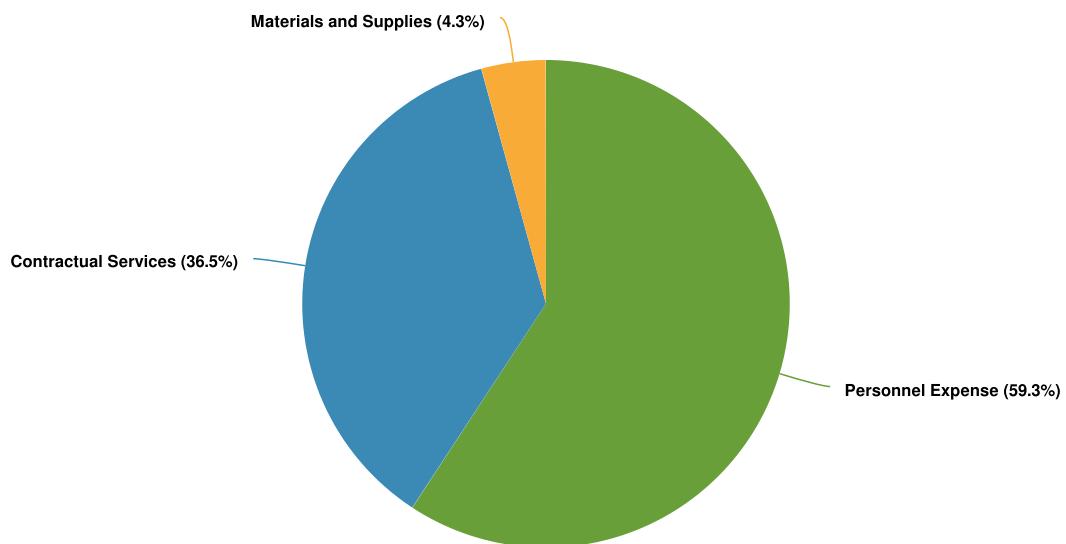
**Budgeted Historical and Budgeted Expenditures by Fund**



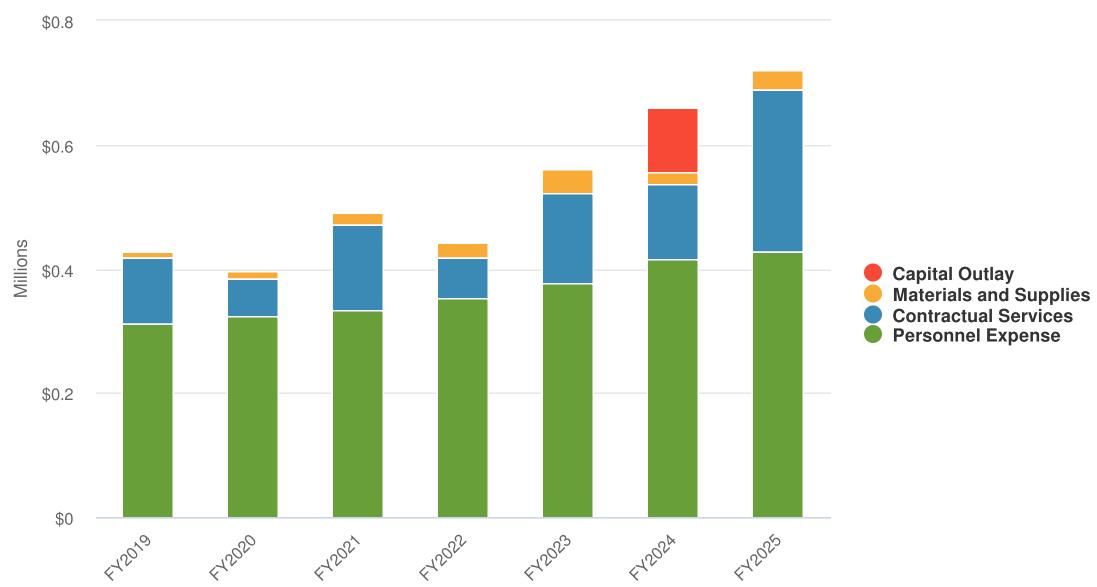
## FY2025 Budgeted Expenditures by Expense Type

The chart outlines the FY2025 Budgeted Expenditures by Expense Type, indicating that Personnel and Contractual Services collectively account for 95.7% of the total resources.

**FY2025 Budgeted Expenditures by Expense Type**



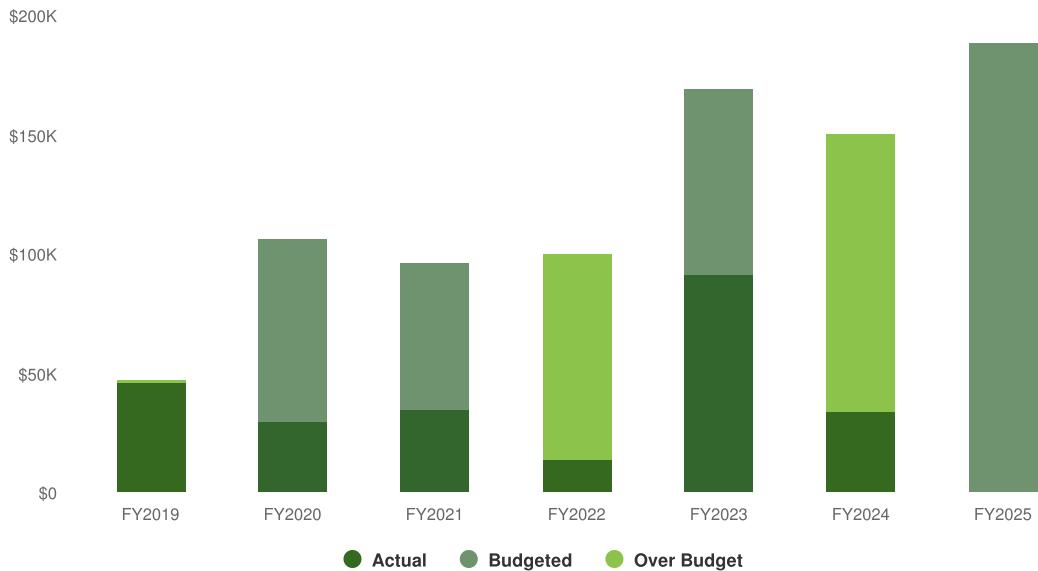
**Budgeted and Historical Expenditures by Expense Type**



## Revenues Summary

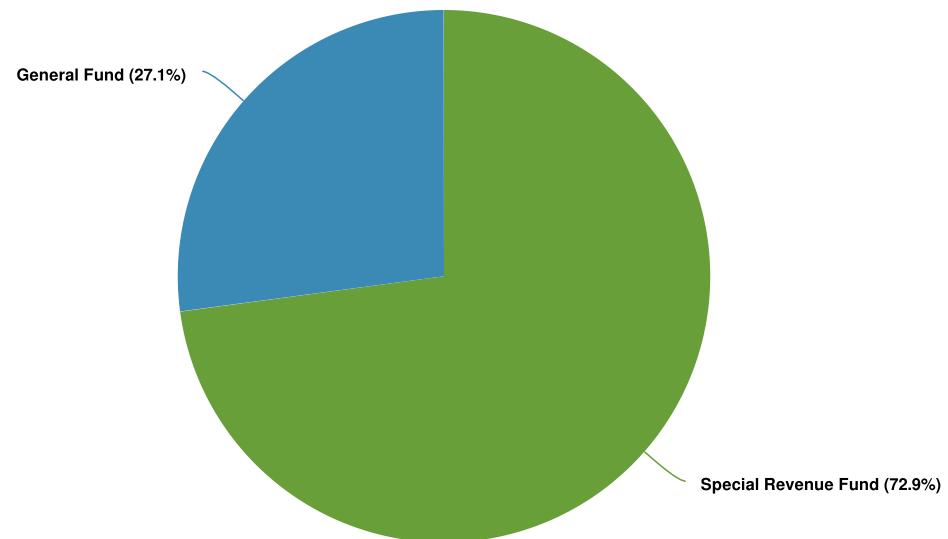
**188,933** **\$154,700**  
(451.90% vs. prior year)

### City Clerk Proposed and Historical Budget vs. Actual

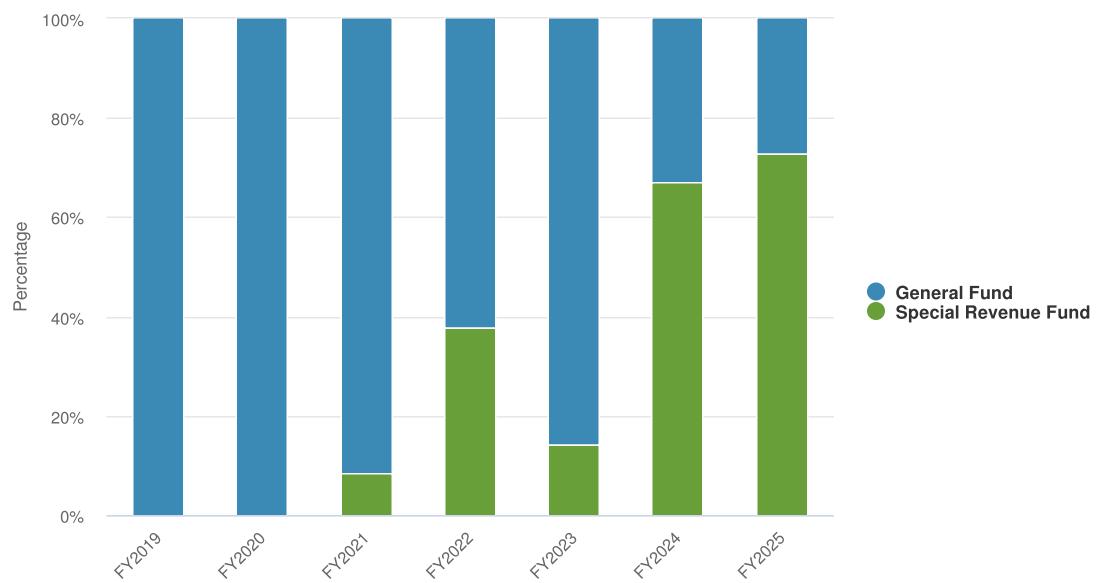


## FY2025 Revenue by Fund

### FY2025 Projected Revenue by Fund

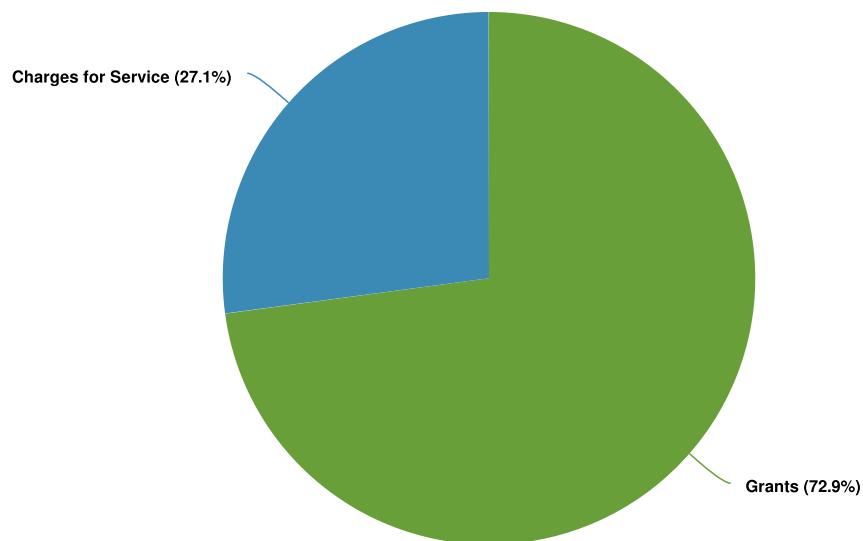


### Budgeted and Historical Revenue by Fund

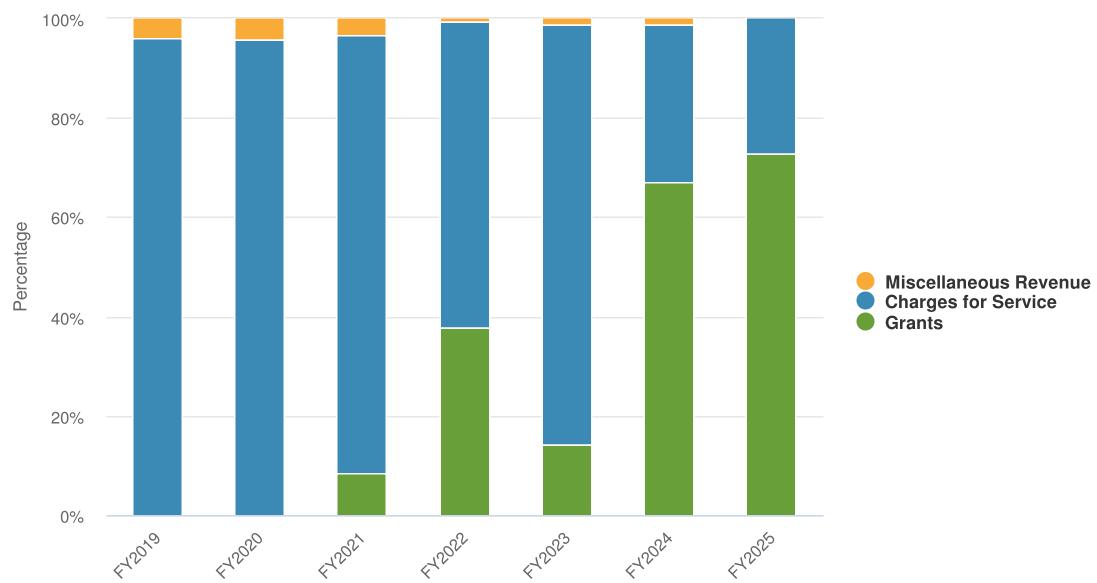


## FY2025 Revenues by Source

### FY2025 Projected Revenues by Source



### Budgeted and Historical Revenues by Source



# City Clerk's Goals, Objectives, and Performance Measures



## City Clerk

### 2024-2025 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Community Connection	<ul style="list-style-type: none"><li>Partnering with non-profit organizations in their community events</li><li>Continue Implementation of the Cultural Plan, by building a better community by: Providing a unified approach to the delivery of exceptional service</li><li>Develop a "Fight on Blight" plan</li></ul>
Economic Expansion	<ul style="list-style-type: none"><li>Continue mini-grant process through the Arts and Humanities Commission</li><li>Continue Utility Box Art Projects</li><li>Allocate funding to one major art project</li></ul>

#### City Clerk Performance Indicators

Performance Indicators	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Projected
Percentage of Public Records Requests for information completed within five business days	48%	42%	75%	75%
Number of Arts & Humanities Preforming Art Projects/Programs	12	41	45	50
Passport Applications Processed	900	2,201	2,250	2,300
Revenue from Processing Passports	\$60,962	\$77,035	\$78,750	\$80,500
Number of Agenda Items Processed	1,099	1,036	1,100	1,100
Elections conducted	0	2	0	2



# City Attorney



The City Attorney's Office has the duty of representing and advising the City of Casa Grande on all legal matters. This includes representation of the Mayor and Council, consulting with department heads, furnishing oral and written legal opinions on legal issues, and representing the City of Casa Grande in actions in City Court, Superior Court and Appellate Courts. The City Attorney also serves as the prosecuting agency for violations of City Code and misdemeanors occurring within the City limits.

## **Mission**

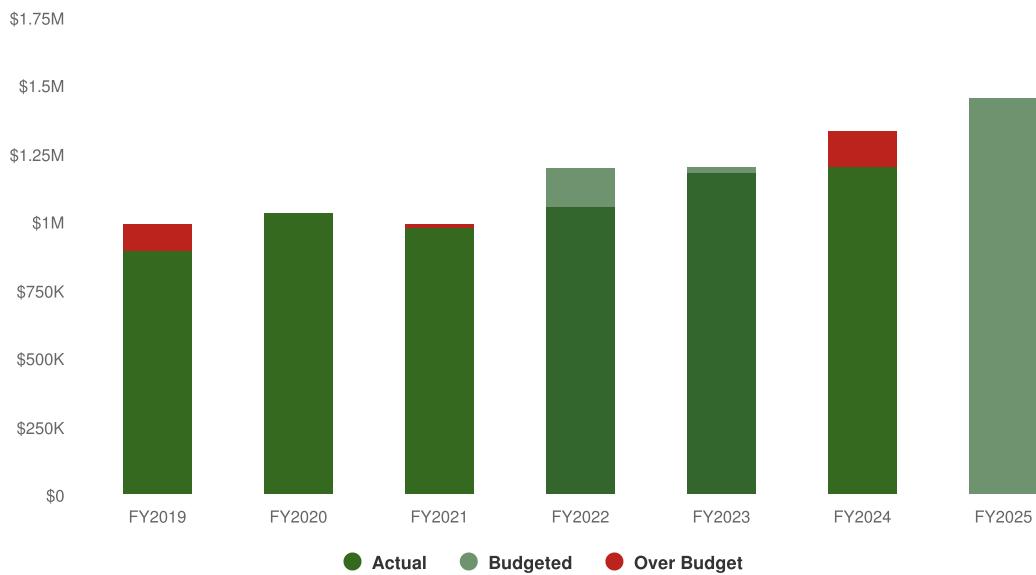
The mission of the City Attorney's Office is to timely, qualitatively, and proactively represent and advise the City of Casa Grande on all legal matters so that the City can operate in the best interests of its citizens. In its prosecutorial function, the mission of the City Attorney's Office is to timely and justly prosecute ordinance violations and criminal misdemeanors which occur within the City limits.

## **Expenditures Summary**

**1,458,749** **\$255,054**

(21.19% vs. prior year)

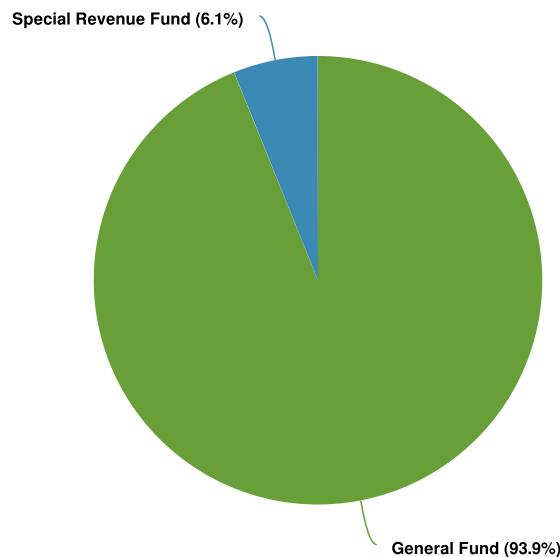
### **City Attorney Proposed and Historical Budget vs. Actual**



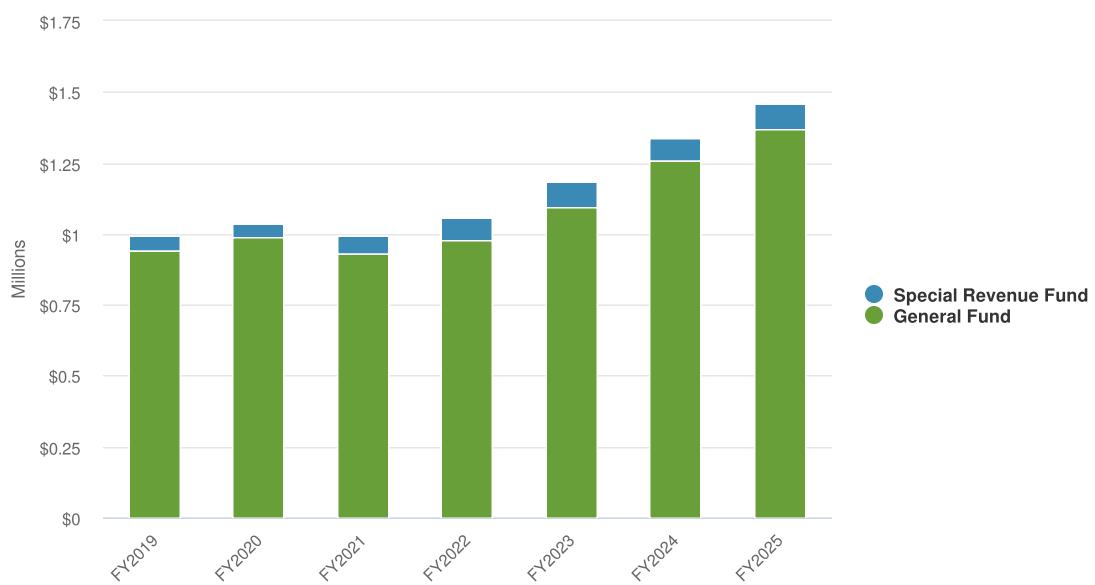
## FY2025 Budgeted Expenditures by Fund

The chart below displays the FY2025 Budgeted Expenditures by Fund. It indicates the General Fund accounts for 93.9% and Special Revenue Fund accounts for 6.1% of total sources.

**FY2025 Budgeted Expenditures by Fund**



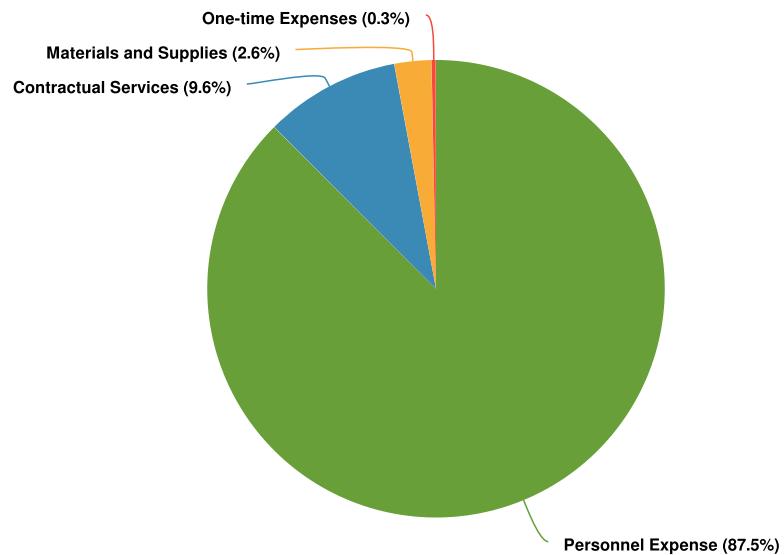
**Budgeted and Historical Expenditures by Fund**



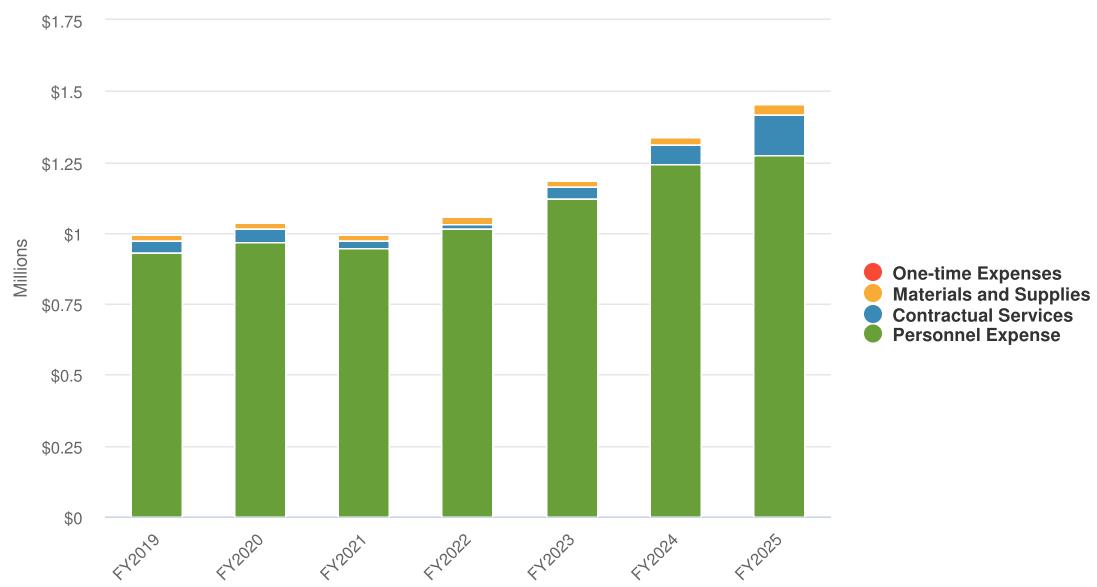
## FY2025 Budgeted Expenditures by Expense Type

The chart below displays the FY2025 Budgeted Expenditures by Expense Type. It indicates Personnel and Contractual Services account for 97.1% of total source

**FY2025 Budgeted Expenditures by Expense Type**



**Budgeted and Historical Expenditures by Expense Type**



# City Attorney's Goals, Objectives, and Performance Measures



## City Attorney

### 2024-2025 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Financial Stability and Sustainability	<ul style="list-style-type: none"><li>Continue to work with the Finance Department to update systems and improve processes related to collection of unpaid sewer and trash bills</li><li>Work with City Departments to review and recommend updates to the City Code to the Mayor and Council</li><li>Work with City Departments to educate and review compliance with new laws and regulations passed by the State legislature</li><li>Continue to work to educate City Departments and the City's Boards and Commissions on Open Meeting Laws, Public Records Laws, and Conflicts of Interest</li></ul>
Economic Expansion	<ul style="list-style-type: none"><li>Work with the City Manager and Economic Development Department on Development Agreements to bring new jobs and industry to the City of Casa Grande</li></ul>
Healthy and Safe Community Environment	<ul style="list-style-type: none"><li>Work alongside with Public Safety and City Court to service community members who need services provided by the City's Victim service program.</li></ul>

#### City Attorney Performance Indicators

Performance Indicators	2021-22 Actual	2022-23 Actual	2023 - 24 Actual	2024 -25 Projected
Pre-trial hearing	5,028	5,619	5,700	5,800
Victims serviced	1,855	2,152	2,200	2,200



## Finance



The Finance Department strives to provide exceptional service to our internal and external customers. The Department is comprised of five divisions: General Operations, Accounting, Financial Services, Business Integration, and Information Technology.

The General Operations Division includes the following functions: treasury (cash, debt and investments), planning and analysis (budget, capital improvement, fee development, performance management, and forecasting), procurement, grant compliance and grant administration.

The Accounting Division includes the following functions: accounts payable, accounts receivable, general ledger, fixed assets, cost accounting and reporting, payroll compliance, and financial reporting.

The Financial Services Division includes the following functions: customer service, payment processing, cash handling and department deposits, point of sale coordination, business licensing, title searches and assessments, and billing and collections.

The Business Integration Division includes the following functions: facilitate data for sound decision making, inventory specialty software and functionality, contract compliance, project management, and automation and integration of data management.

The Information Technology Division includes the following functions: provides technical support for all City staff, assists with department purchases, deployment and maintenance of software, and hardware solutions. The IT Division is also responsible for managing the City's telecommunications.

### **Mission**

To build a value-added, customer-oriented service organization that provides efficient, effective services to its internal and external customers and stakeholders while ensuring that risks are appropriately managed (identified, analyzed, mitigated and monitored).

### **Divisions**

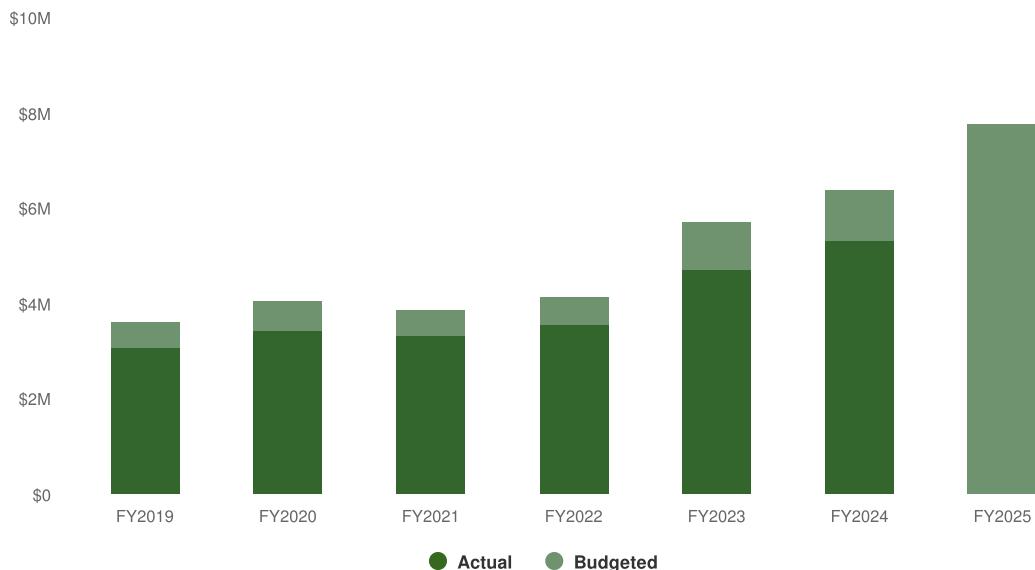
Accounting  
General Operations  
Financial Services  
Business Integration  
Information Technology



## Expenditures Summary

**7,757,756** **\$1,373,041**  
(21.51% vs. prior year)

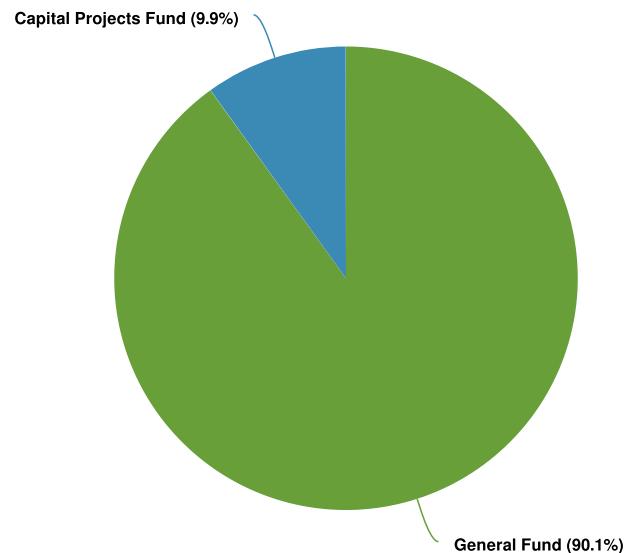
### Finance Proposed and Historical Budget vs. Actual



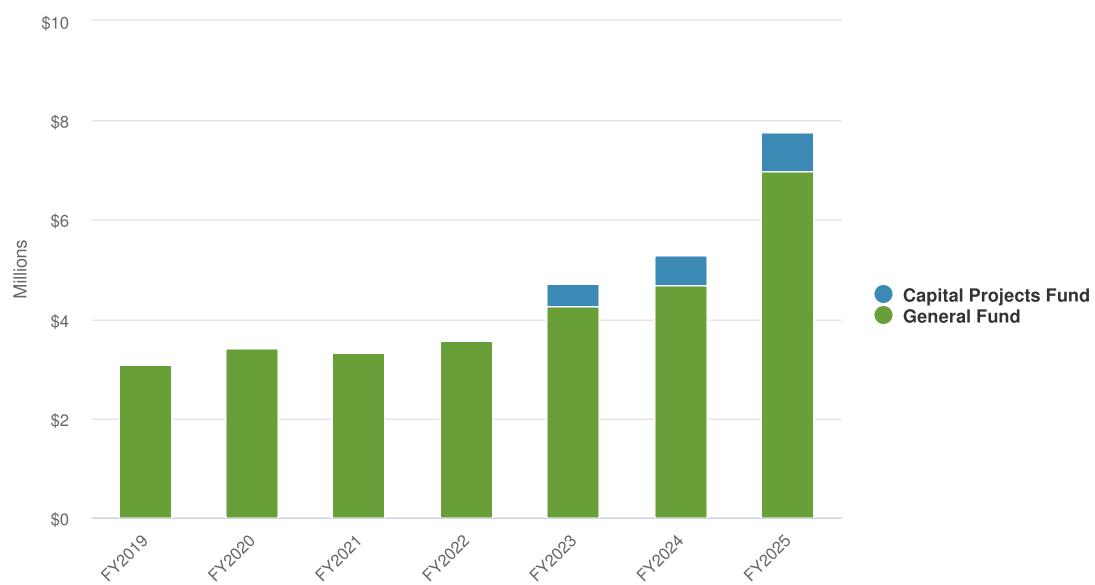
## FY2025 Budgeted Expenditures by Fund

The chart below displays the FY2025 Budgeted Expenditures by Fund. It indicates the General Fund accounts for 86.6% and Capital Projects Fund of total sources.

**FY2025 Budgeted Expenditures by Fund**



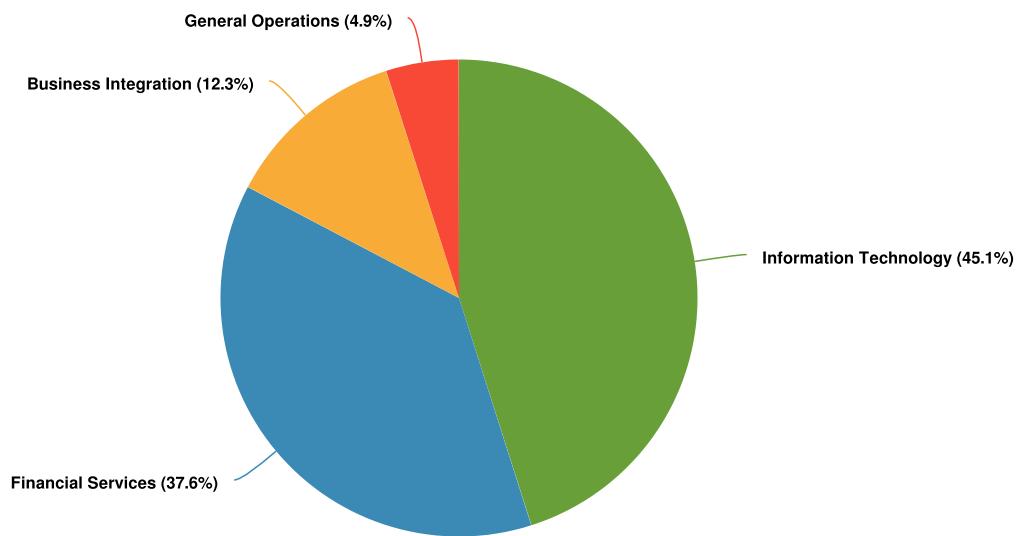
**Budgeted and Historical Expenditures by Fund**



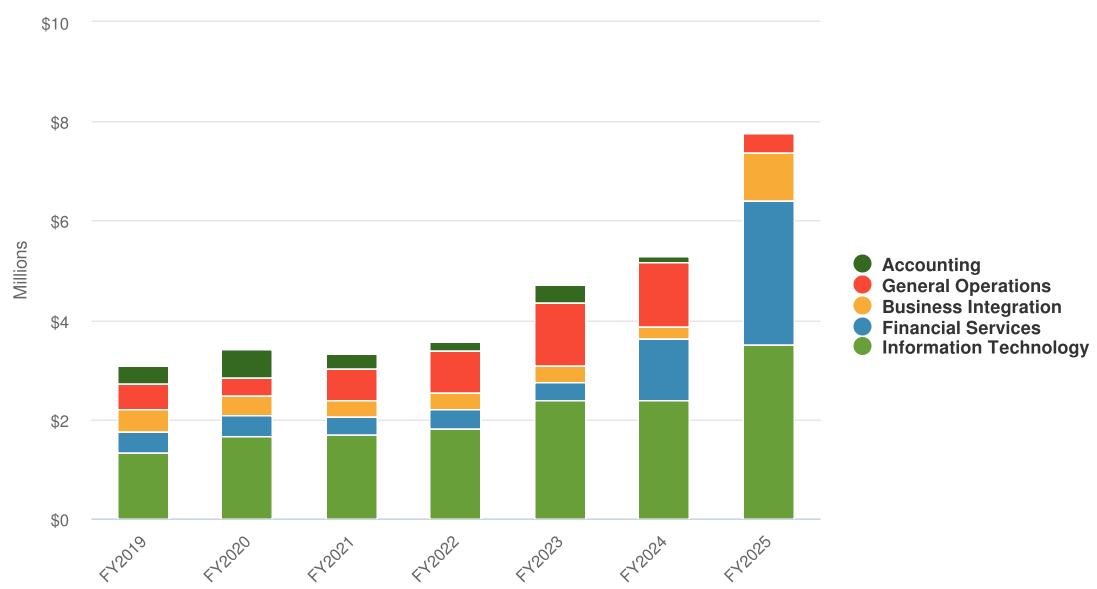
## FY2025 Budgeted Expenditures by Divisions

The chart below displays the FY2025 Budgeted Expenditures by Divisions. It indicates Information Technology, Financial Services and Business Integration account for 95.2% of total source

**FY2025 Budgeted Expenditures by Divisions**



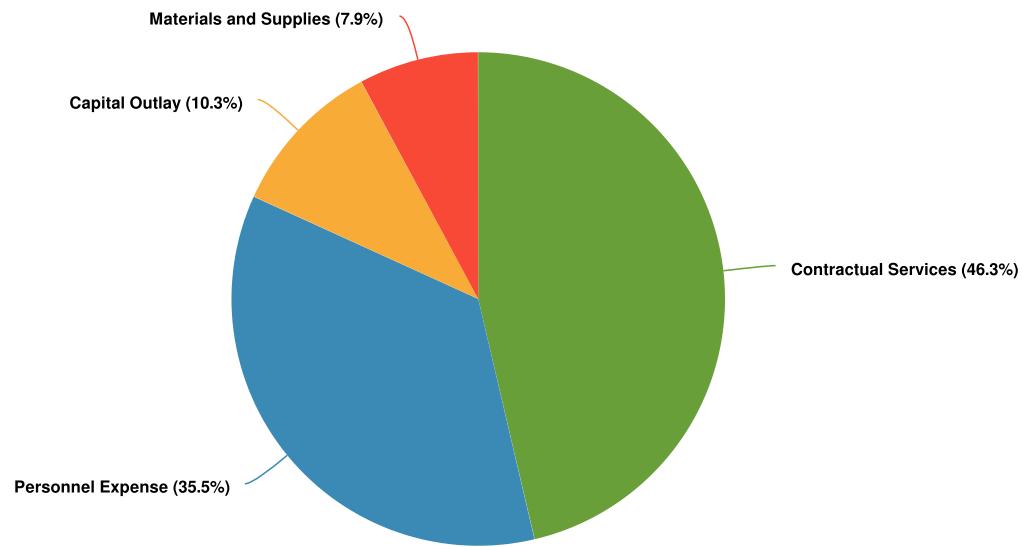
**Budgeted and Historical Expenditures by Division**



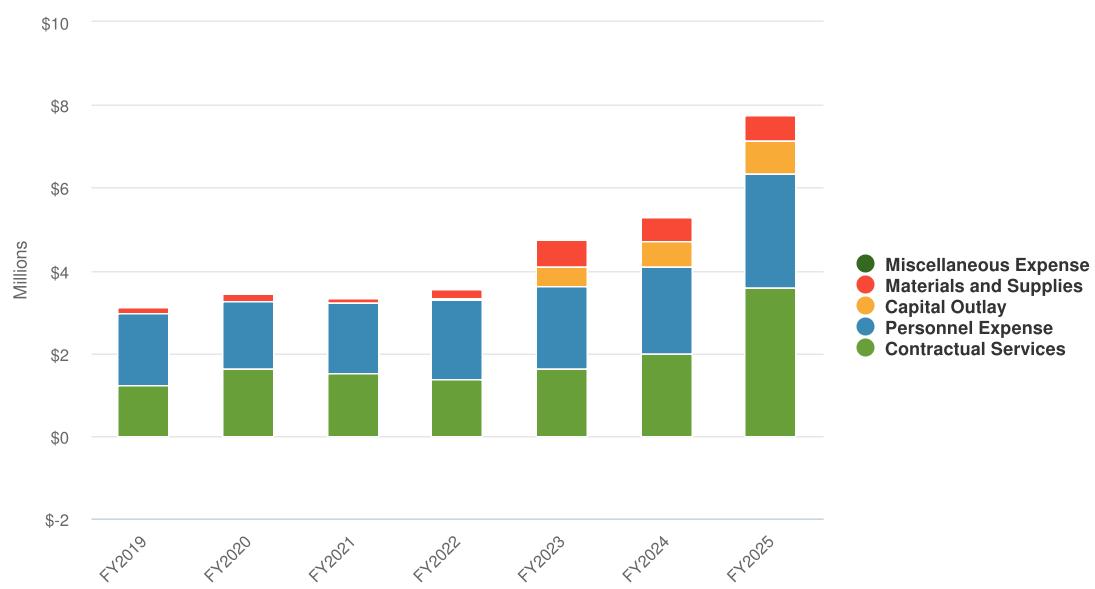
## FY2025 Budgeted Expenditures by Expense Type

The chart below displays the FY2025 Budgeted Expenditures by Expense Type. It indicates Personnel, Contractual Services and Capital Outlay account for 92.4% of total sources.

**FY2025 Budgeted Expenditures by Expense Type**



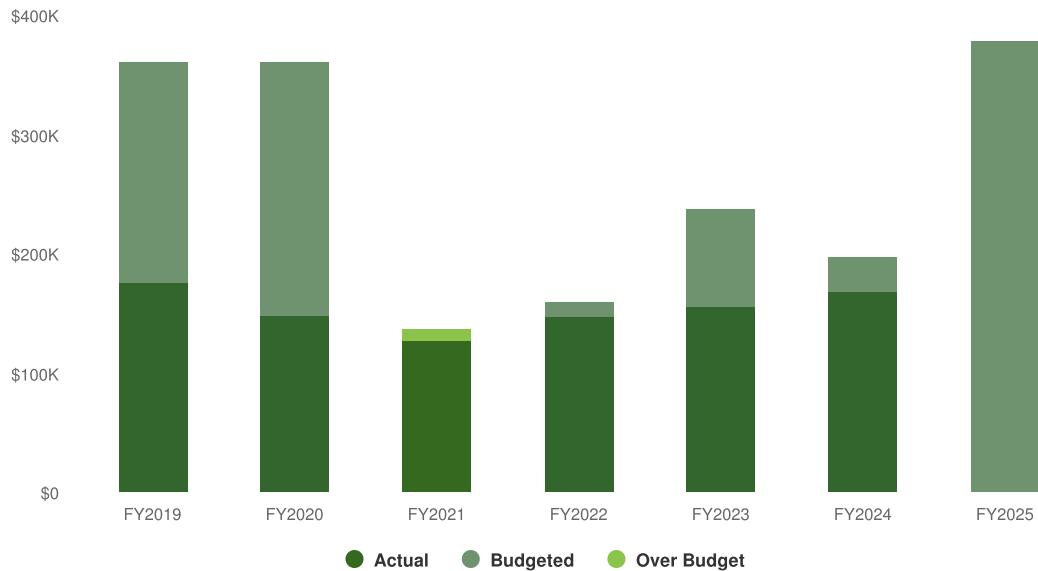
**Budgeted and Historical Expenditures by Expense Type**



## Revenues Summary

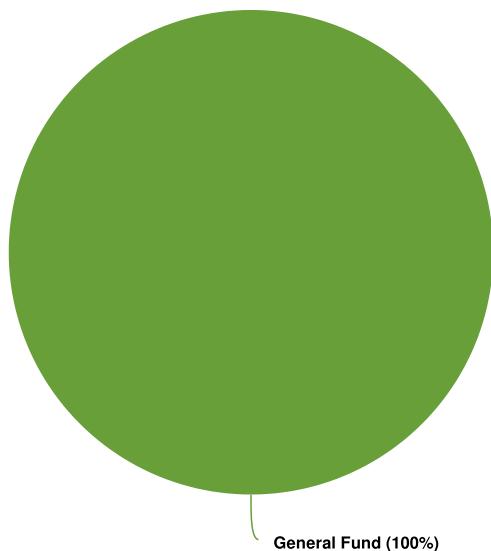
**378,835** **\$181,847**  
(92.31% vs. prior year)

### Finance Proposed and Historical Budget vs. Actual

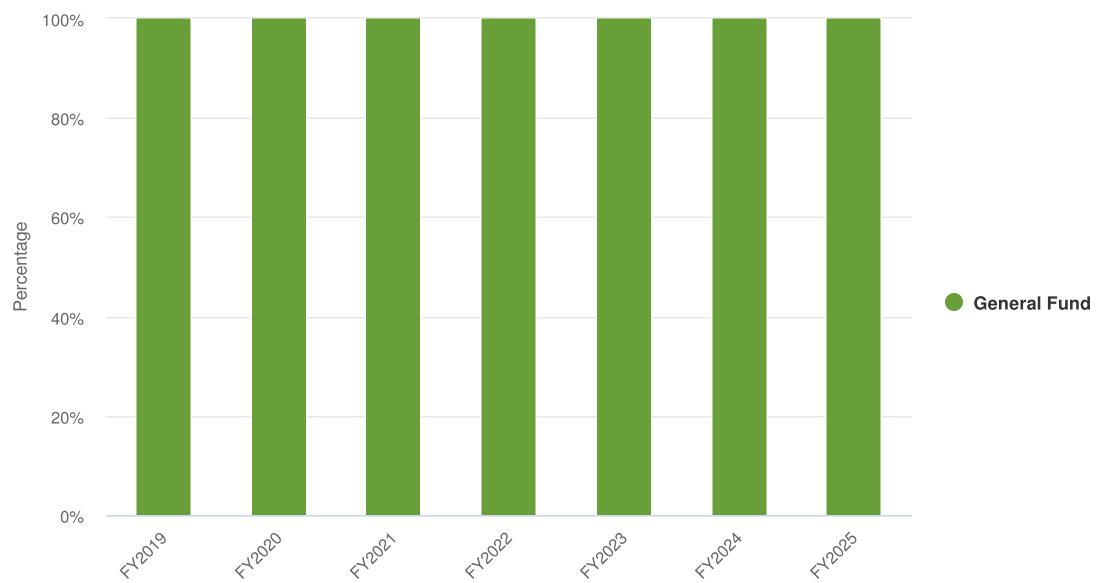


## FY2025 Revenue by Fund

### FY2025 Projected Revenue by Fund

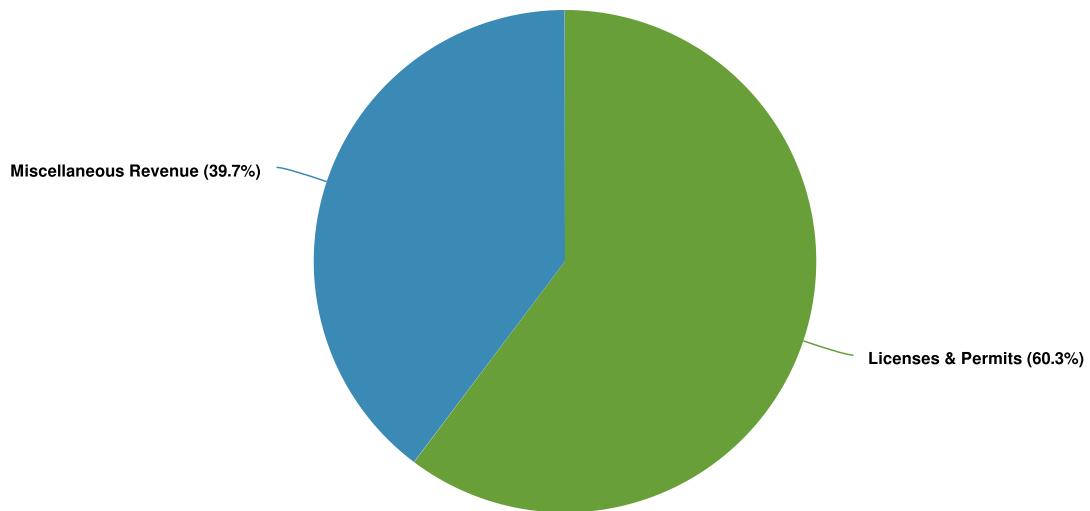


### Budgeted and Historical Revenue by Fund

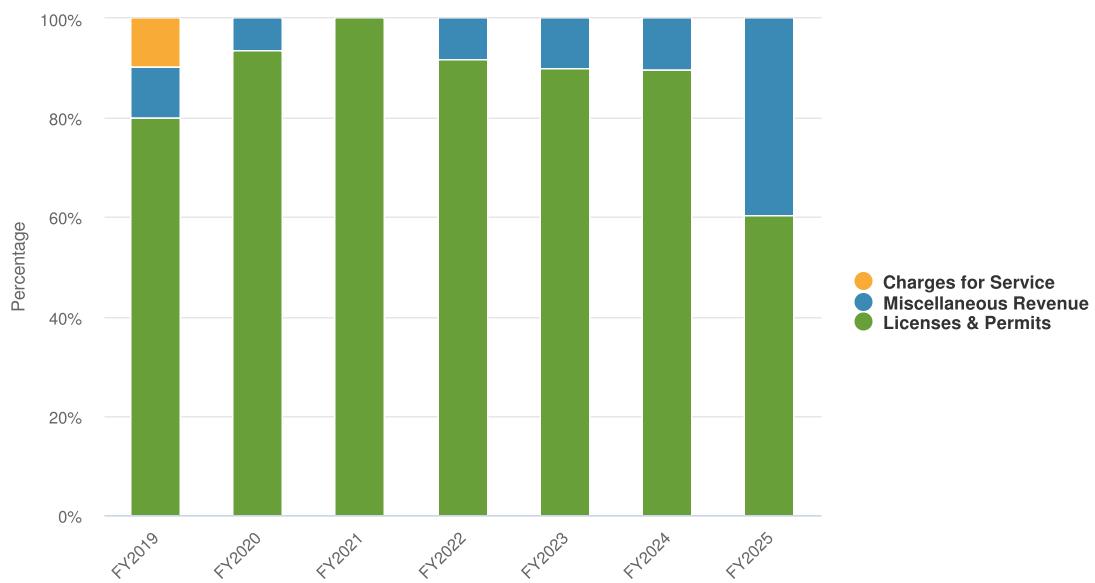


## Revenues by Source

Budgeted and Historical Projected Revenues by Source



Budgeted and Historical Revenues by Source



# Finance Goals, Objectives, and Performance Measures



## Finance - IT

### 2024-2025 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Financial Stability and Sustainability	<ul style="list-style-type: none"><li>Commence year one of a multi-year plan to replace and update public safety mobile response computer hardware.</li><li>Commence year one of a multi-year plan to replace and update administrative computer hardware throughout the agency.</li><li>Continue to enhance the City of Casa Grande's cyber security posture to better safeguard public sector systems and datasets.</li></ul>
Healthy-Safe-And-Vibrant Community Environments	<ul style="list-style-type: none"><li>Complete a telecommunications coverage assessment to determine if a change in primary service provider will improve public safety mobile response capabilities.</li></ul>

#### Finance - IT Performance Indicators

Performance Indicators	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Projected
Technical Support Incidents Over Time	1,146	1,901	1,750	1,750
Network & Security Incidents Over Time	916	1,053	1,000	1,000
Staff Management Incidents Over Time	253	305	275	275



## Human Resources



The Human Resources Department is responsible for administration of personnel, risk management, employee training and development, employee benefits, payroll input and verification, wellness initiatives and special projects.

### **Mission**

We work in partnership with managers, their teams and with individual employees to support the goals of the City of Casa Grande by providing services that promote a work environment characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect. Our values of customer orientation, continuous improvement, teamwork, and achieving results are woven into every aspect of Human Resources management.

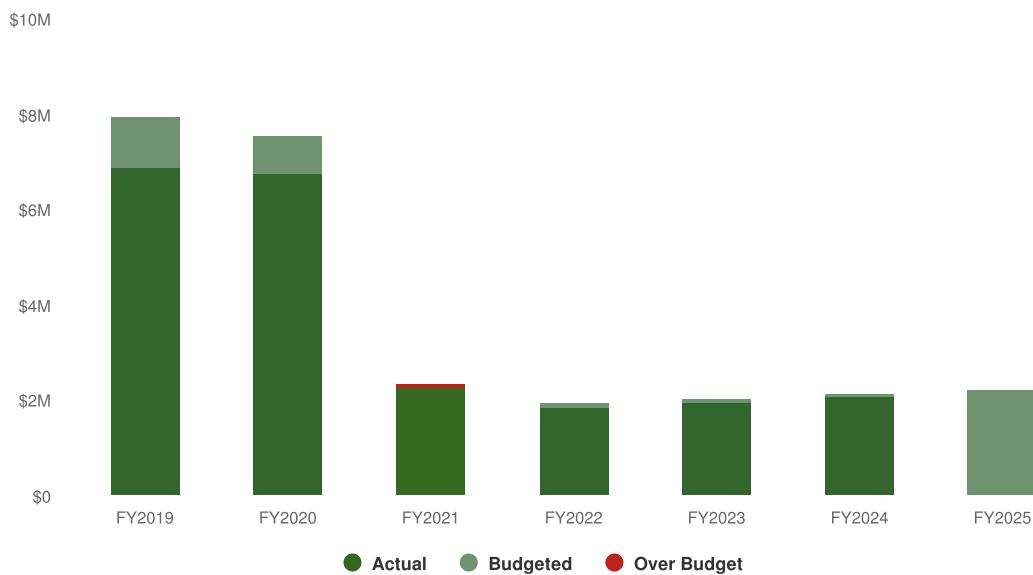
### **Divisions**

Human Resource Operations  
Risk Management

## Expenditures Summary

**2,244,864** **\$121,206**  
(5.71% vs. prior year)

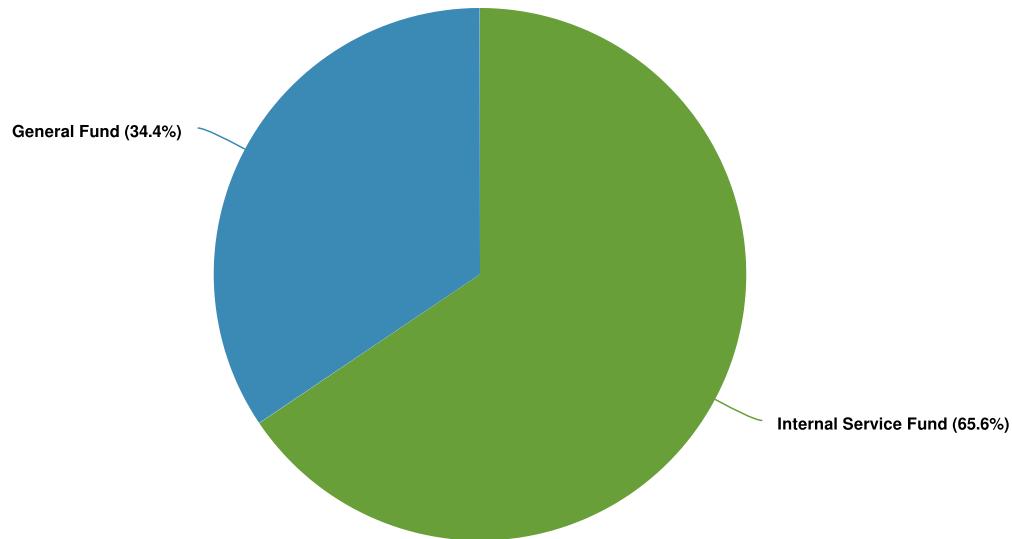
### Human Resources Proposed and Historical Budget vs. Actual



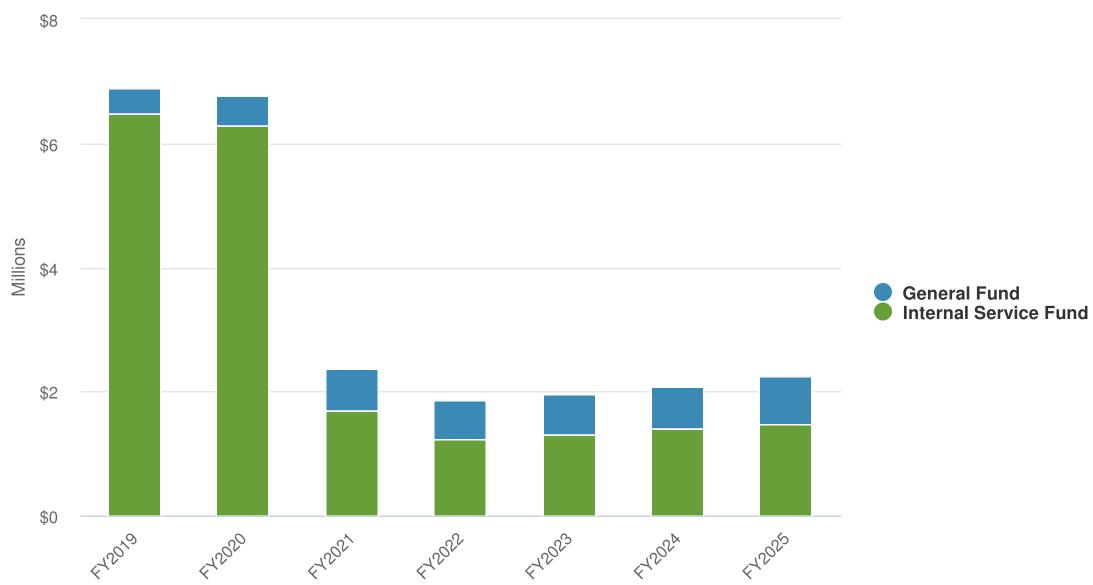
## FY2025 Budgeted Expenditures by Fund

The chart below displays the FY2025 Budgeted Expenditures by Fund. It indicates the Internal Service Fund and General Fund account for 100% of total sources.<sup>2</sup>

**FY2025 Budgeted Expenditures by Fund**



**Budgeted and Historical Expenditures by Fund**

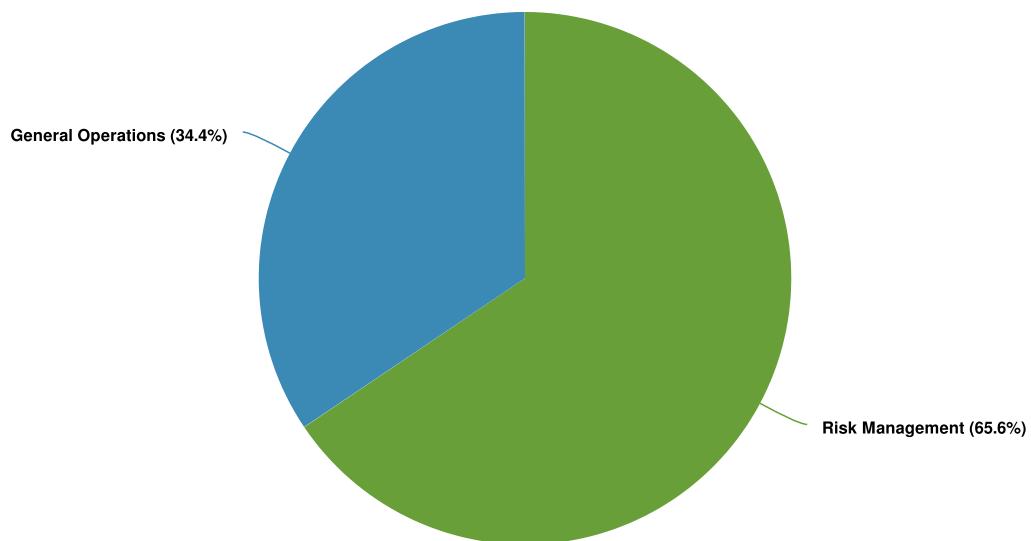


The decrease in expenditures from FY2021 compared to FY2020 and FY2019 is due to the City no longer being self-insured and the dissolution of the Health Benefit Trust.

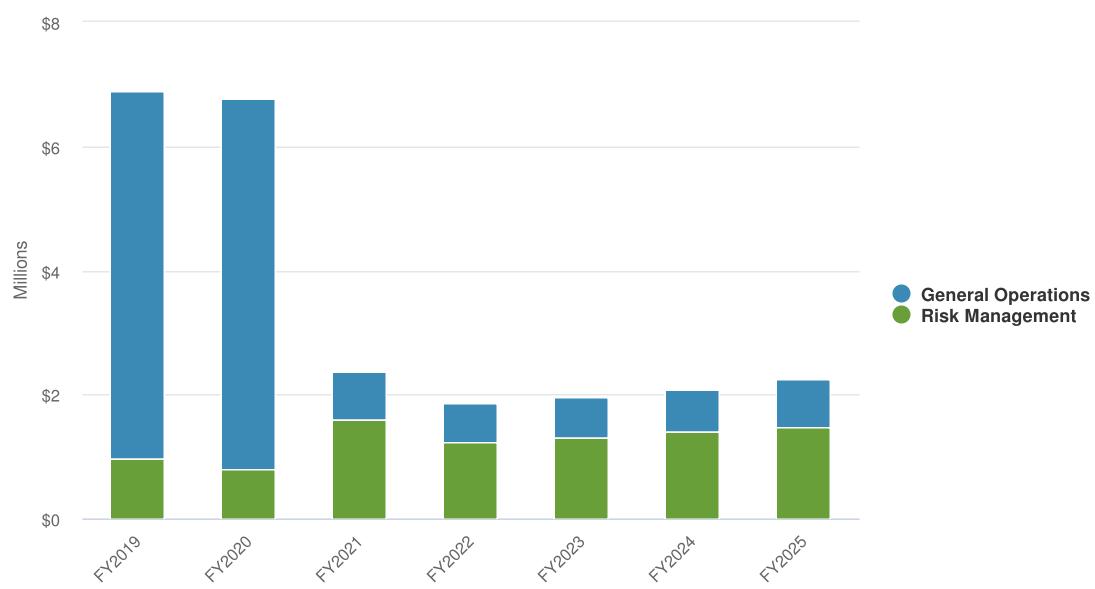
## FY2025 Budgeted Expenditures by Division

The chart below displays the FY2025 Budgeted Expenditures by Division. It indicates Risk Management accounts for 65.6% of total source.

FY2025 Budgeted Expenditures by Division



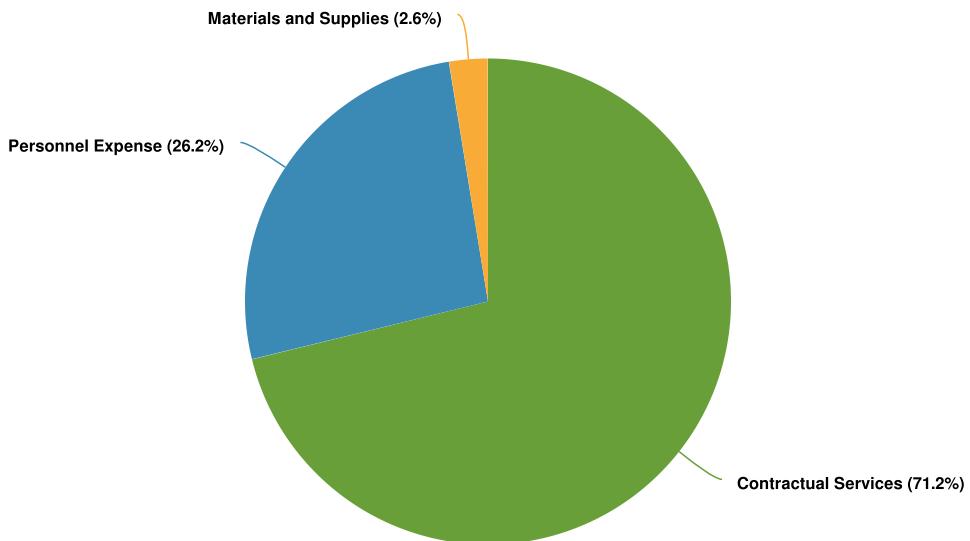
Budgeted and Historical Expenditures by Division



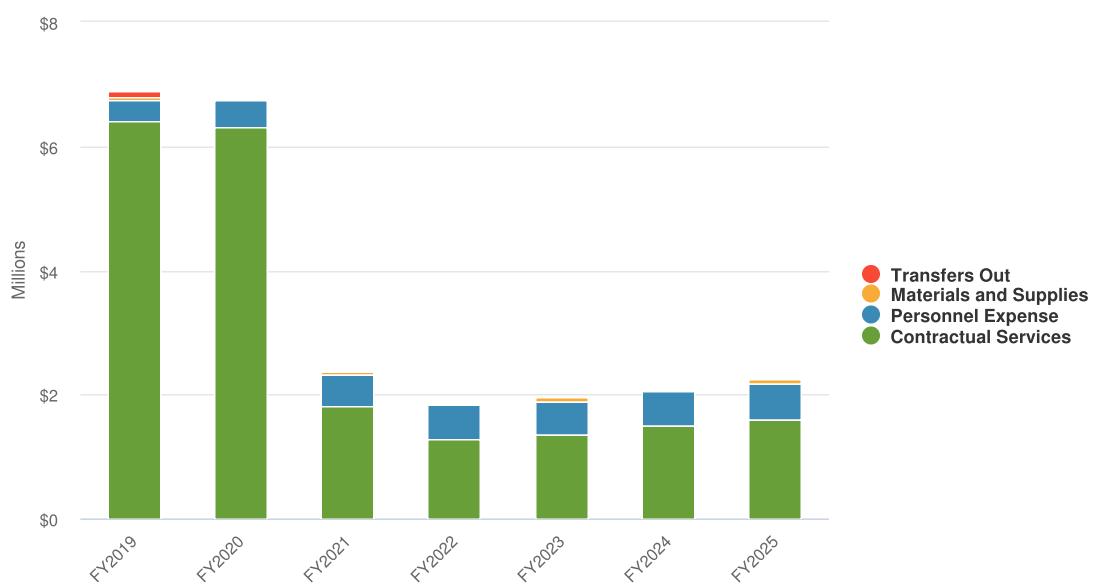
## FY2025 Budgeted Expenditures by Expense Type

The chart below displays the FY2025 Budgeted Expenditures by Expense Type. It indicates Contractual Services and Personnel account for 97.4% of total sources.

**FY2025 Budgeted Expenditures by Expense Type**



**Budgeted and Historical Expenditures by Expense Type**



# Human Resources Goals, Objectives, and Performance Measures



## Human Resources

### 2024-2025 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Financial Stability and Sustainability	<ul style="list-style-type: none"><li>• Encourage and support a diverse workforce</li><li>• Continue to provide outstanding customer service to promote a positive image to the citizens and potential employees</li><li>• Conduct annual compensation plans update</li><li>• Continue to review and update personnel policies as needed</li><li>• Review of current employee performance evaluation instrument considering organizational culture map</li><li>• Continue to engage in employee relations issues as needed</li><li>• Overhaul new employee orientation program considering organizational culture map</li><li>• Evaluate payroll system alternatives in conjunction with the Finance Department</li><li>• Improve the workers' compensation experience rating through training and identification of areas for improvement, along with an effective return to work program</li><li>• Review and revise the current Risk Management Manual</li><li>• Review all City insurance policies and evaluate retained risk</li></ul>
Education and Workforce Advancement	<ul style="list-style-type: none"><li>• Encourage continuing education for current employees</li></ul>
Healthy-Safe-And-Vibrant Community Environments	<ul style="list-style-type: none"><li>• Through education and training, assist in reducing the number of reportable accidents/ incidents</li><li>• Continue to manage and monitor the CDL program for the City of Casa Grande</li><li>• Continue to assist departments to ensure accidents are reported timely and accurately</li><li>• Work with departments to evaluate and eliminate deficiencies in either the presence or usage of personal protective equipment</li></ul>

## Human Resources Performance Indicators

<u>Performance Indicators</u>	<u>2021 - 22 Actual</u>	<u>2022 - 23 Actual</u>	<u>2023 - 24 Actual</u>	<u>2024 - 25 Projected</u>
Number of recruitments	85	70	70	70
Average # of applicants per recruitment	30	39	34	35
# Of property/liability claims filed per 10,000 population	7	8	9	9
# Of Worker's Compensation claims filed per 100 FTE's	8	8	8	8
Average # of workdays lost per claim	10	4.25	7	7
Experience Modifier (EMOD)	.82	n/a	n/a	n/a



# Economic Development



The Economic Development Department was created in 2018 and is responsible for planning, coordinating, and directing the City's economic and business development efforts of the City. The department focuses on business retention and expansion as well as the recruitment of new businesses to the community, and workforce development.

## **Mission**

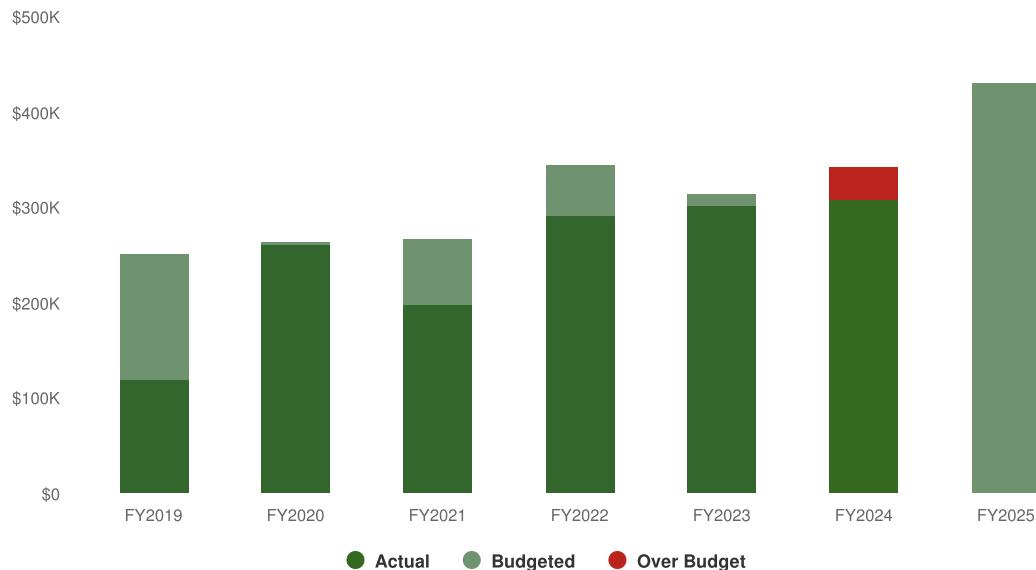
The mission of the Casa Grande Economic Development Department is to enrich the quality of life of the citizens by promoting and enhancing the economic vitality of the community through promoting the retention and expansion of existing business and actively recruiting new business to the community.

## **Expenditures Summary**

**430,790** **\$122,332**

(39.66% vs. prior year)

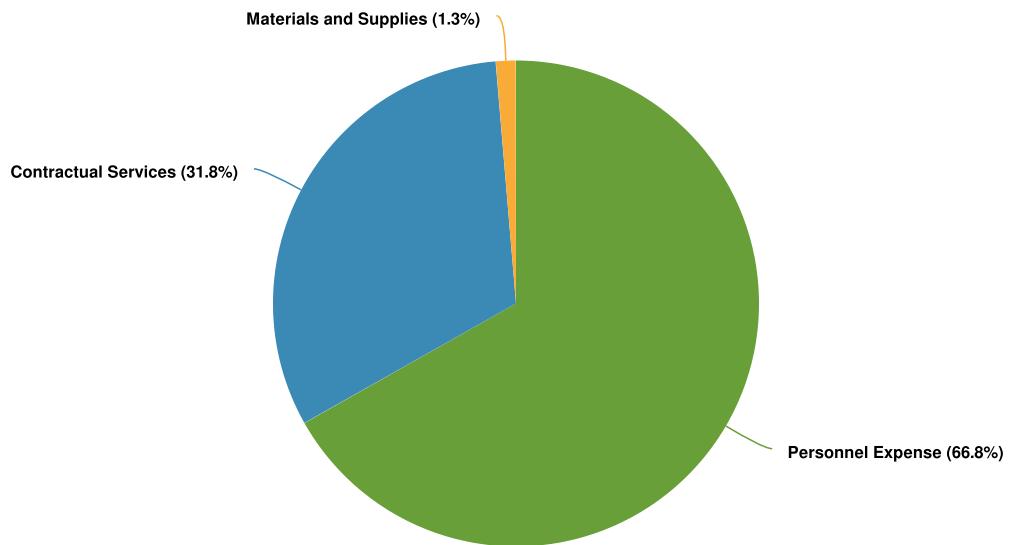
### **Economic Development Proposed and Historical Budget vs. Actual**



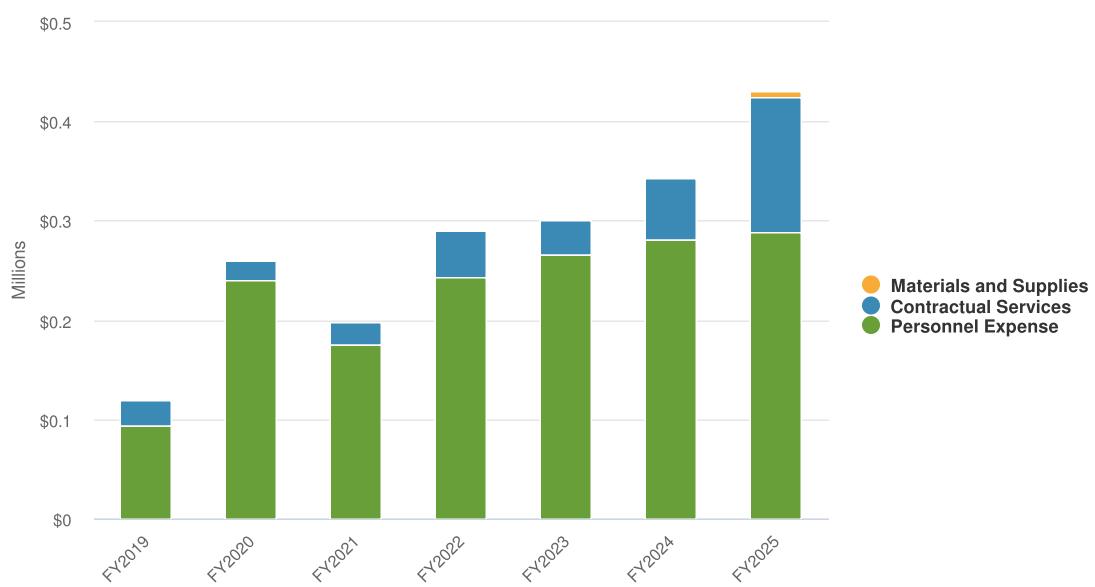
## FY2025 Budgeted Expenditures by Expense Type

The chart below displays the FY2025 Budgeted Expenditures by Expense Type. It indicates Personnel and Contractual Services account for 98.6% of total sources

**FY2025 Budgeted Expenditures by Expense Type**



**Budgeted and Historical Expenditures by Expense Type**



# Economic Development Goals, Objectives, and Performance Measures



Location



Land



Infrastructure



Workforce



Connectivity



Quality of Life

## Economic Development

### 2024-2025 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOALS

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Community Connection	<ul style="list-style-type: none"><li>Enhance and expand Business Retention and Expansion efforts</li></ul>
Education and Workforce Advancement	<ul style="list-style-type: none"><li>Recruit business that represents 500 new full-time jobs an average of at least \$52,000 per year</li><li>Develop and launch targeted marketing efforts to recruit workforce, trainers, and educators</li><li>Develop a direct workforce pipeline between the City and institutions of higher education</li></ul>

#### Economic Development Performance Indicators

Performance Indicators	2021 - 22 <u>Actual</u>	2022 - 23 <u>Actual</u>	2023 - 24 <u>Actual</u>	2024 - 25 <u>Projected</u>
Number of new jobs created	600	428	400	400
Average salary / wages	\$31M	\$80M	\$60M	\$60M
New Capital Investment Made	\$421M	\$240M	\$250M	\$250M
Companies announcing, they will locate in Casa Grande	3	3	3	3

# Planning & Development



The Planning & Development Department is made up of the following five (4) work groups:

1. Current & Long-Range Planning
2. Building Plan Review, Inspections and Permitting
3. Engineering Plan Review and Permitting
4. Code Enforcement

Staff assigned to the Planning, Building and Engineering review program areas are responsible for coordinating the review of all land use applications, building and engineering plans and permits for compliance with City codes, regulations and policies.

The Code Enforcement staff is responsible for the enforcement of the Zoning, Land Use and Public Nuisance codes.

## **Mission**

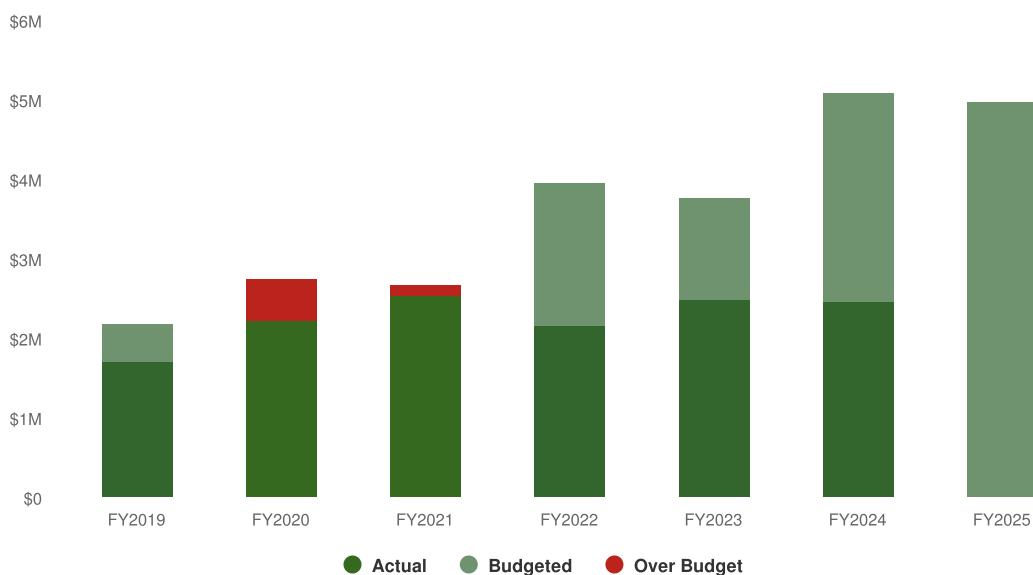
The mission of the Planning & Development Department is to effectively and efficiently manage growth and development in a manner that results in the implementation of the Casa Grande General Plan.

## **Expenditures Summary**

**4,980,312** **-\$117,546**

(-2.31% vs. prior year)

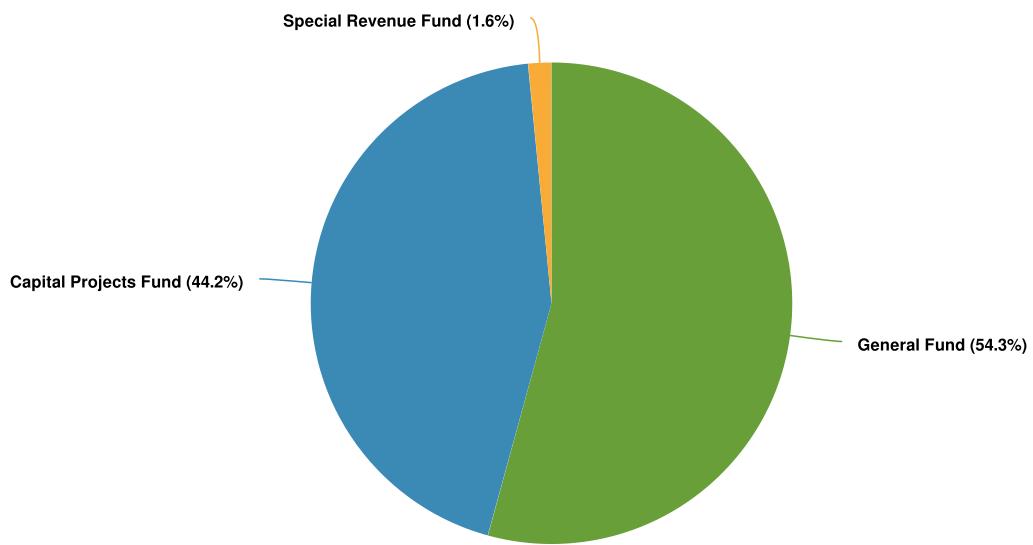
### **Planning & Development Proposed and Historical Budget vs. Actual**



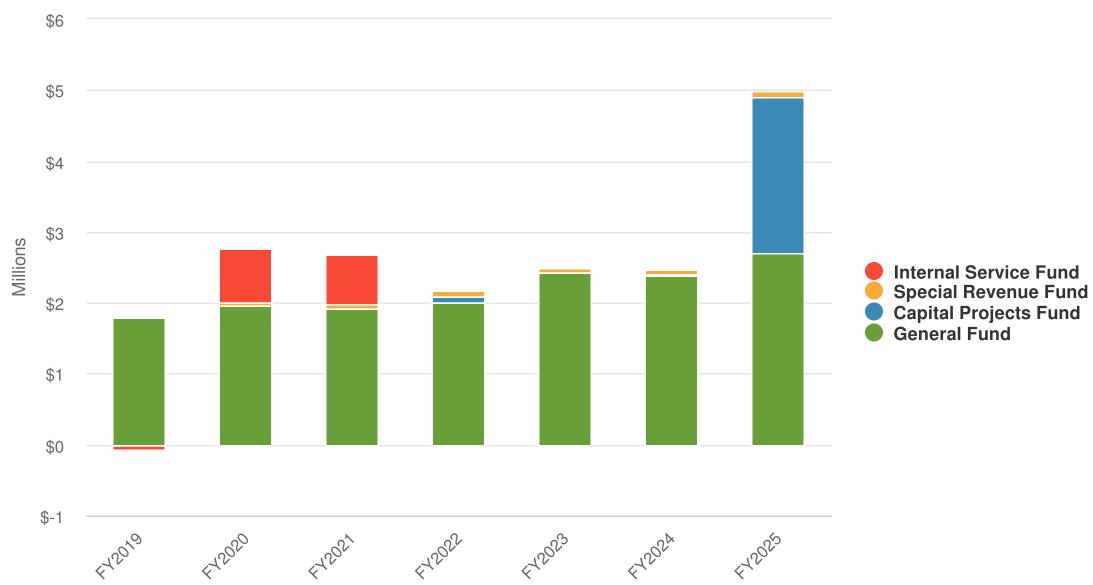
## FY2025 Budgeted Expenditures by Fund

The chart below displays the FY2025 Budgeted Expenditures by Fund. It indicates General Fund and Capital Projects Fund account for 98.9% of total sources.

**FY2025 Budgeted Expenditures by Fund**



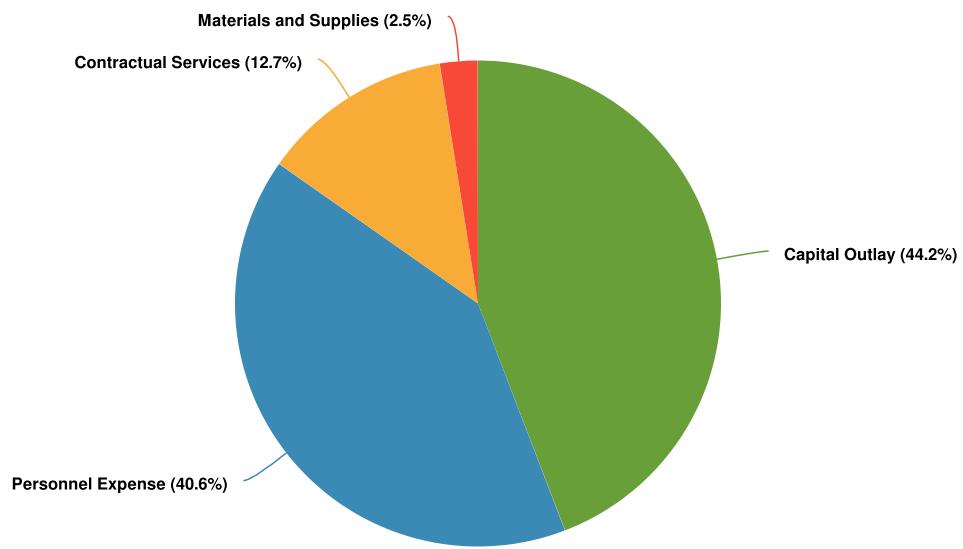
**Budgeted and Historical Expenditures by Fund**



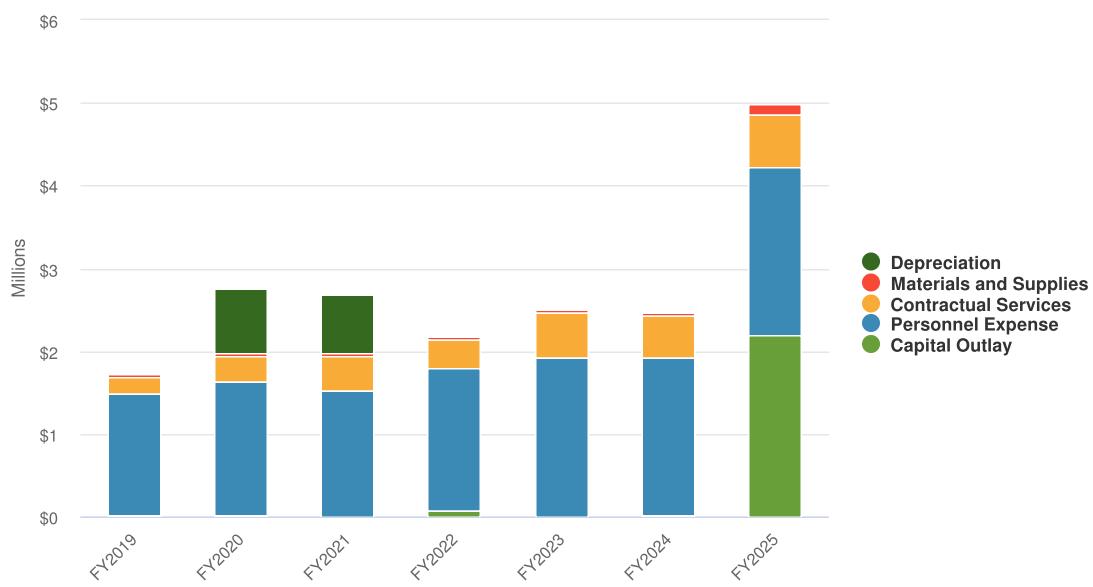
## FY2025 Budgeted Expenditures by Expense Type

The chart below displays the FY2025 Budgeted Expenditures by Expense Type. It indicates Personnel, Contractual Services and Capital Outlay account for 98.3% of total sources.

**FY2025 Budgeted Expenditures by Expense Type**



**Budgeted and Historical Expenditures by Expense Type**

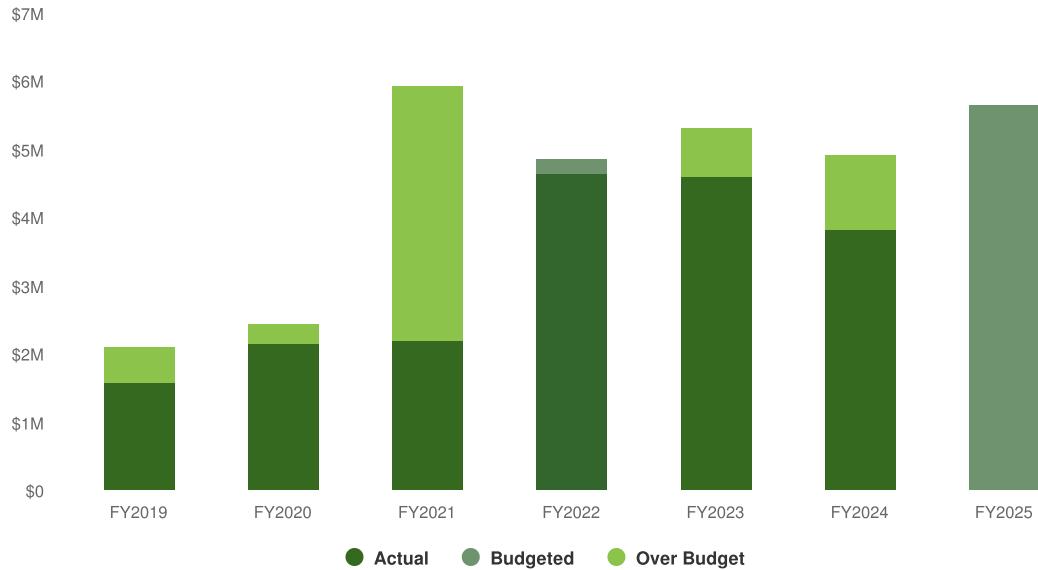


## Revenues Summary

**5,651,917** **\$1,813,236**

(47.24% vs. prior year)

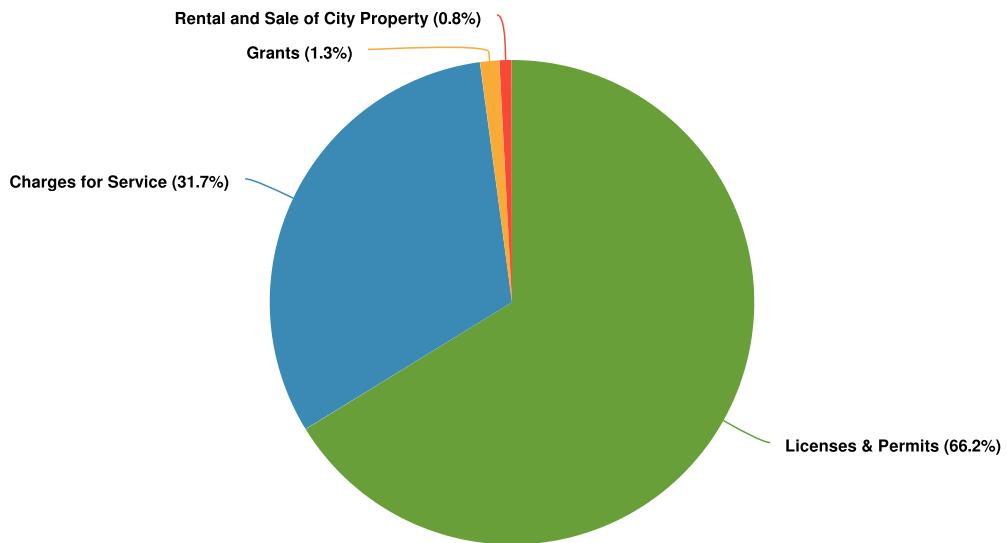
### Planning & Development Proposed and Historical Budget vs. Actual



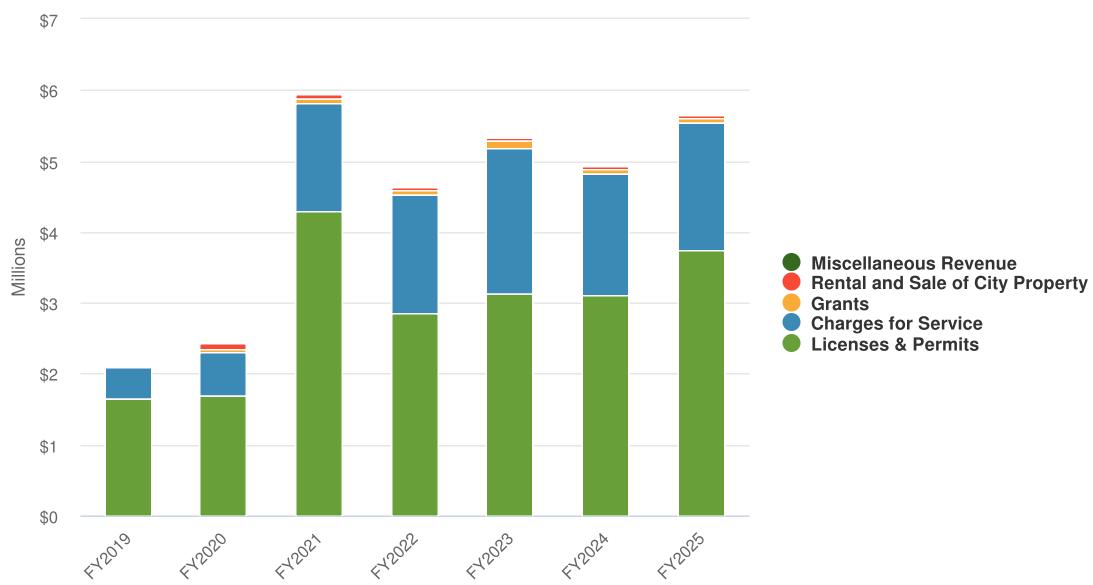
## FY2025 Projected Revenues by Source

The chart below displays the FY2025 Projected Revenues by Source. It indicates Licenses and Permits account for 66.2% of total sources.

**FY2025 Projected Revenues by Source**



**Budgeted and Historical Revenues by Source**



# Planning & Development Goals, Objectives, and Performance Measures



## Planning and Development

### 2024-2025 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Financial Stability and Sustainability	<ul style="list-style-type: none"><li>Implement the use of a Self-Certification Building Plans Review program for targeted permit types to realize cost-savings associated with the review of plans.</li></ul>
Community Enhancement	<p><i>Increase positive customer interaction by:</i></p> <ul style="list-style-type: none"><li>Implementing a customer survey for all permit and project applicants to determine level of satisfaction with plan review, permitting and inspection services.</li><li>Expanding the number of building plans; engineering plans and land use applications that can be submitted and reviewed totally electronically.</li><li>Expanding the on-line inspection request program to include public works construction and fire inspections.</li></ul> <p><i>Address the removal of blight by:</i></p> <ul style="list-style-type: none"><li>Dedicating 75% of the code enforcement staff time and resource to blight reduction.</li><li>Coordinating with the Union Pacific Railroad (UPRR) to improve the appearance of the structures and property located within their railroad right of way in the Main Street/Avenue &amp; Jimmie Kerr corridor.</li><li>Implement two "Neighborhood Clean-up Day" in a neighborhood with significant outside storage of junk violations.</li><li>Organize a spring and fall "Keep Casa Grande Beautiful" clean up events</li><li>"Project Tidy Up" - Recognize one property each quarter that has made significant improvements to their front yard landscaping and/or house appearance.</li></ul>

## Planning and Development Performance Indicators

<u>Performance Indicators</u>	<u>2021 - 22 Actual</u>	<u>2022 - 23 Actual</u>	<u>2023 - 24 Actual</u>	<u>2024 - 25 Projected</u>
% Of code enforcement cases related to removal of blight	76%	80%	75%	75%
Amount of direct abatement funds used to address unsightly/blighted properties (i.e., weeds, outside storage of junk, inoperable vehicles, etc.)	\$69,400	\$85,407	\$90,000	\$90,000
Number of UPPR blight related cases worked	4	N/A	N/A	N/A
Number of "Neighborhood Clean-Up" and "Keep Casa Grande Beautiful" events held	2	4	4	4
Number of "Project Tidy Up" properties recognized	4	4	4	4
% Of Development Center customers that are satisfied with the level of service provided in conjunction with Building Permits	N/A	N/A	N/A	N/A
% Of Development Center customers that are satisfied with the level of service provided in conjunction with Engineering Permits	N/A	N/A	N/A	N/A
% Of Development Center customers that are satisfied with the level of service provided in conjunction with Planning Projects	N/A	N/A	N/A	N/A
% Of building permit application submittals and reviews handled completely electronically	N/A	90	90	100
% Of engineering permit submittals and reviews handled completely electronically	N/A	100	100	100
% Of planning application submittals and reviews handled completely electronically	N/A	100	100	100
% Of Public Works Construction Inspections handled through an on-line system	N/A	50	50	100
% Of Fire Inspections handled through an on-line system	N/A	100	100	100
Number of building permits processed through a self-certification program	N/A	0	100	200



## Community Development



The Community Development Office is responsible for the Community Development Block Grant, Owner Occupied Housing Rehabilitation Grants, and provides oversight for all grant programs administered by various other City departments.

The City of Casa Grande is an Entitlement Community which allows it to receive an annual allocation of Community Development Block Grant (CDBG) funds directly from the Office of Housing and Urban Development (HUD). The Community Development Program has been created to administer the CDBG funds along with the funds of other grant programs. The work of the Community Development Program is primarily focused on the implementation of the goals and objectives identified in the CDBG 5-year Consolidated Plan and Annual Action Plan.

The 5-Year Consolidated Plan was completed for Fiscal Year 2021-2026 to include additional goals and objectives for implementation through the Annual Action Plan. All CDBG activities must benefit low to moderate income persons.

Aside from the CDBG funding, the Community Development Program seeks funds for the implementation of the Owner Occupied Housing Rehabilitation (OOHR) program in which assistance is provided to qualified individuals or families who are 80% or below the Area Median Income (AMI) for the rehabilitation of their owner-occupied housing units. The OOHR program is funded from various sources such as the: Community Development Block Grant (CDBG); State Housing Funds (SHF) -HOME; Tribal Nations Grants; Revolving Loan Funds (Program Income) and Housing Development Fees.

### **Mission**

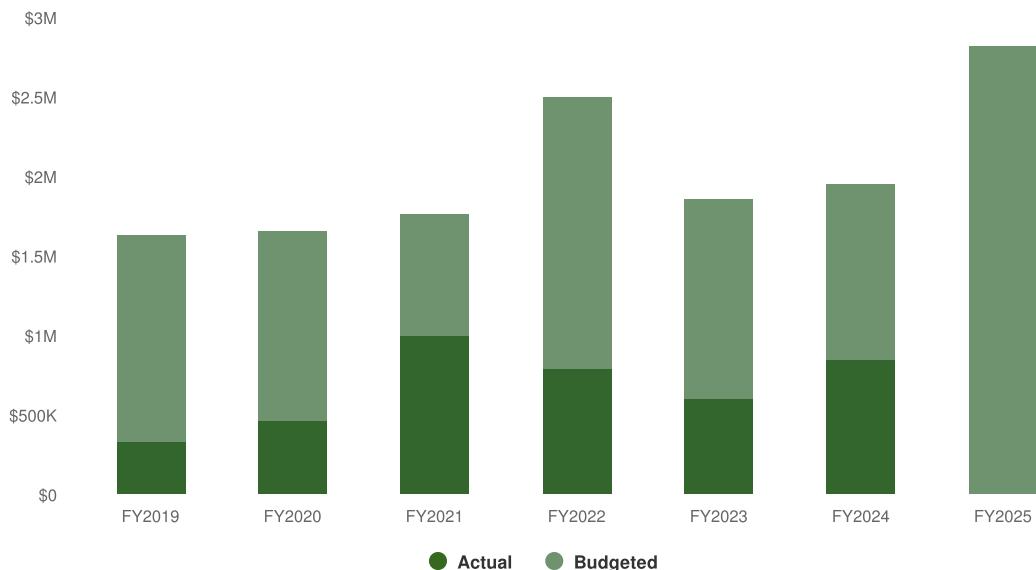
To create a viable community and enhance the quality of life of Casa Grande residents by providing and preserving the affordable housing stock for low- income households, improving the public infrastructure and facilities within low-and moderate-income areas, supporting public service providers for low to moderate-income persons or households, and assisting all city departments with grant administration support.



## Expenditures Summary

**2,818,348** **\$869,298**  
(44.60% vs. prior year)

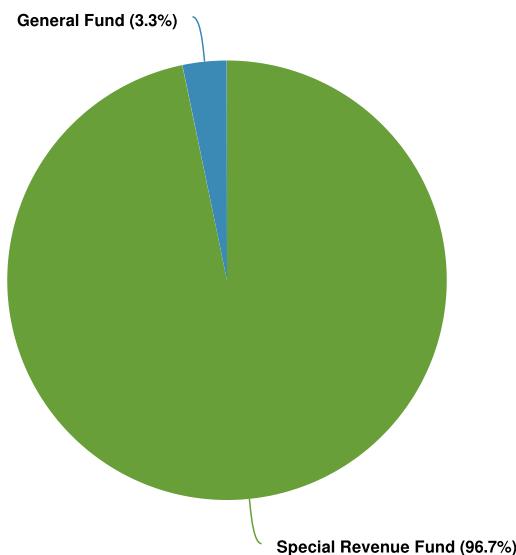
### Community Development Proposed and Historical Budget vs. Actual



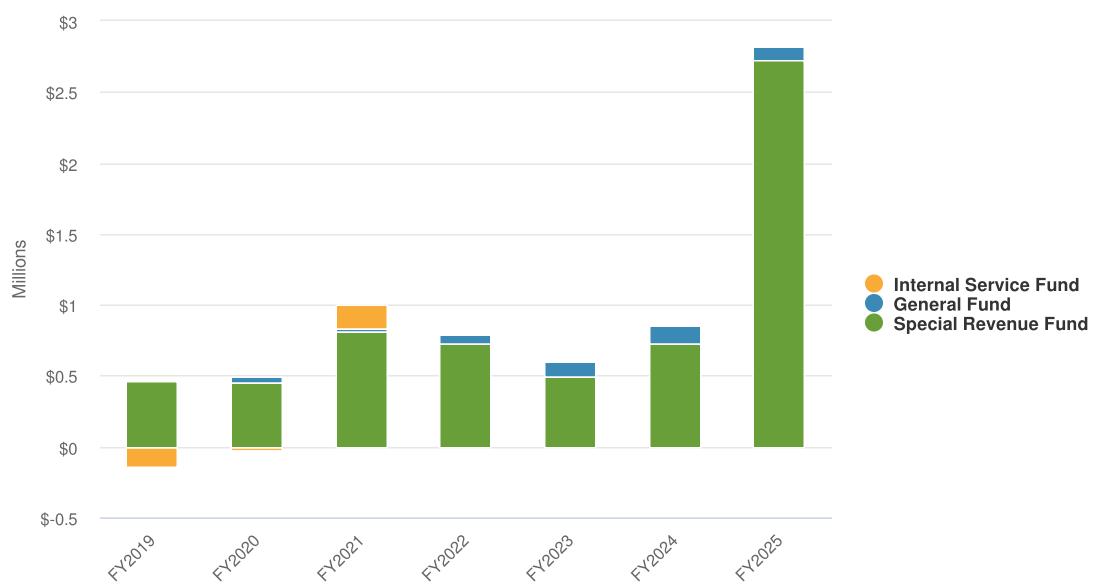
## FY2025 Budgeted Expenditures by Fund

The chart below displays the FY2025 Budgeted Expenditures by Fund. It indicates Special Revenue (CDBG, Housing, Tribal Grants & HOME) accounts for 96.7% of total sources.

FY2025 Budgeted Expenditures by Fund



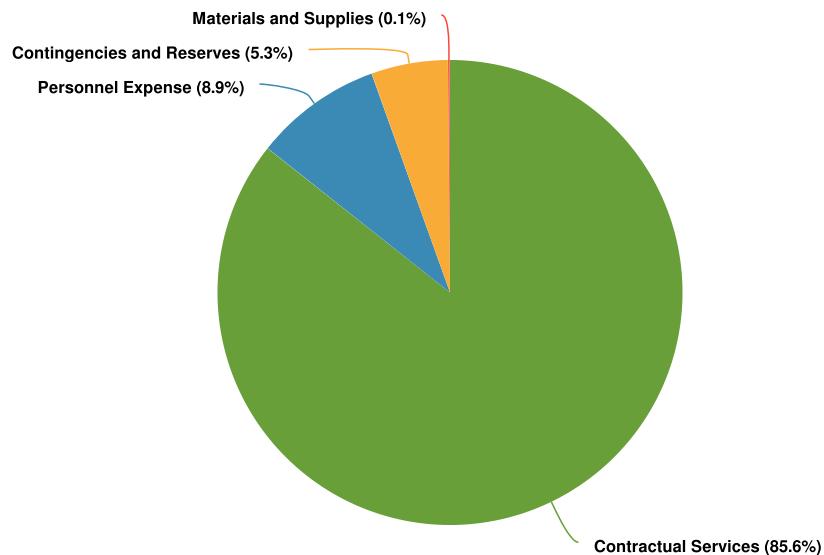
Budgeted and Historical Expenditures by Fund



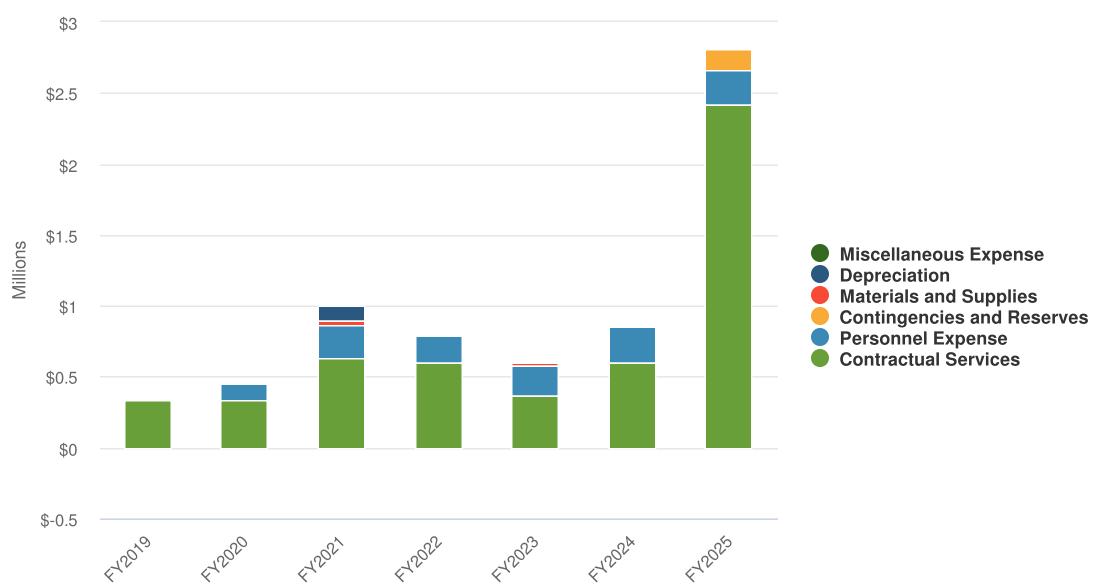
## FY2025 Budgeted Expenditures by Expense Type

The chart below displays the FY2025 Budgeted Expenditures by Expense Type. It indicates Contractual Services and Personnel account for 94.5% of total sources.

**FY2025 Budgeted Expenditures by Expense Type**



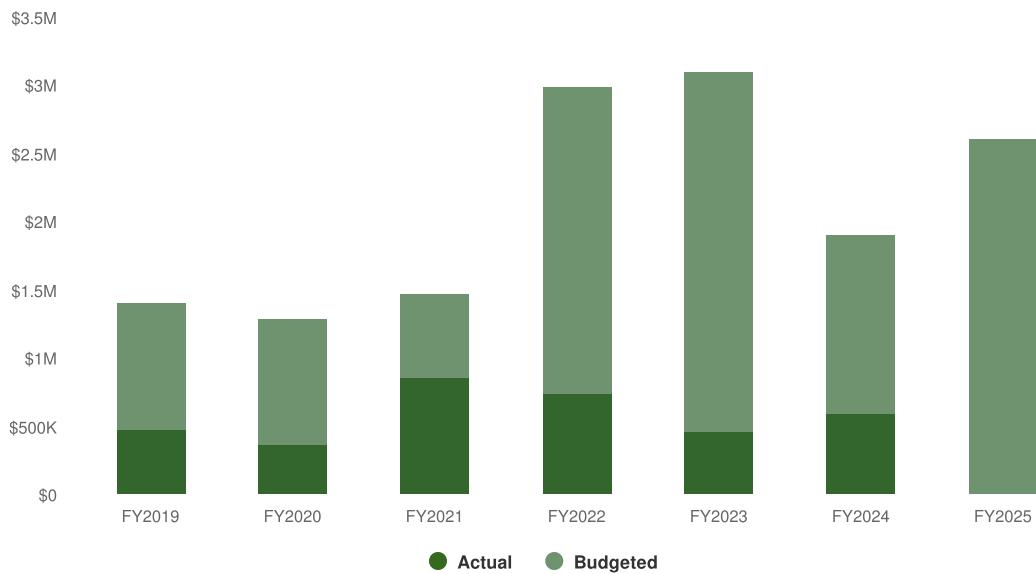
**Budgeted and Historical Expenditures by Expense Type**



## Revenues Summary

**2,610,807** **\$711,678**  
(37.47% vs. prior year)

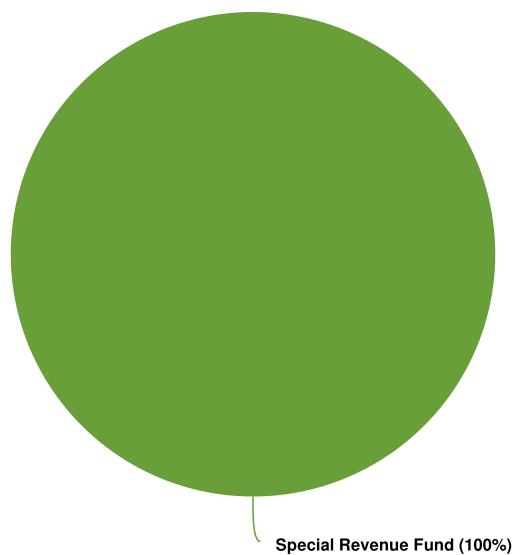
### Community Development Proposed and Historical Budget vs. Actual



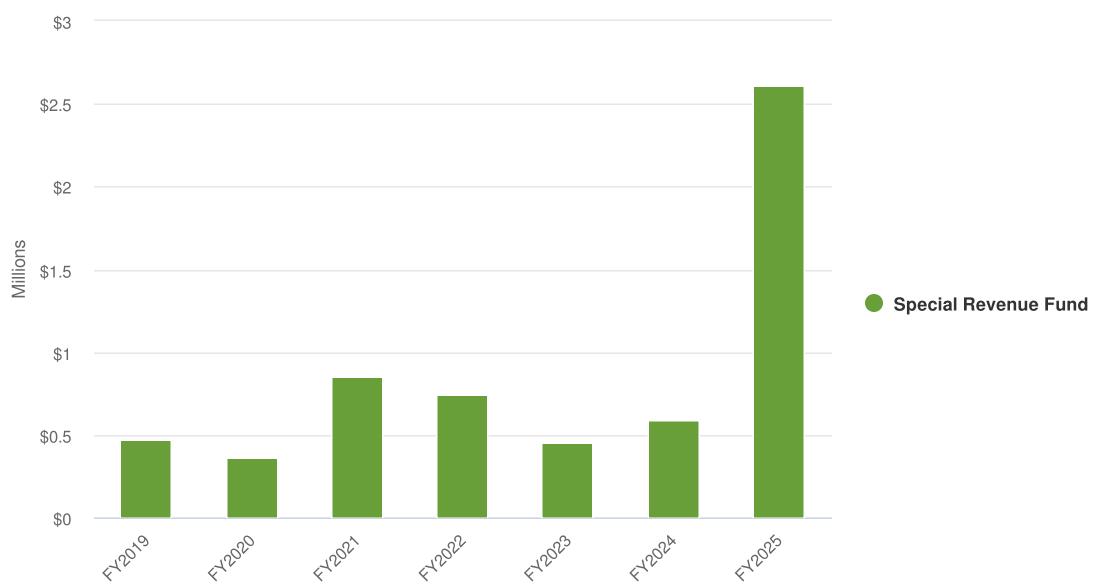
## FY2025 Projected Revenue

The chart below displays the FY2025 Projected Revenues by Fund. It indicates the Grants Fund accounts for 100% of total sources.

**FY2025 Projected Revenues by Fund**



**Budgeted and Historical Revenue by Fund**



# Community Development Goals, Objectives, and Performance Measures



## Community Development

### 2024-2025 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Community Enhancement	<ul style="list-style-type: none"><li>Affordable Housing – To rehabilitate and preserve housing units belonging to low-to moderate-income homeowners by addressing health and safety issues and by meeting housing quality standards and applicable codes through OOHR and Code Enforcement activities.</li><li>Community Development – To improve the sidewalks and ADA accessibility and park improvements in neighborhoods that is comprised of at least 51% low-to moderate- income residents.</li></ul>
Economic Expansion	<ul style="list-style-type: none"><li>Grant support all city departments</li></ul>
Healthy and Safe Community Environment	<ul style="list-style-type: none"><li>Homeless Prevention – Support CG Helps Coalition in the fight on homelessness.</li><li>Public Services – Work collaboratively with various partners and organizations to promote a Healthy Community.</li></ul>

#### Community Development Performance Indicators

Performance Indicators	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Projected
Total houses rehabilitated	3	5	5	5
City-wide grants awarded	50	36	40	40



# Community Services



The Community Services Department is comprised of nine divisions. includes the following operational divisions.

## **Mission**

To improve the lives of the entire community by providing exceptional experiences.

## **Divisions**

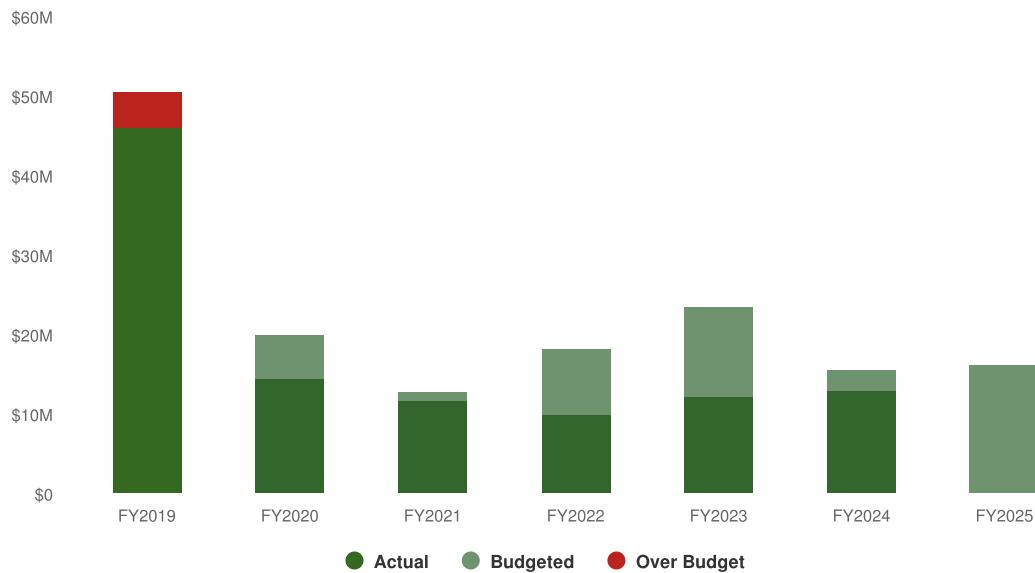
Administration  
Library  
Senior Services  
Parks  
Recreation  
Special Interest Classes  
Community Events  
Aquatics  
Grande Sports World  
Golf

## Expenditures Summary

**16,275,105** **\$542,349**

(3.45% vs. prior year)

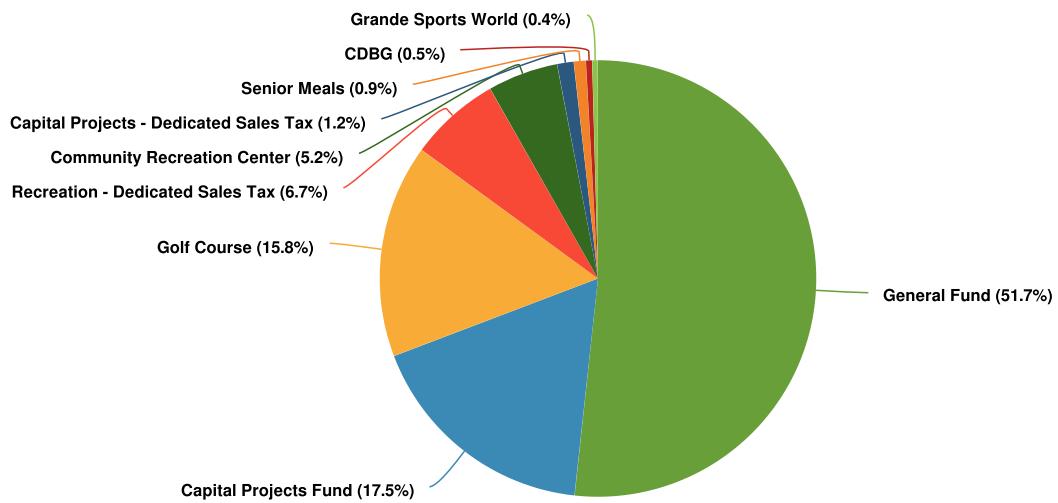
### Community Services Proposed and Historical Budget vs. Actual



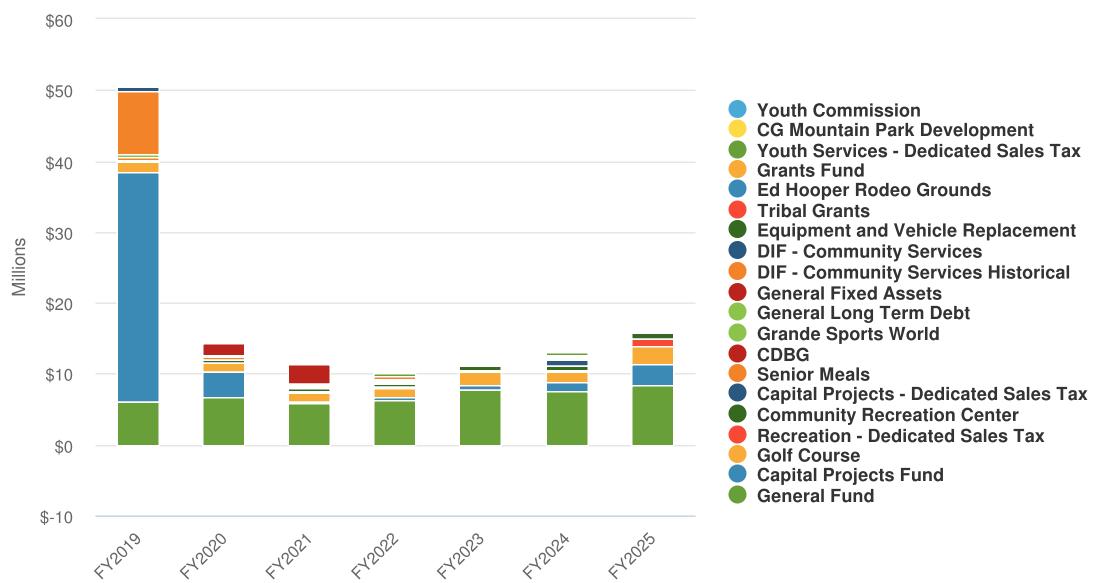
## FY2025 Budgeted Expenditures by Fund

The chart below displays the FY2025 Budgeted Expenditures by Fund. It indicates General Fund, Capital Projects, Golf, Recreation - Dedicated Sales Tax and Capital Projects-Dedicated Sales Tax account for 92.5% of total sources.

**FY2025 Budgeted Expenditures by Fund**



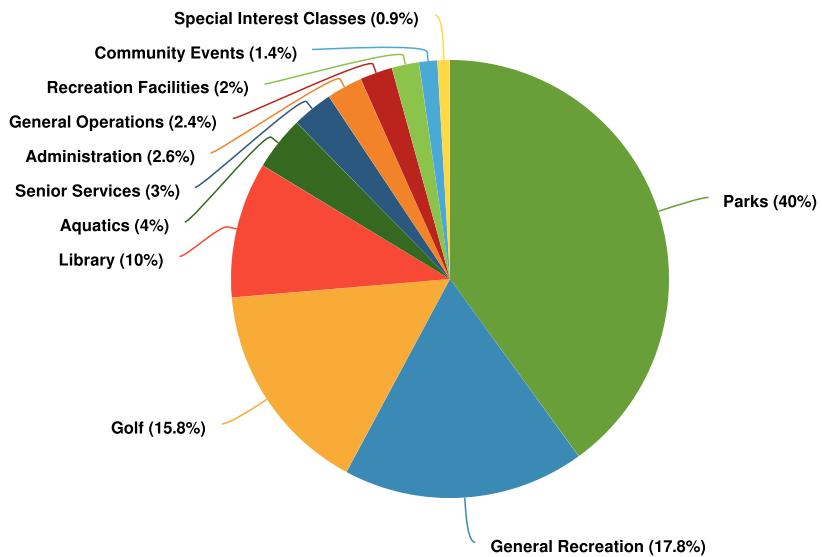
**Budgeted and Historical Expenditures by Fund**



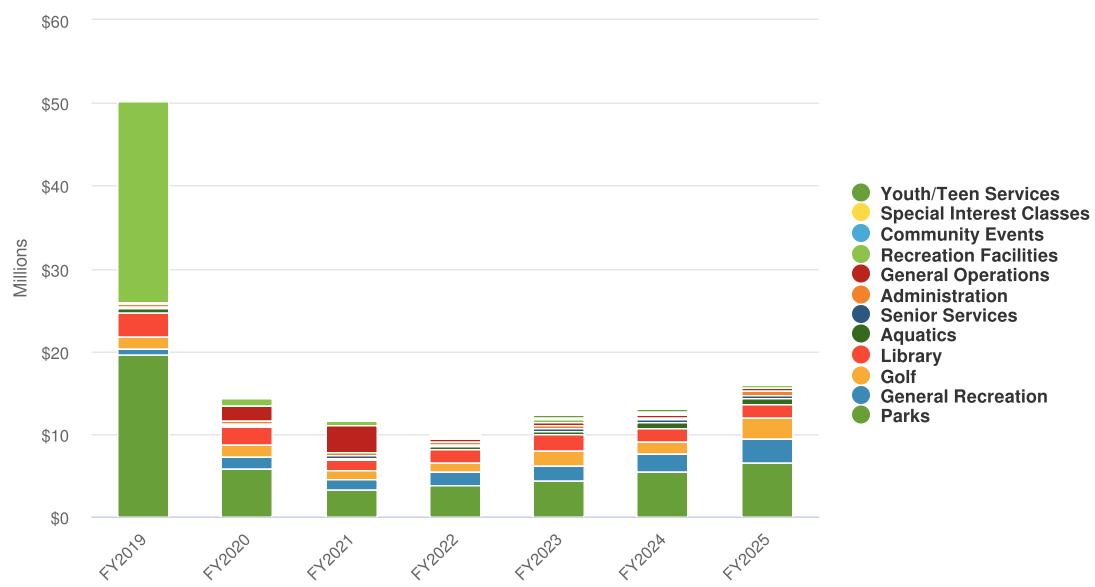
## FY2025 Budgeted Expenditures by Division

The chart below displays the FY2025 Budgeted Expenditures by Division. It indicates Parks, Golf, General Recreation and Library account for 82.9% of total resources.

FY2025 Budgeted Expenditures by Division



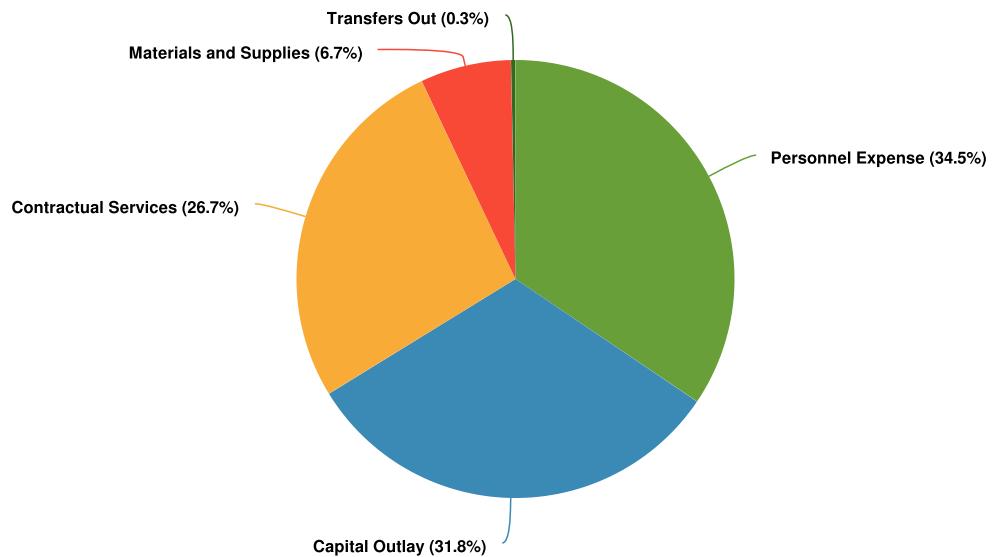
Budgeted and Historical Expenditures by Division



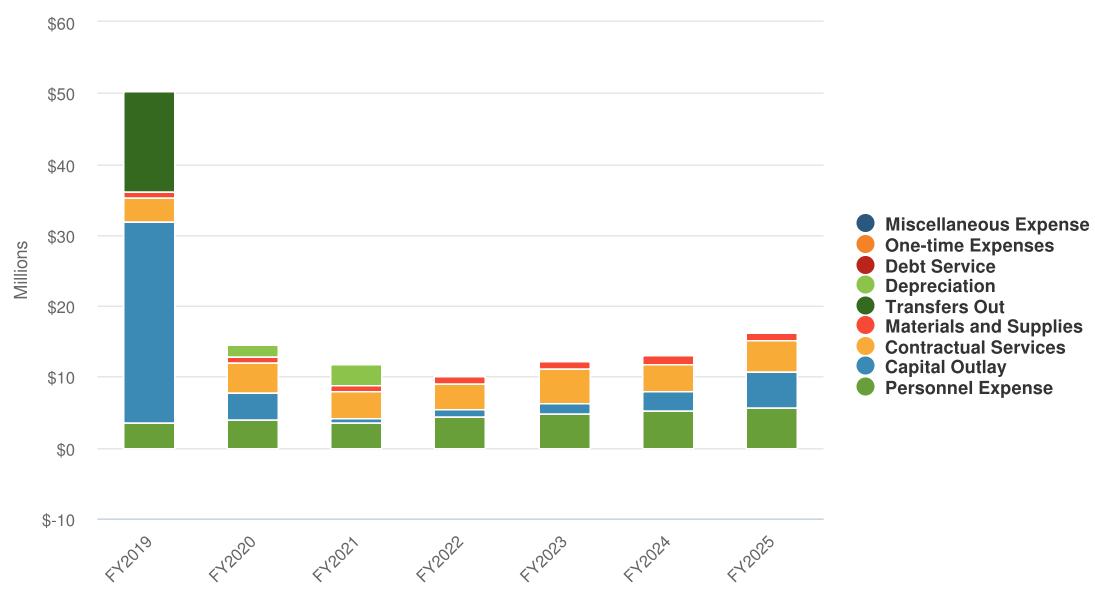
## FY2025 Budgeted Expenditures by Expense Type

The chart below displays the FY2025 Budgeted Expenditures by Expense Type. It indicates Personnel, Contractual Services and Capital Outlay account for 93.1% of total sources.

**FY2025 Budgeted Expenditures by Expense Type**



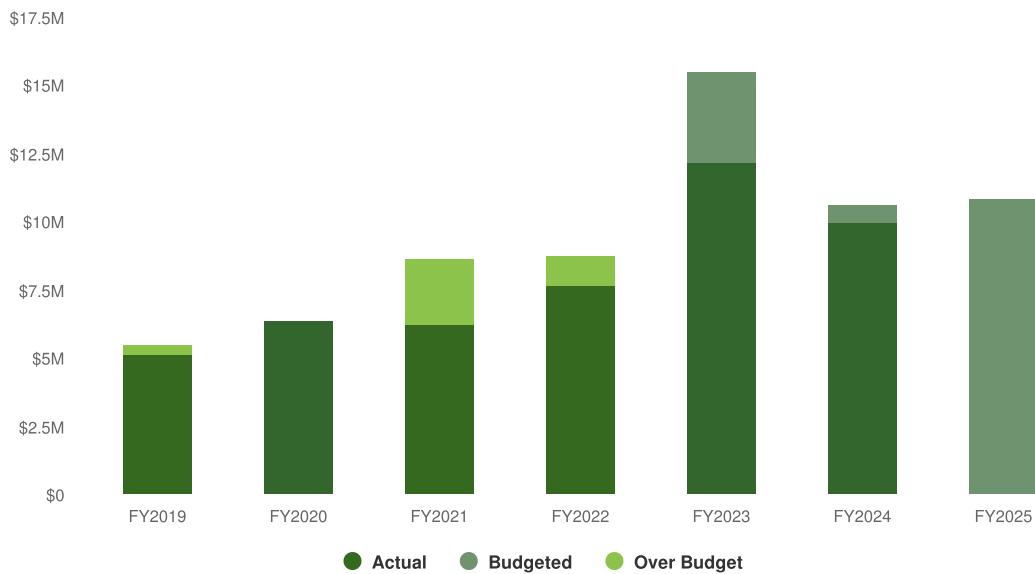
**Budgeted and Historical Expenditures by Expense Type**



## Revenues Summary

**10,841,974** **\$235,408**  
(2.22% vs. prior year)

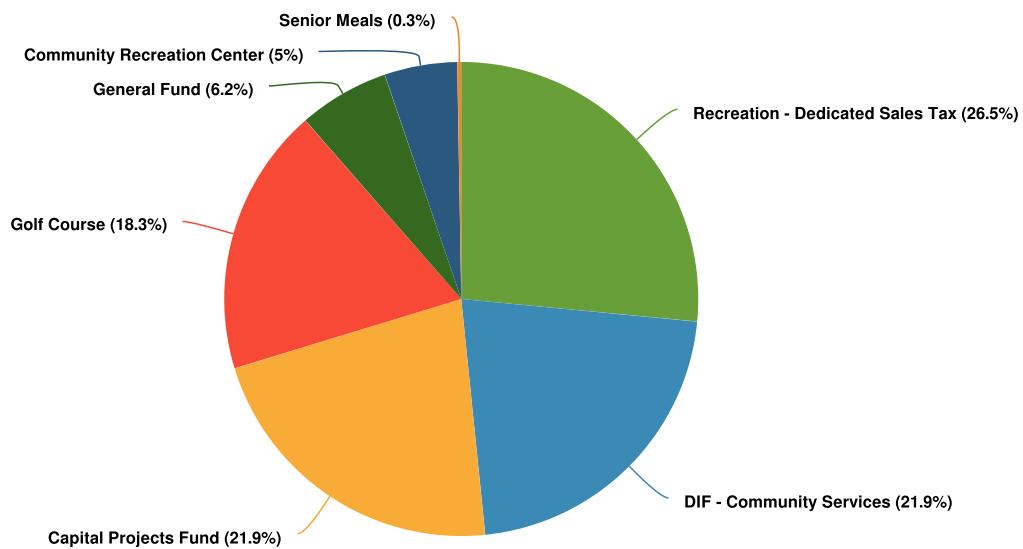
### Community Services Proposed and Historical Budget vs. Actual



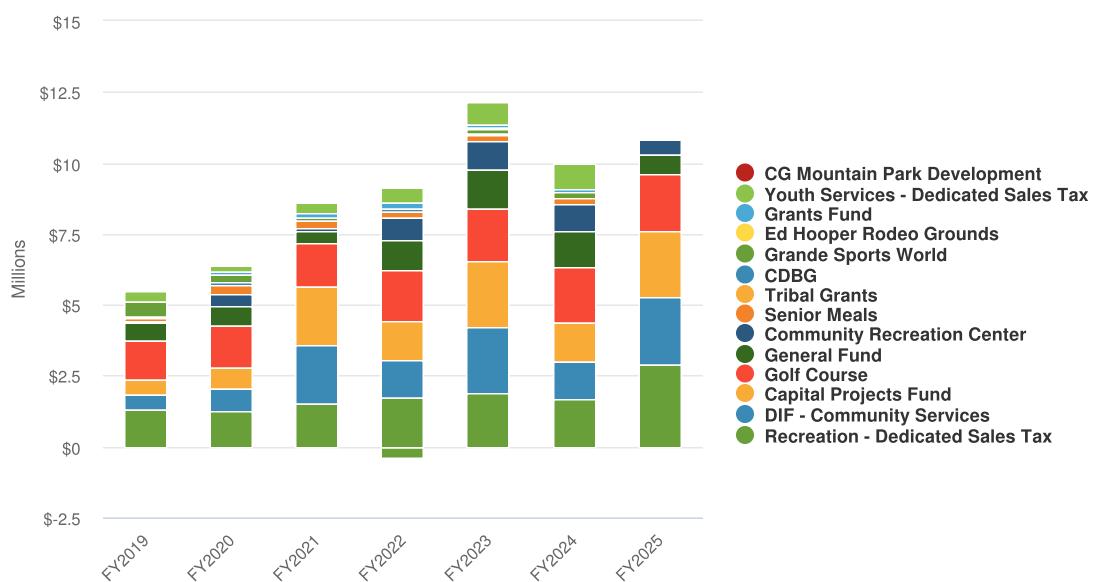
## FY2025 Projected Revenues by Fund

The chart below displays the FY2025 Projected Revenues by Fund. It indicates DIF-Community Services, Golf, Recreation - Dedicated Sales Tax account for 91.2% of total sources.

**FY2025 Projected Revenues by Fund**

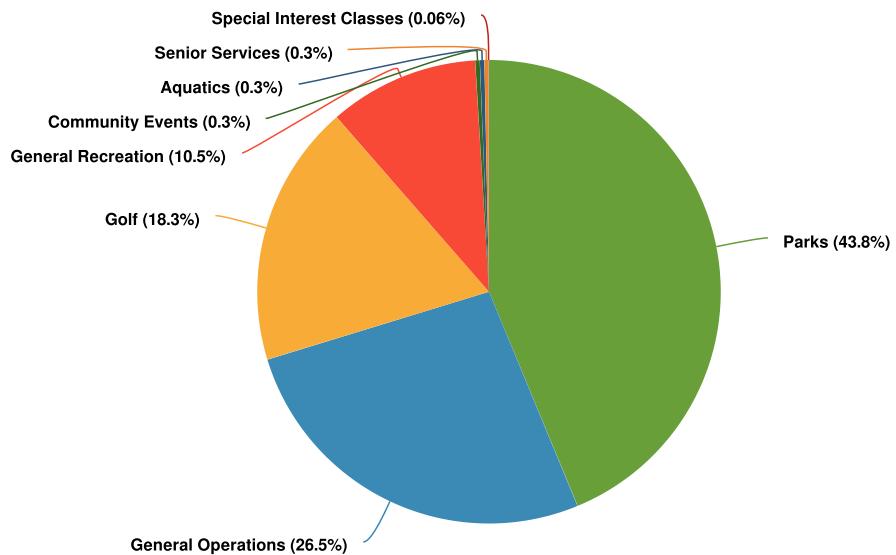


**Budgeted and Historical Revenue by Fund**

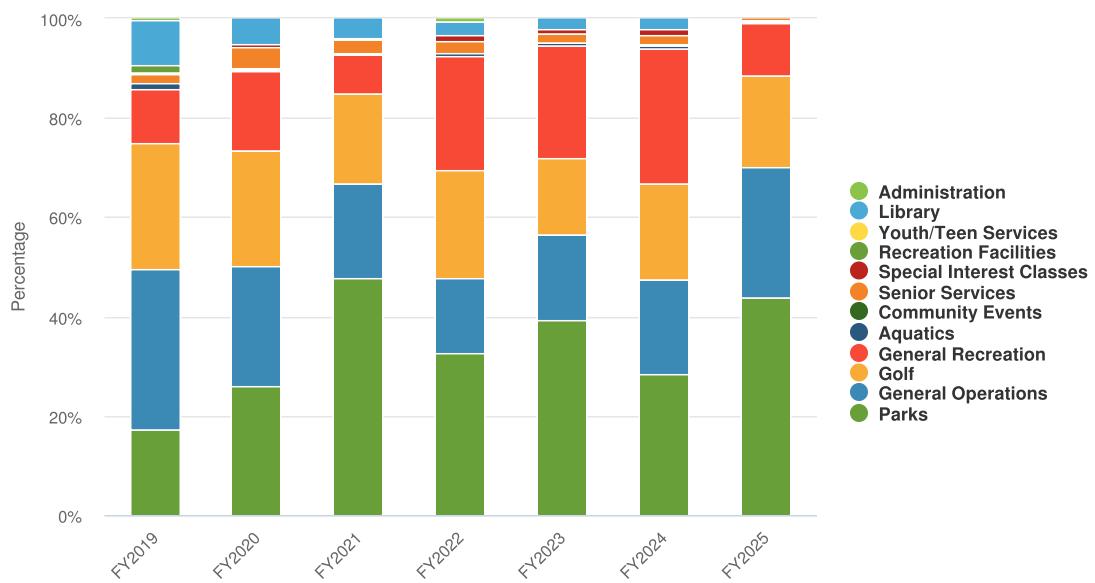


## Revenue by Division/Program

### FY2025 Projected Revenue by Division/Program



### Budgeted and Historical Revenue by Department/Division



# Community Services Goals, Objectives, and Performance Measures



## Community Services

### 2024-2025 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Financial Stability and Sustainability	<ul style="list-style-type: none"><li>Analyze and evaluate program to ensure efficiency/effectiveness against the public sector; Golf Course Operations (maintenance and Pro Shop)</li></ul>
Community Connection	<ul style="list-style-type: none"><li>Promote field usage and ramada usage to attract practices, games, tournaments, and events</li><li>Partnering with non-profit organizations in their community events</li><li>Continue Implementation of the Cultural Plan – Building a Better Community</li><li>Develop and implement customer service surveys</li><li>Community events to be designed to share and enhance our rich cultures with the ultimate goal of increasing our "commUNITY" perception</li><li>Hold events for all age groups</li><li>Partner with agencies and non-profits</li><li>Develop and hold events for targeted audiences</li><li>Continue outreach plan to promote information and highlight specific activities, events, holidays on City's website</li></ul>
Community Enhancement	<ul style="list-style-type: none"><li>Construct Phase II of the 5- year trail – Santa Cruz Wash connector</li><li>Construct Peart Road Trail Head</li><li>Replace existing playground equipment</li><li>Continue education/promotional message related to the use of OHV's</li><li>Implement Community Services Master Plan</li><li>Irrigation Improvements at Dave White Golf Course</li><li>Complete City Hall Landscaping Improvements and Landscaping Project</li></ul>



	<ul style="list-style-type: none"> <li>• Complete O'Neil Prak Improvements</li> <li>• Construct new pickleball courts</li> <li>• Partner with Elementary School District to improve and operate Auditorium</li> </ul>
Economic Expansion	<ul style="list-style-type: none"> <li>• Complete Cost of Service Analysis</li> <li>• Complete, update and approve Development Impact Fee Study</li> </ul>
Education and Workforce Advancement	<ul style="list-style-type: none"> <li>• Support the AARP 3<sup>rd</sup> Grade Reading Program</li> <li>• Continue the Mayor's Reading Program</li> </ul>
Healthy and Safe Community Environment	<ul style="list-style-type: none"> <li>• Support CG Helps Coalition in the fight on homelessness</li> <li>• Support "the fight" on opioids</li> <li>• Work collaboratively with various partners and organizations to promote a Healthy Community</li> <li>• Expand trails in the community</li> </ul>

#### Community Services Performance Indicators

Performance Indicators	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Projected
Downtown Library				
Circulation	133,343	133,859	145,000	155,000
# Of library visits	84,301	95,465	99,000	103,000
# Of computer visits	14,445	14,330	17,000	19,000
# Of program attendance	2,457	5,501	6,500	7,500
Digital library circulation	96,666	100,955	105,000	110,000
Vista Grande Library				
Circulation	81,450	103,464	115,000	125,000
# Of library visits	78,841	104,559	115,000	125,000
# Of computer visits	3,462	5,815	8,000	10,000
# Of program attendance	5,412	8,000	10,000	12,000
Community Recreation Center				
# Of Contracts - As of June 30	2,856	3,579	4,000	4,200
# Of Members - As of June 30	5,135	5,843	6,000	6,400
CRC Attendance (All Visitors & Usage)	162,932	155,842	160,000	160,000



# Of Facility Reservations	264	299	300	300
Palm Island Aquatic Center				
Open Swim Attendance	8,252	15,271	15,000	16,000
Open Swim Pool Hours	N/A	347	350	350
Swim Lessons/Swim Team - Enrollment	1,503	347	1,800	1,850
Swim Lessons/Swim Team - Attendance	9,018	1,763	N/A	N/A
Community Service Facilities, Ramada's, Fields & Open Spaces				
Len Colla Attendance	Closed	Closed	N/A	N/A
Ramada Reservations	621	647	650	650
Ramada Attendance	25,939	32,634	30,000	30,000
Field Reservations	1,562	1,941	2,100	2,200
Field Attendance (Reservations)	26,784	39,372	41,00	41,000
Multipurpose-Rectangle Field Reservations	1,076	1,035	1,100	1,200
Multipurpose-Rectangle Field Attendance (Reservations)	36,566	28,906	30,000	31,000
Programs (Fall of previous year, Spring, Summer metrics)				
Rec Programs (Staff Lead) - Offered	80	66	65	65
Rec Programs (Staff Lead) - Enrollment	1,999	2,218	2,500	2,500
Rec Programs (Staff Lead) - Attendance	20,348	21,973	22,000	22,000
Special Interest Classes - Offered	63	110	115	120
Special Interest Classes - Enrollment	410	943	1,000	1,100
Special Interest Classes - Attendance	3,139	7,036	7,500	8,000
Health & Fitness - Offered	27	N/A	N/A	N/A
Health & Fitness - Enrollment	186	N/A	N/A	N/A
Health & Fitness - Attendance	983	N/A	N/A	N/A
Group Fitness Classes - Offered	1,976	3,467	3,500	3,500
Group Fitness Classes - Attendance	18,884	34,670	35,000	35,000
Leagues/ Tournaments - Offered	5	10	10	10
Leagues/Tournaments - Teams	44	92	90	100
Leagues/Tournaments - Attendance	N/A	N/A	N/A	N/A
Events				
Events: Signature	4	4	4	4
Events: Special	12	32	30	30
Events: Health & Fitness	11	18	15	15
Events - Attendance (All)	35,915	33,941	40,000	45,000
Electric Light Parade Entries	62	102	85	90
Deck the House Entries	60	63	60	60

Dorothy Powell Senior Center				
Visits to Dorothy Powell Senior Center	13,200	12,024	12,625	13,256
Annual new registered members	185	284	298	313
# Of Home Delivered Meals served	21,353	32,541	34,168	35,876
# Of Congregate meals served	7,156	5,574	6,131	6,438
# Of one-way trips (transportation)	1,539	1,652	1,735	1,822
Parks				
Developed Park acres	551	2,078	2,078	2,078
Developed Park acres per 1,000 population	11	26	26	26
Golf Course				
Rounds Played	53,842	55,379	55,000	55,000



# Public Works



Public Works comprises nine divisions. Public Works Administration and Engineering provides general direction to the Public Works divisions, support for alleys and drainage maintenance/repair and services to support city staff.

## **Mission**

To provide reliable, cost-effective, friendly customer service in the areas of infrastructure, public services, technical standards, design services, engineering studies and long-term planning.

## **Divisions**

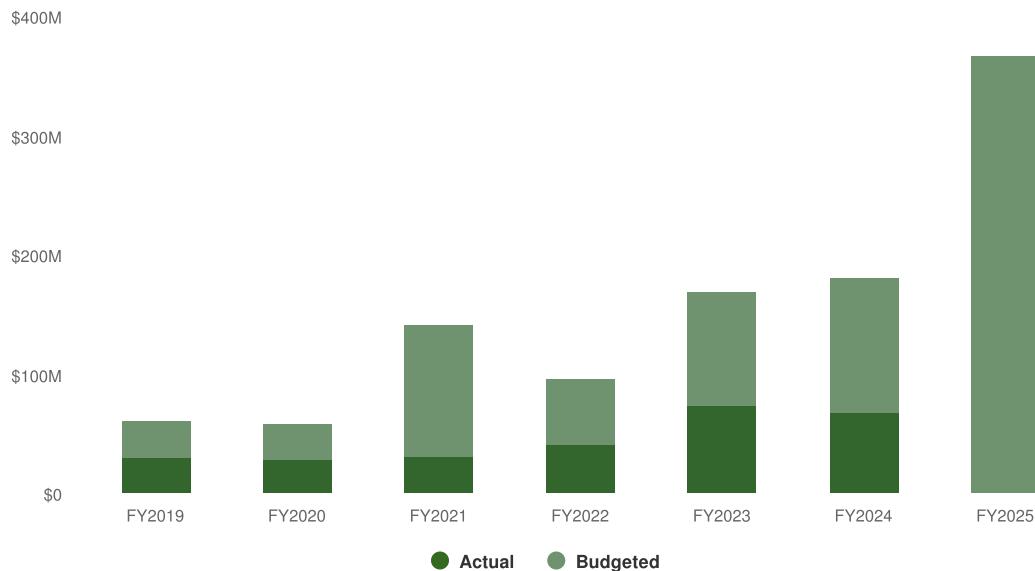
Administration  
Engineering  
Streets  
Airport  
Fleet Services  
Facilities Maintenance  
Sanitation  
Wastewater  
Water

## **Expenditures Summary**

**366,810,985**   **\$185,134,281**

(101.90% vs. prior year)

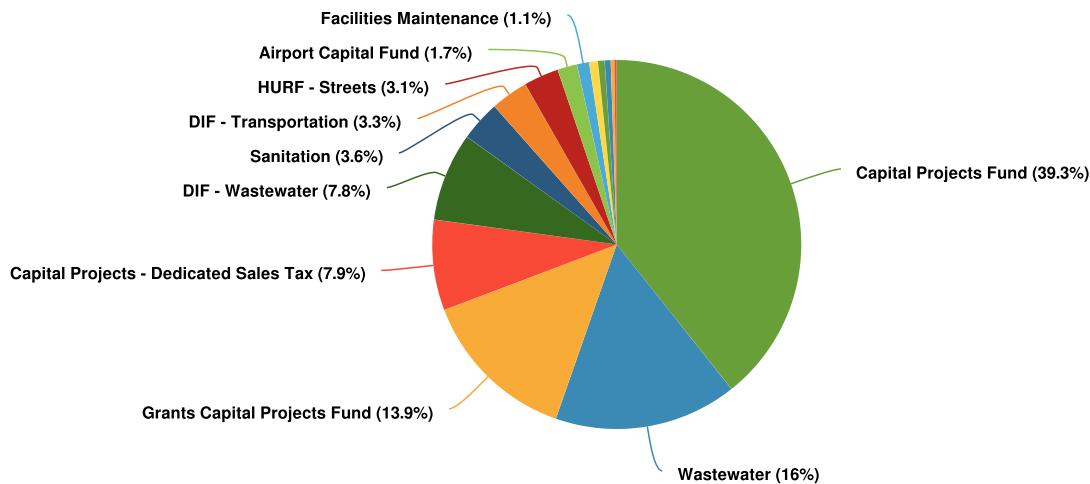
### **Public Works Proposed and Historical Budget vs. Actual**



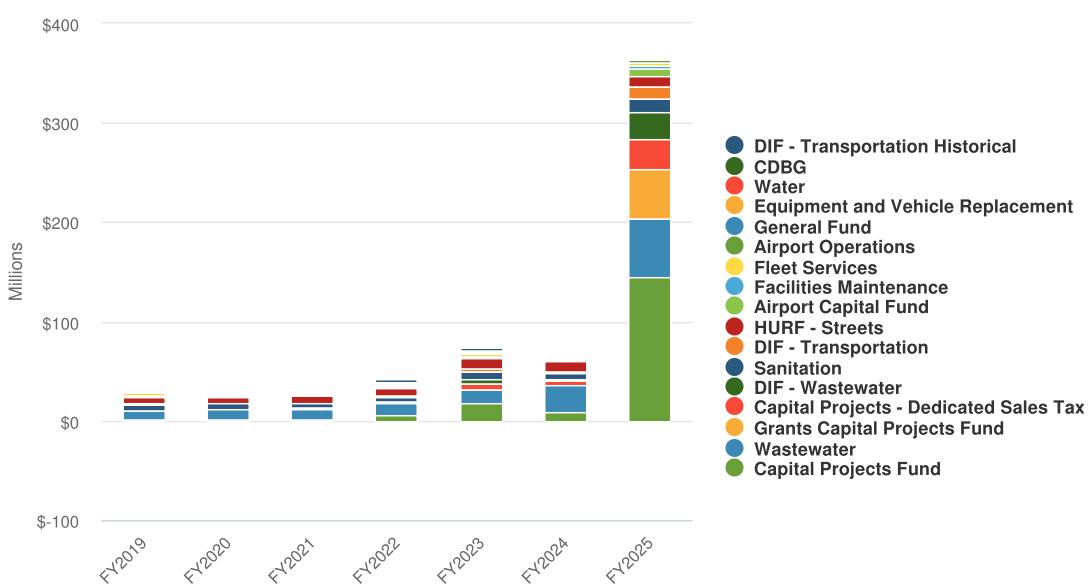
## FY2025 Budgeted Expenditures by Fund

The chart below displays the FY2025 Budgeted Expenditures by Fund. It indicates Wastewater, Grant - Capital Projects, Capital Projects, DIF - Wastewater, HURF and Dedicated Sales Tax account for 81.6% of total sources.

### FY2025 Budgeted Expenditures by Fund



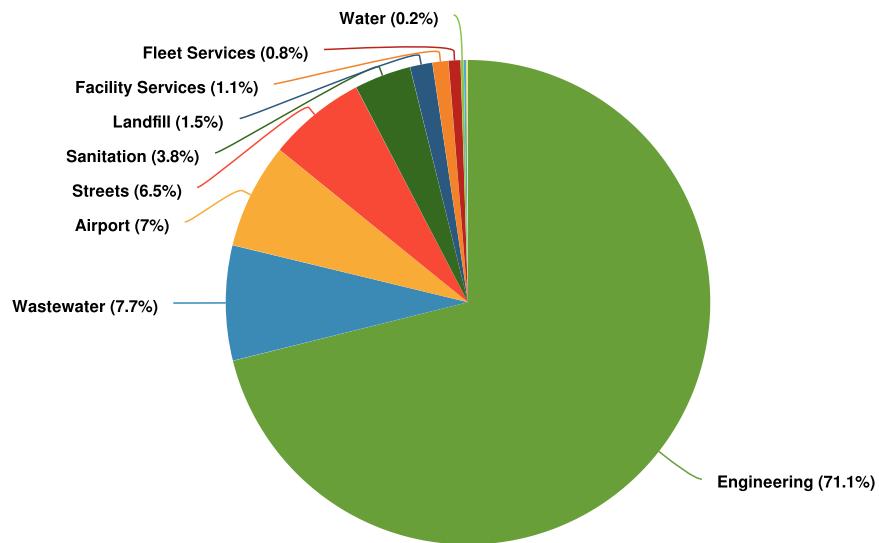
### Budgeted and Historical Expenditures by Fund



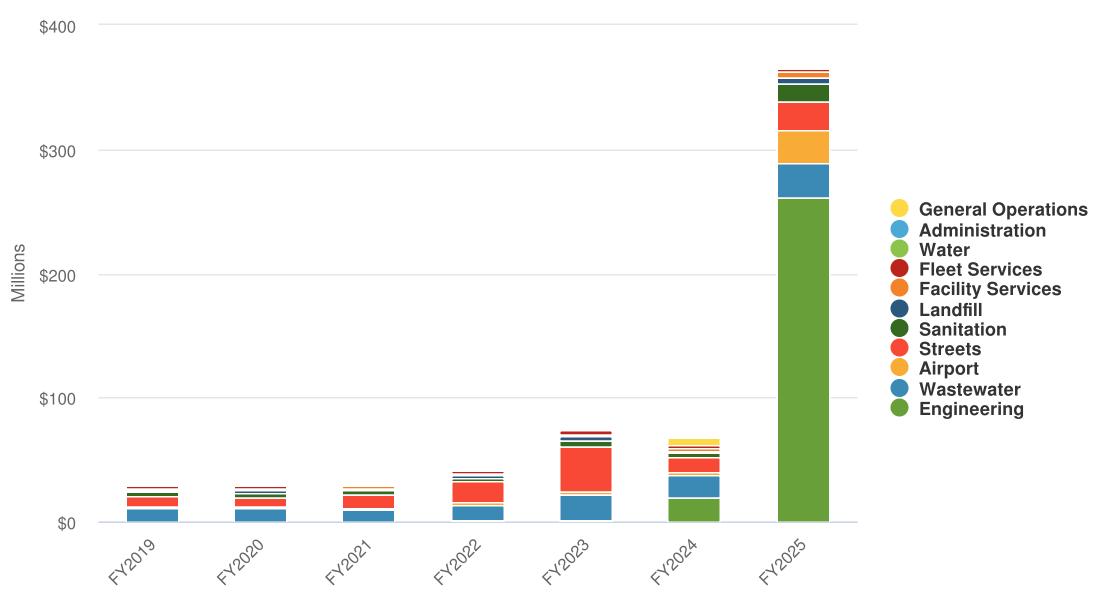
## FY2025 Budgeted Expenditures by Division

The chart below displays the FY2025 Budgeted Expenditures by Division. It indicates Wastewater, Engineering and Streets account for 83.7% of total resources.

FY2025 Budgeted Expenditures by Division



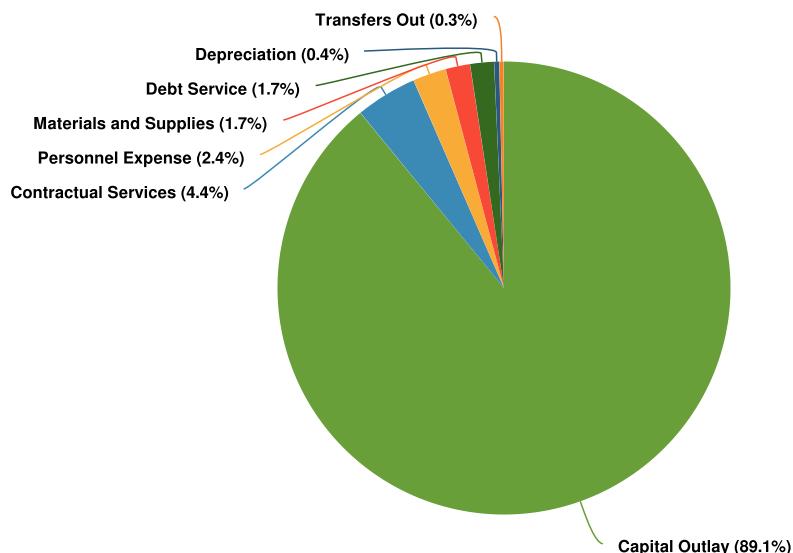
Budgeted and Historical Expenditures by Division



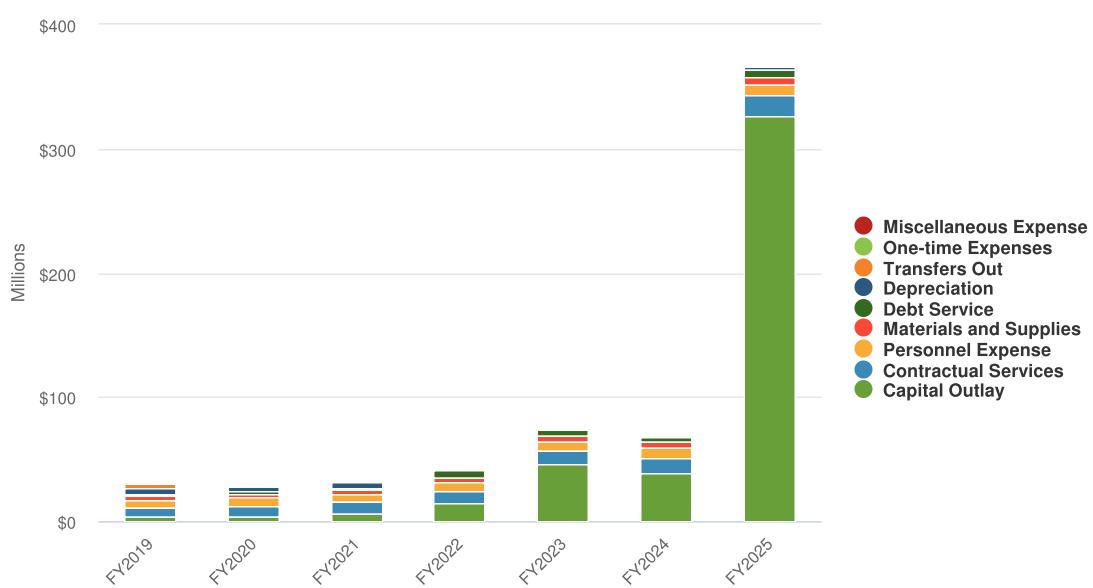
## FY2025 Budgeted Expenditures by Expense Type

The chart below displays the FY2025 Budgeted Expenditures by Expense Type. It indicates Capital Outlay, Contractual Services and Personnel account for 93.7% of total sources. FY2024/25 capital projects that were budgeted include: Westside Interceptor Sewer Design, Thornton Road Widening, Turn Lane Installation - Trekell and Florence, 1/2 Street - Pinal Tech Park and Florence Blvd. Relief Sewer, just to name a few. For further detail see Capital Improvements section.

**FY2025 Budgeted Expenditures by Expense Type**



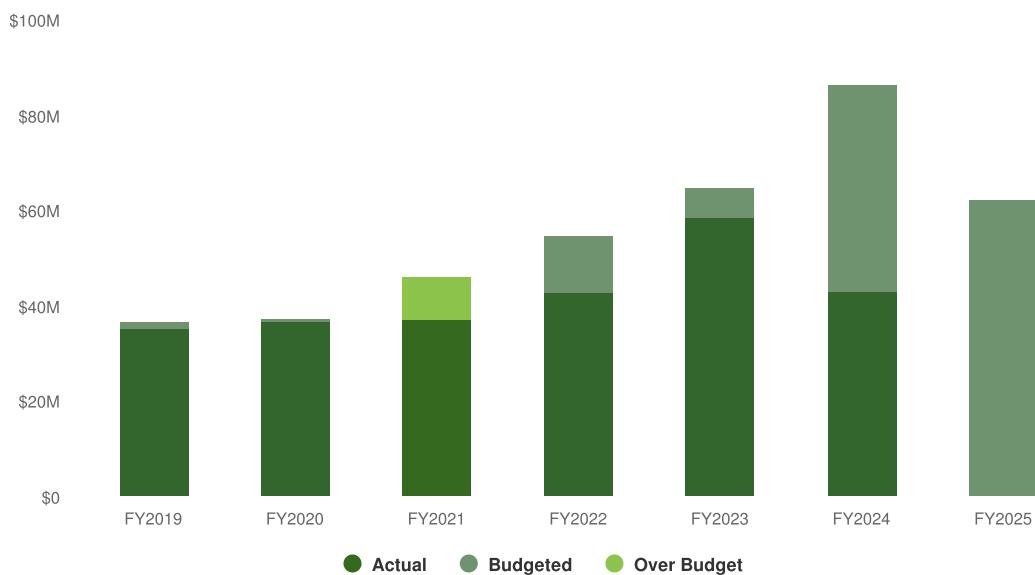
**Budgeted and Historical Expenditures by Expense Type**



## Revenues Summary

**62,228,767** **-\$24,239,257**  
(-28.03% vs. prior year)

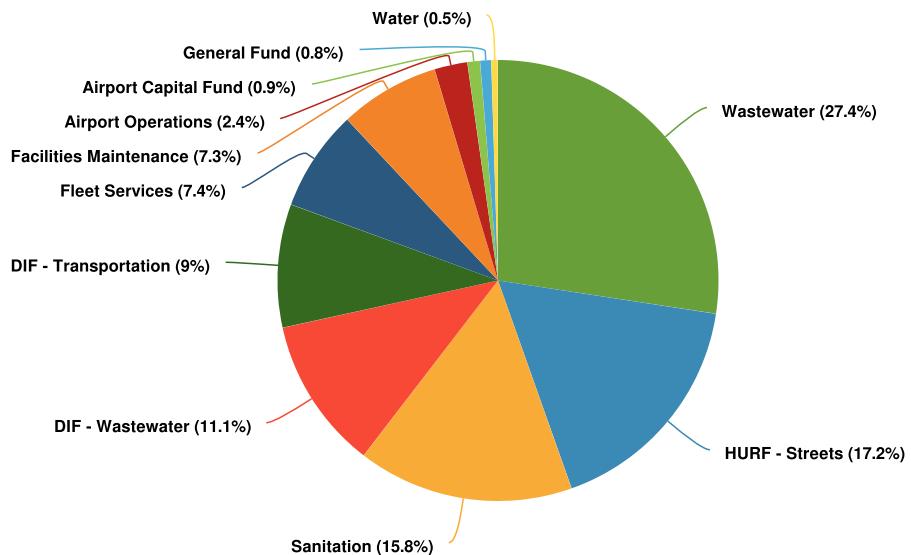
### Public Works Proposed and Historical Budget vs. Actual



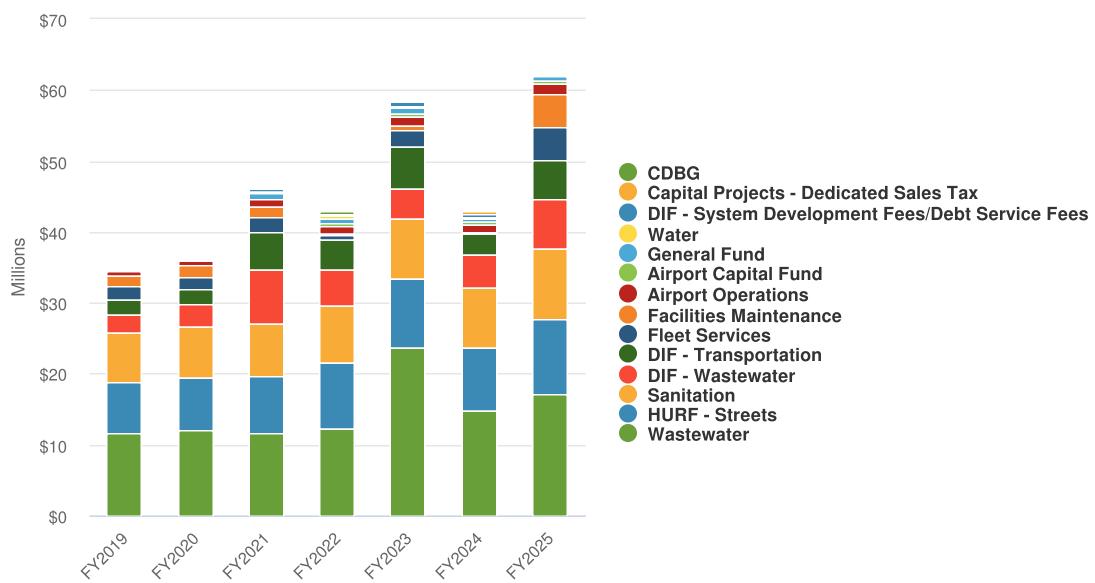
## FY2025 Projected Revenues by Fund

The chart below displays the FY2025 Projected Revenues by Fund. It indicates Wastewater, HURF, and Sanitation account for 60.7% of total resources.

**FY2025 Projected Revenues by Fund**

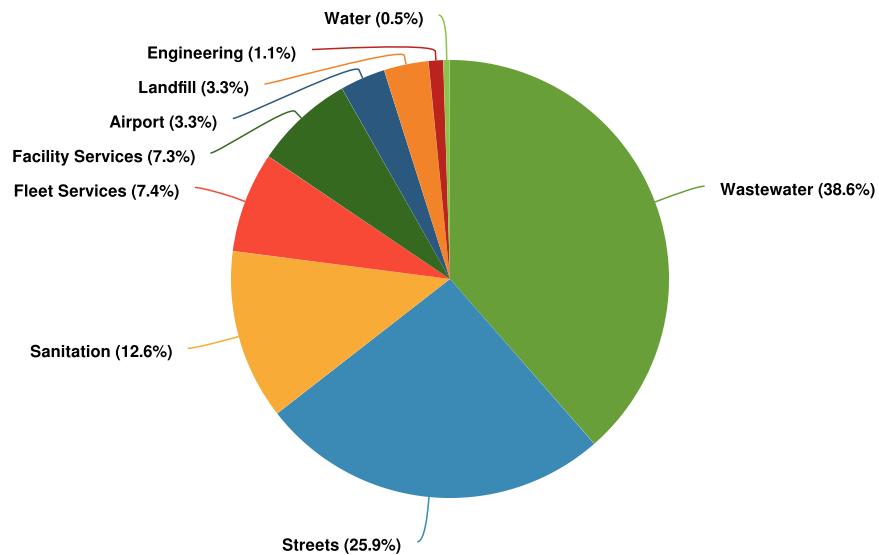


**Budgeted and Historical Revenues by Fund**

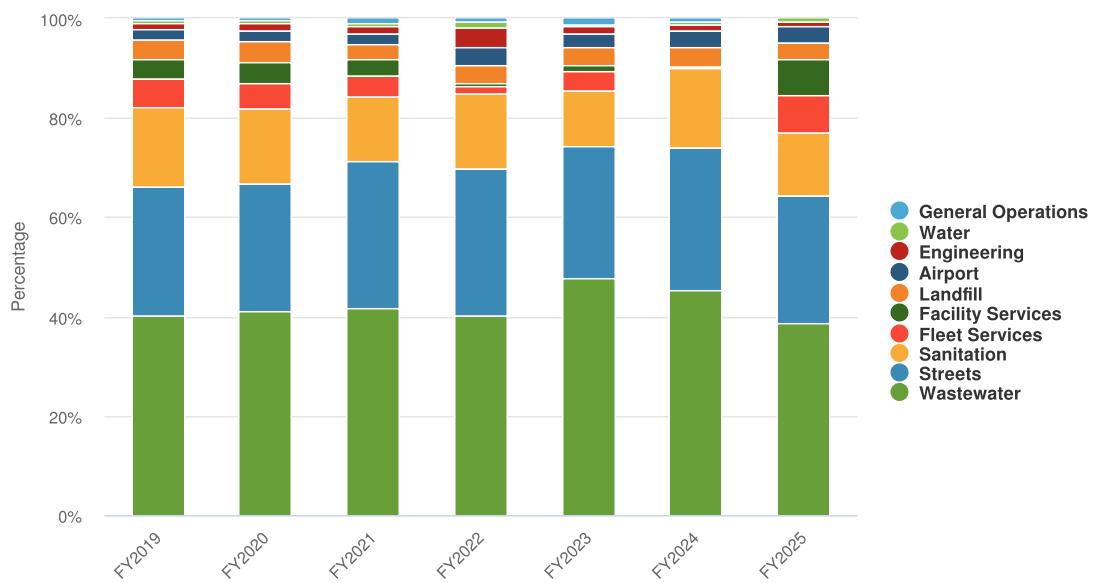


## Revenue by Division

### FY2025 Projected Revenue by Division



### Budgeted and Historical Revenue by Department



# Public Work's Goals, Objectives, and Performance Measures



## Public Works – Streets, Sanitation, Wastewater and Water

2024-2025 Goals, Objectives, and Performance Measures

### STRATEGIC LEADERSHIP PLAN GOAL

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Financial Stability and Sustainability	<ul style="list-style-type: none"><li>• Begin upgrade of WRF from 12 MGD to 18 MGD (multiyear project)</li><li>• Develop and manage proposed CIP projects</li><li>• Design and perform equipment rehabilitation and replacement projects at the WRF</li><li>• Maintain regulatory compliance in operations as required by APP, AZPDES, and PCAQCD permits</li><li>• Continue to perform equipment rehabilitation and replacement projects within the collections system</li><li>• Maintain regulatory compliance in operations as required by environmental permits</li><li>• Continue and, as possible, enhance maintenance programs and projects</li></ul>
Community Enhancement	<ul style="list-style-type: none"><li>• Maintenance and roadway upkeep</li><li>• Turn Lane installations</li><li>• Traffic signal installations</li><li>• Design and construct reclaimed water distribution system</li><li>• Design and construct west area lift station</li><li>• Design and construct Kortsen Relief Sewer</li><li>• Upgrade security systems/measures at the WRF</li><li>• Solids handling biosolids media replacement</li><li>• Maintain cost per 1,000 gallons treated</li><li>• Construct recharge basin facility</li><li>• Treat and deliver wastewater to reuse customers that meets and exceeds A+ water quality standards</li></ul>



	<ul style="list-style-type: none"> <li>Continue manhole rehabilitation project so that sewer infrastructure is protected</li> <li>Continue rehabilitation of aging sewer collections infrastructure</li> <li>Continue proactive cleaning of sewer collections network to reduce customer concerns and to protect sewage collections network</li> <li>Maintain the highest level of customer service possible for our residents through timely response to requests, complaints, or inquiries by leveraging workorder management system</li> <li>Upgrade / replace aging PLC network</li> <li>Continue delivering high quality drinking water to our customer that meets or exceeds water quality standards</li> <li>Repair all leaks and breaks in a timely manner while reducing outages to customers</li> <li>Respond to work orders in a timely manner</li> <li>Continue to strategically implement and replace components within the water distribution network to minimize outages to customers</li> </ul>
--	---

Streets Performance Indicators				
Performance Indicators	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 -25 Projected
Average response time (days) per service request	4	2	4	4
Road lane miles paved	500	4	7	7
% of streets swept	100%	90%	100%	100%
Pothole service requests received	1,500	41	23	23

Sanitation Performance Indicators				
Performance Indicators	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 -25 Projected
Average # of containers serviced per route	1,015	1,028	1,025	1,075
# of households collected per staff hour	127	143	N/A	N/A
% of collection zones completed by end of week	99%	99%	99%	99%



Tons of uncontained trash collected per quarter	538	517	520	520
# of containers serviced per staff hour (Roll-Off)	1.12	1.22	1.25	1.25
# of containers serviced per staff hour (Front Load)	11.87	13.17	14	15
Cubic yards of soil used to cover each ton of waste	.64	.58	.60	.60
# of tons processed	72,500	85,293	85,500	85,500

#### Wastewater Performance Indicators

Performance Indicators	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Projected
Gallons of wastewater reused (millions)	250	315	320	320
Wastewater treatment cost per 1,000 gallons	\$1.75	\$1.95	\$2.00	\$2.00
Gallons of water treated (billions)	1.91	1.96	2.00	2.00
% of linear ft. of sewer system cleaned per year	20%	20%	20%	20%
# of linear ft. of sewer line cleaned per year	28,000,000	280,000	300,000	300,000
Average response time (days) per service request	4	7.80	5	5
# of service requests responded to	150	100	N/A	N/A

#### Water Performance Indicators

Performance Indicators	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Projected
Water pumped (gallons)	6,000,000	61,686,852	62,000,000	62,000,000
Meter installations	20	41	50	50
Chemical usage (gallons)	1,200	1,100	1,200	1,200



# Communications



The Public Safety Communications Center (PSCC) provides dispatching services for the Police Department and Fire Department twenty-four hours a day, 365 days a year. The PSCC staff also provides after-hours dispatch services for the Public Works Department and coordinates maintenance and repairs for major City radio network infrastructure. The Fire Department currently provides direct oversight of the Communications Center.

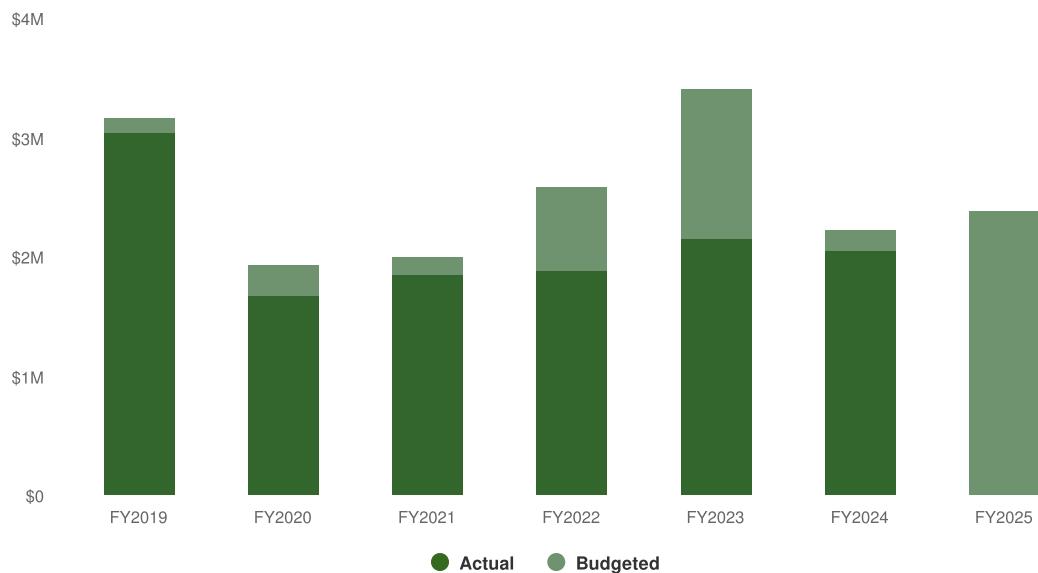
## **Mission**

The mission of the Public Safety Communications Center (PSCC) is to provide the public with a vital link to emergency services. We are committed to serving with integrity, cooperation and concern for the welfare of others. Our goal is to provide expedient, courteous and quality service to our community. Our standard is excellence and our model of success is teamwork.

## **Expenditures Summary**

**2,387,540      \$157,153**  
(7.05% vs. prior year)

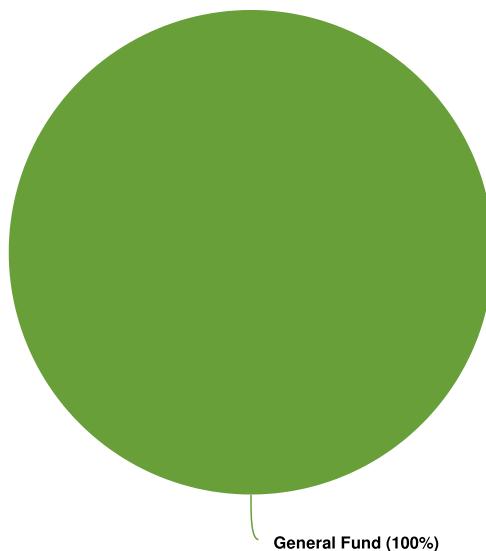
### **Communications Proposed and Historical Budget vs. Actual**



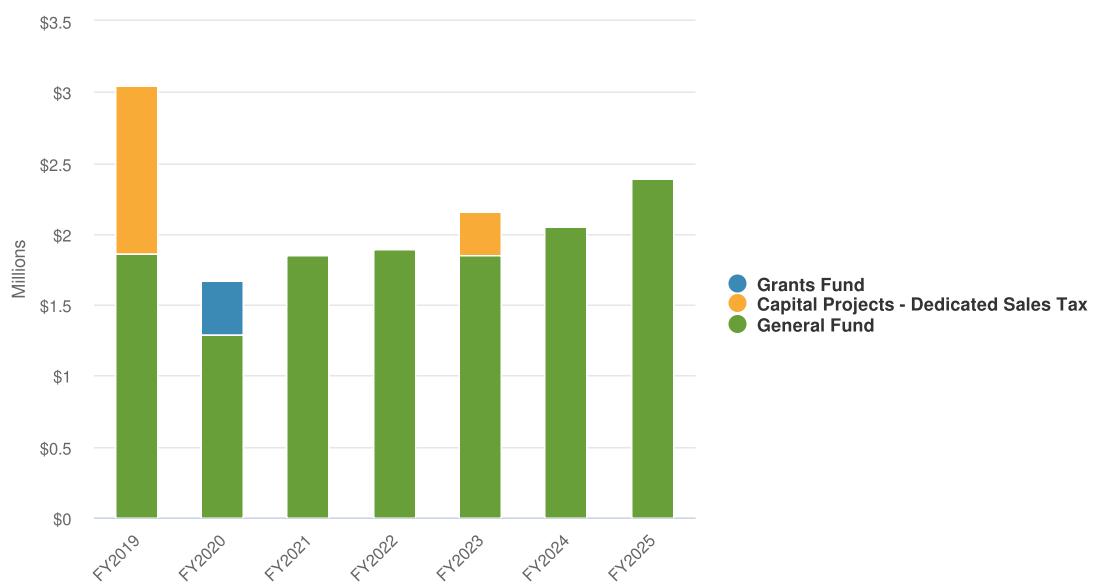
## FY2025 Budgeted Expenditures by Fund

The chart below displays the FY2025 Budgeted Expenditures by Fund. It indicates the General Fund accounts for 100% of total sources.

**FY2025 Budgeted Expenditures by Fund**



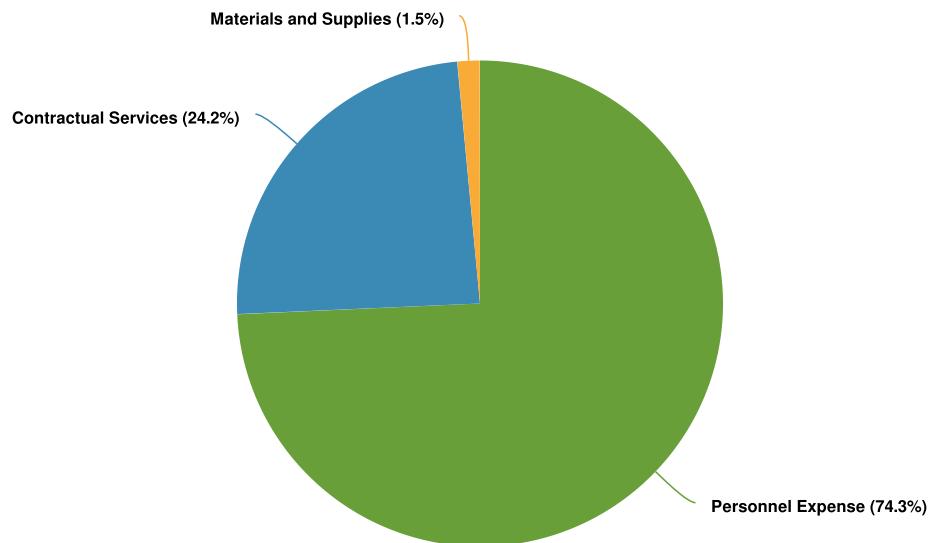
**Budgeted and Historical Expenditures by Fund**



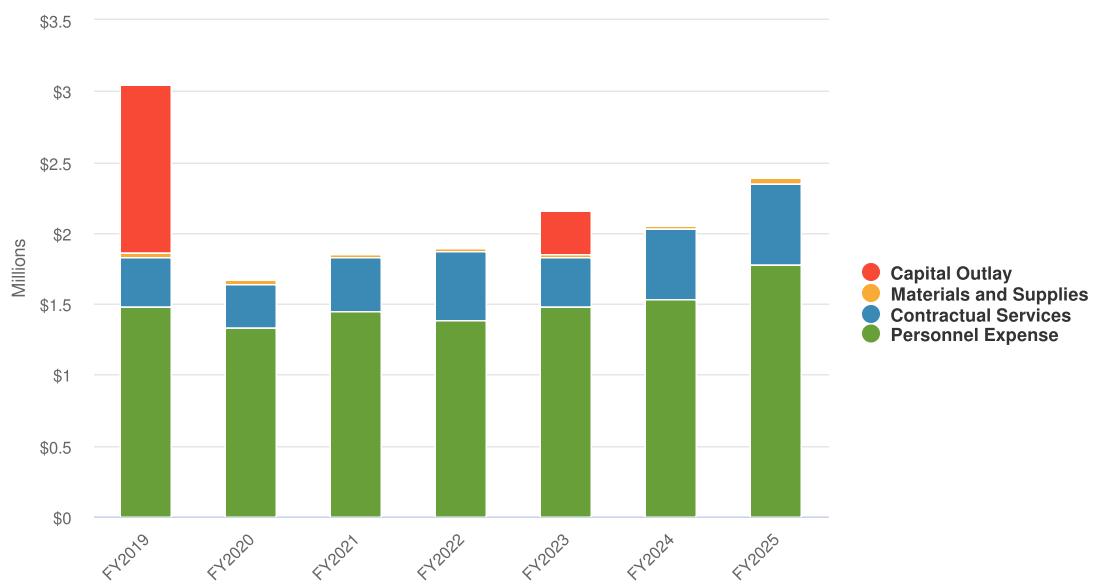
## FY2025 Budgeted Expenditures by Expense Type

The chart below displays the FY2025 Budgeted Expenditures by Expense Type. It indicates Personnel, Contractual Services for 98.5% of total sources.

**FY2025 Budgeted Expenditures by Expense Type**



**Budgeted and Historical Expenditures by Expense Type**



# Communications' Goals, Objectives, and Performance Measures



## Goals, Objectives, and Performance Measures

### Communications

#### 2024-2025 Goals, Objectives, and Performance Measures

##### STRATEGIC LEADERSHIP PLAN GOAL

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Community Connection	<ul style="list-style-type: none"><li>Answer all calls within the "busy hour" within 10 seconds, 90% of the time; enter 'high priority' calls within 60 seconds, 90% of the time.</li></ul>
Education and Workforce Advancement	<ul style="list-style-type: none"><li>Achieve organizational excellence through commitment, education, continuing education, and technology.</li></ul>
Healthy and Safe Community Environment	<ul style="list-style-type: none"><li>Ensure that the citizen's first point of contact with public safety resources are met with courtesy, sympathy, and efficiency.</li><li>Expand the footprint in Communications with the addition of 2 additional Dispatch workstations.</li><li>Implement Next Generation 911 technology; NG911 is a secure, nationwide, interoperable, standards-based, all-IP emergency communications infrastructure enabling end-to-end transmission of all types of data, including voice and multimedia communications from the public to an emergency communications center.</li></ul>

#### Communications Performance Indicators

Performance Indicators	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Projected
Average time (in seconds) for priority one calls from start to dispatch - (immediate danger to life)	119	124	120	122
Average time (in seconds) for priority two calls from start to dispatch - (immediate danger to property)	325	428	380	380
Overall # calls received (CY)	123,197	130,329	131,000	133,000
% of 911 Calls Answered in 10 seconds or less at "Busy Hour" - (CY)	96%	99%	98%	98%
# Calls for Service (Police - FY)	46,527	47,673	47,850	48,900

## Police



The Casa Grande Police Department is a leading, progressive, and unified agency of highly trained professionals who inspire excellence within law enforcement and partner with all people to protect, serve, and create a safe community.

### Mission

To enhance the quality of life by protecting, serving, and sustaining supporting partnerships with the community.

### Divisions

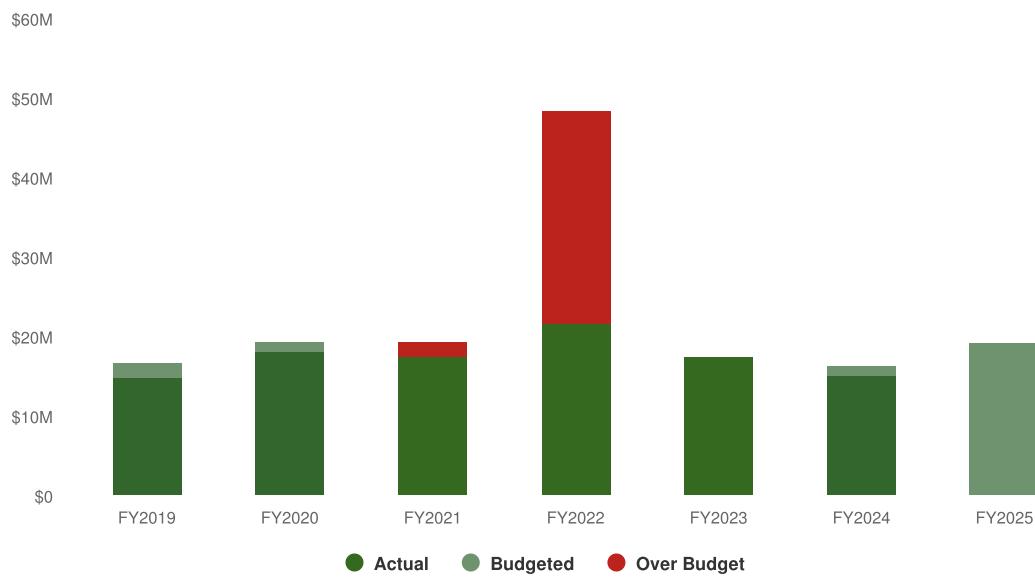
Administration  
Criminal Investigations  
Support Services  
Patrol  
Animal Control

## Expenditures Summary

**19,299,158** **\$2,924,814**

(17.86% vs. prior year)

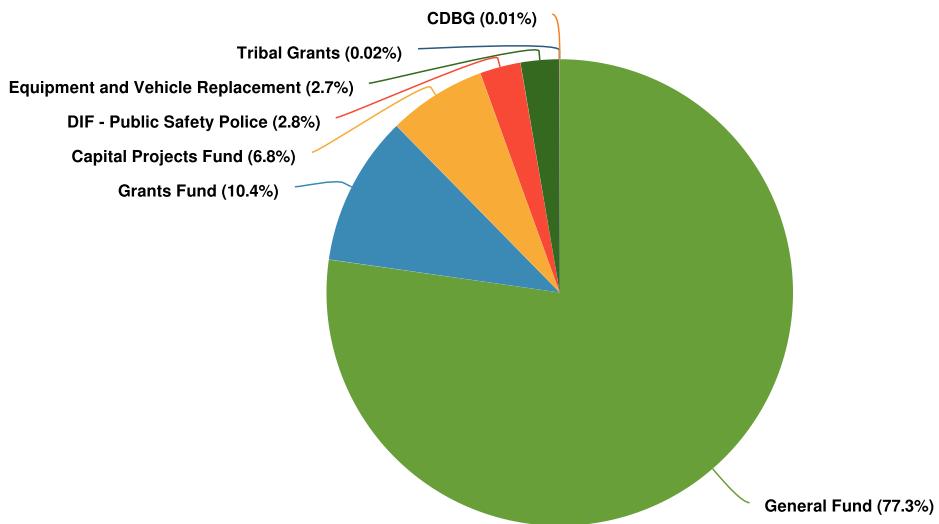
### Police Proposed and Historical Budget vs. Actual



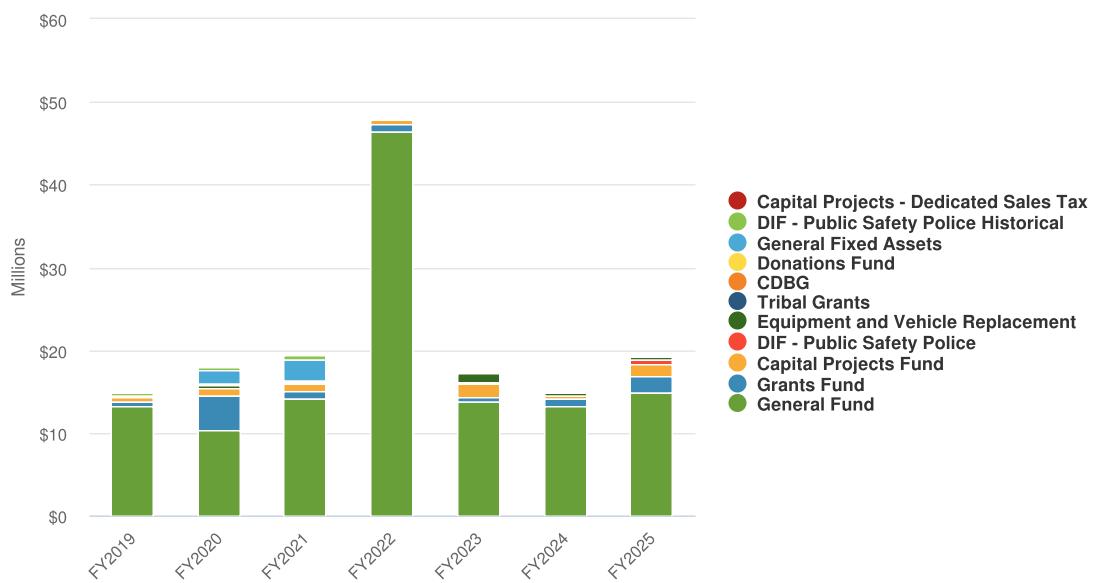
## FY2025 Budgeted Expenditures by Fund

The chart below displays the FY2025 Budgeted Expenditures by Fund. It indicates General Fund, Grants and Equipment and Vehicle Replacement account for 95.6% of total sources.

**FY2025 Budgeted Expenditures by Fund**



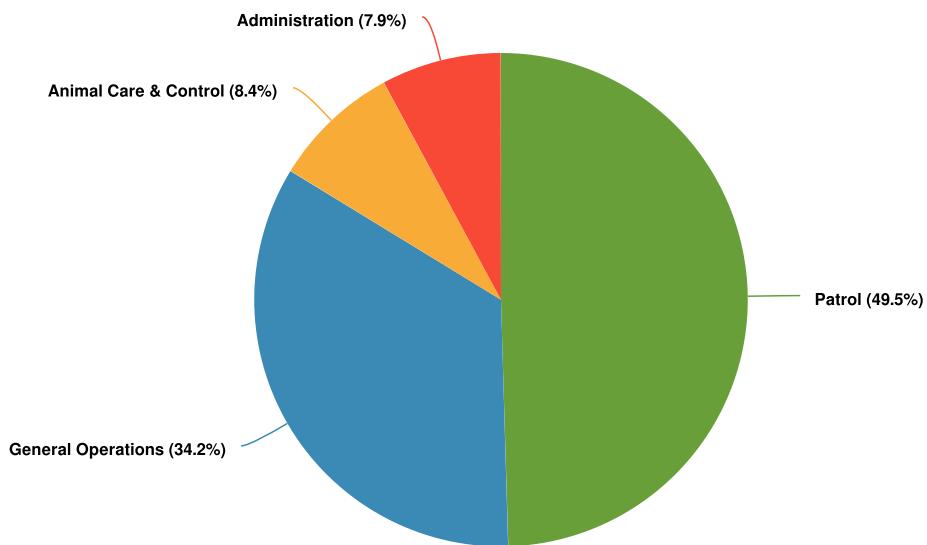
**Budgeted and Historical Expenditures by Fund**



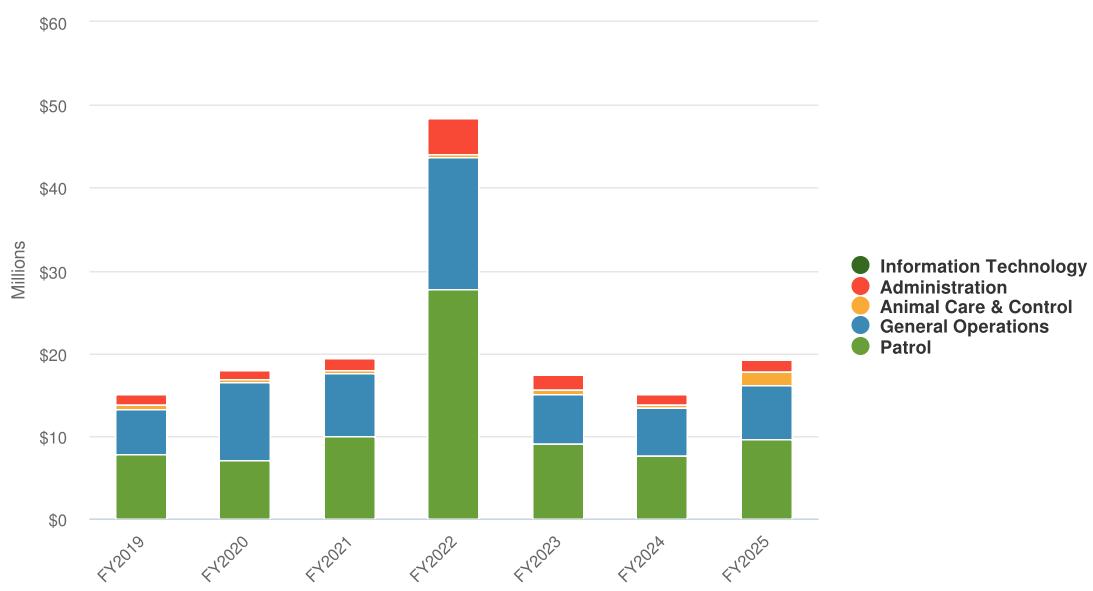
## FY2025 Budgeted Expenditures by Division

The chart below displays the FY2025 Budgeted Expenditures by Division. It indicates Patrol and General Operations account for 85.3% of total sources.

FY2025 Budgeted Expenditures by Division



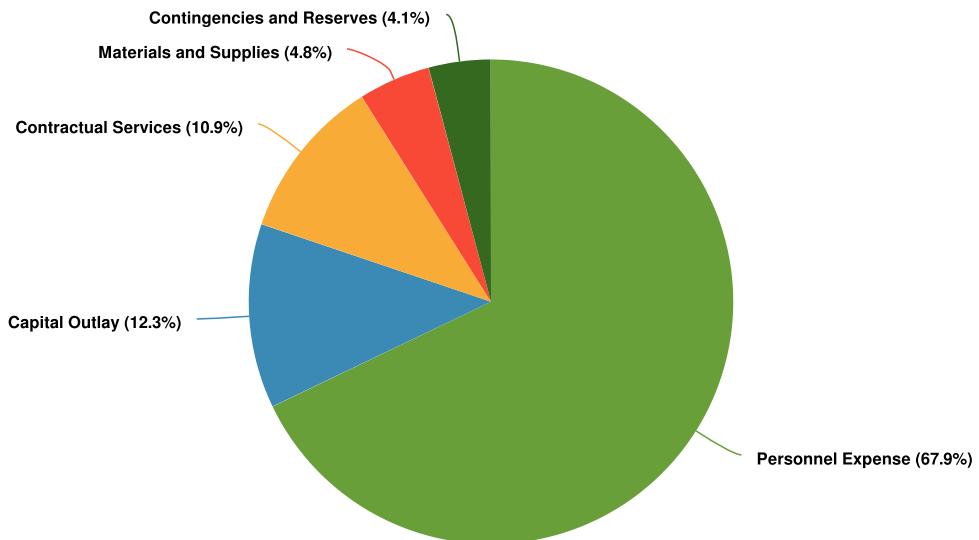
Budgeted and Historical Expenditures by Division



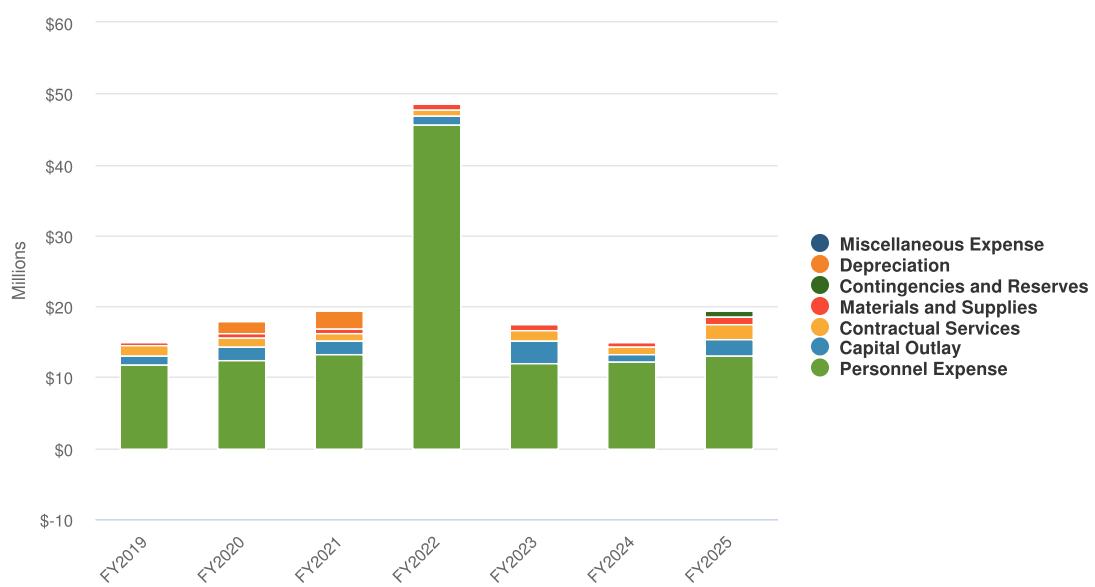
## FY2025 Budgeted Expenditures by Expense Type

The chart below displays the FY2025 Budgeted Expenditures by Expense Type. It indicates Personnel, Contractual Services and Capital Outlay account for 90.6% of total sources. The capital outlay for police includes vehicle replacement and radio replacement.

**FY2025 Budgeted Expenditures by Expense Type**



**Budgeted and Historical Expenditures by Expense Type**

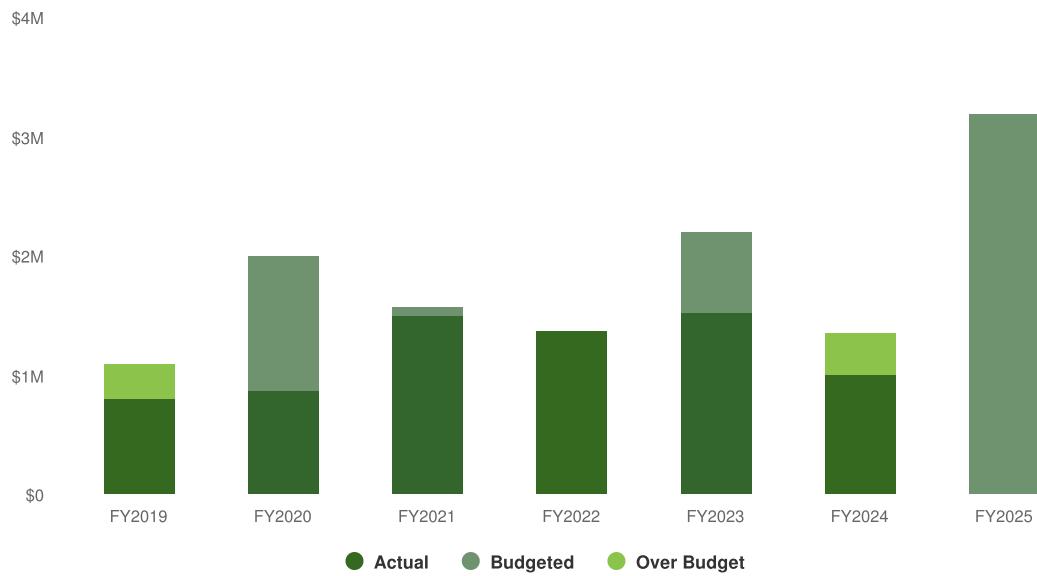


## Revenues Summary

**3,199,435** **\$2,192,486**

(217.74% vs. prior year)

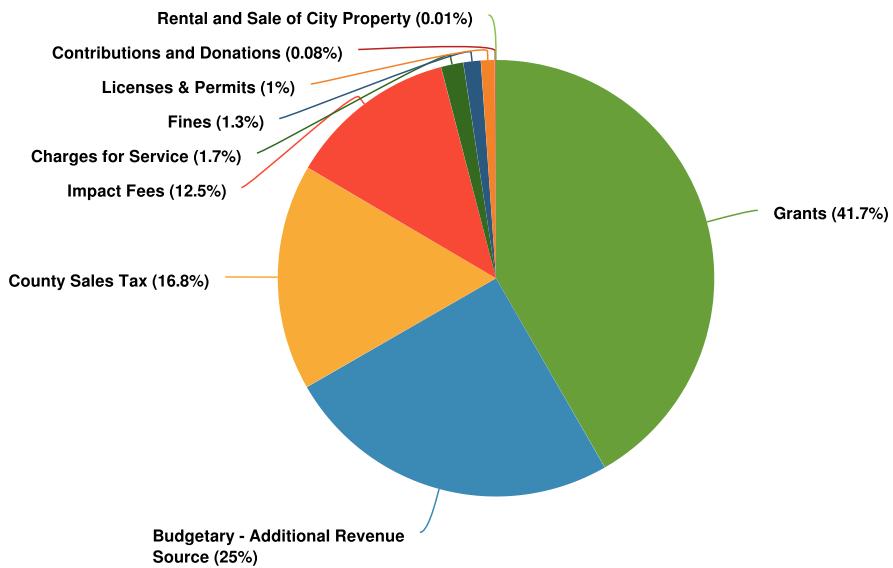
### Police Proposed and Historical Budget vs. Actual



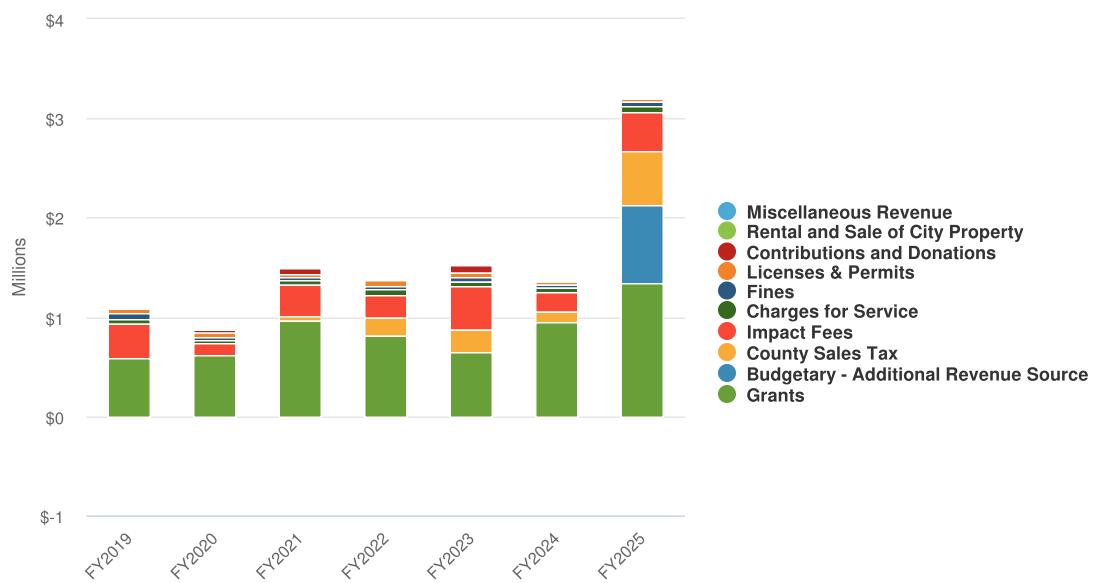
## FY2025 Projected Revenues by Source

The chart below displays the FY2025 Projected Revenues by Source. It indicates Grants, Additional Revenue Sources, County Sales Tax and Charges for Service accounts for 85.2% of total sources.

**FY2025 Projected Revenues by Source**

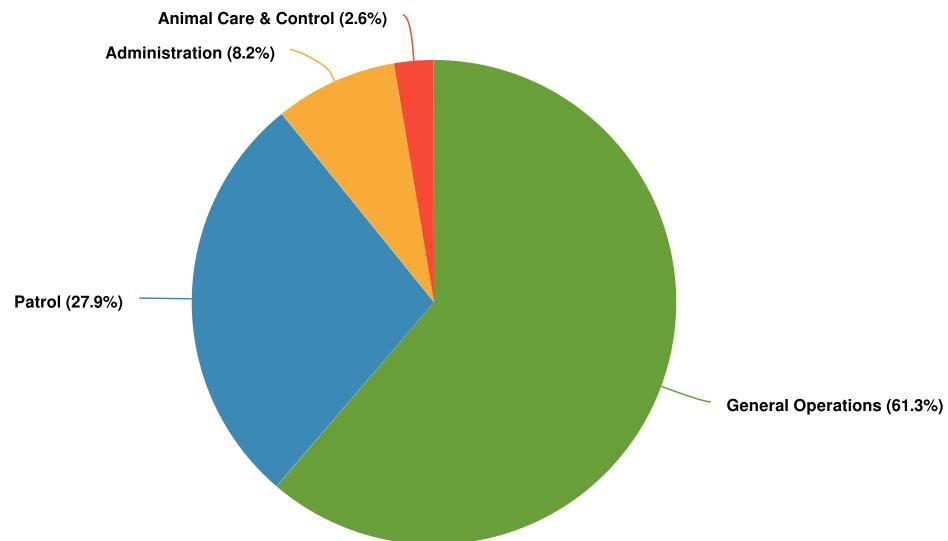


**Budgeted and Historical Revenues by Source**

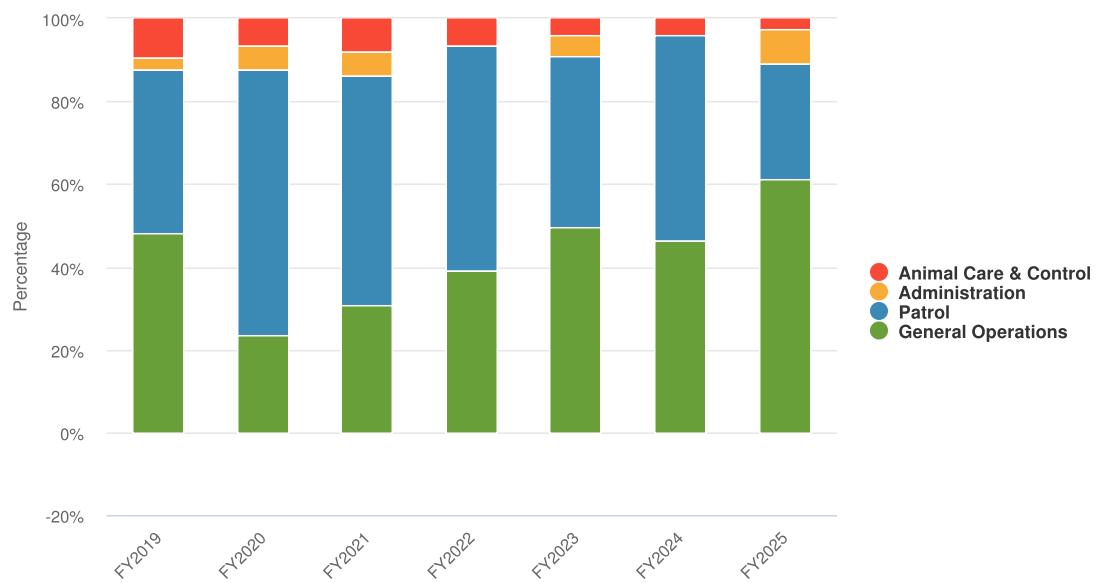


## Revenue by Division

### FY2025 Projected Revenue by Division



### Budgeted and Historical Revenue by Department



# Police Department Goals, Objectives, and Performance Measures



## Police

### 2024-2025 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Healthy-Safe-And-Vibrant Community Environments	<ul style="list-style-type: none"><li>• Complete the Arizona Law Enforcement Accreditation Program</li><li>• Reduce crime and increase traffic safety</li><li>• Increase departmental productivity and proactive performance</li><li>• Maintain highly effective communications and organizational alignment</li><li>• Continue innovative use of technology, facilities, and organizational elements</li><li>• Enhance training and organizational development</li><li>• Continue to increase percentage of animals adopted vs euthanized</li><li>• Continue to offer citizens low cost spay and neutering</li><li>• Continuing to promote responsible pet ownership thru education</li></ul>

#### Police Performance Indicators

Performance Indicators	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Projected
% Of UCR Part 1 crimes cleared by Investigators	N/A	N/A	N/A	N/A
% Of persons crimes cleared by Investigators	57%	62%	62%	64%
% Of property crimes cleared by Investigators	51%	30%	40%	45%
Total # of persons crimes assigned	178	614	325	350
Total # of Part 1 crimes assigned	N/A	N/A	N/A	N/A
Total # of property crimes assigned	58	86	70	75
Total # of traffic collisions per 1,000 population	19.24	21	21	22



Total # of volunteer hours donated	10,431	20,500	18,000	20,000
Total number of graffiti reports received	204	827	530	590
Number of graffiti abatement crew painted	240	700	345	370
Total number of cases sent to City Attorney	0	0	0	0
Number of citizens charged with criminal damage/graffiti	0	0	0	0
Response time (minutes) for top priority calls	7.22	6.85	6.7	6.65
Response time (minutes) for top priority calls from dispatched call to officer arrival	5.26	5.25	5.23	5.21
Calls for service	46,527	47,673	48,000	48,500
Arrests	3,350	3,283	3,300	3,310
Citations	3,714	3,892	3,900	3,920
Avg # of service calls per officer	2,178	2,212	2,225	2,230
# Of licenses issued	1,561	744	750	770
# Of animals adopted	132	149	155	160
# Of citations issued	31	42	40	40



## Fire



The Casa Grande Fire Department provides a complete range of public safety and fire protection services to the City, its residents, businesses, and visitors. The purpose of the Fire Department is to save life and property, control and extinguish fires, provide effective rescues, contain and control hazardous material incidents, provide comprehensive emergency medical assistance, prevent fire through occupancy inspections, code and ordinance development and enforcement, fire and arson investigation, and educate the public to become fire safe.

### **Mission**

The mission of the Fire Department is to provide quality customer service, professional fire protection and life safety to meet the needs of our community. This includes proactively protecting the public by improving life safety, minimizing property loss and reducing the risks to our citizens from fire and emergency events through the application of education, plan review, investigation and inspection.

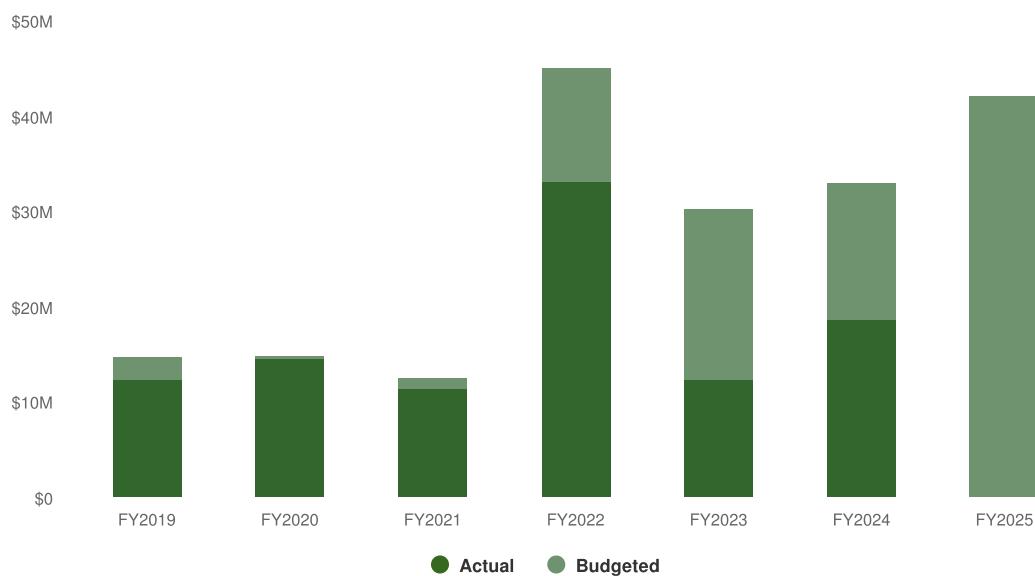
### **Divisions**

Fire Operations  
Fire Administration  
Fire Prevention  
Wildland Firefighting

## Expenditures Summary

**42,116,081** **\$9,128,532**  
(27.67% vs. prior year)

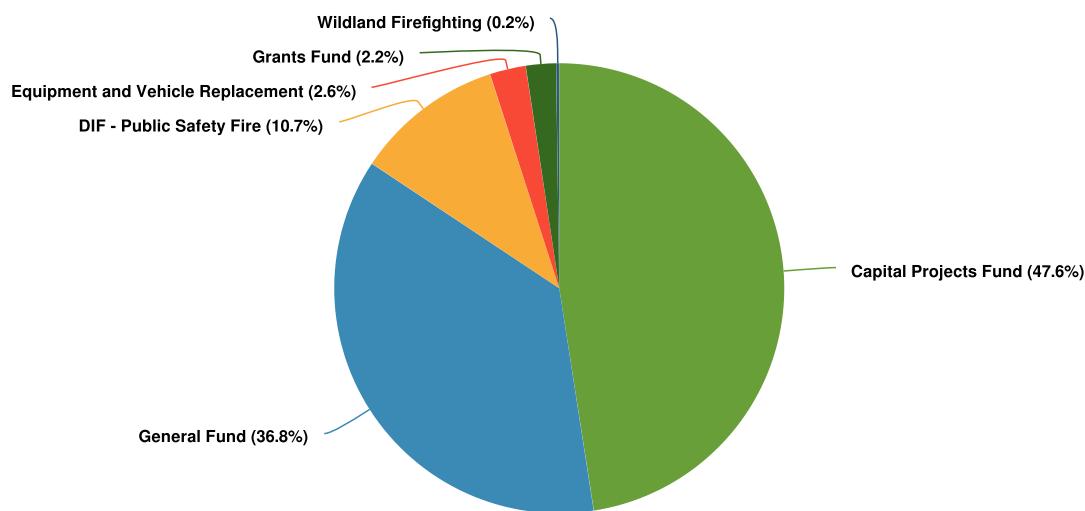
### Fire Proposed and Historical Budget vs. Actual



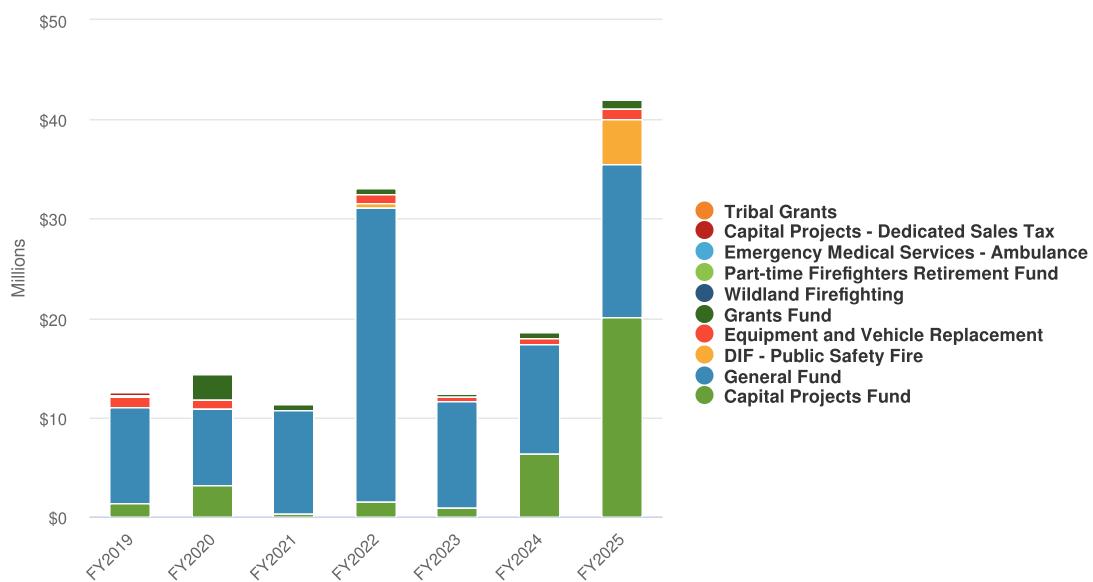
## FY2025 Budgeted Expenditures by Fund

The chart below displays the FY2025 Budgeted Expenditures by Fund. It indicates General Fund, Capital Projects and DIF - Public Safety Fire account for 94.3% of total sources.

**FY2025 Budgeted Expenditures by Fund**



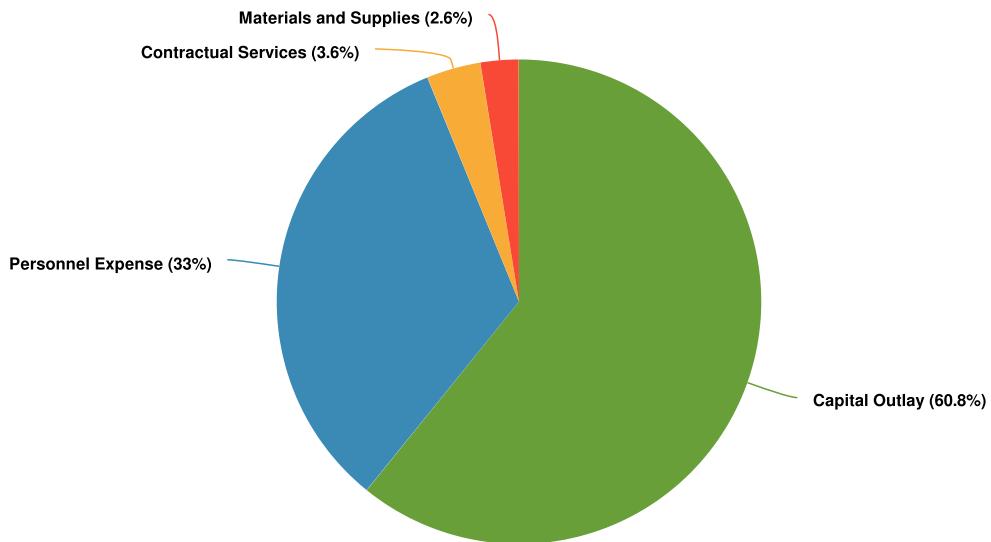
**Budgeted and Historical Expenditures by Fund**



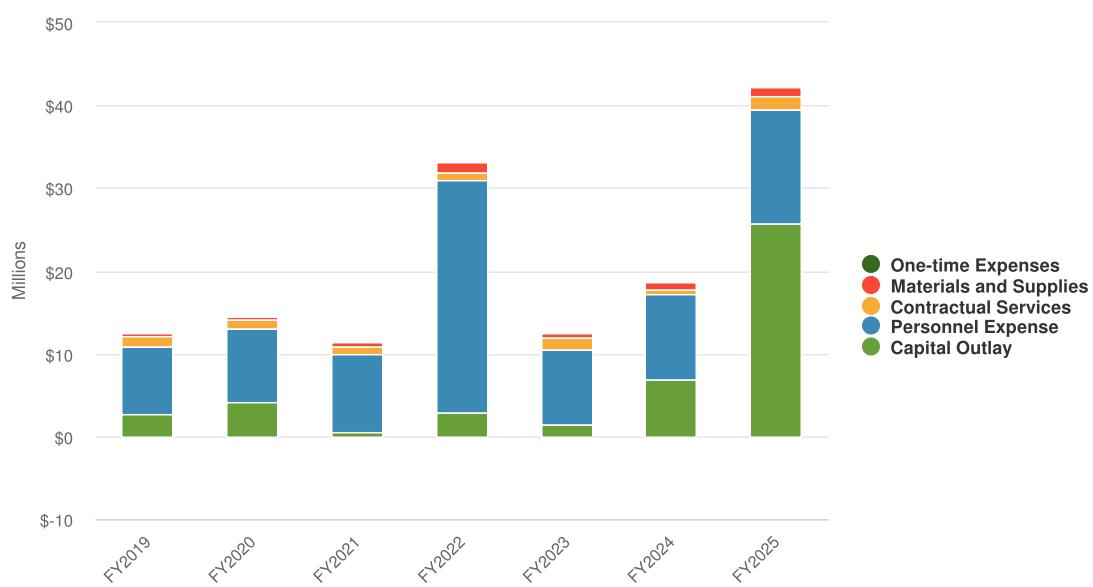
## FY2025 Budgeted Expenditures by Expense Type

The chart below displays the FY2025 Budgeted Expenditures by Expense Type. It indicates Capital Outlay, Personnel and Contractual Services account for 97.2% of total sources. The budgeted capital outlay includes 1 new fire station, 2 new ambulances for the Emergency Medical Service and vehicle replacements.

**FY2025 Budgeted Expenditures by Expense Type**



**Budgeted and Historical Expenditures by Expense Type**

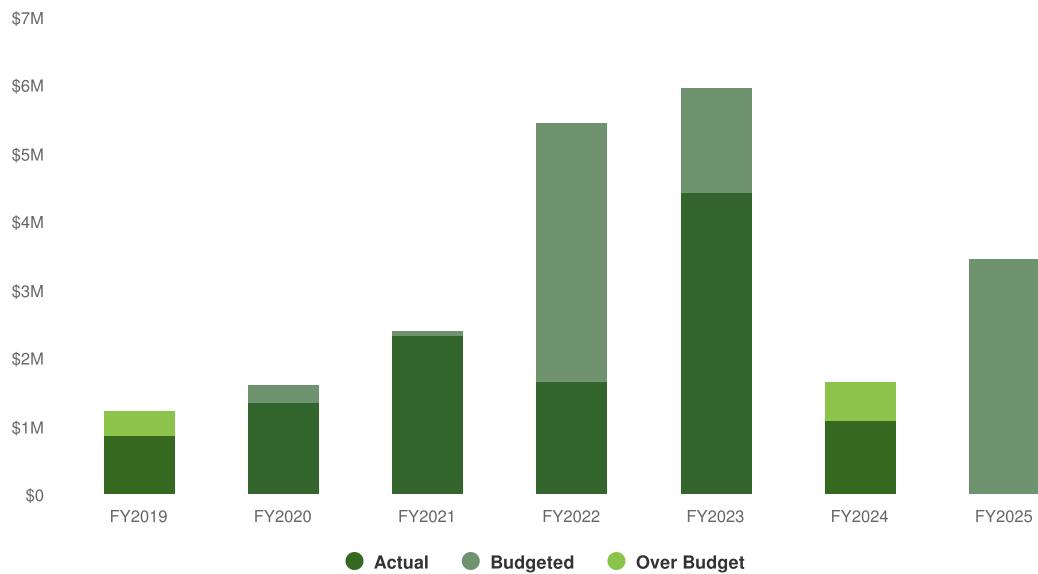


## Revenues Summary

**3,449,089** **\$2,364,019**

(217.87% vs. prior year)

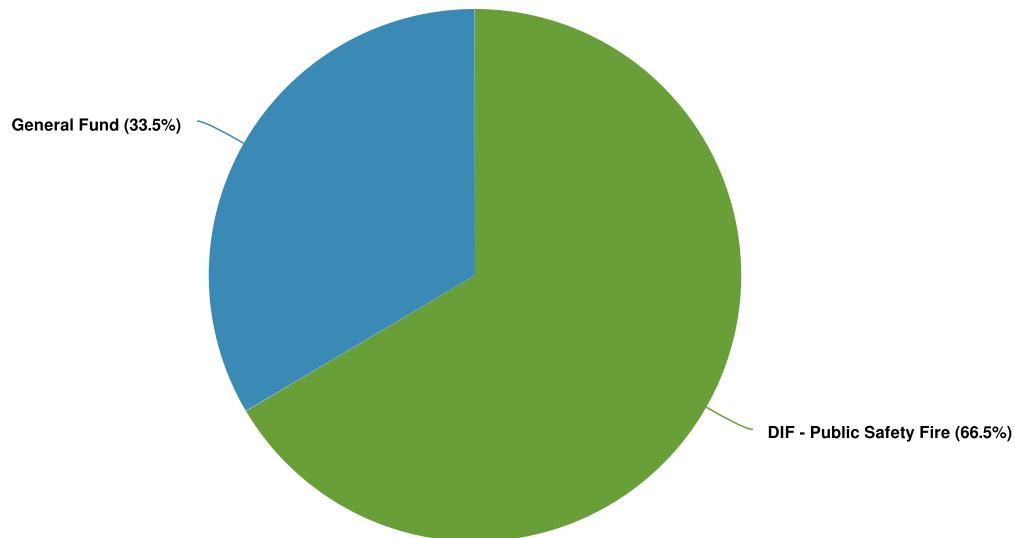
### Fire Proposed and Historical Budget vs. Actual



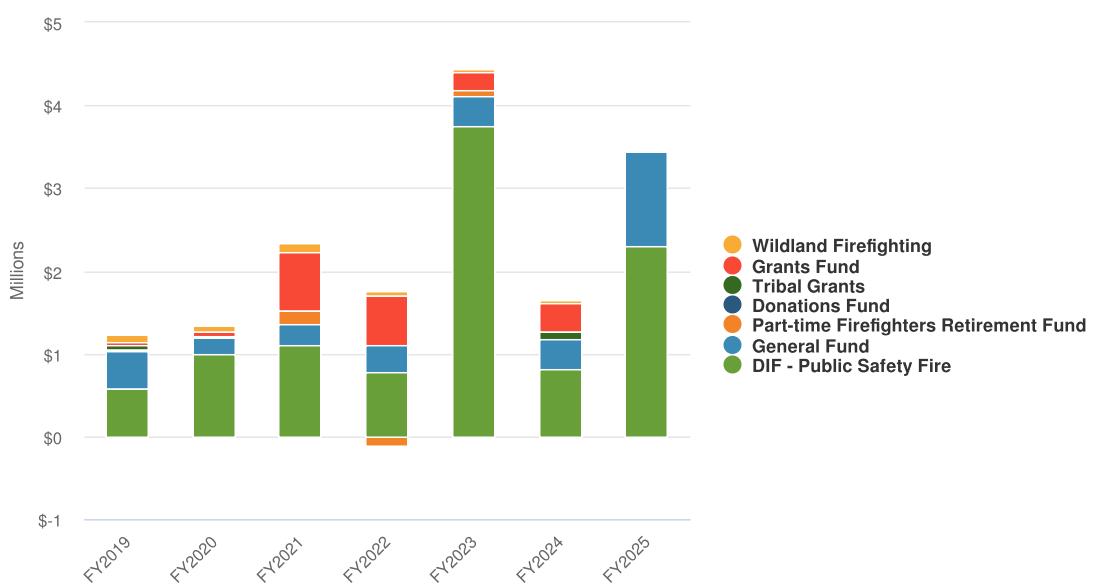
## FY2025 Projected Revenues by Fund

The chart below displays the FY2025 Projected Revenues by Fund. It indicates the DIF - Public Safety Fire fund accounts for 66.5% and the General Fund accounts for 33.5% of total sources.

**FY2025 Projected Revenues by Fund**



**Budgeted and Historical Revenues by Fund**



# Fire Department Goals, Objectives, and Performance Measures



## Fire

### 2024-2025 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Healthy-Safe-And-Vibrant Community Environments	<ul style="list-style-type: none"><li>To enhance the operational efficiency of the Fire Department</li><li>To minimize injuries and deaths from fires, as well as reduce property damage.</li><li>To save lives and minimize debilitating damage to heart attack victims, victims of accidents, and people with other severe threats to their health and well-being.</li><li>Increase the number of CPR certified residents who can perform lifesaving CPR</li><li>Protect the community through coordinated risk reduction efforts in fire code consultation, enforcement, plan review, and inspection of new construction, existing buildings, and special events.</li><li>Apply fire and life safety statutes, codes, and procedures honestly, fairly, and consistently to maintain an inviting and safe community that supports economic development.</li><li>Provide public education programs in a fiscally responsible manner.</li></ul>

Fire Performance Indicators				
Performance Indicators	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 -25 Projected
Residential Structure Fire Incidents	45	28	50	50
Commercial/Industrial Structure Fire	30	27	30	30
% of total fire calls with a response time of 5 minutes and under from dispatch to arrival time	46%	44%	45%	45%
Emergency Medical Calls	7,910	8,526	9,000	9,500
% of ALS response under 5 minutes from time of dispatch to arrival on scene.	73%	72%	70%	70%
Total Responses (Emergency/Non-Emergency)	11,250	13,207	14,500	15,000



## Court



The Casa Grande City Court is the judicial branch of the City of Casa Grande. The Presiding Judge is appointed by the Mayor and City Council, pursuant to the City Charter. The jurisdiction of the Casa Grande City Court is conferred by statute and includes any misdemeanors, civil traffic offenses, petty offenses, and City Code violations occurring within the city limits of Casa Grande. The Casa Grande City Court also has jurisdiction to issue protective orders.

### **Mission**

The Mission of the Casa Grande City Court is to guarantee the fair and impartial administration of justice, to uphold the rights of all parties, and to treat all persons with respect and dignity.

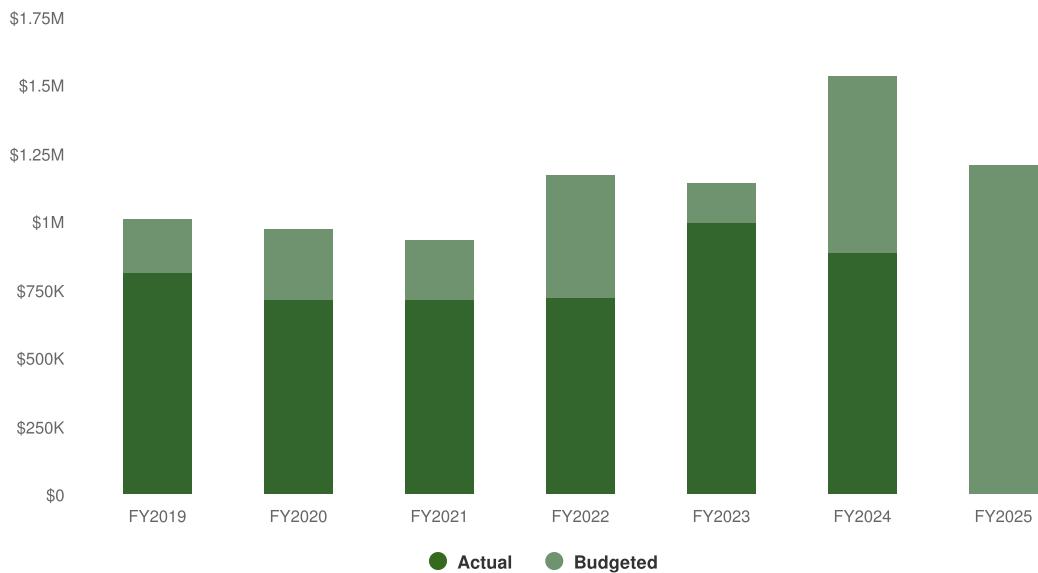
### **Divisions**

Judicial Collection Enhancement Fund (JCEF)  
Fill the Gap (FTG)  
Fines & Restitution Enforcement Program (FARE)  
Enhancement Fund  
Probationary Fund

## Expenditures Summary

**1,213,022** **-\$321,339**  
(-20.94% vs. prior year)

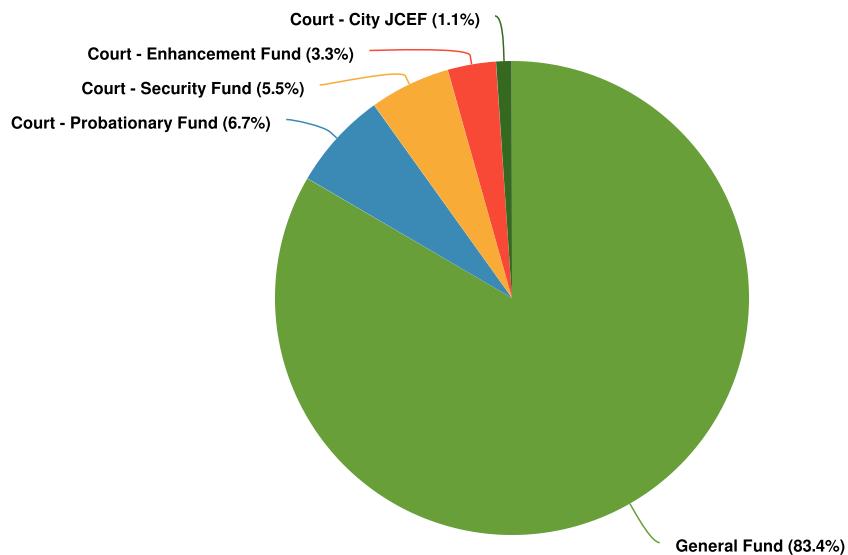
### Court Proposed and Historical Budget vs. Actual



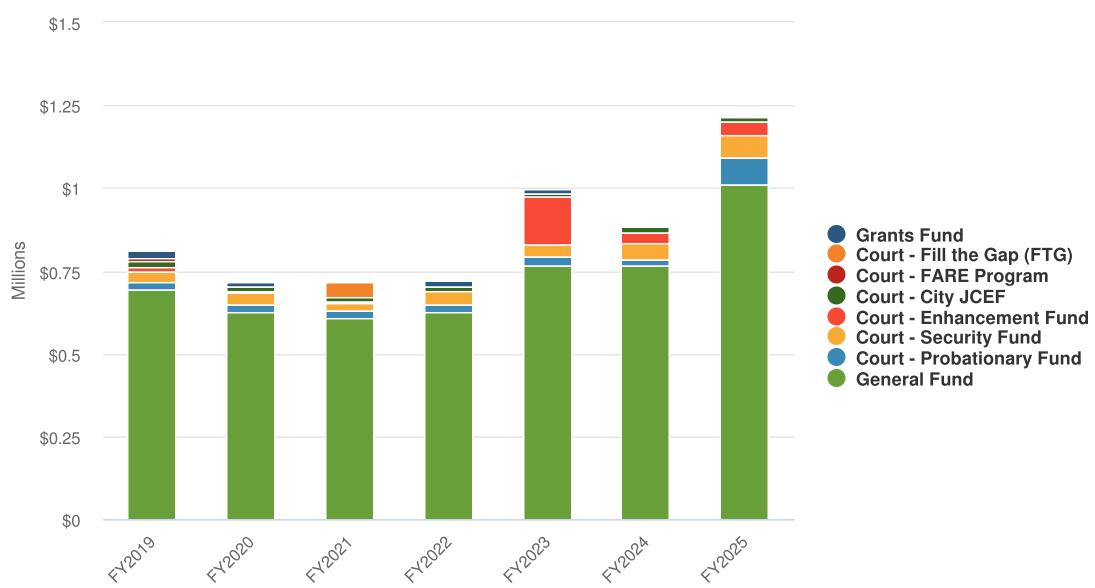
## FY2025 Budgeted Expenditures by Fund

The chart below displays the FY2025 Budgeted Expenditures by Fund. It indicates the General Fund and Special Revenue - Court-Probationary Fund account for 90.1% of total sources.

**FY2025 Budgeted Expenditures by Fund**



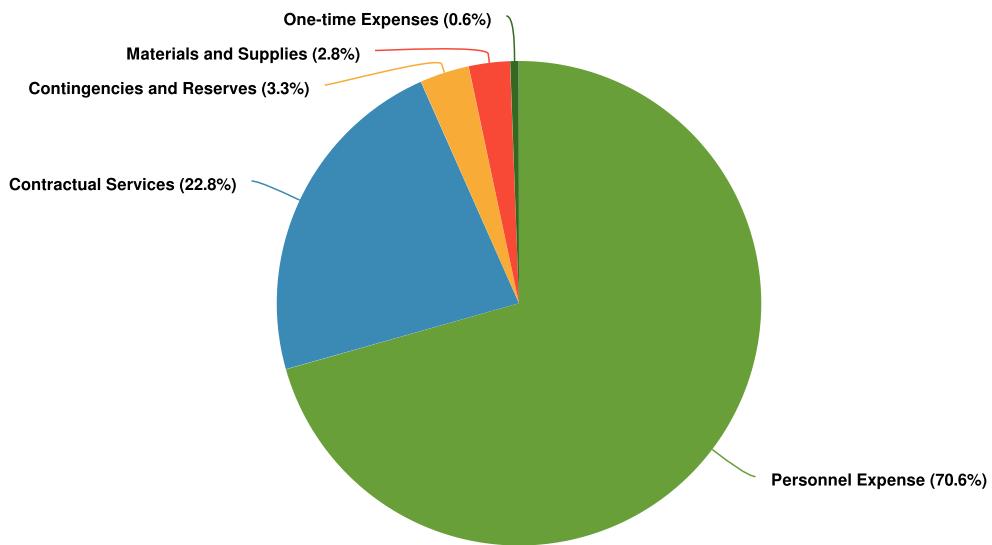
**Budgeted and Historical Expenditures by Fund**



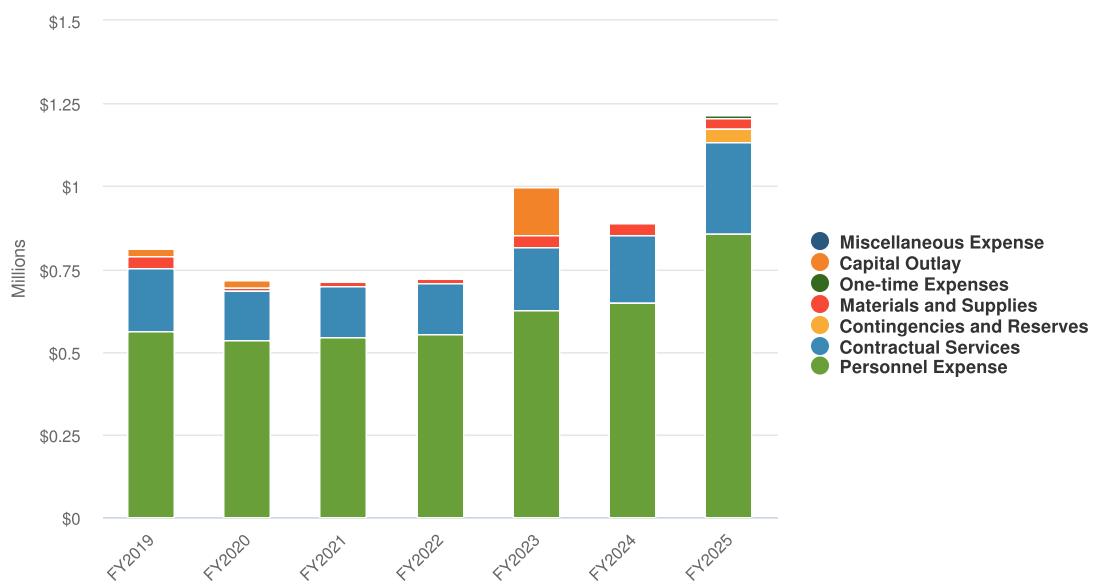
## FY2025 Budgeted Expenditures by Expense Type

The chart below displays the FY2025 Budgeted Expenditures by Expense Type. It indicates Personnel, Contractual Services and Contractual Services account for 96.7% of total sources.

**FY2025 Budgeted Expenditures by Expense Type**



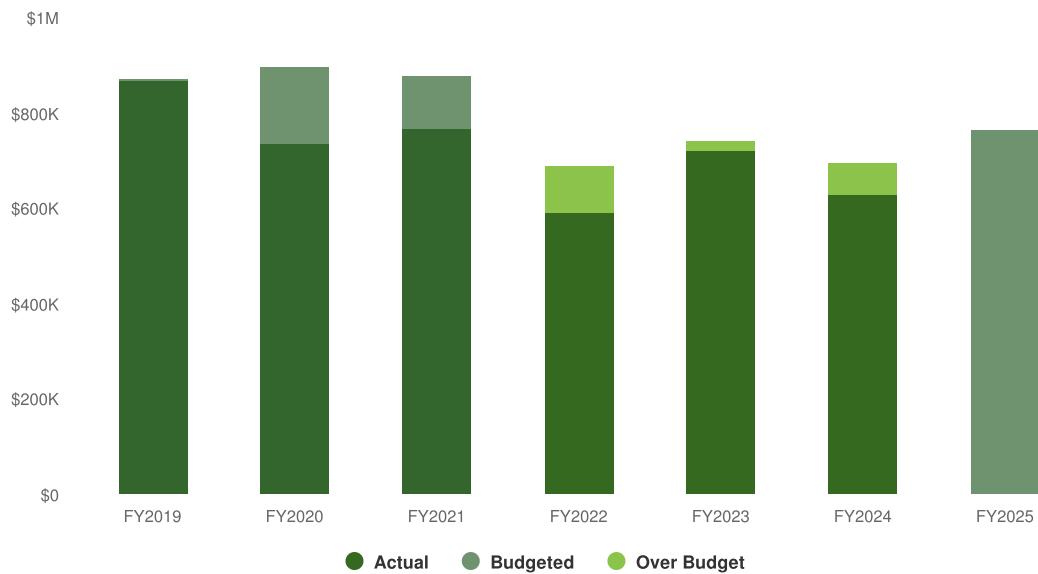
**Budgeted and Historical Expenditures by Expense Type**



## Revenues Summary

**763,683** **\$134,576**  
(21.39% vs. prior year)

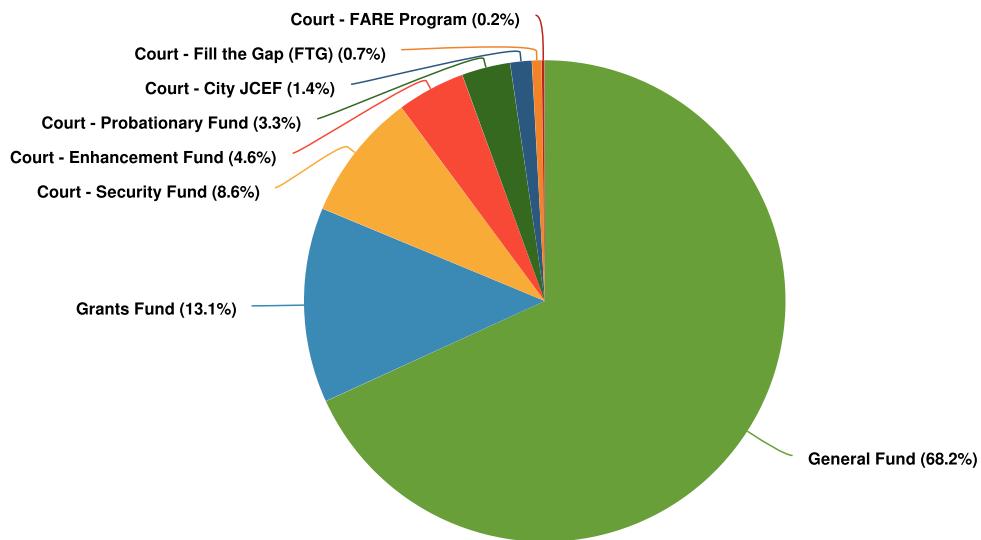
### Court Proposed and Historical Budget vs. Actual



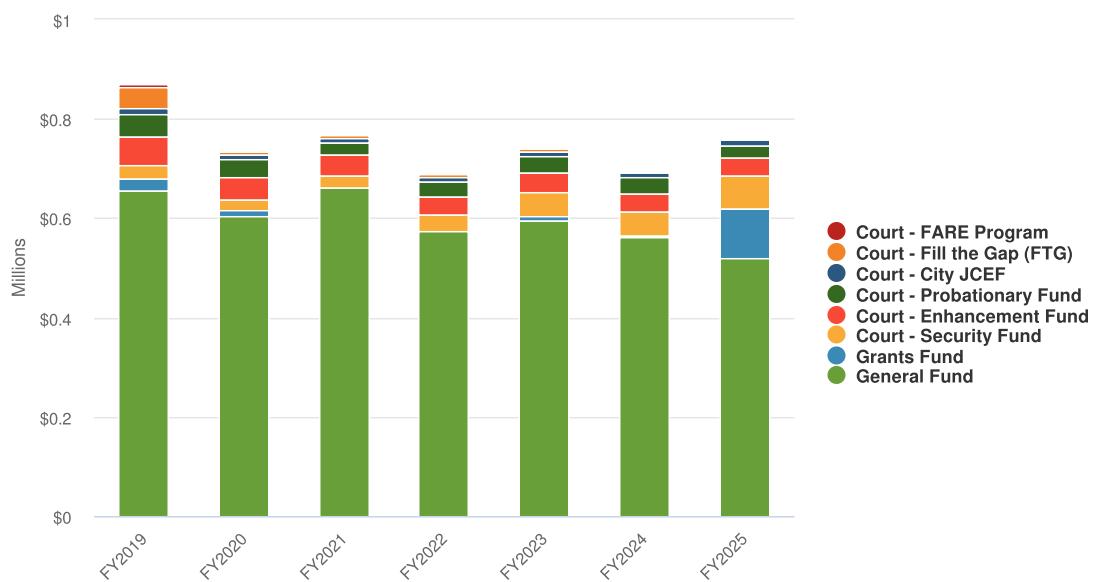
## FY2025 Projected Revenues by Fund

The chart below displays the FY2025 Projected Revenues by Fund. It indicates the General Fund accounts for 68.2% of total sources.

**FY2025 Projected Revenues by Fund**



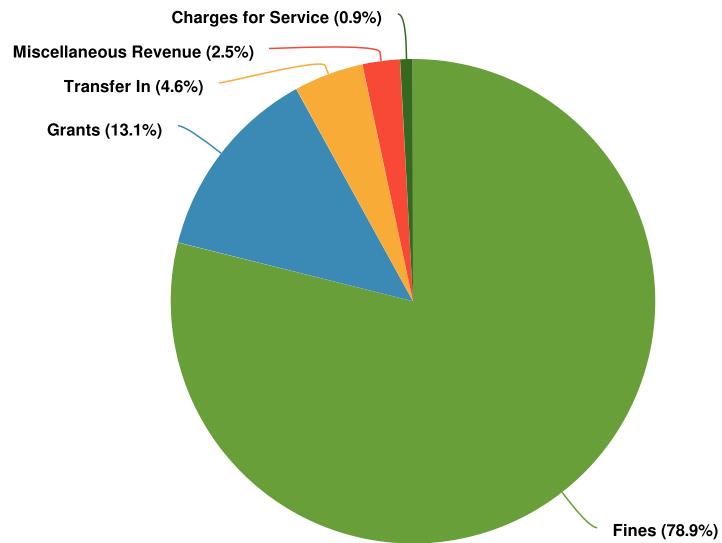
**Budgeted and Historical Revenues by Fund**



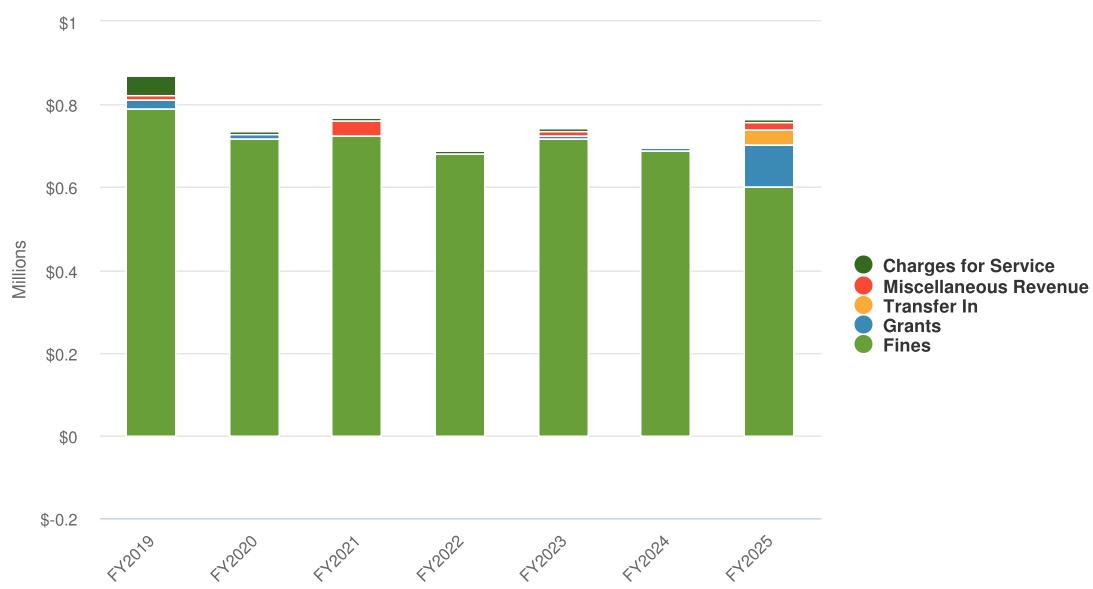
## FY2025 Projected Revenues by Source

The chart below displays the FY2025 Projected Revenues by Source. It indicates Fines account for 78.9% of total sources.

**FY2025 Projected Revenues by Source**



**Budgeted and Historical Revenues by Source**



# Court Goals, Objectives, and Performance Measures



## City Court

### 2024-2025 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

To support strategies by building a sustainable and attractive community we create a place where people can safely live, work and play.

City Council Focus Area	Objective(s)
Financial Stability and Sustainability	<ul style="list-style-type: none"><li>Develop a sustainable budget that can withstand a 5% revenue reduction</li><li>Continue to utilize the classification and compensation system to benchmark job positions against mid-point of the salary range with the market</li><li>Create a comparative analysis of service delivery by other municipalities</li><li>Transition to digital case files for primary filing system</li></ul>
Community Connection	<ul style="list-style-type: none"><li>Adopt and sustain a culture and practice of engagement and partnership to achieve outcomes that reflect our City's concerns, aspirations, and values.</li><li>Increasing positive citizen interaction: develop and implement customer service surveys</li><li>Treat all litigants with respect and dignity, and conduct all proceedings in accordance with application rules, regulations, and ethical standards to establish the court as an impartial arbiter of the law</li></ul>
Community Enhancement	<ul style="list-style-type: none"><li>Elimination of slums or blight by allocating City resources: Implement litter removal program</li></ul>
Healthy-Safe-And Vibrant Community Environments	<ul style="list-style-type: none"><li>Ensure justice in individual cases and protect the rights of each party and victim</li><li>Ensure strict compliance with new cases processing time standards as they are implemented and rolled out by the Arizona Supreme Court</li></ul>

#### City Court Performance Indicators

Performance Indicators	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024 - 25 Projected



% of Defendant's successfully completing probation	74%	79%	70%	70%
% of Defendant's successfully completing terms of sentence (non probation)	85%	89%	80%	80%
# of Defendant's completing Defensive Driving School diversion program	500	813	700	800
# of Defendant's completing Children are Priceless Passenger's (CAPP) diversion program <i>*All Classes were canceled due to COVID</i>	3	3	5	10
# of participants enrolled in the Court's Compliance Assistance Program (CAP)	93	75	40	40



## Non-Departmental



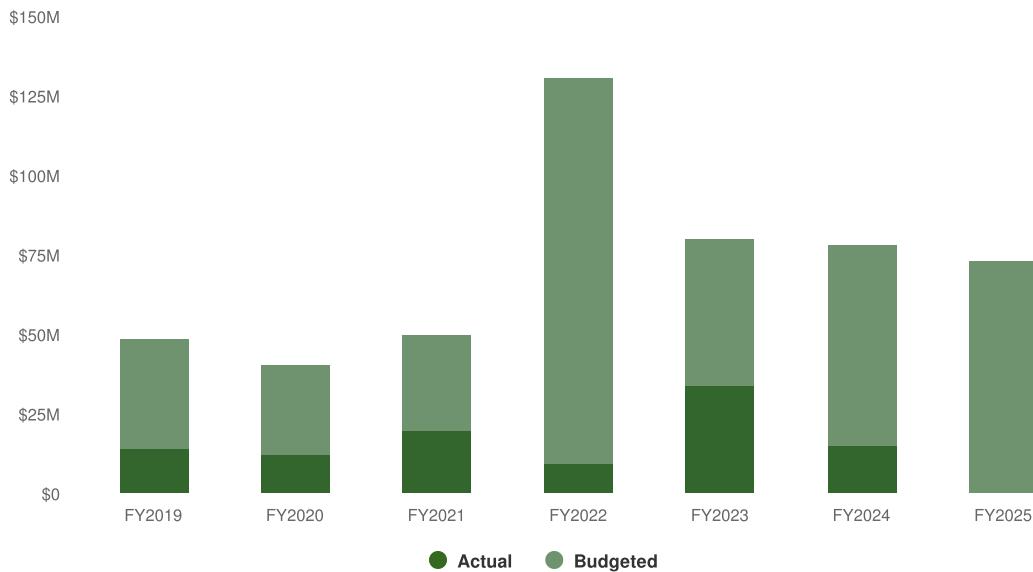
This department is utilized in a treasury capacity to account for non-departmental revenue and activities, unanticipated reserves, operational contingencies, principle and interest payments for various GO bond debts, and various interfund transfers.

### Expenditures Summary

This includes the the City's General Operations expenditures of \$23M, transfers out of \$32M and Community Facility Districts of \$25M.

**73,027,699** **-\$5,099,755**  
(-6.53% vs. prior year)

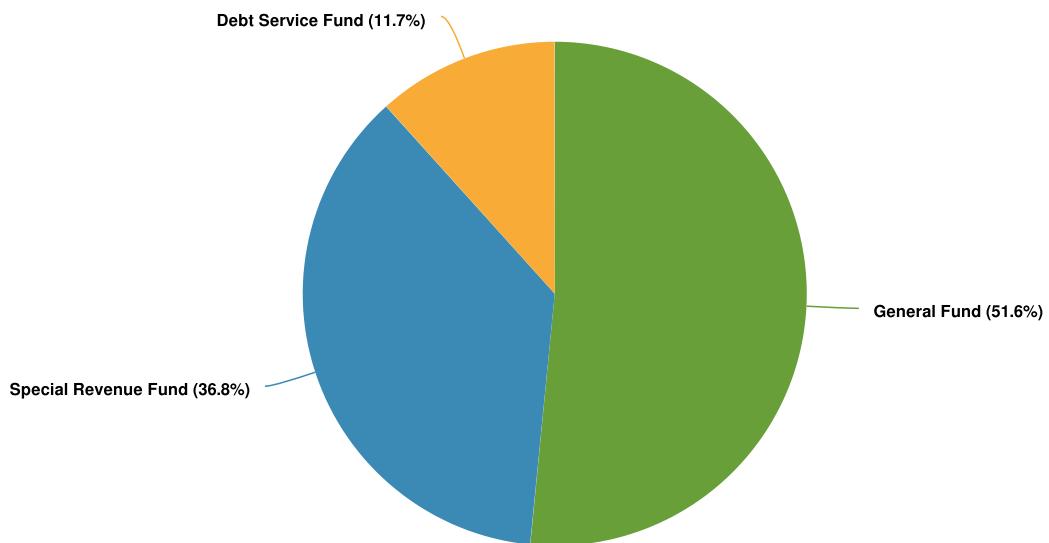
#### Non-Departmental Proposed and Historical Budget vs. Actual



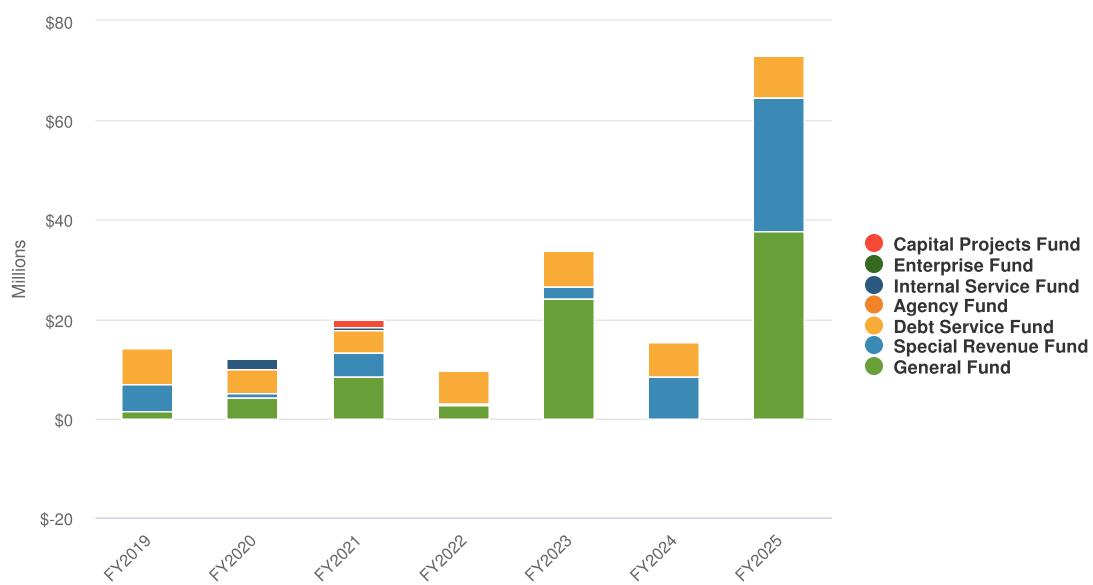
## FY2025 Budgeted Expenditures by Fund

The chart below displays the FY2025 Budgeted Expenditures by fund. As shown in the chart, estimated expenditure from the General Fund of 51.7%, 35.5% from Special Revenues, 36.7% from Debt Service and 11.6%.

**FY2025 Budgeted Expenditures by Fund**



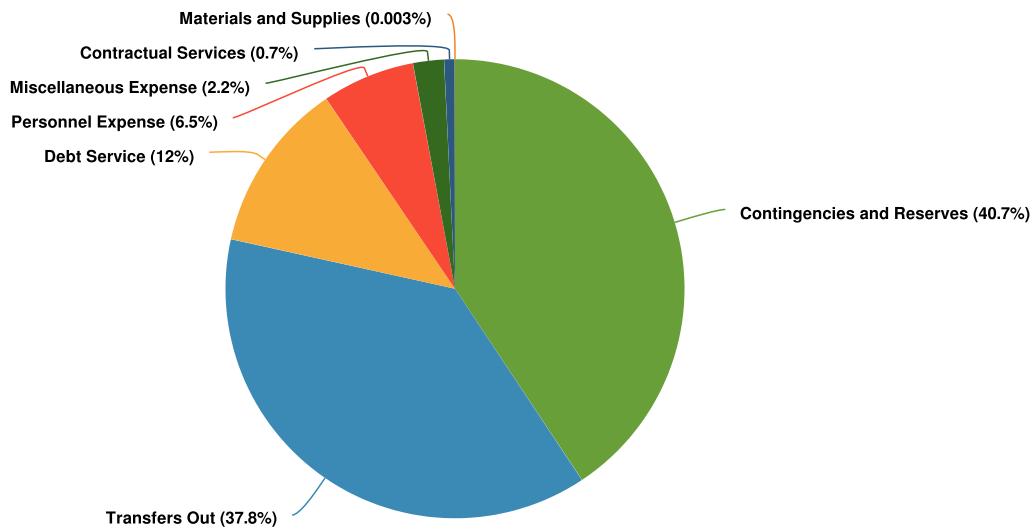
**Budgeted and Historical Expenditures by Fund**



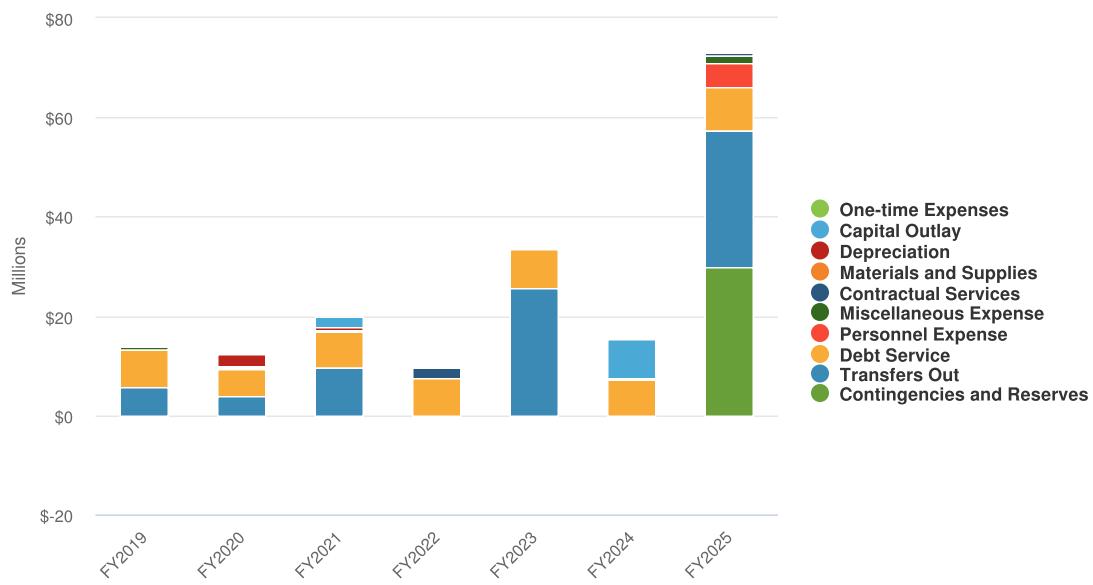
## FY2025 Budgeted Expenditures by Expense Type

The chart below displays the FY2025 Budgeted Expenditures by Expense Type. As shown in the chart, 37.7% account for Transfers, 40.7% account for Contingencies and Reserves and 12% account for Debt Service.

**FY2025 Budgeted Expenditures by Expense Type**



**Budgeted and Historical Expenditures by Expense Type**



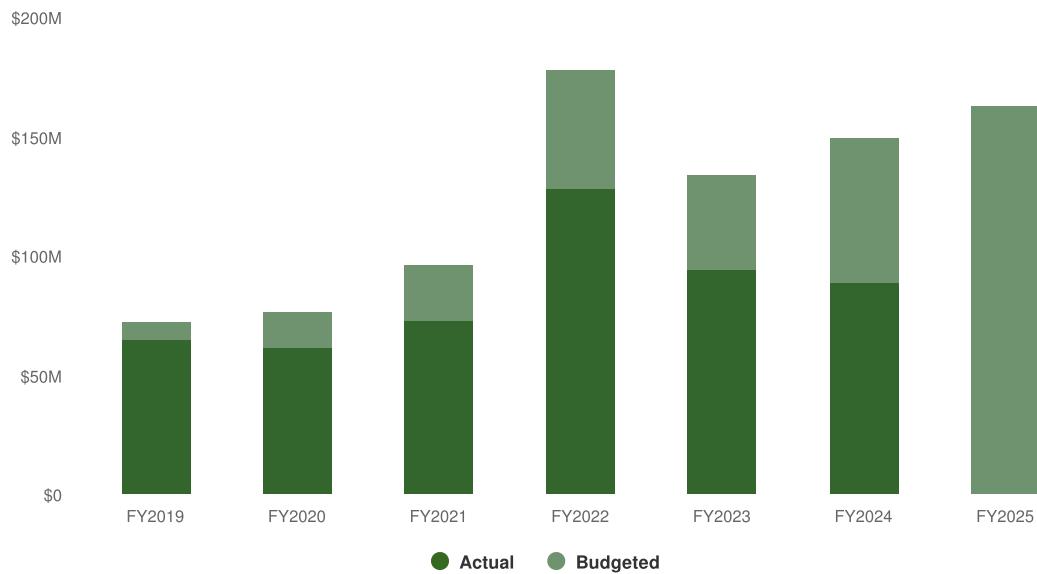
## Revenues Summary

**163,106,890**

**\$13,482,539**

(9.01% vs. prior year)

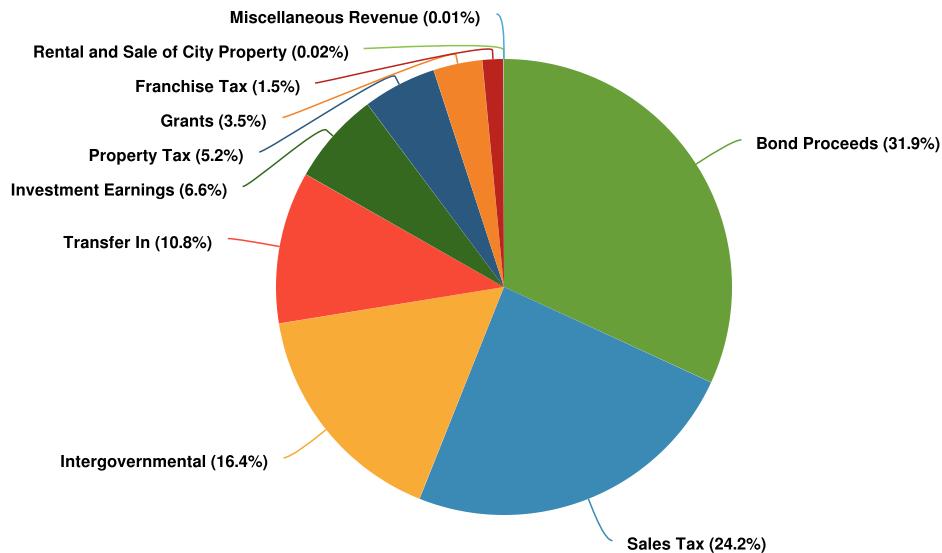
### Non-Departmental Proposed and Historical Budget vs. Actual



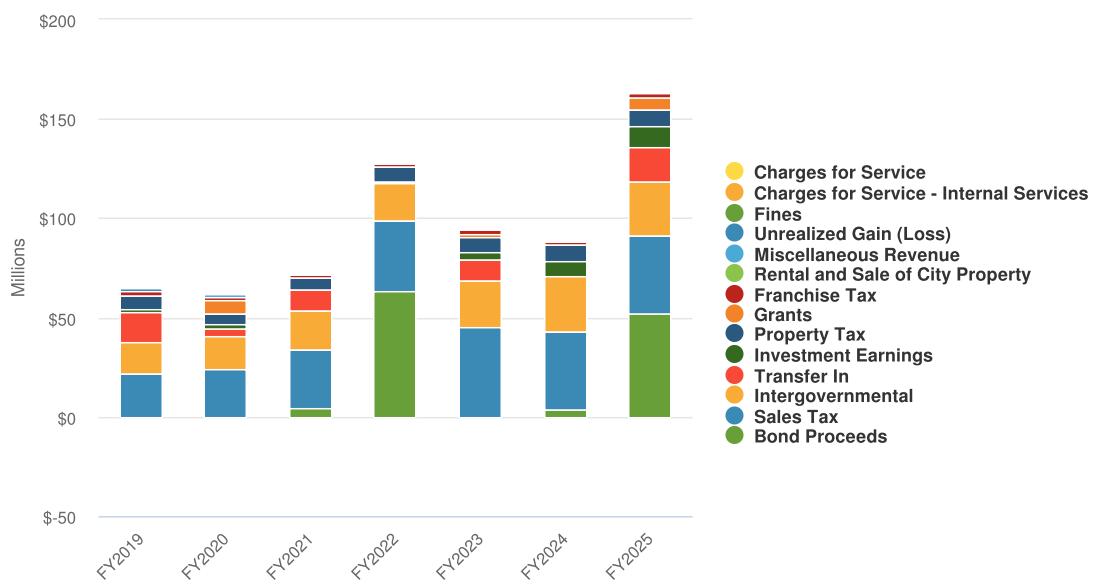
## FY2025 Projected Revenues by Source

The chart below displays the FY2025 Projected Revenues by Source. It indicates the Sales Tax, Miscellaneous Revenue, Intergovernmental(State Sales Tax, Income Tax, VLT), and Transfers In, account for 79.6% of total sources.

### FY2025 Projected Revenues by Source



### Budgeted and Historical Revenues by Source



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## **CAPITAL IMPROVEMENTS**

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# Capital Improvement Plan (CIP)

For the purposes of this budget, a capital expenditure is defined as the acquisition or addition of a fixed asset. These assets have a useful life in excess of one year. Capital expenditures with an initial, individual cost of \$10,000 or more is included in the budget as Capital Outlay. Capital projects that are \$25,000 or more and have a useful life of more than one year are considered capital improvements and are located in the Capital Improvement Plan.

## **Capital Improvement Plan Investment**

The City continuously reviews its capital planning processes to ensure prioritization and investment decisions are sound and appropriate. By engaging in strategic capital planning processes, the City can ensure that its statutory and regulatory requirements are fulfilled, that planning and investments are based on community needs, that capital management is proactive and effective, that capital investment is linked to the City's long-term vision and goals, and that the citizens remain confident with resource allocation decisions.

## **Capital Improvement Plan Principles**

**A Comprehensive Process:** Capital spending requires sound planning, relevant evaluation criteria, and adept analysis of anticipated investments. Potential projects must be evaluated based on long term financial implications, risks and benefits. Short, medium, and long-range capital plans must be linked to the City's strategic plan and coordinated across departments to ensure efficiency is maximized and redundancy is reduced.

**Standard Criteria for Evaluating Alternative Investments:** Strategic capital planning leverages predetermined criteria for evaluating alternatives. These may include value based criteria as well as items that magnify economic opportunity, improve citizen security, advance social equity, and improve the community. The evaluation criteria may also have components intended to ensure fiscal responsibility, as well as, direct and indirect support of the City's strategic agenda.

**Efficient Investment:** The key to capital planning is to maximize investment returns while minimizing capital outlay.

**The Role of City Culture and Behavior:** For capital planning to succeed, departments, individuals and stakeholders should focus on strategic, long-term thinking and ensure a consistent citywide culture, with well defined expectations and performance standards. The environment should promote two-way communication, continued training and education, the solicitation of community input, and ensure that employees actively engage in the development and improvement of the Capital Planning process, as appropriate.

**A Focus on Outcomes:** Project decisions, outcomes, and deliverables should be linked to the City's long-term goals. This requires goals which are clearly defined, articulated and monitored.

## **The Capital Improvement Planning Process**

The Capital Improvement Plan (CIP) is facilitated by the Finance Department. The proposed plan is discussed and reviewed by various Council Members and departmental staff as part of the budgeting process. City Management reviews the proposed plan and provides a final recommendation to the City Council. The CIP is a major component in the successful execution and achievement of the City Council's Strategic Agenda.

## **CIP Policy & Procedures**

The City has established a fully funded CIP with a target implementation and total spend date of June 30, 2025. If a project or purchase has not begun or been completed by June 30, its progress is evaluated, challenges are identified and discussed, and extenuating circumstances are considered prior to determining if the project will continue to receive "carryover" funding in the following fiscal year.

Each year the City considers all recommended projects and purchases and revises each expected revenue source and expenditure. Projects are either included or removed as community and department priorities and needs change. CIP projects and purchases that involve enterprise funds or grant funds are evaluated and analyzed with the same criteria that is used in the evaluation of General Fund purchases and projects. Ongoing maintenance and operational costs associated with each project and purchase are also considered prior to final approval. Only projects and purchases that exceed \$25,000 shall be considered for capital funding. After communicating with department staff and collecting Council input, the Finance staff provides the City Manager with recommendations and an analysis of the



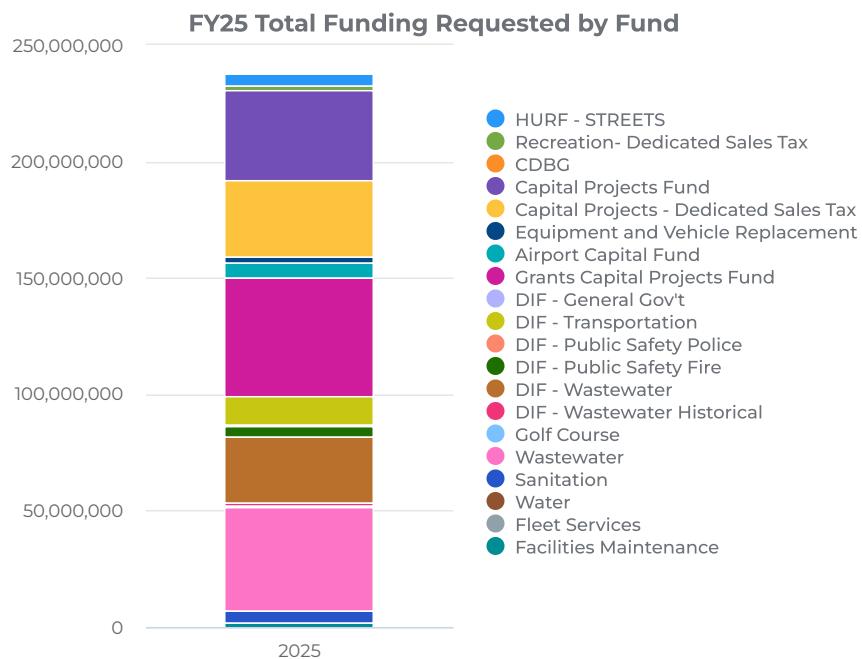
merits of various projects and purchases. However, the City Manager's Office makes the final determination as to what is included in the final recommendation to Council.

The 2024-2025 CIP was presented to the City Council as part of the annual budget process. Certain capital improvements and purchases, such as the replacement of equipment and vehicles, have a short-term impact on the City's financial resources. Projects such as the city's replacement of three fire stations, have a longer-term impact on the City's financial resources and could potentially affect the city's debt, capital, and operational financial profile for many years to come.

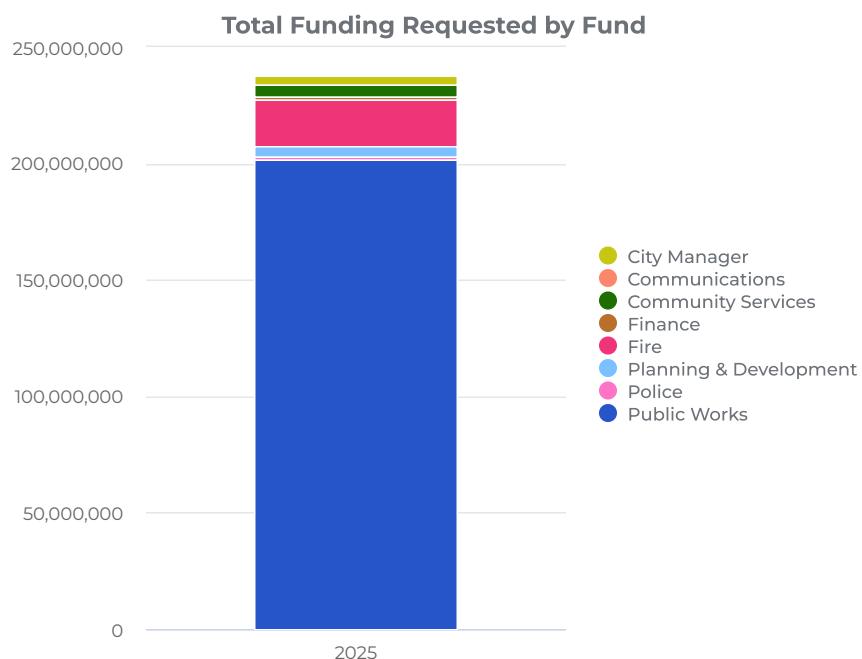


## Capital Improvement Project Request - One Year Plan

**Total Capital Improvement Project Request - One Year Plan**  
**\$237,843,370**



## Capital Improvement Project Request - One Year Plan - By Department



## **City Manager Requests**

### **Itemized Requests for 2025**

<b>Technical</b>	<b>\$5,000,000</b>
This is the City Manager's Technical budget between the following funds, 201 - HURF, 212 - Dedicated Sales Tax, 403 - Capital Projects Dedicated Sales Tax, 404 - Equipment and Vehicle Replacement and 414 - DIF Wastewater.	
	<b>Total: \$5,000,000</b>

## **Community Services Requests**

### **Itemized Requests for 2025**

<b>Casa Grande Mountain Improvements</b>	<b>\$200,000</b>
This project would make improvements to the trail system at Casa Grande Mountain Park by adding barriers to prevent illegal OHV traffic to drive into the park and trails. The trails were designed only for hiking, biking, and equestrian...	
<b>City Hall Landscape &amp; Irrigation Improvements</b>	<b>\$200,000</b>
A partnership has been formed with the Arizona Water and Lincoln Institute/Babbit center to start this project. A conceptual design has been completed. A \$10,000 grant has been provided by the Lincoln Institute to offset the cost of construction...	
<b>Dorothy Powell Senior Center Internal and External upgrades</b>	<b>\$125,000</b>
The outside of the Senior Center is in need of upgrades for aesthetic reasons and safety concerns. The outside of the building needs painting, patchwork, landscaping upgrades. The front door needs to be redesigned to incorporate safety features....	
<b>Parking Lot Replacement and Repair program</b>	<b>\$100,000</b>
Replacement of portion of Paul Mason Sports Complex. FY 25 Replacement of any remaining portions of Paul Mason Sport Complex. FY 26 Replacement of Main Library Parking lot.	
<b>Parks - All Parks: Neighborhood Parks Improvement Program</b>	<b>\$225,000</b>
This is an annual project to continue to replace and update park amenities, assets, and playground equipment throughout the Parks inventory.	
<b>Urban trail Design and Development</b>	<b>\$547,595</b>
This project is the design and construction of the Community Trail within the City of Casa Grande. The goal is to extend the trail from the Mission Valley to Dave White Park. The segment from Peart to Trekal is completed.	
	<b>Total: \$1,397,595</b>



## Finance Requests

### Itemized Requests for 2025

<b>ERP - Financial management system replacement</b>	<b>\$308,825</b>
ERP - Financial management system replacement	Includes new and carryforward amounts
<b>Redesign lobby and front counter</b>	<b>\$75,000</b>
Seeking funds to upgrade front counter, lobby area, and bathrooms and to place a door between the lobby and bathroom and to possibly refresh exterior of finance administration building which currently looks abandoned. Requested estimates have not...	

**Total: \$383,825**



# Fire Requests

## Itemized Requests for 2025

<b>3M SCOTT SCBA's for the new fire apparatus</b>	<b>\$175,000</b>
This equipment is carried on all fire department apparatus. The fire department has received new additions to the fleet and requires equipment additions also. These are the final pieces of equipment to make these vehicles compliant.	
<b>EOC Operational Expansion</b>	<b>\$119,417</b>
This is only a partial amount of the previous CIP approval so there isn't enough funding to complete the project this year. I would like to carry forward this previously approved amount and will submit for additional CIP approval to cover the...	
<b>EOC Operational Expansion-New</b>	<b>\$100,000</b>
This is additional funding necessary to complete the up fitting of the Dispatch console in the EOC with radio functionality, computers, non-emergency phone service, and furnishings; the original CIP approval had the capacity in the budget at the...	
<b>Fire Station 503 FF&amp;E</b>	<b>\$850,000</b>
This request will cover all the stuff in the new Fire Station, i.e. fitness equipment, stove, refrigerators, dishwashers, mattresses, etc.	
<b>Helipad</b>	<b>\$225,000</b>
Helicopters are of immense help when it comes to quick and safe transportation, especially in hard-to-reach places. The one thing that is extremely convenient and important is the safe and effective operations of moving a patient to a secure...	
<b>New Ambulance (5)</b>	<b>\$490,000</b>
This will be ambulance number 5.	
<b>Remodel Fire Station 504</b>	<b>\$3,567,000</b>
Remodel Fire Station 504 by adding an ambulance bay and sleeping quarters to continue to develop the transport services for the community.	
<b>Replace a Type 6 (Shop 427) with a Type III Apparatus</b>	<b>\$850,000</b>
A Type 3 fire engine is what you'll see if you live in a mountainous or rural community. These (typically) four-wheel drive apparatus are designed for rapid deployment, pick up, and relocation during wildfires. From a technical aspect, a Type 3...	
<b>Replace Fire Station 503</b>	<b>\$4,500,000</b>
Carryforward construction costs for Fire Station 503	
<b>Replace Shop 436 (Engine 504)</b>	<b>\$925,000</b>
Type 1 fire trucks are purposefully designed to support urban, rural and suburban departments because they carry all of the required NFPA firefighting equipment. These versatile vehicles are often the first on scene because they support both...	
<b>Replacement Fire Station 503</b>	<b>\$7,925,876</b>
Carry-forward construction costs for Fire Station 503	
<b>Replacement Physio-Control Life-Pak 15</b>	<b>\$52,000</b>
This is a heart monitor and defibrillator and is used during life-saving events.	

**Total: \$19,779,293**



## Planning and Development Requests

### Itemized Requests for 2025

<b>Florence Blvd. Entryway Signage</b>	<b>\$250,000</b>
This project would replace the prior City Entryway Signage Project and redefine its scope to the design and construction of two entryway signs. One on the west end of the Florence Blvd. corridor (Downtown Segment) and one on the east end (Freeway...)	
<b>Phased implementation of the Florence Blvd. Streetscape Plan</b>	<b>\$4,000,000</b>
Completion of conceptual design for the entire Florence Blvd. corridor from Pinal to I-10. Completion of construction drawings for Phase 1. Right of Way/Easement acquisition. Initial construction of the Phase 1 section. This includes a...	
	<b>Total: \$4,250,000</b>

## Police Requests

### Itemized Requests for 2025

<b>Replacement of Patrol Vehicle 2147</b>	<b>\$95,000</b>
Replacement of Unit 2147	
<b>Replacement of Unit 2503</b>	<b>\$65,000</b>
Replacement of unmarked vehicle #2503.	
<b>Replacement of Vehicle Unit 2155</b>	<b>\$90,000</b>
Replacement of unit 2155	
<b>Replacement of Vehicle Unit 319</b>	<b>\$75,000</b>
Unit 319 is schedule for replacement.	
	<b>Total: \$325,000</b>



# Public Works Requests

## Itemized Requests for 2025

<b>Blight Control - Project # 24072</b>	<b>\$50,000</b>
Blight Control; Test area for gates in abandoned non-serviced alleyways and surveillance cameras to help curb illegal dumping.	
<b>Jimmie Kerr and Trekell Intersection &amp; RR crossing Improvements Construction</b>	<b>\$4,715,000</b>
Expansion of turn lanes and traffic signal improvements	
<b>Jimmie Kerr and Trekell Intersection &amp; RR crossing Improvements Design</b>	<b>\$285,000</b>
Design needed ahead of construction to develop scope and cost estimate of the project	
<b>Replace Unit 514 - 2002 Ford F450</b>	<b>\$80,000</b>
Replace Unit 514 - 2002 Ford F450	
<b>Replace Unit 5300 - 2011 Ford F250 Crew Cab</b>	<b>\$80,000</b>
Replace Unit 5300 - 2011 Ford F250 Crew Cab	
<b>Replace Unit 557 - 2009 Ford F350</b>	<b>\$65,776</b>
Replace Unit 557 - 2009 Ford F350	
<b>Signal Rewire &amp; Head Replacement</b>	<b>\$75,000</b>
Replace conductor wire at two traffic signals (Cottonwood and Trekell, Jimmie Kerr and Trekell), replace signal heads and backplates, re-lamping both intersections.	
<b>Thornton Rd. Widening Peters-Hwy 84</b>	<b>\$5,000,000</b>
This project will provide 4 lanes with two (2) lanes southbound and two lanes (2) lane northbound. Anticipate construction FY26.	
<b>Traffic Signal-Henness and Cottonwood Design</b>	<b>\$50,000</b>
Very busy intersection without signal currently	
<b>Trekell Rd Improvements McCartney-Val Vista Design</b>	<b>\$1,000,000</b>
Improvements to Trekell Road as part of the GO Bond	
<b>Turn Lane Installation - Arizola at Florence</b>	<b>\$3,500,000</b>
Addition of dual left turn lanes on the north and south end of Arizola Road at the Florence Blvd intersection.	
<b>WC2401 Water Co. Emergency Generator Project</b>	<b>\$250,000</b>
This CIP project would add an emergency generator and automatic transfer switch at the Copper Mountain Ranch Water Co. well site located at the NE corner of Maricopa / Casa Grande Hwy. and Anderson Rd. This well site is not currently equipped with...	
<b>Total: \$15,150,776</b>	



# Information Technology Requests

## Itemized Requests for 2025

<b>Critical Security Gateway Appliance Hardware Refresh – Infrastructure End of Support</b>	<b>\$100,000</b>
The City of Casa Grande has several Check Point security gateway appliances set to reach the End of Support with Check Point. They are: Check Point 6500 – High Availability Primary Check Point 6500 – High Availability...	
<b>Network Reconstruction Project</b>	<b>\$165,175</b>
The core purpose of this project is to build out underpinning network infrastructure at the Casa Grande Public Safety Facility Data Center. This will allow Casa Grande Information Technology (IT) to transition away from active / passive...	
<b>Primary Data Center Storage Area Network (SAN) Hardware Refresh – Infrastructure End of Support</b>	<b>\$150,000</b>
The primary Storage Area Network (SAN) hardware array physically located at the City Hall - Building B Data Center is set to reach the End of Support with NetApp. The NetApp FAS2720 has been in service since 2019 with an anticipated 5-year...	
<b>Public Safety Multi-Factor Authentication Improvement</b>	<b>\$35,000</b>
The Casa Grande Police Department is required by the Arizona Department of Public Safety to leverage Multi-Factor Authentication (MFA) to securely access the Arizona Criminal Justice Information System (ACJIS) from remote locations. To date, this...	
<b>Sophos Intercept X EDR</b>	<b>\$36,000</b>
The City of Casa Grande has been fortunate enough to participate in a zero-cost initiative for the past few years called the Arizona Cyber Readiness Program (CRP). This program is provided by the Arizona Department of Homeland Security to provide...	
<b>Vertical Phone Server Replacement Project</b>	<b>\$150,000</b>
This is another situation where Casa Grande Information Technology (IT) had to put a project on pause after Angele's departure. Cox Communications remains interested in the opportunity to take over telephony for the agency, and it remains a...	
<b>Wi-Fi Hardware Refresh – Infrastructure End of Support</b>	<b>\$40,800</b>
The City of Casa Grande has 54 Aruba AP-305 and 3 Aruba AP-325 wireless access points set to reach the End of Support with HPE. They are spread across these locations: Casa Grande Municipal Landfill Casa Grande Municipal Airport Casa...	
<b>Wi-Fi Installation at Fire Stations 501 / 502 / 504</b>	<b>\$25,000</b>
The Casa Grande Fire Department has deployed a handful of software and hardware solutions that would benefit from Wi-Fi service at Fire Stations 501, 502, and 504. An initial scope exercise was conducted with Casa Grande Information...	
<b>Total: \$701,975</b>	



## Streets Requests

### Itemized Requests for 2025

<b>Asphalt Rock Dust Palliative (ARDP) reinforcement project</b>	<b>\$500,000</b>
Application of Micro Seal Resurfacing of streets that have previously received ARDP treatment for PM-10 compliance.	
<b>Central City Pavement Reconstruction</b>	<b>\$200,000</b>
Design/Determination for future project to determine proper maintenance application, scope and cost for streets within the bounds of Cottonwood Ln, Florence Blvd, Pinal Ave, and Pueblo Drive. Design FY 25 construct FY 26.	
<b>Drywell maintenance Citywide</b>	<b>\$50,000</b>
Drywell Maintenance to drywells in city-owned retentions.	
<b>Hacienda Rd Reconstruction Florence Blvd to Kortsen Rd</b>	<b>\$2,250,000</b>
Reconstruction of 2 miles of Hacienda Rd from Florence Blvd to Kortsen RD, to include Soil Cement Subgrade treatment and a 5" lift of Asphalt.	
<b>Pavement Condition Index Update</b>	<b>\$200,000</b>
Collection of Data to determine pavement condition index scores for street subsegments within the city.	
<b>PM-10 Response Plan</b>	<b>\$1,000,000</b>
Application of Asphalt Rock Dust Palliative to 5 miles of unpaved roadways per year.	
<b>Replace 634 Case Backhoe</b>	<b>\$160,000</b>
Replacement of 4 wheel drive Case backhoe.	
<b>Replace 679 2016 Global Sweeper</b>	<b>\$375,000</b>
Replacement of 679 Global sweeper was approved in the FY 24 budget.	
<b>Southside ADA Improv</b>	<b>\$304,000</b>
Carrying forward \$304,000 in case there are any small tasks that are not completed in the current fiscal year.	
<b>Total: \$5,039,000</b>	



## Sanitation Requests

### Itemized Requests for 2025

<b>Peterbuilt - Side Loader Project # 23093</b>	<b>\$434,534</b>
Peterbuilt - Side Loader Project # 23093	
<b>Peterbuilt - Side Loader Project # 23094</b>	<b>\$434,534</b>
Peterbuilt - Side Loader Project # 23094	
<b>Rate Study for Solid Waste Utility</b>	<b>\$150,000</b>
Rate Study for Solid Waste Utility	
<b>Re-chassis Automated Sideload Trash Truck - Project # 24071</b>	<b>\$375,000</b>
The refurbishing of one of the current Scorpion ASL bodies and installation on a new chassis.	
<b>Replace Unit #539 2015 Mack Front Load Trash Truck FY2025</b>	<b>\$475,000</b>
Replace Unit #539 2015 Mack Front Load Trash Truck	
<b>Three Additional (ASL) Trash Trucks Project # 23074</b>	<b>\$1,303,602</b>
Three Additional (ASL) Trash Trucks	
	<b>Total: \$3,172,670</b>

## Landfill Requests

### Itemized Requests for 2025

<b>Gas Collection System Design and Installation</b>	<b>\$130,000</b>
Gas Collection System Design and installation	
<b>Landfill East Disposal Cell Design - Project # 24055 Carry Forward</b>	<b>\$50,000</b>
Landfill East Disposal Cell Design - Project # 24055 Carry Forward	
<b>Litter Collection System (Vacuum)</b>	<b>\$50,000</b>
Litter Collection System (Vacuum)	
<b>Replace Inbound Weigh Scale at Landfill</b>	<b>\$115,000</b>
Replacement of the inbound weigh scale at the city landfill.	
<b>Replace or Recondition Unit 586 - 2018 CAT 725C Water Carrier</b>	<b>\$800,000</b>
Replace or Recondition Unit 586 - 2018 CAT 725C Water Carrier	
	<b>Total: \$1,145,000</b>



# Facility Services Requests

## Itemized Requests for 2025

<b>A/C Replacement City Library</b>	<b>\$320,000</b>
Our City Library has 4 10-ton package AC units with gas heat. These units are ready for replacement. We have been working on these units over the years replacing parts to keep them running. Some have had major components replaced such as...	
<b>Casa Grande Main Library Carpet Replacement</b>	<b>\$153,000</b>
Our City Library carpet has shown discoloration and worn out areas due to such a high volume of traffic that goes through this building on a daily basis. This money will be used to replace all the carpet and base boards. This project...	
<b>City Hall Chiller Replacement</b>	<b>\$850,000</b>
City Hall Main. 90 Ton Chiller system replacement.	
<b>Entrance Gate Controller Replacements</b>	<b>\$120,000</b>
Replace existing gate controllers with new gate controllers.	
<b>GSW AC Replacement</b>	<b>\$50,000</b>
2 New Package AC units at Grande Sports World. 1-7.5 ton package unit. And 1-12.5 package unit.	
<b>IT Server Room HVAC Replacement</b>	<b>\$85,000</b>
Replacement Liebert HVAC system for IT Server Room Critical environment	
<b>NOC Break Room Improvements Project</b>	<b>\$50,000</b>
Separating the break room from the gym to have more privacy for those who are using either room.	
<b>NOC Landscape Improvement Project</b>	<b>\$200,000</b>
We will be bringing the landscaping back up to city standards. This will include patio furnishing for the covered deck and new signage	
<b>Palm Island - Facility Upgrades</b>	<b>\$150,000</b>
Install additional pool shading on pool deck, repaint aquatic building, and plumbing repairs / upgrades for locker rooms.	

**Total: \$1,978,000**



# Airport Requests

## Itemized Requests for 2025

<b>2026-2 Airport Helipad Apron</b>	<b>\$450,000</b>
Design and Construct the Airport Helipad Apron	
<b>2027-1 &amp; 2028-1 Airport Terminal Parking Lot Reconstruction</b>	<b>\$705,000</b>
Airport Terminal Parking Lot Reconstruction and Expansion	
<b>2027-2 Airport Aircraft Wash Rack</b>	<b>\$385,000</b>
Design and Construct the Airport Aircraft Wash Rack	
<b>2028-2 Airport EA for RPZ Land Acquisition</b>	<b>\$280,000</b>
Airport EA for RPZ Land Acquisition	
<b>2029-2 Airport Obstruction Removal (Palm Trees)</b>	<b>\$27,500</b>
Airport Obstruction Removal (Palm Trees)	
<b>2029-3 Airport Perimeter Fence Extension to the Airport Property Line</b>	<b>\$400,000</b>
Design and Construct the extension of the Airport Perimeter Fence to the airport property line to protect the ILS infrastructure & RPZ.	
<b>Airport Afterhours Bathroom Facility</b>	<b>\$120,000</b>
Order and install a pre-fabricated bathroom facility including utility connections.	
<b>Airport Hangar Development</b>	<b>\$5,000,000</b>
Airport Aircraft Hangar Development. Local Funds Only - CoCG accepted FAA and ADOT grant funds and completed a project in FY13 which constructed the infrastructure (asphalt, utilities, drains, etc) to construct new T-Hangars at the Casa Grande...	
<b>Airport Monument and Wayfinding Signage</b>	<b>\$35,000</b>
Install monument signage at the roadway entrance to the Airport and wayfinding signage throughout the Airport roadways and facilities.	
<b>Airport Pavement Maintenance</b>	<b>\$100,000</b>
Airport Pavement Maintenance including crack sealing, seal coating, re-striping, and full depth repairs as necessary on various areas of asphalt and concrete ramps, taxiways and aircraft movement areas at the Casa Grande Airport.	
<b>Airport Runway and Taxiway Sign Replacement</b>	<b>\$85,000</b>
Repair and/or Replace the Airports airfield signage on all aircraft movement and operations areas.	
<b>CFWD Airport Beacon Lighting - LED</b>	<b>\$35,000</b>
Replace the obsolete and high maintenance Airport Rotating Beacon Light with a new FAA Approved LED Rotating Beacon Light.	
<b>CFWD Airport Fiberoptic Communication Upgrade</b>	<b>\$40,000</b>
Airport communication line upgrade from point-to-point wireless to conduit and fiberoptic lines.	
<b>CFWD Airport Lighting - LED</b>	<b>\$75,000</b>
Airport lighting upgrade to LED conversions or replacements	
<b>CFWD+ 2025-1 Airport Terminal Apron Pavement Rehab</b>	<b>\$2,078,127</b>
Finish Design of Airport Terminal Apron Pavement Rehabilitation, then Construct based on the Design. Carryforward FY24 Funds for Design & Budget FY25 Funds for Construction.	



<b>CFWD+ 2025-2 &amp; 2026-1 Airport T-Hangar Taxiway(s) Pavement Reconstruction</b>	<b>\$1,992,000</b>
Design and Construct Airport T-Hangar Taxiway(s) Pavement Reconstruction. Approximately 24,000 SY.	
<b>CFWD+ Airport Taxiway G (AIP through-the-fence airport access)</b>	<b>\$1,663,497</b>
Design and Construct taxiway infrastructure to allow through-the-fence Airport access for the Donovan Kramer Airport Industrial Park (AIP) lot owners.	

**Total: \$13,471,124**

## **Patrol Requests**

### **Itemized Requests for 2025**

<b>Replace Patrol Vehicle 2160</b>	<b>\$95,000</b>
Replacement of Patrol Vehicle #2160	
<b>Replace Patrol Vehicle 2162</b>	<b>\$95,000</b>
Replacement of Patrol Vehicle #2162	
<b>Taser 10 Platform</b>	<b>\$95,773</b>
The Casa Grande Police Department is seeking to transition the current Taser X26P to the Taser 10 Platform. The Taser X26P platform and inventory we currently have is still being produced and is in AXON's inventory, but the warranty...	
<b>Total: \$285,773</b>	

## **Animal Care & Control Requests**

### **Itemized Requests for 2025**

<b>Renovations to Animal Care Offices and Cat Room</b>	<b>\$390,000</b>
Animal Care and Control Office and Cat Room Renovations	
<b>Security Cameras for Animal Control</b>	<b>\$150,000</b>
Security Camera System for Animal Control	
<b>Total: \$540,000</b>	

## **Administration Requests**

### **Itemized Requests for 2025**

<b>Technology Equipment in Conference Rooms</b>	<b>\$158,000</b>
This was a multi-year project. This will complete the remaining conference and training room equipment. The equipment in the rooms is old and out dated and in need of replacement.	
<b>Total: \$158,000</b>	



## **Wastewater Requests**

### **Itemized Requests for 2025**

#### **22042 Rancho Grande Sewer Infrastructure Repairs**

**\$505,000**

This project would allow for repairs/replacements to the Rancho Grande sewage collection network that were previously identified as part of an inspection project.

#### **22051 Biosolids Hauling Equipment**

**\$400,000**

The biosolids hauling tractor has been purchased. However, funds that were remaining in FY22 were not carried forward as intended for the purchase of end dump trailers. The requested carryforward amount of \$400,000 is for the purchase of...

#### **WW2401 Lift station generator project**

**\$200,000**

Create a new CIP project that would add emergency generators and automatic transfer switches to all sewage and storm water lift/pump stations. None of the City's existing pump stations are currently equipped with generators or any means to run...

#### **WW2402 La Posada sewer replacement**

**\$150,000**

The current sewer line in LaPosada mobile home park which is located underneath several mobile homes is in need of replacement. This project would abondon the existing line and install a new line and reconnect all services. A quote for this work...

#### **WW2503 AB gearbox replacement**

**\$151,767**

This project would allow for the replacement of the AB #1 south aerator. This unit has experienced catastrophic mechanical failure and is in need of replacement. The purchase of this equipment was approved in FY24. However, it has a lead time of...

#### **WW2503 WRF Security Upgrades**

**\$675,000**

This project would allow for the update, addition, and repair of security components at the Water Reclamation Facility, including lighting upgrades, CCTV upgrades, the addition of badged locks on entrance gates, buildings and motor control centers...

#### **WW2601 Replace unit 712**

**\$48,000**

Unit 712 is a 2003 Dodge Dakota pickup that is utilized by the WRF operations staff. This unit is 20 years old and meets replacement criteria.

**Total: \$2,129,767**

## **Fleet Services Requests**

### **Itemized Requests for 2025**

#### **NEW Additional Fleet Services Truck**

**\$50,000**

Additional truck to assist Fleet staff with daily service road calls, Parts pickup/delivery, meetings, and trainings.

#### **SOC Fuel Dispenser Replacement - fuel system upgrade**

**\$31,000**

inspection and design of updating SOC fuel dispensers.

**Total: \$81,000**



# Engineering Requests

## Itemized Requests for 2025

<b>1/2 Street Improvements Pinal Tech Pk</b>	<b>\$7,425,024</b>
This project comprises of paving on Ethington and Clayton roads that is currently underway.	
<b>Airport Industrial Park Drainage</b>	<b>\$500,000</b>
Design has been completed for the Airport Industrial park drainage areas. Construction of these basins is needed.	
<b>Clayton Corridor Improvements</b>	<b>\$1,125,000</b>
Clayton Road is being constructed from Burris to Ethington. The roadway construction does not include sidewalks and streetlights. The City will install these additions after the current roadway construction is completed.	
<b>Cottonwood Lane and Casa Grande Ave intersection restriping</b>	<b>\$60,000</b>
The current layout of the striping has resulted in suboptimal lane widths at the intersection. Restriping could configure the lane widths more appropriately.	
<b>Downtown Streets Improvements (drainage) Design</b>	<b>\$5,000,000</b>
Project in recently passed GO bond. Phase III of downtown Streets improvements design for future construction. Improvement for roads and Drainage.	
<b>Effluent Water Supply Utility</b>	<b>\$250,000</b>
After the construction of the Effluent Reuse Pipeline is completed, a determination will need to be made to establish rates, customer connection procedures, etc. This project aims to provide a framework for the system operation as a service...	
<b>Fifth Street/Peart Square Improvements</b>	<b>\$500,000</b>
Fifth Street/Peart Square Improvements - to accommodate growth in the community (bond issue) Introduction of new streets that connect to the existing downtown and Florence Blvd. an extension of 5th Street from Drylake to Marshall. Requesting...	
<b>Improve Cottonwood Lane Intersection with Thornton Rd, add additional lane Design/Construction</b>	<b>\$3,500,000</b>
Due to increased industrial traffic, more capacity is needed. Currently, traffic backs up from the RR tracks to Cottonwood Ln. Improvements to the intersection including a raised median, left turn lane lengthening, and other design improvements...	
<b>Jimmie Kerr and Trekkell Intersection Improvements</b>	<b>\$5,000,000</b>
The current intersection lacks dedicated turn lanes in the north/south direction. These improvements would require some minor improvements at the railroad crossing.	
<b>Kortsen Traffic Interchange with I-10</b>	<b>\$4,000,000</b>
A Design Concept Report has been completed for this project. The City is actively seeking federal grant funding for this project.	
<b>Lift Stations For West Area Wastewater System and Kortsen Relief Sewer</b>	<b>\$3,625,000</b>
Multiple Sewer Force-Mains are currently under construction. When these force mains are completed, they will need lift stations to be able to pump sewage to the Water Reclamation Facility (WRF).	
<b>Maricopa - Casa Grande Hwy and Ethington Rd Intersection Turn lane/Widening</b>	<b>\$375,000</b>
This project would focus on the design and first stages of improving the intersection.	
<b>North Branch Santa Cruz Drainage Analysis</b>	<b>\$250,000</b>
Recent conversations with Pinal County and adjacent landowners have warranted additional discussions of drainage issues at Maricopa-Casa Grande Hwy Culverts.	



<b>Peters Road Sanitary Sewer- Construction</b>	<b>\$2,550,000</b>
Sewer Line Improvements. New sewer line required from Thornton Rd to Commerce for development to occur east of Thornton Rd in conjunction with the widening of Peters Rd.	
<b>Peters Road Widening - Carryforward</b>	<b>\$3,315,022</b>
Project will widen Peters Rd to 2 lanes westbound and one lane eastbound from Burris Rd to Thornton Rd.	
<b>Replace Unit 300</b>	<b>\$48,000</b>
Replacement of F150 pickup for engineering staff to complete construction site visits, environmental testing, training, and other duties pertaining to employee roles.	
<b>Replace Unit 301</b>	<b>\$48,000</b>
Replacement of F150 pickup for engineering staff to complete construction site visits, environmental testing, training, and other duties pertaining to employee roles.	
<b>Replace Unit 310</b>	<b>\$48,000</b>
Pretreatment staff members use this SUV to complete site visits, perform inspections, etc. It has exceeded lifetime costs for maintenance and repair. Due to it being a hybrid, vehicle has had battery issues consistently for months.	
<b>Roundabout- Ash Ave &amp; Florence St Construction</b>	<b>\$4,000,000</b>
Project will be 100% designed by the end of FY24. Grants have been secured for the construction in an amount of \$2.5 million. The remaining funds will sourced from the City's Capital Projects Fund.	
<b>Sanitary Sewer Master Plan Update &amp; Capacity Analysis</b>	<b>\$450,000</b>
This would be a new master plan for sanitary sewer services in the City of Casa Grande. This study would help determine a priority list of improvements needed in the future and what improvements can safely be delayed. Moreover, as the industrial...	
<b>TEST ROADWAY</b>	<b>\$200</b>
A TEST ROADWAY	
<b>Thornton Road HY 84 to Cottonwood Lane-Design/Construction</b>	<b>\$5,560,000</b>
This project will provide 4 lanes with two (2) lanes southbound and two lanes (2) lane northbound. Anticipate construction FY25.	
<b>Traffic Signal - Centennial Blvd and Pinal Ave</b>	<b>\$1,400,000</b>
This project is a safety driven project, especially to improve protected turn movements at the intersection of Pinal Ave and Centennial Blvd. Of the total \$1.4 Million cost, \$938,000 are from federal funds. The rest must be matched by the city.	
<b>Trekell Rd. Improvements - Rodeo - McCartney</b>	<b>\$5,000,000</b>
Design is currently underway for this road. Improvements will facilitate school traffic and build the road out to its full build-out	
<b>Trekell Road-Cottonwood to Kortsen Sanitary Sewer - Construction</b>	<b>\$7,000,000</b>
Sewer stretch was part of Sunrise's 2014 Sewer Master Plan upgrade recommendations due to a combination of capacity and age. This project has completed design and is ready to move forward with construction.	
<b>Trekell Road-Rodeo to Kortsen Sanitary Sewer - Construction</b>	<b>\$550,000</b>
Sewer Line Improvements. Upgrade to the existing Trekell sewer line between Kortsen and Rodeo. Approximately 5,300 linear feet of 18" gravity sewer line is needed to maintain service quality in the area and increase the capacity of the...	
<b>Upgrades to Existing WRF</b>	<b>\$45,032,654</b>
This project is contributing the WRF upgrades project. This project is being combined from the following projects: 23054 23055 23055 23056 23058 23072	
<b>UPRR Manhole #12 Relocation at Burris Road</b>	<b>\$320,000</b>
Manhole on Burris needs to be relocated due to new RR spurs. Project will be paid for by UPRR	



<b>WRF Effluent Recharge Infrastructure Design &amp; Construction</b>	<b>\$1,200,000</b>
Effluent recharge is needed to provide recharge credits so that CAWS can be obtained for future developments	
<b>WRF Upgrades</b>	<b>\$4,800,000</b>
The current project had expenses that were unable to be completed in FY23 due to budget limitations. Additional funding is requested in order to complete all aspects of the originally designed project.	

**Total: \$112,931,900**

## **Human Resources Requests**

### **Itemized Requests for 2025**

<b>City Hall Complex Building Improvements</b>	<b>\$11,000,000</b>
Design and construction of office building; demolition of existing Building B and redevelopment of parking and landscaping areas.	
<b>Total: \$11,000,000</b>	



## Parks Requests

### Itemized Requests for 2025

<b>Parks - All Diamond Fields Laser grade leveler field machine</b>	<b>\$30,000</b>
This is a laser grade leveler that would level the baseball/softball infield playing surfaces.	
<b>Parks - All Fields: Sports Field line Marker Equipment</b>	<b>\$45,000</b>
This is a sports field line marker for all sports fields (baseball, football, softball, soccer) that will be run remotely using field paint for field lines.	
<b>Parks - All Parks: Parking Lot Replacement</b>	<b>\$100,000</b>
Parking lot repair fund for parks	
<b>Parks - All Parks: Turf Vacuum</b>	<b>\$45,000</b>
This is turf vacuum equipment for parks and sports field turf. Vacuuming grass clippings, leaves, trash, etc.	
<b>Parks - All Parks: Turf Verticutter</b>	<b>\$15,000</b>
This would be a turf verticutter to open up compacted turf areas in parks and sports fields.	
<b>Parks - Carr McNatt: South field swells</b>	<b>\$250,000</b>
This would be for filling and leveling 3 swells between fields 1,2, and 3 with dirt/sand mix and re-turfed.	
<b>Parks - Dave White: Install additional pickleball courts</b>	<b>\$1,500,000</b>
Add in six to eight additional pickleball courts at Dave White Park	
<b>Parks - Frank Pratt: Disc Golf Upgrades</b>	<b>\$25,000</b>
Improve Disc Golf course with concrete throwing pads, yard markers, and hole signage.	
<b>Parks - O'Neil: Park Upgrades</b>	<b>\$75,000</b>
This would be to replace the old play structure at the south end of O'Neil Park, which was removed from play area.	
<b>Peart Road Trail Head Design and Development</b>	<b>\$250,000</b>
This project will involve the design and development of the Peart Road Trail Head at CG Mountain. The project is multi-year with design in FY23 and construction in FY24. This includes new ask of \$175,000 and carryforward of \$75,000	

**Total: \$2,335,000**

## Library Requests

### Itemized Requests for 2025

<b>Library - Vista Grande: Upgrades to Library Roof (Move to Main for Roof Repairs)</b>	<b>\$59,891</b>
Necessary roof repairs for the Main Library.	
<b>Total: \$59,891</b>	



## Aquatics Requests

### Itemized Requests for 2025

<b>Palm Island - Aquatic Park Upgrades at PIFAC (FY24 Carryover)</b>	<b>\$50,000</b>
Replace cool decking on pool deck, install shade, and fix pool lights.	
	<b>Total: \$50,000</b>

## Golf Requests

### Itemized Requests for 2025

<b>DW Golf Course - Additional Turf Equipment DWGC (FY24 Carryover)</b>	<b>\$81,725</b>
Upgrade and replace golf equipment at DWGC.	
<b>DW Golf Course - Irrigation Upgrades (FY24 Carryover)</b>	<b>\$250,000</b>
Replace the pump on the back 9.	
<b>DW Golf Course - Upgrade Clubhouse Patio</b>	<b>\$300,000</b>
Enclose patio with a modern design and look	
<b>DW Golf Course - Vertical Pump System Replacement</b>	<b>\$300,000</b>
Replace the front nine vertical turbine pump system	
	<b>Total: \$931,725</b>

## Water Requests

### Itemized Requests for 2025

<b>WC2501 Purchase of tanker trailer</b>	<b>\$50,000</b>
The purchase of this trailer will allow us to self perform nitrate waste hauling activities which are currently being performed by a contractor. This trailer could be pulled with the tractor that was purchased in FY23 for the hauling of biosolids.	
	<b>Total: \$50,000</b>

## General Recreation Requests

### Itemized Requests for 2025

<b>CRC - Fitness Equipment Cardio Replacement / Upgrades</b>	<b>\$35,000</b>
The CRC has been in operation for 5 years. The cardio machines are off warranty, and annual repairs will average between \$1,000 - \$3,000 per machine to replace internal components, decks, and electrical consoles. Staff at the CRC has created...	
<b>CRC - Fitness Expansion Equipment (FY24 Carryover)</b>	<b>\$50,000</b>
Purchase additional equipment for the fitness loft	
<b>CRC - Fitness Loft Expansion (FY24 Carryover)</b>	<b>\$75,000</b>
Move the fitness desk on the 2nd floor, and move the front desk on the first floor closer to the front entrance.	
	<b>Total: \$160,000</b>



## Recreation Facilities Requests

### Itemized Requests for 2025

<b>CRC - Facility Upgrades</b>	<b>\$65,000</b>
Upgrade windows, replace TV modular stem with an upgraded version, and install a facility sign on the building	
<b>CRC - New Fitness purchases - Replacement</b>	<b>\$30,000</b>
Replace consoles on cardio equipment or the electronic modular system that routes cable television to the twenty pieces of cardio machines and fourteen televisions throughout the CRC. Move the Bluetooth connection systems in the two group fitness...	

**Total: \$95,000**

## Senior Services Requests

### Itemized Requests for 2025

<b>Dorothy Powell SC - Facility Upgrades (FY24 Carryover)</b>	<b>\$75,000</b>
DPSC interior and exterior upgrades. Currently \$75,000 will be used in 2024, with \$75,000 carried over since project won't be completed until FY25.	
<b>Dorothy Powell SC - Replace kitchen floor</b>	<b>\$100,000</b>
Upgrade the kitchen floor to a commercial grade flooring for food preparation and cooking.	
<b>Dorothy Powell SC - Video Surveillance System Install (FY24 Carryover)</b>	<b>\$50,000</b>
Install Video surveillance system inside and outside the facility.	
<b>Dorothy Powell SC - Wall Removal to make Kitchen more Functional</b>	<b>\$75,000</b>
Remove the wall between the kitchen and the dry/storage area to improve the function of this space.	

**Total: \$300,000**

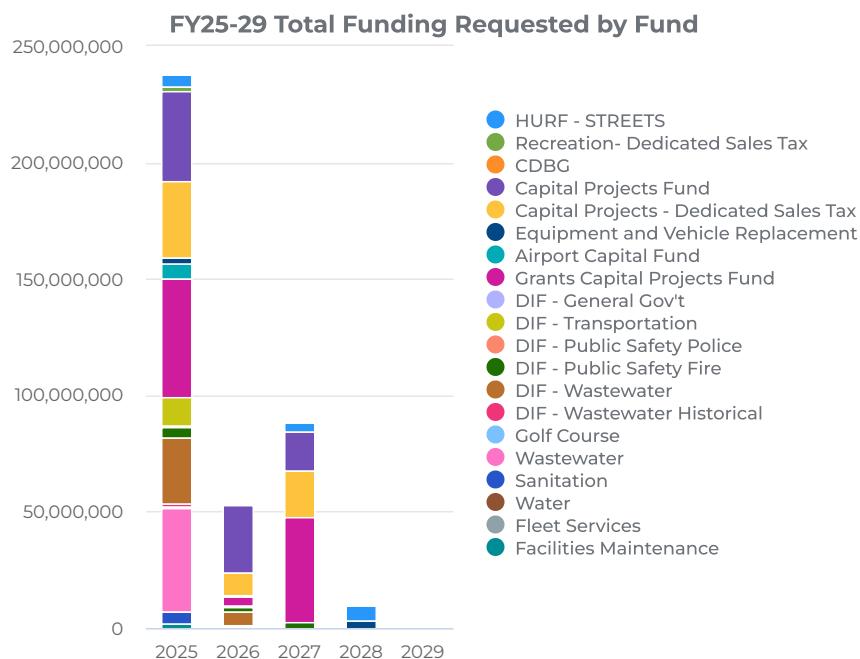
## No Department

### Itemized Requests for 2025

<b>Additional Replacement</b>	<b>\$37,000</b>
This is an additional vehicle requested to be assigned and used by the Building Official.	
<b>Total: \$37,000</b>	



## FY25-29 Total Funding Requested by Fund - 5 Years



## Operating Impact Summary - Five-Year Capital Improvement Program

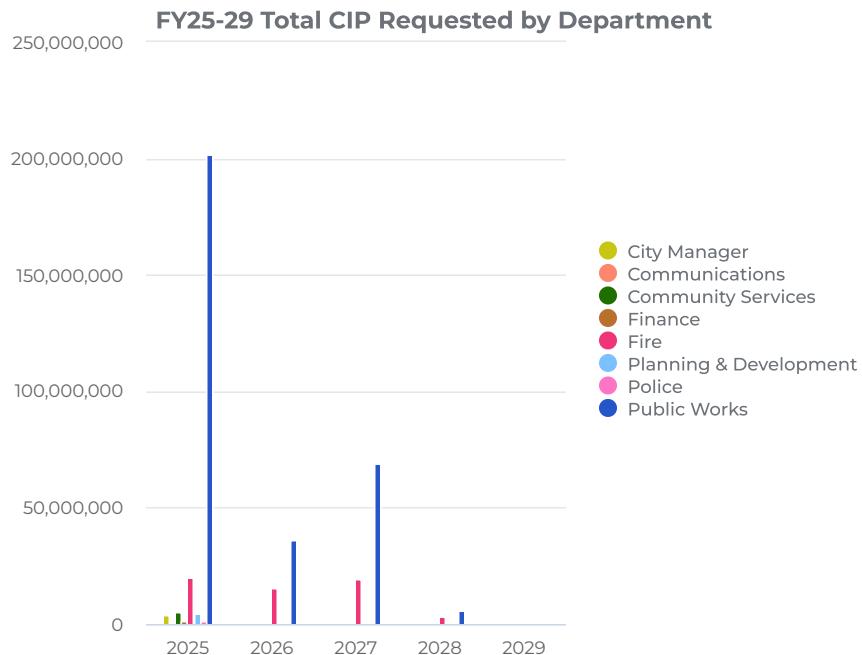
### Operating Impact

All project have been considered for their operating impact over the next five years. Below project includes upgrades and maintenance to City facilities that provide services for the citizens, these types of projects are known as Asset Management projects. The majority of the City's projects are one-time cost with little or no impact on the operating budget. However, below is a list of the projects that have anticipated an operating impact.

<u>Project</u>	<u>Description</u>	<u>Long-Term Operating Cost Associated</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>
Capital Projects - Dedicated Sales Tax 22001	Communications &EOC Op Expansion- Infrastructure	Annual Software Licensing agreement for CAD	\$ 39,060	\$ 41,013	\$ 43,064	\$ 45,217	\$ 47,478
<b>Total All Funds</b>			<b>\$ 39,060</b>	<b>\$ 41,013</b>	<b>\$ 43,064</b>	<b>\$ 45,217</b>	<b>\$ 47,478</b>



## Total Capital Improvement Projects for all 5 Years \$388,511,719



## City Manager Requests

### Itemized Requests for 2025-2030

Technical	\$20,000,000
This is the City Manager's Technical budget between the following funds, 201 - HURF, 212 - Dedicated Sales Tax, 403 - Capital Projects Dedicated Sales Tax, 404 - Equipment and Vehicle Replacement and 414 - DIF Wastewater.	

**Total: \$20,000,000**

# Community Services Requests

## Itemized Requests for 2025-2030

<b>Casa Grande Mountain Improvements</b>	<b>\$700,000</b>
This project would make improvements to the trail system at Casa Grande Mountain Park by adding barriers to prevent illegal OHV traffic to drive into the park and trails. The trails were designed only for hiking, biking, and equestrian...	
<b>City Hall Landscape &amp; Irrigation Improvements</b>	<b>\$450,000</b>
A partnership has been formed with the Arizona Water and Lincoln Institute/Babbit center to start this project. A conceptual design has been completed. A \$10,000 grant has been provided by the Lincoln Institute to offset the cost of construction...	
<b>Community Recreation Center Aquatic Center - Bond</b>	<b>\$4,000,000</b>
Community Recreation Center Aquatic Center - to accommodate growth in the community (bond issue)	
<b>Construction of the Community Trail - Bond</b>	<b>\$14,000,000</b>
This project is the continuation of the Community Trail with a goal of connecting Casa Grande from east to west. The trail will eventually connect Mission Valley sub-division with Dave White Park.	
<b>Dave White Park Improvements - Bond</b>	<b>\$4,000,000</b>
Dave White Park Improvements - to accommodate growth in the community (bond issue)	
<b>Dorothy Powell Senior Center Internal and External upgrades</b>	<b>\$250,000</b>
The outside of the Senior Center is in need of upgrades for aesthetic reasons and safety concerns. The outside of the building needs painting, patchwork, landscaping upgrades. The front door needs to be redesigned to incorporate safety features....	
<b>Ed Hooper Park - Paul Mason Sportsplex Expansion - Bond</b>	<b>\$6,000,000</b>
Ed Hooper Park - Paul Mason Sportsplex Expansion - to accommodate growth in the community (bond issue)	
<b>Parking Lot Replacement and Repair program</b>	<b>\$850,000</b>
Replacement of portion of Paul Mason Sports Complex. FY 25 Replacement of any remaining portions of Paul Mason Sport Complex. FY 26 Replacement of Main Library Parking lot.	
<b>Parks - All Parks: Neighborhood Parks Improvement Program</b>	<b>\$825,000</b>
This is an annual project to continue to replace and update park amenities, assets, and playground equipment throughout the Parks inventory.	
<b>Parks - Carr McNatt: Video Surveillance System Parks</b>	<b>\$155,000</b>
This project has developed over the past years between discussions with the Police Department, Community Services Department and the IT Division. The project would establish a camera system at Carr McNatt Park/Palm Island Aquatic center that...	
<b>Urban trail Design and Development</b>	<b>\$1,095,190</b>
This project is the design and construction of the Community Trail within the City of Casa Grande. The goal is to extend the trail from the Mission Valley to Dave White Park. The segment from Peart to Trekal is completed.	

**Total: \$32,325,190**



## Finance Requests

### Itemized Requests for 2025-2030

<b>ERP - Financial management system replacement</b>	<b>\$308,825</b>
ERP - Financial management system replacement	Includes new and carryforward amounts
<b>Redesign lobby and front counter</b>	<b>\$75,000</b>
Seeking funds to upgrade front counter, lobby area, and bathrooms and to place a door between the lobby and bathroom and to possibly refresh exterior of finance administration building which currently looks abandoned. Requested estimates have not...	

**Total: \$383,825**



# Fire Requests

## Itemized Requests for 2025-2030

<b>3M SCOTT SCBA's for the new fire apparatus</b>	<b>\$175,000</b>
This equipment is carried on all fire department apparatus. The fire department has received new additions to the fleet and requires equipment additions also. These are the final pieces of equipment to make these vehicles compliant.	
<b>EOC Operational Expansion</b>	<b>\$119,417</b>
This is only a partial amount of the previous CIP approval so there isn't enough funding to complete the project this year. I would like to carry forward this previously approved amount and will submit for additional CIP approval to cover the...	
<b>EOC Operational Expansion-New</b>	<b>\$100,000</b>
This is additional funding necessary to complete the up fitting of the Dispatch console in the EOC with radio functionality, computers, non-emergency phone service, and furnishings; the original CIP approval had the capacity in the budget at the...	
<b>Fire Prevention Vehicle</b>	<b>\$75,000</b>
F150 4x4 for a new fire inspector	
<b>Fire Station 503 FF&amp;E</b>	<b>\$850,000</b>
This request will cover all the stuff in the new Fire Station, i.e. fitness equipment, stove, refrigerators, dishwashers, mattresses, etc.	
<b>Helipad</b>	<b>\$225,000</b>
Helicopters are of immense help when it comes to quick and safe transportation, especially in hard-to-reach places. The one thing that is extremely convenient and important is the safe and effective operations of moving a patient to a secure...	
<b>New Ambulance (5)</b>	<b>\$490,000</b>
This will be ambulance number 5.	
<b>Remodel Fire Station 504</b>	<b>\$3,567,000</b>
Remodel Fire Station 504 by adding an ambulance bay and sleeping quarters to continue to develop the transport services for the community.	
<b>Replace a Type 6 (Shop 427) with a Type III Apparatus</b>	<b>\$850,000</b>
A Type 3 fire engine is what you'll see if you live in a mountainous or rural community. These (typically) four-wheel drive apparatus are designed for rapid deployment, pick up, and relocation during wildfires. From a technical aspect, a Type 3...	
<b>Replace Fire Apparatus Shop #438</b>	<b>\$1,550,000</b>
Type 1 fire trucks are purposefully designed to support urban, rural and suburban departments because they carry all of the required NFPA firefighting equipment. These versatile vehicles are often the first on scene because they support both...	
<b>Replace Fire Station 501</b>	<b>\$17,000,000</b>
Replacement of an aging fire station (60 years old).	
<b>Replace Fire Station 502</b>	<b>\$18,000,000</b>
Replace Fire Station 502. This building was built to address an immediate need in 1995. Growth of the city dictates that a long-term station be built, providing the ability to place multiple companies in service.	
<b>Replace Fire Station 503</b>	<b>\$4,500,000</b>
Carryforward construction costs for Fire Station 503	
<b>Replace shop 430 (Bronto) with a straight stick ladder truck</b>	<b>\$2,300,000</b>
A ladder fire truck is a basic tool for rapid response, ventilation, extinguishment and rescue operations in the fire service. An aerial ladder truck stands out in a fleet because of the highly visible ladder device on the top of the truck with...	



<b>Replace Shop 436 (Engine 504)</b>	<b>\$925,000</b>
Type 1 fire trucks are purposefully designed to support urban, rural and suburban departments because they carry all of the required NFPA firefighting equipment. These versatile vehicles are often the first on scene because they support both...	
<b>Replace Shop 442 (Rescue 501)</b>	<b>\$490,000</b>
This vehicle will serve to replace what will be the oldest ambulance.	
<b>Replacement Fire Station 503</b>	
Carry-forward construction costs for Fire Station 503	
<b>Replacement Physio-Control Life-Pak 15</b>	<b>\$52,000</b>
This is a heart monitor and defibrillator and is used during life-saving events.	
<b>Total: \$59,194,293</b>	

## Planning and Development Requests

### Itemized Requests for 2025-2030

<b>Florence Blvd. Entryway Signage</b>	<b>\$250,000</b>
This project would replace the prior City Entryway Signage Project and redefine it's scope to the design and construction of two entryway signs. One on the west end of the Florence Blvd. corridor (Downtown Segment) and one on the east end (Freeway...)	
<b>Phased implementation of the Florence Blvd. Streetscape Plan</b>	<b>\$10,000,000</b>
Completion of conceptual design for the entire Florence Blvd. corridor from Pinal to I-10. Completion of construction drawings for Phase 1. Right of Way/Easement acquisition. Initial construction of the Phase 1 section. This includes a...	
<b>Total: \$10,250,000</b>	



## Police Requests

### Itemized Requests for 2025-2030

<b>Additional Vehicles for General Investigations</b>	<b>\$100,000</b>
Additional Vehicles for General Investigations	
<b>Interview Room Cameras &amp; Recording System</b>	<b>\$150,000</b>
Replacement of Interview and Interrogation Room Cameras and Recording System	
<b>Replace Detective Vehicle 2506</b>	<b>\$50,000</b>
Replacement of Detective Vehicle 2506	
<b>Replace Detective Vehicle 2508</b>	<b>\$50,000</b>
Replacement of Detective Vehicle #2508	
<b>Replace Detective Vehicle 2510</b>	<b>\$50,000</b>
Replacement of Detective Vehicle #2510	
<b>Replacement of Patrol Vehicle 2147</b>	<b>\$95,000</b>
Replacement of Unit 2147	
<b>Replacement of Unit 2503</b>	<b>\$65,000</b>
Replacement of unmarked vehicle #2503.	
<b>Replacement of Vehicle Unit 2155</b>	<b>\$90,000</b>
Replacement of unit 2155	
<b>Replacement of Vehicle Unit 319</b>	<b>\$75,000</b>
Unit 319 is schedule for replacement.	

**Total: \$725,000**



# Public Works Requests

## Itemized Requests for 2025-2030

<b>Blight Control - Project # 24072</b>	<b>\$50,000</b>
Blight Control; Test area for gates in abandoned non-serviced alleyways and surveillance cameras to help curb illegal dumping.	
<b>Jimmie Kerr and Trekell Intersection &amp; RR crossing Improvements Construction</b>	<b>\$4,715,000</b>
Expansion of turn lanes and traffic signal improvements	
<b>Jimmie Kerr and Trekell Intersection &amp; RR crossing Improvements Design</b>	<b>\$4,685,000</b>
Design needed ahead of construction to develop scope and cost estimate of the project	
<b>Replace Unit 514 - 2002 Ford F450</b>	<b>\$80,000</b>
Replace Unit 514 - 2002 Ford F450	
<b>Replace Unit 5300 - 2011 Ford F250 Crew Cab</b>	<b>\$80,000</b>
Replace Unit 5300 - 2011 Ford F250 Crew Cab	
<b>Replace Unit 557 - 2009 Ford F350</b>	<b>\$65,776</b>
Replace Unit 557 - 2009 Ford F350	
<b>Selma Hwy Interchange &amp; Removal of Jimmie Kerr, I-10 Interchange</b>	<b>\$30,000,000</b>
Provide a new Traffic Interchange for increased traffic	
<b>Selma Hwy reconstruction Pinal County Joint Project sections in City Limits</b>	<b>\$6,000,000</b>
Mill and repaving of the City's sections of Selma Hwy	
<b>Signal Rewire &amp; Head Replacement</b>	<b>\$75,000</b>
Replace conductor wire at two traffic signals (Cottonwood and Trekell, Jimmie Kerr and Trekell), replace signal heads and backplates, re-lamping both intersections.	
<b>Thornton Rd. Widening Peters-Hwy 84</b>	<b>\$5,000,000</b>
This project will provide 4 lanes with two (2) lanes southbound and two lanes (2) lane northbound. Anticipate construction FY26.	
<b>Traffic Signal-Henness and Cottonwood Design</b>	<b>\$50,000</b>
Very busy intersection without signal currently	
<b>Trekell Rd Improvements McCartney-Val Vista Construction</b>	<b>\$10,000,000</b>
Project design will be completed in FY26. Anticipate construction in FY27.	
<b>Trekell Rd Improvements McCartney-Val Vista Design</b>	<b>\$2,000,000</b>
Improvements to Trekell Road as part of the GO Bond	
<b>Turn Lane Installation - Arizola at Florence</b>	<b>\$3,500,000</b>
Addition of dual left turn lanes on the north and south end of Arizola Road at the Florence Blvd intersection.	
<b>WC2401 Water Co. Emergency Generator Project</b>	<b>\$250,000</b>
This CIP project would add an emergency generator and automatic transfer switch at the Copper Mountain Ranch Water Co. well site located at the NE corner of Maricopa / Casa Grande Hwy. and Anderson Rd. This well site is not currently equipped with...	
<b>Total: \$66,550,776</b>	



# Information Technology Requests

## Itemized Requests for 2025-2030

<b>Critical Security Gateway Appliance Hardware Refresh – Infrastructure End of Support</b>	<b>\$100,000</b>
The City of Casa Grande has several Check Point security gateway appliances set to reach the End of Support with Check Point. They are: Check Point 6500 – High Availability Primary Check Point 6500 – High Availability...	
<b>Network Reconstruction Project</b>	<b>\$165,175</b>
The core purpose of this project is to build out underpinning network infrastructure at the Casa Grande Public Safety Facility Data Center. This will allow Casa Grande Information Technology (IT) to transition away from active / passive...	
<b>Primary Data Center Storage Area Network (SAN) Hardware Refresh – Infrastructure End of Support</b>	<b>\$150,000</b>
The primary Storage Area Network (SAN) hardware array physically located at the City Hall - Building B Data Center is set to reach the End of Support with NetApp. The NetApp FAS2720 has been in service since 2019 with an anticipated 5-year...	
<b>Public Safety Multi-Factor Authentication Improvement</b>	<b>\$35,000</b>
The Casa Grande Police Department is required by the Arizona Department of Public Safety to leverage Multi-Factor Authentication (MFA) to securely access the Arizona Criminal Justice Information System (ACJIS) from remote locations. To date, this...	
<b>Sophos Intercept X EDR</b>	<b>\$36,000</b>
The City of Casa Grande has been fortunate enough to participate in a zero-cost initiative for the past few years called the Arizona Cyber Readiness Program (CRP). This program is provided by the Arizona Department of Homeland Security to provide...	
<b>Vertical Phone Server Replacement Project</b>	<b>\$150,000</b>
This is another situation where Casa Grande Information Technology (IT) had to put a project on pause after Angele's departure. Cox Communications remains interested in the opportunity to take over telephony for the agency, and it remains a...	
<b>Wi-Fi Hardware Refresh – Infrastructure End of Support</b>	<b>\$40,800</b>
The City of Casa Grande has 54 Aruba AP-305 and 3 Aruba AP-325 wireless access points set to reach the End of Support with HPE. They are spread across these locations: Casa Grande Municipal Landfill Casa Grande Municipal Airport Casa...	
<b>Wi-Fi Installation at Fire Stations 501 / 502 / 504</b>	<b>\$25,000</b>
The Casa Grande Fire Department has deployed a handful of software and hardware solutions that would benefit from Wi-Fi service at Fire Stations 501, 502, and 504. An initial scope exercise was conducted with Casa Grande Information...	
<b>Total: \$701,975</b>	



## Streets Requests

### Itemized Requests for 2025-2030

<b>Asphalt Rock Dust Palliative (ARDP) reinforcement project</b>	<b>\$500,000</b>
Application of Micro Seal Resurfacing of streets that have previously received ARDP treatment for PM-10 compliance.	
<b>Central City Pavement Reconstruction</b>	<b>\$7,700,000</b>
Design/Determination for future project to determine proper maintenance application, scope and cost for streets within the bounds of Cottonwood Ln, Florence Blvd, Pinal Ave, and Pueblo Drive. Design FY 25 construct FY 26.	
<b>Drywell maintenance Citywide</b>	<b>\$50,000</b>
Drywell Maintenance to drywells in city-owned retentions.	
<b>Hacienda Rd Reconstruction Florence Blvd to Kortsen Rd</b>	<b>\$2,250,000</b>
Reconstruction of 2 miles of Hacienda Rd from Florence Blvd to Kortsen RD, to include Soil Cement Subgrade treatment and a 5" lift of Asphalt.	
<b>Pavement Condition Index Update</b>	<b>\$200,000</b>
Collection of Data to determine pavement condition index scores for street subsegments within the city.	
<b>PM-10 Response Plan</b>	<b>\$1,000,000</b>
Application of Asphalt Rock Dust Palliative to 5 miles of unpaved roadways per year.	
<b>Replace 634 Case Backhoe</b>	<b>\$160,000</b>
Replacement of 4 wheel drive Case backhoe.	
<b>Replace 679 2016 Global Sweeper</b>	<b>\$375,000</b>
Replacement of 679 Global sweeper was approved in the FY 24 budget.	
<b>Southside ADA Improv</b>	<b>\$304,000</b>
Carrying forward \$304,000 in case there are any small tasks that are not completed in the current fiscal year.	
<b>Total: \$12,539,000</b>	



## Sanitation Requests

### Itemized Requests for 2025-2030

<b>Peterbuilt - Side Loader Project # 23093</b>	<b>\$434,534</b>
Peterbuilt - Side Loader Project # 23093	
<b>Peterbuilt - Side Loader Project # 23094</b>	<b>\$434,534</b>
Peterbuilt - Side Loader Project # 23094	
<b>Rate Study for Solid Waste Utility</b>	<b>\$150,000</b>
Rate Study for Solid Waste Utility	
<b>Re-chassis Automated Sideload Trash Truck - Project # 24071</b>	<b>\$375,000</b>
The refurbishing of one of the current Scorpion ASL bodies and installation on a new chassis.	
<b>Replace unit #5201 2010 Auto Car Roll-Off truck FY2026</b>	<b>\$400,000</b>
Replace unit #5201 2010 Auto Car Roll-Off truck FY2026.	
<b>Replace unit #5202 2010 Auto Car Roll-Off truck FY2027</b>	<b>\$400,000</b>
Replace unit #5202 2010 Auto Car Roll-Off truck FY2027.	
<b>Replace Unit #539 2015 Mack Front Load Trash Truck FY2025</b>	<b>\$475,000</b>
Replace Unit #539 2015 Mack Front Load Trash Truck	
<b>Three Additional (ASL) Trash Trucks Project # 23074</b>	<b>\$1,303,602</b>
Three Additional (ASL) Trash Trucks	

**Total: \$3,972,670**



## Landfill Requests

### Itemized Requests for 2025-2030

<b>Gas Collection System Design and Installation</b>	<b>\$1,130,000</b>
Gas Collection System Design and installation	
<b>Land Purchase for Future Landfill Site</b>	<b>\$15,000,000</b>
Land Purchase	
<b>Landfill East Disposal Cell Design - Project # 24055 Carry Forward</b>	<b>\$50,000</b>
Landfill East Disposal Cell Design - Project # 24055 Carry Forward	
<b>Litter Collection System (Vacuum)</b>	<b>\$50,000</b>
Litter Collection System (Vacuum)	
<b>Replace Inbound Weigh Scale at Landfill</b>	<b>\$115,000</b>
Replacement of the inbound weigh scale at the city landfill.	
<b>Replace or Recondition Unit 586 - 2018 CAT 725C Water Carrier</b>	<b>\$800,000</b>
Replace or Recondition Unit 586 - 2018 CAT 725C Water Carrier	
<b>Replace unit #566 2022 836K Caterpillar Compactor FY2028</b>	<b>\$1,500,000</b>
Replace unit #566 2022 836K Caterpillar Compactor FY2028.	
<b>Replace unit #581 2020 623K Caterpillar Scraper FY2027</b>	<b>\$1,250,000</b>
Replace unit #581 2020 623K Caterpillar Scraper FY2027.	
<b>Replace Unit 518 - 2014 Tarpomatic - Tarp Deployment Machine</b>	<b>\$125,000</b>
Replace Unit 518 - 2014 Tarpomatic - Tarp Deployment Machine	
<b>Replace Unit 561 - 2019 CAT 906M Loader</b>	<b>\$110,000</b>
Replace Unit 561 - 2019 CAT 906M Loader	
<b>Replace Unit 580 D7R BullDozer</b>	<b>\$500,000</b>
Replace Unit 580 D7R BullDozer	
<b>Replace Unit 589 - 2019 CAT 140M3 Motor Grader</b>	<b>\$400,000</b>
Replace Unit 589 - 2019 CAT 140M3 Motor Grader	
<b>Total: \$21,030,000</b>	



# Facility Services Requests

## Itemized Requests for 2025-2030

<b>A/C Replacement City Library</b>	<b>\$320,000</b>
Our City Library has 4 10-ton package AC units with gas heat. These units are ready for replacement. We have been working on these units over the years replacing parts to keep them running. Some have had major components replaced such as...	
<b>Bathroom Renovations</b>	<b>\$85,000</b>
Bathroom renovations	
<b>Casa Grande Main Library Carpet Replacement</b>	<b>\$153,000</b>
Our City Library carpet has shown discoloration and worn out areas due to such a high volume of traffic that goes through this building on a daily basis. This money will be used to replace all the carpet and base boards. This project...	
<b>City Hall Chiller Replacement</b>	<b>\$850,000</b>
City Hall Main. 90 Ton Chiller system replacement.	
<b>City Park Bathroom Renovations</b>	<b>\$120,000</b>
Funds will be used to improve park bathroom facilities.	
<b>Entrance Gate Controller Replacements</b>	<b>\$120,000</b>
Replace existing gate controllers with new gate controllers.	
<b>GSW AC Replacement</b>	<b>\$50,000</b>
2 New Package AC units at Grande Sports World. 1-7.5 ton package unit. And 1-12.5 package unit.	
<b>IT Server Room HVAC Replacement</b>	<b>\$85,000</b>
Replacement Liebert HVAC system for IT Server Room Critical environment	
<b>NOC Break Room Improvements Project</b>	<b>\$50,000</b>
Separating the break room from the gym to have more privacy for those who are using either room.	
<b>NOC Landscape Improvement Project</b>	<b>\$200,000</b>
We will be bringing the landscaping back up to city standards. This will include patio furnishing for the covered deck and new signage	
<b>NOC Parking Lot Resurface and Seal Coat</b>	<b>\$314,000</b>
Parking lots A, and B of NOC building need resurface and seal coating.	
<b>Palm Island - Facility Upgrades</b>	<b>\$150,000</b>
Install additional pool shading on pool deck, repaint aquatic building, and plumbing repairs / upgrades for locker rooms.	
<b>Total: \$2,497,000</b>	



# Airport Requests

## Itemized Requests for 2025-2030

<b>2026-2 Airport Helipad Apron</b>	<b>\$450,000</b>
Design and Construct the Airport Helipad Apron	
<b>2027-1 &amp; 2028-1 Airport Terminal Parking Lot Reconstruction</b>	<b>\$705,000</b>
Airport Terminal Parking Lot Reconstruction and Expansion	
<b>2027-2 Airport Aircraft Wash Rack</b>	<b>\$385,000</b>
Design and Construct the Airport Aircraft Wash Rack	
<b>2028-2 Airport EA for RPZ Land Acquisition</b>	<b>\$280,000</b>
Airport EA for RPZ Land Acquisition	
<b>2029-2 Airport Obstruction Removal (Palm Trees)</b>	<b>\$27,500</b>
Airport Obstruction Removal (Palm Trees)	
<b>2029-3 Airport Perimeter Fence Extension to the Airport Property Line</b>	<b>\$400,000</b>
Design and Construct the extension of the Airport Perimeter Fence to the airport property line to protect the ILS infrastructure & RPZ.	
<b>Airport Afterhours Bathroom Facility</b>	<b>\$120,000</b>
Order and install a pre-fabricated bathroom facility including utility connections.	
<b>Airport Hangar Development</b>	<b>\$5,000,000</b>
Airport Aircraft Hangar Development. Local Funds Only - CoCG accepted FAA and ADOT grant funds and completed a project in FY13 which constructed the infrastructure (asphalt, utilities, drains, etc) to construct new T-Hangars at the Casa Grande...	
<b>Airport Monument and Wayfinding Signage</b>	<b>\$35,000</b>
Install monument signage at the roadway entrance to the Airport and wayfinding signage throughout the Airport roadways and facilities.	
<b>Airport Pavement Maintenance</b>	<b>\$500,000</b>
Airport Pavement Maintenance including crack sealing, seal coating, re-striping, and full depth repairs as necessary on various areas of asphalt and concrete ramps, taxiways and aircraft movement areas at the Casa Grande Airport.	
<b>Airport Runway and Taxiway Sign Replacement</b>	<b>\$85,000</b>
Repair and/or Replace the Airports airfield signage on all aircraft movement and operations areas.	
<b>CFWD Airport Beacon Lighting - LED</b>	<b>\$35,000</b>
Replace the obsolete and high maintenance Airport Rotating Beacon Light with a new FAA Approved LED Rotating Beacon Light.	
<b>CFWD Airport Fiberoptic Communication Upgrade</b>	<b>\$40,000</b>
Airport communication line upgrade from point-to-point wireless to conduit and fiberoptic lines.	
<b>CFWD Airport Lighting - LED</b>	<b>\$75,000</b>
Airport lighting upgrade to LED conversions or replacements	
<b>CFWD+ 2025-1 Airport Terminal Apron Pavement Rehab</b>	<b>\$2,078,127</b>
Finish Design of Airport Terminal Apron Pavement Rehabilitation, then Construct based on the Design. Carryforward FY24 Funds for Design & Budget FY25 Funds for Construction.	



<b>CFWD+ 2025-2 &amp; 2026-1 Airport T-Hangar Taxiway(s) Pavement Reconstruction</b>	<b>\$1,992,000</b>
Design and Construct Airport T-Hangar Taxiway(s) Pavement Reconstruction. Approximately 24,000 SY.	
<b>CFWD+ Airport Taxiway G (AIP through-the-fence airport access)</b>	<b>\$2,613,497</b>
Design and Construct taxiway infrastructure to allow through-the-fence Airport access for the Donovan Kramer Airport Industrial Park (AIP) lot owners.	

**Total: \$14,821,124**

## **Patrol Requests**

### **Itemized Requests for 2025-2030**

<b>Additional Vehicles to Patrol</b>	<b>\$380,000</b>
Additional Patrol Vehicles	
<b>Police Command Post</b>	<b>\$450,000</b>
Police Command Post	
<b>Replace Patrol Vehicle 2157</b>	<b>\$95,000</b>
Replacement of Patrol Vehicle #2157	
<b>Replace Patrol Vehicle 2159</b>	<b>\$95,000</b>
Replacement of Patrol Vehicle 2159	
<b>Replace Patrol Vehicle 2160</b>	<b>\$95,000</b>
Replacement of Patrol Vehicle #2160	
<b>Replace Patrol Vehicle 2162</b>	<b>\$95,000</b>
Replacement of Patrol Vehicle #2162	
<b>Replace Patrol Vehicle 2169</b>	<b>\$95,000</b>
Replacement of Patrol Vehicle 2169	
<b>Replace Patrol Vehicle 2174</b>	<b>\$95,000</b>
Replacement of Patrol Vehicle #2174	
<b>Taser 10 Platform</b>	<b>\$478,865</b>

The Casa Grande Police Department is seeking to transition the current Taser X26P to the Taser 10 Platform. The Taser X26P platform and inventory we currently have is still being produced and is in AXON's inventory, but the warranty...

**Total: \$1,878,865**



## Animal Care & Control Requests

### Itemized Requests for 2025-2030

<b>Addition of 70 Kennels with A/C</b>	<b>\$2,850,000</b>
The current kennel is normally operating at maximum capacity. The City has experienced significant growth over the years, out growing the service capacity of the current facility. Another kennel is needed just to try to keep up with the number of...	
<b>Animal Transport Van</b>	<b>\$80,000</b>
Animal Transport Van	
<b>Renovations to Animal Care Offices and Cat Room</b>	<b>\$390,000</b>
Animal Care and Control Office and Cat Room Renovations	
<b>Security Cameras for Animal Control</b>	<b>\$150,000</b>
Security Camera System for Animal Control	
<b>Total: \$3,470,000</b>	

## Administration Requests

### Itemized Requests for 2025-2030

<b>Technology Equipment in Conference Rooms</b>	<b>\$158,000</b>
This was a multi-year project. This will complete the remaining conference and training room equipment. The equipment in the rooms is old and out dated and in need of replacement.	
<b>Total: \$158,000</b>	



# Wastewater Requests

## Itemized Requests for 2025-2030

<b>22042 Rancho Grande Sewer Infrastructure Repairs</b>	<b>\$505,000</b>
This project would allow for repairs/replacements to the Rancho Grande sewage collection network that were previously identified as part of an inspection project.	
<b>22051 Biosolids Hauling Equipment</b>	<b>\$400,000</b>
The biosolids hauling tractor has been purchased. However, funds that were remaining in FY22 were not carried forward as intended for the purchase of end dump trailers. The requested carryforward amount of \$400,000 is for the purchase of...	
<b>Arizola Road Relief Sewer - Design &amp; Construction</b>	<b>\$6,250,000</b>
Sewer Line Improvements. Upsizing of sewerline from Earley through Florence Blvd. The existing 12" in this section is inadequately sized to convey flows from future development within this segment and anything from the south. The project will...	
<b>Trekell Road-Cottwood to Kortsen Sanitary Sewer - Construction</b>	<b>\$3,500,000</b>
Sewer Line Improvements. Upgrade to the existing Trekell sewer line between Kortsen and Cottonwood. Approximately 5,300 linear feet of 18" gravity sewer line is needed to maintain service quality in the area and increase the capacity of the...	
<b>WW2401 Lift station generator project</b>	<b>\$800,000</b>
Create a new CIP project that would add emergency generators and automatic transfer switches to all sewage and storm water lift/pump stations. None of the City's existing pump stations are currently equipped with generators or any means to run...	
<b>WW2402 La Posada sewer replacement</b>	<b>\$150,000</b>
The current sewer line in LaPosada mobile home park which is located underneath several mobile homes is in need of replacement. This project would abondon the existing line and install a new line and reconnect all services. A quote for this work...	
<b>WW2502 Replace unit # 745</b>	<b>\$160,000</b>
Unit 745 is a 2001 Case backhoe that is utilized across the divisions 3 cost centers. This tractor is 22 years old and meets replacement criteria.	
<b>WW2503 AB gearbox replacement</b>	<b>\$151,767</b>
This project would allow for the replacement of the AB #1 south aerator. This unit has experienced catastrophic mechanical failure and is in need of replacement. The purchase of this equipment was approved in FY24. However, it has a lead time of...	
<b>WW2503 WRF Security Upgrades</b>	<b>\$675,000</b>
This project would allow for the update, addition, and repair of security components at the Water Reclamation Facility, including lighting upgrades, CCTV upgrades, the addition of badged locks on entrance gates, buildings and motor control centers...	
<b>WW2601 Replace unit 712</b>	<b>\$48,000</b>
Unit 712 is a 2003 Dodge Dakota pickup that is utilized by the WRF operations staff. This unit is 20 years old and meets replacement criteria.	

**Total: \$12,639,767**



## Fleet Services Requests

### Itemized Requests for 2025-2030

<b>Design and construction for NOC Fleet shop addition.</b>	<b>\$530,000</b>
Due to growth of Fleet equipment and vehicles shop space is extremely limited. requesting to build a 4200 sqft addition to the southside of Fleet shop for tire storage and repair along with additional service Bay	
<b>NEW Additional Fleet Services Truck</b>	<b>\$100,000</b>
Additional truck to assist Fleet staff with daily service road calls, Parts pickup/delivery, meetings, and trainings.	
<b>SOC Fuel Dispenser Replacement - fuel system upgrade</b>	<b>\$31,000</b>
inspection and design of updating SOC fuel dispensers.	
<b>Total: \$661,000</b>	



# Engineering Requests

## Itemized Requests for 2025-2030

<b>1/2 Street Improvements Pinal Tech Pk</b>	<b>\$7,425,024</b>
This project comprises of paving on Ethington and Clayton roads that is currently underway.	
<b>Airport Industrial Park Drainage</b>	<b>\$500,000</b>
Design has been completed for the Airport Industrial park drainage areas. Construction of these basins is needed.	
<b>Burris Road Relief Sewer - Design &amp; Construction</b>	<b>\$9,000,000</b>
Sewer Line Improvements Construction of second line within Burris from Hanna Rd to the S/W corner of existing WRF. With projected industrial sewer flows along this corridor, not designated to flow west, to the west area lift station, a second...	
<b>Clayton Corridor Improvements</b>	<b>\$1,125,000</b>
Clayton Road is being constructed from Burris to Ethington. The roadway construction does not include sidewalks and streetlights. The City will install these additions after the current roadway construction is completed.	
<b>Cottonwood Lane and Casa Grande Ave intersection restriping</b>	<b>\$60,000</b>
The current layout of the striping has resulted in suboptimal lane widths at the intersection. Restriping could configure the lane widths more appropriately.	
<b>Downtown Streets Improvements (drainage) Design</b>	<b>\$5,000,000</b>
Project in recently passed GO bond. Phase III of downtown Streets improvements design for future construction. Improvement for roads and Drainage.	
<b>Effluent Water Supply Utility</b>	<b>\$250,000</b>
After the construction of the Effluent Reuse Pipeline is completed, a determination will need to be made to establish rates, customer connection procedures, etc. This project aims to provide a framework for the system operation as a service...	
<b>Fifth Street/Peart Square Improvements</b>	<b>\$500,000</b>
Fifth Street/Peart Square Improvements - to accommodate growth in the community (bond issue) Introduction of new streets that connect to the existing downtown and Florence Blvd. an extension of 5th Street from Drylake to Marshall. Requesting...	
<b>Henness Road Sanitary Sewer - Construction</b>	<b>\$5,000,000</b>
Sewer Line Improvements. Adding approximately 12,000 linear feet of new 12" to 21" gravity sewer line in Henness Road from just south of Florence Blvd to Kortsen Road. This project increases the capacity available for new development in this area...	
<b>Improve Cottonwood Lane Intersection with Thornton Rd, add additional lane Design/Construction</b>	<b>\$3,500,000</b>
Due to increased industrial traffic, more capacity is needed. Currently, traffic backs up from the RR tracks to Cottonwood Ln. Improvements to the intersection including a raised median, left turn lane lengthening, and other design improvements...	
<b>Jimmie Kerr and Trekkell Intersection Improvements</b>	<b>\$5,000,000</b>
The current intersection lacks dedicated turn lanes in the north/south direction. These improvements would require some minor improvements at the railroad crossing.	
<b>Kortsen Road Buildout-Pinal to Peart</b>	<b>\$8,000,000</b>
Complete unfinished portions of this roadway to improve traffic flow and safety	
<b>Kortsen Traffic Interchange with I-10</b>	<b>\$49,000,000</b>
A Design Concept Report has been completed for this project. The City is actively seeking federal grant funding for this project.	



<b>Lift Stations For West Area Wastewater System and Kortsen Relief Sewer</b>	<b>\$7,250,000</b>
Multiple Sewer Force-Mains are currently under construction. When these force mains are completed, they will need lift stations to be able to pump sewage to the Water Reclamation Facility (WRF).	
<b>Maricopa - Casa Grande Hwy and Ethington Rd Intersection Turn lane/Widening</b>	<b>\$375,000</b>
This project would focus on the design and first stages of improving the intersection.	
<b>Maricopa - Casa Grande Hwy Signalization and intersection improvements</b>	<b>\$3,500,000</b>
This project would create improvements to the intersection by adding a traffic signal and additional lane lengthening around the intersection.	
<b>North Branch Santa Cruz Drainage Analysis</b>	<b>\$250,000</b>
Recent conversations with Pinal County and adjacent landowners have warranted additional discussions of drainage issues at Maricopa-Casa Grande Hwy Culverts.	
<b>Peters Road Sanitary Sewer- Construction</b>	<b>\$2,550,000</b>
Sewer Line Improvements. New sewer line required from Thornton Rd to Commerce for development to occur east of Thornton Rd in conjunction with the widening of Peters Rd.	
<b>Peters Road Widening - Carryforward</b>	<b>\$3,315,022</b>
Project will widen Peters Rd to 2 lanes westbound and one lane eastbound from Burris Rd to Thornton Rd.	
<b>Peters Road Widening - New Request</b>	<b>\$9,000,000</b>
Project will widen Peters Rd to 2 lanes westbound and one lane eastbound from Burris Rd to Thornton Rd.	
<b>Pinal Avenue Relief Sewer - Design &amp; Construction</b>	<b>\$6,000,000</b>
Sewer Line Improvements. Currently, existing development along Rodeo east of Pinal runs west to a line within Pinal then south to Kortsen. Sewer improvements in Pinal Avenue from Rodeo to Kortsen will increase capacity.	
<b>Replace Unit 300</b>	<b>\$48,000</b>
Replacement of F150 pickup for engineering staff to complete construction site visits, environmental testing, training, and other duties pertaining to employee roles.	
<b>Replace Unit 301</b>	<b>\$48,000</b>
Replacement of F150 pickup for engineering staff to complete construction site visits, environmental testing, training, and other duties pertaining to employee roles.	
<b>Replace Unit 310</b>	<b>\$48,000</b>
Pretreatment staff members use this SUV to complete site visits, perform inspections, etc. It has exceeded lifetime costs for maintenance and repair. Due to it being a hybrid, vehicle has had battery issues consistently for months.	
<b>Roundabout- Ash Ave &amp; Florence St Construction</b>	<b>\$4,000,000</b>
Project will be 100% designed by the end of FY24. Grants have been secured for the construction in an amount of \$2.5 million. The remaining funds will sourced from the City's Capital Projects Fund.	
<b>Sanitary Sewer Master Plan Update &amp; Capacity Analysis</b>	<b>\$450,000</b>
This would be a new master plan for sanitary sewer services in the City of Casa Grande. This study would help determine a priority list of improvements needed in the future and what improvements can safely be delayed. Moreover, as the industrial...	
<b>Selma Highway Thornton road to I-10-Construction</b>	<b>\$50,000,000</b>
Increased Traffic in the industrial area needs another route to I-10	
<b>Selma Highway Thornton road to I-10-Design</b>	<b>\$10,000,000</b>
Increased traffic in the industrial area needs another route to I-10.	



<b>TEST ROADWAY</b>	<b>\$200</b>
A TEST ROADWAY	
<b>Thornton Road HY 84 to Cottonwood Lane-Design/Construction</b>	<b>\$5,560,000</b>
This project will provide 4 lanes with two (2) lanes southbound and two lanes (2) lane northbound. Anticipate construction FY25.	
<b>Traffic Signal - Centennial Blvd and Pinal Ave</b>	<b>\$1,400,000</b>
This project is a safety driven project, especially to improve protected turn movements at the intersection of Pinal Ave and Centennial Blvd. Of the total \$1.4 Million cost, \$938,000 are from federal funds. The rest must be matched by the city.	
<b>Traffic Signal-Henness and Cottonwood-construction</b>	<b>\$1,000,000</b>
Busy intersection that needs a traffic signal	
<b>Trekell Rd. Improvements - Rodeo - McCartney</b>	<b>\$5,000,000</b>
Design is currently underway for this road. Improvements will facilitate school traffic and build the road out to its full build-out	
<b>Trekell Road-Cottonwood to Kortsen Sanitary Sewer - Construction</b>	<b>\$7,000,000</b>
Sewer stretch was part of Sunrise's 2014 Sewer Master Plan upgrade recommendations due to a combination of capacity and age. This project has completed design and is ready to move forward with construction.	
<b>Trekell Road-Rodeo to Kortsen Sanitary Sewer - Construction</b>	<b>\$550,000</b>
Sewer Line Improvements. Upgrade to the existing Trekell sewer line between Kortsen and Rodeo. Approximately 5,300 linear feet of 18" gravity sewer line is needed to maintain service quality in the area and increase the capacity of the...	
<b>Upgrades to Existing WRF</b>	<b>\$45,032,654</b>
This project is contributing the WRF upgrades project. This project is being combined from the following projects: 23054 23055 23055 23056 23058 23072	
<b>UPRR Manhole #12 Relocation at Burris Road</b>	<b>\$320,000</b>
Manhole on Burris needs to be relocated due to new RR spurs. Project will be paid for by UPRR	
<b>Val Vista TI-Design</b>	<b>\$5,000,000</b>
Increased traffic in relationship to Coper Mtn. Ranch will warrant a TI at Val Vista and I-10	
<b>Valley Gutter Bump Improvements Analysis (City Wide)</b>	<b>\$300,000</b>
Valley gutters along Trekell Rd Corridor and Florence Blvd cause unpleasant driving conditions. This project would seek to improve and determine the priority of the gutters. This could provide fewer bumps when traveling.	
<b>WRF Effluent Recharge Infrastructure Design &amp; Construction</b>	<b>\$1,200,000</b>
Effluent recharge is needed to provide recharge credits so that CAWS can be obtained for future developments	
<b>WRF Upgrades</b>	<b>\$4,800,000</b>
The current project had expenses that were unable to be completed in FY23 due to budget limitations. Additional funding is requested in order to complete all aspects of the originally designed project.	

**Total: \$268,356,900**



## Human Resources Requests

### Itemized Requests for 2025-2030

<b>City Hall Complex Building Improvements</b>	<b>\$11,000,000</b>
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Design and construction of office building; demolition of existing Building B and redevelopment of parking and landscaping areas.

**Total: \$11,000,000**

## Parks Requests

### Itemized Requests for 2025-2030

<b>Parks - All Diamond Fields Laser grade leveler field machine</b>	<b>\$80,000</b>
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This is a laser grade leveler that would level the baseball/softball infield playing surfaces.

<b>Parks - All Fields: Sports Field line Marker Equipment</b>	<b>\$45,000</b>
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This is a sports field line marker for all sports fields (baseball, football, softball, soccer) that will be run remotely using field paint for field lines.

<b>Parks - All Parks: Parking Lot Replacement</b>	<b>\$200,000</b>
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Parking lot repair fund for parks

<b>Parks - All Parks: Turf Vacuum</b>	<b>\$45,000</b>
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This is turf vacuum equipment for parks and sports field turf. Vacuuming grass clippings, leaves, trash, etc.

<b>Parks - All Parks: Turf Verticutter</b>	<b>\$15,000</b>
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This would be a turf verticutter to open up compacted turf areas in parks and sports fields.

<b>Parks - Carr McNatt: South field swells</b>	<b>\$250,000</b>
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This would be for filling and leveling 3 swells between fields 1,2, and 3 with dirt/sand mix and re-turfed.

<b>Parks - Dave White: Install additional pickleball courts</b>	<b>\$1,500,000</b>
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Add in six to eight additional pickleball courts at Dave White Park

<b>Parks - Frank Pratt: Disc Golf Upgrades</b>	<b>\$25,000</b>
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Improve Disc Golf course with concrete throwing pads, yard markers, and hole signage.

<b>Parks - O'Neil: Park Upgrades</b>	<b>\$75,000</b>
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This would be to replace the old play structure at the south end of O'Neil Park, which was removed from play area.

<b>Peart Road Trail Head Design and Development</b>	<b>\$500,000</b>
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This project will involve the design and development of the Peart Road Trail Head at CG Mountain. The project is multi-year with design in FY23 and construction in FY24. This includes new ask of \$175,000 and carryforward of \$75,000

**Total: \$2,735,000**



## Library Requests

### Itemized Requests for 2025-2030

<b>Library - Main: Library shelving (FY26)</b>	<b>\$275,000</b>
The shelving at the Main Library is nearly 30 years old and very inflexible. Modern shelving is mobile and can be rearranged as often as needed to make the collection more easily accessible or to make space for educational exhibits or programs.	
<b>Library - Vista Grande: Upgrades to Library Roof (Move to Main for Roof Repairs)</b>	<b>\$59,891</b>
Necessary roof repairs for the Main Library.	
	<b>Total: \$334,891</b>

## Aquatics Requests

### Itemized Requests for 2025-2030

<b>Palm Island - Aquatic Park Upgrades at PIFAC (FY24 Carryover)</b>	<b>\$200,000</b>
Replace cool decking on pool deck, install shade, and fix pool lights.	
<b>Palm Island - Install Water Heater</b>	<b>\$350,000</b>
Install a pool heater at Palm Island	
<b>Palm Island - Replaster pool shell</b>	<b>\$75,000</b>
Replaster the pool shell	
<b>Palm Island Aquatic Center Pool Heater</b>	<b>\$75,000</b>
The heater would expand programming opportunities for the community. This includes swim lessons, swim teams, senior water ex classes, lap swim and rentals.	
	<b>Total: \$700,000</b>

## Golf Requests

### Itemized Requests for 2025-2030

<b>DW Golf Course - Additional Turf Equipment DWGC (FY24 Carryover)</b>	<b>\$81,725</b>
Upgrade and replace golf equipment at DWGC.	
<b>DW Golf Course - Irrigation Upgrades (FY24 Carryover)</b>	<b>\$250,000</b>
Replace the pump on the back 9.	
<b>DW Golf Course - Upgrade Clubhouse Patio</b>	<b>\$300,000</b>
Enclose patio with a modern design and look	
<b>DW Golf Course - Vertical Pump System Replacement</b>	<b>\$300,000</b>
Replace the front nine vertical turbine pump system	
	<b>Total: \$931,725</b>



## Water Requests

### Itemized Requests for 2025-2030

<b>WC2501 Purchase of tanker trailer</b>	<b>\$50,000</b>
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The purchase of this trailer will allow us to self perform nitrate waste hauling activities which are currently being performed by a contractor. This trailer could be pulled with the tractor that was purchased in FY23 for the hauling of biosolids.

**Total: \$50,000**

## General Recreation Requests

### Itemized Requests for 2025-2030

<b>CRC - Fitness Equipment Cardio Replacement / Upgrades</b>	<b>\$175,000</b>
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The CRC has been in operation for 5 years. The cardio machines are off warranty, and annual repairs will average between \$1,000 - \$3,000 per machine to replace internal components, decks, and electrical consoles. Staff at the CRC has created...

<b>CRC - Fitness Expansion Equipment (FY24 Carryover)</b>	<b>\$50,000</b>
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Purchase additional equipment for the fitness loft

<b>CRC - Fitness Loft Expansion (FY24 Carryover)</b>	<b>\$75,000</b>
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Move the fitness desk on the 2nd floor, and move the front desk on the first floor closer to the front entrance.

**Total: \$300,000**

## Recreation Facilities Requests

### Itemized Requests for 2025-2030

<b>CRC - Convert Activity Room and Classroom 102/103 to a Multi-purpose Room</b>	<b>\$150,000</b>
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Convert the activity room into a multipurpose room by replacing the flooring, building storage, adding mirrors, and a sound system in activity room. For the classroom, remove separate wall and install removable wall (similar to the community...

<b>CRC - Facility Upgrades</b>	<b>\$65,000</b>
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Upgrade windows, replace TV modular stem with an upgraded version, and install a facility sign on the building

<b>CRC - New Fitness purchases - Replacement</b>	<b>\$30,000</b>
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Replace consoles on cardio equipment or the electronic modular system that routes cable television to the twenty pieces of cardio machines and fourteen televisions throughout the CRC. Move the Bluetooth connection systems in the two group fitness...

**Total: \$245,000**



## Senior Services Requests

### Itemized Requests for 2025-2030

<b>Dorothy Powell SC - Facility Upgrades (FY24 Carryover)</b>	<b>\$75,000</b>
DPSC interior and exterior upgrades. Currently \$75,000 will be used in 2024, with \$75,000 carried over since project won't be completed until FY25.	
<b>Dorothy Powell SC - Replace kitchen floor</b>	<b>\$100,000</b>
Upgrade the kitchen floor to a commercial grade flooring for food preparation and cooking.	
<b>Dorothy Powell SC - Video Surveillance System Install (FY24 Carryover)</b>	<b>\$50,000</b>
Install Video surveillance system inside and outside the facility.	
<b>Dorothy Powell SC - Wall Removal to make Kitchen more Functional</b>	<b>\$75,000</b>
Remove the wall between the kitchen and the dry/storage area to improve the function of this space.	
<b>Total: \$300,000</b>	

## No Department

### Itemized Requests for 2025-2030

<b>Additional Replacement</b>	<b>\$37,000</b>
This is an additional vehicle requested to be assigned and used by the Building Official.	
<b>Total: \$37,000</b>	



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## **DEBT**

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## Government-Wide Debt Overview

Bonded debt obligations are a source of revenue to finance capital projects for the City of Casa Grande. Once bonds are issued and revenue secured, a commitment is required to repay the debt on the bonds. Revenues generated from bond sales must be spent only for the purposes specified in the official statement and related bond documents. After satisfying the purposes of a bond issue, unexpended monies can only be used to retire the bonded indebtedness. Different types of bonds provide financing for various projects.

**General Obligation Bonds** - Bonds are referred to as general obligation or full faith and credit bonds because they are guaranteed by the full taxing power of the city. These bonds are usually retired from property tax funds. The amount of indebtedness which a city can incur through the issuance of general obligation bonds is limited in the state constitution. The constitution says that for general municipal purposes, a municipality cannot incur a debt exceeding six percent of the assessed valuation of taxable property in the city or town. Additional bonds amounting to twenty percent of the assessed valuation of taxable property can be issued for supplying such specific city and town services as water, streets, artificial light, sewers, acquisition and development of land for open space preserves, parks, playgrounds and recreational facilities, public safety, law enforcement, fire and emergency services facilities, and streets and transportation facilities. The issuance of general obligation bonds must be submitted to the voters for approval.

The debt capacity as of 6-30-2024 is:

Debt Capacity	20%	6%
<b>2023-2024 Assessed Value</b>	\$609,599,786	\$609,599,786
<b>Debt Limit</b> (value x 20% / 6%)	121,919,957	36,575,987
<b>Outstanding Debt</b>	26,054,910	7,816,473
<b>Debt Capacity</b> (debt limit - outstanding debt)	95,865,047	28,759,424

**Revenue Bonds** - This type of bond is used to finance a revenue-producing facility such as a public utility or airport. The bonds are secured from revenues produced by the facility for which they were issued. If revenues are insufficient to cover the repayment of the bonds, the city or town is not obligated to provide tax funds for repayment. These bonds are not secured by taxing authorities; they represent a somewhat greater risk for obligation securities. Revenue bonds may be issued for such utility undertakings as wastewater, sanitation or golf course, airport buildings or other airport facilities. Revenue bonds are not subject to the debt limitation in the State constitution; however, they must still be submitted to the voters of the community for approval.

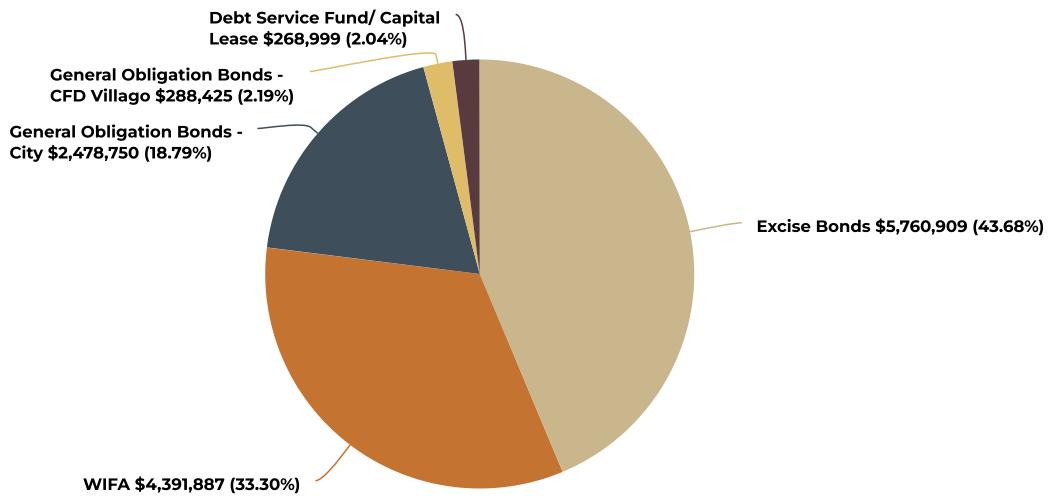
**Street Improvement Bonds** - Bonds for constructing streets and highways within the municipality can also be issued. To pay the principal and interest on this type of bond, the municipality may use its share of the highway user revenues. There are limitations on the issuance of these bonds for which HURF revenues are pledged for repayment. The annual revenue from gasoline tax must be at least two times the annual debt payment. These bonds are not subject to the debt limitation in the state constitution; however, to issue the bonds, the voters first must approve them. Street improvement bonds may also be secured by the full taxing power of a city or town; however, this is not required.

**Special Improvement District Bonds** - These bonds can be issued by a city or town to finance improvement in specific areas of the municipality. The property owners benefiting from the improvements in the area are assessed an amount to cover the cost of retiring the bonds. This type of finance mechanism is used generally on such projects as paving streets, placement of sidewalks, extension of sewer and water lines and similar projects. As of 1996, state law permits a city or town by resolution to combine two or more municipal improvement district projects.

FY2025 Debt Budget					
Fund	Fund Name	Debt / Payment Type	Principal Payment	Interest Payment	Total
301	Debt Service Fund	Capital Lease	\$234,000	\$34,999	\$268,999
302	General Obligation Bonds	GO Bond	1,625,000	853,750	2,478,750
303	Excise Bonds	Excise Tax Bond	4,460,000	1,300,909	5,760,909
520	Wastewater	WIFA	3,607,137	784,750	4,391,887
805	Villago CFD	GO Bond	185,000	103,425	288,425
		<b>Total:</b>	<b>\$10,111,137</b>	<b>\$3,088,833</b>	<b>\$13,188,970</b>



### FY25 Debt Service Fund Budgeted by Fund



## FY25 Secondary Property Tax Calculation

### City of Casa Grande FY 2025 Secondary Property Tax

Projected interest and redemption fund balance as of 6/30/2024	2,745,225
Projected balance from any other interest and redemption fund not reported above	0
Amount needed for 8/1/2024 debt service payment	(2,065,275)
Net cash remaining in fund balance from the previous fiscal year	<u>679,950</u>
Fund balance estimated interest earnings	20,000
Revenue supported transfers or impact fees	0
Federal subsidy payments (Build America Bonds)	0
Voluntary contributions in lieu of property taxes	115,000
<b>Total amount available</b>	<b><u>814,950</u></b>
Debt service payments for existing bonds due 2/1/2024 and 8/1/2024	2,505,550
Projected debt service payments on new bonds planned for the fiscal year	0
Total principal and interest debt service payments	<u>2,505,550</u>
Additional levy for estimated delinquency factor for uncollected taxes	0.0%
Additional cash reserves, if any, not to exceed 10% of the annual payments of principal and interest in the current fiscal year	10.0% 250,555
Other fees and expenses	0
<b>Total amount required</b>	<b><u>2,756,105</u></b>
<b>Total secondary debt service tax levy</b>	<b><u>1,941,155</u></b>

Net Assessed Values:	609,599,786
Total secondary debt service tax levy:	1,941,155
Total secondary debt service tax rate:	0.3184

SRP Assessed Values 18,680,000

#### Notes:

- Pursuant to § 35-458(B), monies derived from the levy of the tax when collected shall constitute a fund for payment of interest and the bonds. The fund shall be kept separately and shall be known as the "interest fund" and "redemption fund", or the two funds may be combined into a single "interest and redemption fund".
- HB 2011 (Chapter 212, Laws 2017) amended § 35-458 to clarify that the levy shall be net of all cash in excess of 10% of the annual payments of principal and interest in the current fiscal year from the previous year remaining in the fund or funds prescribed by § 35-458(B).

Total assessed values	628,279,786	Local secondary tax levy	1,941,155
Total before tax levy	2,056,155	SRP in lieu of property taxes	<u>115,000</u>
	0.3273		2,056,155



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## **APPENDIX**

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**City/Town of Casa Grande**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2025**

Fiscal year	S c h	Funds								Total all funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds		
2024 Adopted/adjusted budgeted expenditures/expenses*	E <b>1</b>	65,585,508	31,529,820	10,547,145	63,756,129	0	95,229,402	7,681,333	274,329,337	
2024 Actual expenditures/expenses**	E <b>2</b>	49,398,811	10,537,411	7,022,277	12,182,860	0	30,124,054	5,273,084	114,538,497	
Beginning fund balance/(deficit) or net position/(deficit) at July 1***	<b>3</b>	86,488,953	15,241,023	2,745,225	69,130,885	0	96,845,922	1,933,954	272,385,962	
2025 Primary property tax levy	B <b>4</b>	5,878,352							5,878,352	
2025 Secondary property tax levy	B <b>5</b>			1,941,155					1,941,155	
2025 Estimated revenues other than property taxes	C <b>6</b>	88,763,689	26,163,668	121,853	88,354,122	0	35,353,979	2,544,346	241,301,657	
2025 Other financing sources	D <b>7</b>	0	0	0	0	0	0	0	0	
2025 Other financing (uses)	D <b>8</b>	0	0	0	0	0	0	0	0	
2025 Interfund transfers in	D <b>9</b>	0	35,500	3,649,960	17,000,000	0	0	8,165,289	28,850,749	
2025 Interfund Transfers (out)	D <b>10</b>	27,614,834	0	0	0	0	1,235,915	0	28,850,749	
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
Maintained for future retirement contributions										0
2025 Total financial resources available	<b>12</b>	153,516,160	41,440,191	8,458,193	174,485,007	0	130,963,986	12,643,589	521,507,126	
2025 Budgeted expenditures/expenses	E <b>13</b>	72,358,323	24,087,118	8,508,658	148,690,846	0	108,050,534	8,165,289	369,860,768	

**Expenditure limitation comparison**

	2024	2025
1 Budgeted expenditures/expenses	\$ 274,329,337	\$ 369,860,768
2 Add/subtract: estimated net reconciling items	274,329,337	369,860,768
3 Budgeted expenditures/expenses adjusted for reconciling items	103,660,794	194,213,452
4 Less: estimated exclusions	\$ 170,668,543	\$ 175,647,316
5 Amount subject to the expenditure limitation	\$ 277,989,333	\$ 302,971,387
6 EEC expenditure limitation or voter-approved alternative 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). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

## **City/Town of Casa Grande Tax levy and tax rate information Fiscal year 2025**

\* 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.

**City/Town of Casa Grande**  
**Revenues other than property taxes**  
**Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues*		Estimated revenues 2025
		2024	2024	
<b>General Fund</b>				
<b>Local taxes</b>				
Transaction Privilege Tax (Net)	\$ 30,071,016	\$ 37,815,763	\$ 39,417,615	
Sales Tax - Prop 207		335,479	536,131	
Franchise Fees	1,533,274	1,996,227	2,413,625	
<b>Licenses and permits</b>				
Business Licenses	177,653	221,645	228,294	
Building Permit Fees	2,000,000	3,673,673	3,783,883	
Other Licenses and Permits	283,399	266,803	274,806	
<b>Intergovernmental</b>				
State Sales Tax	8,685,953	8,930,098	9,159,388	
Income Tax	15,472,916	15,907,972	12,892,532	
State Auto In-Lieu (VLT)	4,679,752	4,694,054	4,652,340	
E-Rate		56,234	34,421	
<b>Charges for services</b>				
Community Services	679,459	1,012,579	1,031,786	
General Government	148,333	63,831	38,890	
Planning and Development	1,895,324	2,456,306	2,529,995	
Public Safety	1,116,192	102,634	132,349	
Public Works				
<b>Fines and forfeits</b>				
General Government	2,000	6,504	13,232	
Public Safety	476,895	520,599	529,686	
<b>Interest on investments</b>				
Investment Earnings	1,474,337	9,932,434	10,230,407	
<b>In-lieu property taxes</b>				
Salt River Project	164,062		28,837	
<b>Contributions</b>				
Voluntary contributions	115,000	33,586	34,593	
<b>Miscellaneous</b>				
Other Revenues	85,461	320,963	306,304	
Rental and Sale of Assets	386,650	480,170	494,575	
<b>Total General Fund</b>	<b>\$ 69,447,676</b>	<b>\$ 88,827,554</b>	<b>\$ 88,763,689</b>	

**City/Town of Casa Grande**  
**Revenues other than property taxes**  
**Fiscal Year 2025**

Source of revenues	Estimated revenues		Actual revenues*	Estimated revenues
	2024	2024		
<b>Special revenue funds</b>				
<b>HURF</b>				
Pinal County 1/2 Cent Sales Tax	\$ 3,994,011	\$ 4,975,260		\$ 4,774,928
Highway User Tax Revenue	5,584,653	5,663,604		5,734,030
Intergovernmental Revenue				170,927
Investment Income	22,453			258,856
Rental and Sales of Assets				139
	\$ 9,601,117	\$ 10,638,864		\$ 10,938,880
<b>Grants (210,220,251-255)</b>				
Intergovernmental Revenue	\$ 12,575,801	\$ 11,868,757		\$ 10,733,031
Licenses and Permits				1,916
Other Revenues		3,186		1,567
	\$ 12,575,801	\$ 11,871,943		\$ 10,736,514
<b>Other Special Revenue Funds (205-207,211,212,225,237)</b>				
Charges for Services	\$ 1,198,607	\$ 826,960		\$ 1,523,870
Fine and Forfeitures	79,546			
Investment Earnings	13,973			
Local Sales Tax (Net)	2,033,913	2,301,331		2,875,414
Other Revenues	1,739			3,062
Rental and Sales of Assets	46,048	708,308		85,928
	\$ 3,373,826	\$ 3,836,599		\$ 4,488,274
<b>Total special revenue funds</b>	<b>\$ 25,550,744</b>	<b>\$ 26,347,406</b>		<b>\$ 26,163,668</b>

\* 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 2025**

Source of revenues	Estimated revenues		Actual revenues*	Estimated revenues
	2024	2024		
<b>Debt service funds</b>				
Debt Service (Funds 301-303)	\$		\$	\$
Investment Earnings				103,845
Other Revenues	135,000		73,584	18,008
<b>Total debt service funds</b>	<b>\$ 135,000</b>		<b>\$ 73,584</b>	<b>\$ 121,853</b>
<b>Capital projects funds</b>				
Bond Proceeds	\$ 17,000,000		\$ 7,574,998	\$ 11,000,000
Impact Fees	17,140,266			11,453,813
Intergovernmental Revenue	4,048,582		454,810	50,620,162
Investment Income	843,635		1,824,694	843,774
Local Sales Tax (Net)	6,712,048		10,588,485	14,436,373
Other Revenue	259,341			
Rental and Sale of Assets	65,813			
<b>Total capital projects funds</b>	<b>\$ 46,069,685</b>		<b>\$ 20,442,987</b>	<b>\$ 88,354,122</b>

\* 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 2025**

Source of revenues	Estimated revenues		Actual revenues*	Estimated revenues
	2024	2024		
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$	
<b>Enterprise funds</b>				
<b>Golf Fund (510)</b>	\$	\$	\$	
Charges for Services	1,959,147	866,200		1,944,967
Investment Income	3,504			
Local Sales Tax	27,546	15,972		38,590
Other Revenues			11	
	\$ 1,990,197	\$ 882,172	\$ 1,983,568	
<b>Wastewater Fund (520)</b>	\$	\$	\$	
Bond Proceeds	38,000,000			
Charges for Services	13,095,624	14,872,308		15,735,297
Impact Fees		7,281,124		6,930,643
Intergovernmental Revenue			702,528	
Licenses and Permits		800		
Other Revenues		4,584		
Rental and Sale of Assets		281,376		
Investment Income	186,561	65,424		156,230
	\$ 51,282,185	\$ 22,505,616	\$ 23,524,698	
<b>Sanitation Fund (540)</b>	\$	\$	\$	
Charges for Services	8,144,693	8,646,408		9,219,540
Investment Income	137,785	7,560		327,875
Other Revenue		11,636		
	\$ 8,282,478	\$ 8,665,604	\$ 9,547,415	
<b>Water Fund (550)</b>	\$	\$	\$	
Charges for Services	271,719	311,104		298,298
Other Revenues		100		
	\$ 271,719	\$ 311,204	\$ 298,298	
<b>Total enterprise funds</b>	\$ 61,826,579	\$ 32,364,596	\$ 35,353,979	

\* 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 2025**

Source of revenues	Estimated revenues		Actual revenues*	Estimated revenues
	2024	2024		
<b>Internal service funds</b>				
Inter-Departmental Transfer	\$ 4,457,601	\$ 1,588,244	\$ 1,977,794	
Other Revenues		\$ 1,123,896		\$ 566,552
	\$ 4,457,601	\$ 2,712,140	\$ 2,544,346	
<b>Total internal service funds</b>	<b>\$ 4,457,601</b>	<b>\$ 2,712,140</b>	<b>\$ 2,544,346</b>	
<b>Total all funds</b>	<b>\$ 207,487,285</b>	<b>\$ 170,768,267</b>	<b>\$ 241,301,657</b>	

\* 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 2025**

<b>Fund</b>	<b>Other financing 2025</b>		<b>Interfund transfers 2025</b>	
	<b>Sources</b>	<b>(Uses)</b>	<b>In</b>	<b>(Out)</b>
<b>General Fund</b>				
Court (237)	\$ _____	\$ _____	\$ _____	\$ 35,500
Capital Projects (401)				\$ 12,000,000
Airport Capital Projects (405)				\$ 5,000,000
Internal Service Funds (601 and 602)				\$ 6,929,374
Capital Leases (301)				\$ 1,701,734
Excise Bond (303)				\$ 1,948,226
<b>Total General Fund</b>	\$ _____	\$ _____	\$ _____	\$ 27,614,834
<b>Special revenue funds</b>				
Court (237)	\$ _____	\$ _____	\$ 35,500	\$ _____
<b>Total special revenue funds</b>	\$ _____	\$ _____	\$ 35,500	\$ _____
<b>Debt service funds</b>				
Capital Leases (301)	\$ _____	\$ _____	\$ 1,701,734	\$ _____
Excise Bond (303)			\$ 1,948,226	
<b>Total debt service funds</b>	\$ _____	\$ _____	\$ 3,649,960	\$ _____
<b>Capital projects funds</b>				
Capital Projects (401)	\$ _____	\$ _____	\$ 12,000,000	\$ _____
Airport Capital Projects (405)			\$ 5,000,000	
<b>Total capital projects funds</b>	\$ _____	\$ _____	\$ 17,000,000	\$ _____
<b>Permanent funds</b>				
	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total permanent funds</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>Enterprise funds</b>				
Sanitation (540)	\$ _____	\$ _____	\$ _____	\$ 1,022,641
Wastewater (520)				\$ 156,879
Golf (510)				\$ 53,860
Water (550)				\$ 2,535
<b>Total enterprise funds</b>	\$ _____	\$ _____	\$ _____	\$ 1,235,915
<b>Internal service funds</b>				
Internal Service Funds (601 and 602)	\$ _____	\$ _____	\$ 8,165,289	\$ _____

**City/Town of Casa Grande**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2025**

<b>Fund</b>	<b>Other financing 2025</b>		<b>Interfund transfers 2025</b>	
	<b>Sources</b>	<b>(Uses)</b>	<b>In</b>	<b>(Out)</b>
<b>Total Internal Service Funds</b>	\$ _____	\$ _____	\$ 8,165,289	\$ _____
<b>Total all funds</b>	\$ _____	\$ _____	\$ 28,850,749	\$ 28,850,749

**City/Town of Casa Grande**  
**Expenditures/expenses by fund**  
**Fiscal year 2025**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses</b>	<b>Expenditure/ expense adjustments approved</b>	<b>Actual expenditures/ expenses*</b>	<b>Budgeted expenditures/ expenses</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
<b>General Fund</b>				
Mayor & Council	\$ 504,297	\$ (2,583,377)	\$ 430,094	\$ 634,831
General Operations	9,507,811		151,694	9,899,050
City Manager	7,420,237	365,629	2,001,313	4,649,620
City Clerk	604,350	50,372	541,399	705,796
Legal	1,128,611	49,530	1,305,290	1,369,770
Finance	4,920,071	599,618	4,749,020	6,990,463
Human Resources	716,452		743,504	772,999
Economic Development	308,459	15,304	357,812	430,790
Public Works	1,290,754	157,727	1,127,556	1,890,776
Planning and Development	2,529,406	46,381	2,541,848	2,703,031
Community Development	84,446		127,363	91,631
Community Services	7,733,833	74,375	7,287,999	8,417,831
Communications	2,110,970		2,189,061	2,387,540
Police	13,338,266		13,623,494	14,910,336
Fire	13,652,126		11,448,095	15,491,838
City Court	959,860		773,269	1,012,021
Contingency (included in funds)				
<b>Total General Fund</b>	<b>\$ 66,809,949</b>	<b>\$ (1,224,441)</b>	<b>\$ 49,398,811</b>	<b>\$ 72,358,323</b>
<b>Special revenue funds</b>				
HURF - Streets	\$ 18,097,560	\$ 947,268	\$ 5,472,440	\$ 11,289,025
Airport Operations	2,133,951	16,570	959,770	2,169,127
CG Mountain Park Dev				
Downtown Revitalization	465,326			
Senior Meals	287,248	(74,375)	309,000	145,074
Youth Services - Dedicated Sales Tax	140,000		208,080	
Recreation - Dedicated Sales Tax	2,022,595		176,848	2,097,595
Grants	6,045,095	(1,555,542)	2,046,116	5,319,060
Ed Hooper Rodeo Grounds				
Grande Sports World	292,514		182,782	67,801
Court - City JCEF	20,000		17,882	13,000
Court - Fill the Gap				
Court - FARE Program	2,000			
Court - Enhancement Fund	160,030	(70,000)		40,000
Court - Probationary Fund	45,670		20,720	81,201
Court - Security Fund	21,800		43,180	66,800
CDBG	1,119,807		388,513	1,398,288
Housing Fund	135,000		6,396	135,000
Tribal Grants	211,039	529,015	447,447	726,337
HOME	537,249		258,237	538,810
Contingency (included in funds)				
<b>Total special revenue funds</b>	<b>\$ 31,736,884</b>	<b>\$ (207,064)</b>	<b>\$ 10,537,411</b>	<b>\$ 24,087,118</b>
<b>Debt service funds</b>				
Debt Service/Capital Leases	\$ 2,564,491		\$ 2,930,762	\$ 268,999
General Obligations Bonds	2,839,116		2,566,450	2,478,750
Excise Bonds	5,143,538		1,525,065	5,760,909
<b>Total debt service funds</b>	<b>\$ 10,547,145</b>		<b>\$ 7,022,277</b>	<b>\$ 8,508,658</b>
<b>Capital projects funds</b>				
Capital Projects Fund	\$ 32,882,019	\$ (90,000)	\$ 4,686,555	\$ 38,657,165
Capital Projects - Dedicated Sales Tax	18,085,996	(1,678,027)	3,597,313	32,665,746
Equipment and Vehicle Replacement	2,608,400	(653,000)	1,283,136	2,770,618
Airport Capital Projects	24,864	726,339	644,977	6,310,127
Grants Capital Projects Fund	2,134,616			51,044,751
DIF - General Gov't	295,000	545,000	51,206	73,000

DIF - Transportation	1,780,020	120,945	1,824,070	12,002,022
DIF - Community Services			8,597	
DIF - Public Safety Police	458,000	90,000	84,796	548,000
DIF - Public Safety Fire	4,500,000			4,619,417
DIF - Transportation Historical	574,179	1,167,361	2,210	
DIF - Public Safety Fire Historical	184,417			
Contingency (included in funds)				
<b>Total capital projects funds</b>	<b>\$ 63,527,511</b>	<b>\$ 228,618</b>	<b>\$ 12,182,860</b>	<b>\$ 148,690,846</b>
<b>Permanent funds</b>				
Contingency	\$	\$	\$	\$
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
Sanitation	\$ 9,104,899	\$ 1,202,887	\$ 5,906,092	\$ 11,999,392
Wastewater	75,630,954		20,737,104	63,006,509
DIF - Wastewater	6,196,800		1,722,394	28,472,783
DIF - Wastewater Historical				1,278,748
Golf	1,881,004		1,417,344	2,517,874
Water	1,212,858		341,120	775,228
Contingency (included in funds)				
<b>Total enterprise funds</b>	<b>\$ 94,026,515</b>	<b>\$ 1,202,887</b>	<b>\$ 30,124,054</b>	<b>\$ 108,050,534</b>
<b>Internal service funds</b>				
ISF - Fleet	\$ 2,468,256	\$	\$ 2,465,557	\$ 2,791,544
ISF - Facilities	3,805,871		1,547,442	3,901,880
ISF - Risk Management	1,407,206		1,260,085	1,471,865
<b>Total internal service funds</b>	<b>\$ 7,681,333</b>	<b>\$</b>	<b>\$ 5,273,084</b>	<b>\$ 8,165,289</b>
<b>Total all funds</b>	<b>\$ 274,329,337</b>	<b>\$</b>	<b>\$ 114,538,497</b>	<b>\$ 369,860,768</b>

\* 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**

<b>Department/Fund</b>	<b>Adopted budgeted expenditures/ expenses</b>	<b>Expenditure/ expense adjustments approved</b>	<b>Actual expenditures/ expenses*</b>	<b>Budgeted expenditures/ expenses</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
<b>Mayor &amp; Council</b>				
General Fund	\$ 504,297	\$ 0	\$ 430,094	\$ 634,831
<b>Department total</b>	<b>\$ 504,297</b>	<b>\$ 0</b>	<b>\$ 430,094</b>	<b>\$ 634,831</b>
<b>General Operations</b>				
General Fund	\$ 9,507,811	\$ (2,583,377)	\$ 151,694	\$ 9,899,050
Special Revenue Funds	3,309,670	(1,740,754)	258,000	1,000,000
Debt Service	10,547,145		7,022,277	8,508,658
Capital Projects Fund	295,000	250,000	33,785	
<b>Department total</b>	<b>\$ 23,659,626</b>	<b>\$ (4,074,131)</b>	<b>\$ 7,465,756</b>	<b>\$ 19,407,708</b>
<b>City Manager</b>				
General Fund	\$ 7,420,237	365,629	2,001,313	\$ 4,649,620
Special Revenue Funds	3,171,686		460,696	2,149,100
Capital Projects Fund	4,324,000	(956,000)	293,682	3,113,000
Enterprise				4,341,980
<b>Department total</b>	<b>\$ 14,915,923</b>	<b>\$ (590,371)</b>	<b>\$ 2,755,691</b>	<b>\$ 14,253,700</b>
<b>City Clerk</b>				
General Fund	\$ 604,350	50,372	541,399	\$ 705,796
Special Revenues Fund		82,700	17,953	60,000
Capital Projects Fund			0	
<b>Department total</b>	<b>\$ 604,350</b>	<b>\$ 133,072</b>	<b>\$ 559,352</b>	<b>\$ 765,796</b>
<b>Legal</b>				
General Fund	\$ 1,128,611	49,530	1,305,290	\$ 1,369,770
Special Revenues Fund	75,084		91,043	89,397
<b>Department total</b>	<b>\$ 1,203,695</b>	<b>\$ 49,530</b>	<b>\$ 1,396,333</b>	<b>\$ 1,459,167</b>
<b>Finance</b>				
General Fund	\$ 4,920,071	599,618	4,749,020	\$ 6,990,463
Capital Projects	1,779,818	295,000	624,080	1,085,800
<b>Department total</b>	<b>\$ 6,699,889</b>	<b>\$ 894,618</b>	<b>\$ 5,373,100</b>	<b>\$ 8,076,263</b>
<b>Human Resources</b>				
General Fund	\$ 716,452		743,504	\$ 772,999
Internal Service Fund	1,407,206		1,260,085	1,471,865

<b>Department total</b>	\$ 2,123,658	\$ 0	\$ 2,003,589	\$ 2,244,864
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#### **Economic Development**

General Fund	\$ 308,459	\$ 15,304	\$ 357,812	\$ 430,790
<b>Department total</b>	<b>\$ 308,459</b>	<b>\$ 15,304</b>	<b>\$ 357,812</b>	<b>\$ 430,790</b>

#### **Public Works**

General Fund	\$ 1,290,754	157,727	1,127,556	\$ 1,890,776
Special Revenues Fund	19,231,511	963,838	6,432,872	13,467,074
Capital Projects Fund	43,291,300	336,618	7,317,596	115,796,471
Enterprise Funds	85,948,711	1,202,887	26,984,317	101,190,680
Internal Service Funds	6,274,127		4,012,999	6,693,424
<b>Department total</b>	<b>\$ 156,036,403</b>	<b>\$ 2,661,070</b>	<b>\$ 45,875,340</b>	<b>\$ 239,038,425</b>

#### **Planning & Development**

General Fund	\$ 2,529,406	46,381	2,541,848	\$ 2,703,031
Special Revenues Fund	60,951		78,419	77,281
Capital Projects Fund	2,618,500	37,000	122,798	4,287,000
<b>Department total</b>	<b>\$ 5,208,857</b>	<b>\$ 83,381</b>	<b>\$ 2,743,065</b>	<b>\$ 7,067,312</b>

#### **Community Development**

General Fund	\$ 84,446		127,363	\$ 91,631
Special Revenues Fund	1,864,603	50,000	642,633	2,726,717
Capital Projects				
<b>Department total</b>	<b>\$ 1,949,049</b>	<b>\$ 50,000</b>	<b>\$ 769,996</b>	<b>\$ 2,818,348</b>

#### **Community Services**

General Fund	\$ 7,733,833	74,375	7,287,999	\$ 8,417,831
Speical Revenue Funds	1,742,357	33,125	949,798	1,385,470
Capital Projects Fund	2,481,400		1,121,080	2,849,891
Enterprise Fund	1,881,004		1,417,344	2,517,874
<b>Department total</b>	<b>\$ 13,838,594</b>	<b>\$ 107,500</b>	<b>\$ 10,776,221</b>	<b>\$ 15,171,066</b>

#### **Communications**

General Fund	\$ 2,110,970		2,189,061	\$ 2,387,540
Capital Projects Fund	119,417			119,417
<b>Department total</b>	<b>\$ 2,230,387</b>	<b>\$ 0</b>	<b>\$ 2,189,061</b>	<b>\$ 2,506,957</b>

#### **Police**

General Fund	\$ 13,338,266		13,623,494	\$ 14,910,336
Special Revenues Fund	901,078	336,780	873,011	2,017,049
Capital Projects Fund	1,142,000	(164,000)	420,676	1,308,773
<b>Department total</b>	<b>\$ 15,381,344</b>	<b>\$ 172,780</b>	<b>\$ 14,917,181</b>	<b>\$ 18,236,158</b>

**Fire**

General Fund	\$ 13,652,126		11,448,095	\$ 15,491,838
Special Revenues Fund	805,444	107,247	644,964	914,029
Capital Projects Fund	13,672,876	390,000	3,971,557	20,090,494
<b>Department total</b>	<b>\$ 28,130,446</b>	<b>\$ 497,247</b>	<b>\$ 16,064,616</b>	<b>\$ 36,496,361</b>
<b>City Court</b>				
General Fund	\$ 959,860		773,269	\$ 1,012,021
Special Revenue Funds	574,500	(70,000)	88,022	201,001
<b>Department total</b>	<b>\$ 1,534,360</b>	<b>\$ (70,000)</b>	<b>\$ 861,291</b>	<b>\$ 1,213,022</b>
<b>Total Budget</b>	<b>\$</b>			<b>369,820,768</b>

\* 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

**City/Town of Casa Grande**  
**Full-time employees and personnel compensation**  
**Fiscal year 2025**

<b>Fund</b>	<b>Full-time equivalent (FTE)</b>	<b>Employee salaries and hourly costs</b>	<b>Retirement costs</b>	<b>Healthcare costs</b>	<b>Other benefit costs</b>	<b>Total estimated personnel compensation</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>
<b>General Fund</b>	<b>378</b>	<b>\$ 34,290,896</b>	<b>\$ 4,342,905</b>	<b>\$ 3,327,705</b>	<b>\$ 3,080,610</b>	<b>\$ 45,042,116</b>
<b>Special revenue funds</b>						
HURF	20	\$ 1,150,042	\$ 138,070	\$ 167,425	\$ 177,064	\$ 1,632,601
Grants	22	\$ 1,843,444	\$ 213,515	\$ 251,765	\$ 140,008	\$ 2,448,732
All Other Special Revenues	3	\$ 204,918	\$ 21,998	\$ 21,845	\$ 26,664	\$ 275,425
<b>Total special revenue funds</b>	<b>45</b>	<b>\$ 3,198,404</b>	<b>\$ 373,583</b>	<b>\$ 441,035</b>	<b>\$ 343,736</b>	<b>\$ 4,356,758</b>
<b>Enterprise funds</b>						
Golf	2	\$ 171,058	\$ 14,206	\$ 24,878	\$ 34,109	\$ 244,251
Wastewater & Water	17	\$ 1,233,558	\$ 140,928	\$ 170,908	\$ 138,404	\$ 1,683,798
Sanitation	32	\$ 2,028,231	\$ 237,391	\$ 340,015	\$ 260,064	\$ 2,865,701
<b>Total enterprise funds</b>	<b>51</b>	<b>\$ 3,432,847</b>	<b>\$ 392,525</b>	<b>\$ 535,801</b>	<b>\$ 432,577</b>	<b>\$ 4,793,750</b>
<b>Internal service funds</b>						
Facilities	4	\$ 579,523	\$ 70,494	\$ 91,117	\$ 58,282	\$ 799,416
Fleet	11	\$ 214,101	\$ 24,430	\$ 44,447	\$ 23,859	\$ 306,837
Risk Management	1	\$ 68,877	\$ 8,451	\$ 6,927	\$ 6,403	\$ 90,658
<b>Total internal service fund</b>	<b>16</b>	<b>\$ 862,501</b>	<b>\$ 103,375</b>	<b>\$ 142,491</b>	<b>\$ 88,544</b>	<b>\$ 1,196,911</b>
<b>Total all funds</b>	<b>489</b>	<b>\$ 41,784,648</b>	<b>\$ 5,212,388</b>	<b>\$ 4,447,032</b>	<b>\$ 3,945,467</b>	<b>\$ 55,389,535</b>

## Glossary

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Annual Comprehensive Financial Reports (ACFR)** - The purpose of the government's financial statements is to report the combined financial position and results of operations of the primary government (including its blended component units) and provide an overview of the discretely presented component units.

**Adopted** - The amount approved by Council that represents the maximum spending authority.

**Allocation** - A part of a larger dollar appropriation designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

**Appropriation** - A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Assessed Valuation** - A value that is established, by the County Assessor, for real and personal property to use as a basis for levying property taxes.

**Asset** - Resources owned or held by a government, which have a monetary value.

**Available (Undesignated) Fund Balance** - Refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

**Base Budget** - The on-going expenditures for personnel, operating services, and the replacement of supplies and equipment to maintain existing service levels.

**Balanced Budget** - Total proposed expenditures shall not exceed total estimated revenue and available fund balances.

**Bonds** - A written instrument to pay a sum of money at a specified interest rate, on a specific date or dates in the future, called maturity dates. The interest payments and the repayment of the principal are detailed in a bond resolution or ordinance. Two common types of bonds are general obligation and revenue bonds, which are most commonly used for construction of large capital projects such as buildings, streets, and sewers. The difference between a note and a bond is that a bond is used for a longer period of time and requires more formality.

**Bond Refinancing** - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** - A financial and operating plan representing an estimate of proposed expenditures and the proposed means of financing them for a given period. This official public document reflects decisions; measures service needs, establish the allocation of resources and is the spending plan for achieving goals and objectives.

**Budget Calendar** - The schedule of key dates and/or events, the City followed during the preparation, adoption, and administration of this fiscal budget.

**Budget Message** - The opening section of the budget, which provides the City Council and the public with a general summary of the most important budget issues, changes from recent fiscal years, and recommendations regarding the financial policy for the coming fiscal year.

**Budgetary Adjustment** - A procedure to revise a budget appropriation either by City Council approval, through the adoption of a supplemental appropriation ordinance for any interdepartmental or interfund adjustments, or by the City Manager authorization to adjust appropriations within a departmental budget.

**Budgetary Basis** - This refers to the form of accounting used throughout the budget process. These generally take one of three forms: GAAP, Cash, Modified Accrual, or some type of statutory form. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that (a) encumbrances are considered to be an expenditure chargeable to appropriations, (b) depreciation is budgeted in the enterprise funds, (c) investments in supply inventories and assets restricted for self-insurance purpose are not considered to be appropriable, (d) revenues accruing to sinking funds are not appropriable, and (e) contributions into sinking funds are not budgeted. Unencumbered appropriations lapse at the close of the year.



**Budgetary Control** - The control or management of a governmental unit or enterprise in accordance with an adopted budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

**Capital Budget** - The appropriation of bonds or operating revenue for improvements or construction of facilities and other infrastructure.

**Capital Improvements** - Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's infrastructure.

**Capital Improvements Program** - The Capital Improvement Program (CIP) is a comprehensive plan of capital investment projects which identifies priorities as to need, method of financing, cost, and revenues during a five-year period. The program is a guide for identifying current and future fiscal year requirements and has become the basis for determining the annual capital budget.

**Capital Outlay** - Expenditures resulting in the acquisition or addition to the government's general fixed assets. These assets generally have a useful life of more than one year.

**Capital Replacement Fund** - An accounting methodology to allow purchase of operating capital items over the useful life of an asset through budgeted annual payments and transfers during the fiscal year.

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Community Facilities District (CFD)** - Were formed for the purpose of acquiring and improving public infrastructure in specified land areas. As special purpose districts and separate political subdivisions under the Arizona Constitution, the Districts levy taxes and issue bonds independently of the City.

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures.

**Contractual Services** - Professional, technical, or maintenance expertise typically purchased from external sources.

**Cost Center** - An organizational budget or operating unit within each City department or division, i.e., Engineering is a cost center within the Public Works Department.

**Debt** - An obligation resulting from issuing bonds or from the purchase of goods and services through a lease or financing agreement.

**Debt Management (Capacity) Plan** - The City's basis to evaluate upcoming and future debt financing in relation to the impact that borrowing will have on the City's debt ratios, statutory limits, credit position, and rating, as determined by the major agencies.

**Debt Service** - The amount of interest and principal the City must pay each year on short and long-term debt.

**Debt Service Fund** - A fund organized to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit** - The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

**Department** - A major administrative division of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Depreciation** - Consumption of the service life of fixed assets, due to normal wear, deterioration, environmental elements, passage of time, and obsolescence. The portion of the cost of a fixed asset charged as an expense during a specified period based on service life of the asset and ultimately expending the entire cost of the asset.

**Direct Debt** - The sum of the total bonded debt and any unfunded debt (e.g. short-term notes) of the City for which the City has pledged its "full faith and credit." It does not include the debt of overlapping jurisdictions.

**Distinguished Budget Presentation Awards Program** - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.



**Division** - A group of homogenous cost centers within a department, (e.g., all solid waste, residential collections, recycling and commercial collection cost centers make up the Solid Waste Division within the Public Works Department).

**Encumbrance** - The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Enterprise Fund** - A proprietary accounting fund in which the services provided are financed and operated similarly to those of a private business. The governing body's intention is to finance or recover operation costs through user fees. The City has established Enterprise Funds for water, wastewater service, solid waste service, and golf course operations.

**Estimated Revenue** - The projected amount of revenues to be collected during any fiscal year.

**Expenditure Control Budgeting (ECB)** - A system of budgeting which uses a "base" budget (the previous fiscal year) on a lump sum, bottom line basis to determine the ensuing fiscal year's appropriation. The base budget is adjusted annually for various factors, including population growth and inflation if projected revenues are sufficient to cover the growth and inflation factor.

**Expenditure/Expense** - Expenditures include operating expenses such as the acquisition of assets or goods and services, and personnel costs.

**Expenditure Limitation** - Amendment to the Arizona State Constitution, which limits the total annual expenditures of all municipalities. The limit is set by the Economic Estimates Commission based on population growth and inflation.

**Fiduciary Fund** - One of three major fund types utilized by state and local government; utilized to account for assets held by government in a trustee capacity for the use and benefits of others.

**Fiscal Year** - Time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has a fiscal year beginning July 1 and ending June 30 as established by the City Charter.

**Fixed Asset** - Tangible assets with a long life (generally over a year), with a value greater than \$10,000.

**Franchise Fee** - A fee paid by public service business for the special privilege to use City streets, alleys, and property in providing their services to the citizens of the community. Services requiring franchise fees include electricity, telephone, natural gas, and cable television.

**Full Time Equivalent (FTE)** - A position converted to the decimal equivalent of a full- time position based on, 2,080 hours per year.

**Function** - Activity, which is performed by one or more organizational units for the purposes of accomplishing a goal. The City is divided into several major functions: (1) General Government; (2) Public Works; (3) Planning and Community Development; (4) Community Services; and (5) Public Safety.

**Fund** - An accounting entity having a set of self- balancing accounts and records all financial transactions for specific activities or government functions in attaining certain objectives governed by special regulations, restrictions, or limitation.

**Fund Balance** - Fund Balance is the excess of resources over liabilities. The beginning fund balance is the residual funds brought forward from the previous fiscal years.

**General Fund** - The operating fund established to account for resources and uses of general operating functions of City departments that are not required to be accounted for in another fund.

**General Governmental Revenue** - The revenues of a government other than those derived from and retained in an enterprise fund. General governmental revenues include those from the General, Debt Service, and Special Revenue Funds.

**General Obligation (G.O.) Bonds** - Bonds that finance a variety of public projects and requires voter approval. These bonds are backed by the full faith and credit of the City. Limitations for bonding capacity are set by State Statute. General obligation bonds for streets, public buildings, fire, and airport are limited to 6% of the City's assessed valuation. General obligation bonds for open space and utility operations, such as water and wastewater, are limited to 20% of the City's assessed value.



**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Goal** - A long-term, attainable operational result.

**Governmental Fund** - One of three major fund types utilized by state and local government. Governmental funds include the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Community Facility District Funds.

**Grant** - Contributions or gifts of cash or other assets from another to be used for a specified purpose, activity, or facility.

**Highway User Revenue Fund (HURF)** - A fund whose revenues consist of state taxes collected on gasoline, vehicle, and a number of other additional transportation related fees. These funds must be used for street and highway purposes.

**Highway Users Revenue Bond** - This type of revenue bond is used solely for street and highway improvements. State law imposes the maximum limitation of highway users revenue that shall be used for debt servicing of revenue bonds. The amount shall not exceed 50% of the total from highway user revenue for the previous twelve- month period. These bonds require voter authorization.

**Improvement Districts** - Improvement Districts are formed consisting of property owners desiring improvements, primarily street reconstruction, to their property. Bonds are issued to finance these improvements, which are repaid by assessments on affected property owners.

**Indirect Cost** - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance, or custodial services.

**Interfund Transfer** - The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue** - Revenues from other governments in the form of grant, entitlements, shared revenues, or payments in lieu of taxes.

**Internal Service Charges** - The charge to a City department for service provided by other City departments. This includes Equipment Maintenance, Insurance and Risk Management, and Facilities Maintenance.

**Internal Service Fund** - Fund used to account for goods or services provided by one department or agency of the City to other departments or agencies on a cost reimbursement basis. The services are tangible and measurable to which they benefit the individual departments or agencies within the City.

**Levy** - Imposed taxes for the support of government activities.

**Line-Item & Budget** - A budget that lists each expenditure category (salary, materials, telecommunications, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

**Long Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Modified Accrual Basis** - Under the modified accrual basis of accounting, recommended for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

**Objective** - A specific measurable and observable result of an activity, which advances the department towards its goal.

**Operating Budget** - Plan for current expenditures and the resources to finance them. This budget, associated with providing on-going services to citizens, includes general expenditures such as personal services, contractual services, operating supplies, and operating capital items. The budget is the primary measure of controlling financing, acquisition, spending and delivering of services of the entity.

**Operating Expenses** - The cost of personnel, materials, and equipment required for a department to accomplish day to day activities.



**Operating Revenue** - Funds that the government receives as income to pay for ongoing operations. This includes such items as taxes, user fees, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Supplies** - Costs of goods consumed by the City in the course of its daily operations.

**Operating Transfers** - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**Other Services and Charges** - Services rendered to the City in the form on contractual, professional, maintenance, and vehicle maintenance services. This also includes expenses for rentals, dues and memberships that may be charged by employees.

**Outstanding Tax Supported Debt** - Debt for which the City has pledged to repay from secondary property taxes.

**Pay-As-You-Go Financing** - A term used to describe a financial policy by which the capital program is financed from available cash rather than through borrowing.

**Performance Budget** - A Budget that incorporates departmental goals and objectives rather than relies solely on line items. Workload and unit cost data are collected in order to assess the effectiveness and efficiency of services. Typical measures collected might include average emergency response time for fire or cost per man-hour or garbage collection.

**Performance Indicators** - Measurable means of evaluating the effectiveness of a cost center in accomplishing its defined objectives.

**Personnel Services** - Cost related to compensating employees, included wages insurance, payroll taxes, retirement contributions, allowances.

**Policy** - A plan, course of action, or guiding principle designed to set parameters for decisions and actions.

**Primary Property Tax** - A limited tax levy used for general governmental operations. The total levy for primary taxes is restricted as to annual increases, adjusted for allowances for annexations, new construction, and population increases.

**Program Budget** - Budget that focuses on broad functions of a jurisdiction rather than upon its budget units and /or object classes of expenditures.

**Property Tax Levy** - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance. In Arizona, the property tax system is divided into a primary and secondary rate.

**Property Tax Rate** - The amount of tax stated in terms of a unit of the tax base expressed as dollars per \$100 of net assessed valuation.

**Proprietary Fund** - One of three major fund types utilized by state and local government; used to account for the City's internal services (fleet, facility maintenance, & risk management) and business- type activities (i.e. enterprise funds: water, wastewater, sanitation, and golf).

**Resolution** - A special or temporary order of a legislative body requiring less formality than an ordinance or statute.

**Reserve** - An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is not available for general appropriation.

**Resources** - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Retained Earnings** - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**Revenue** - Receipts from taxes, intergovernmental sources, and user fees or resources from voter- authorized bonds, system development fees, and grants.

**Revenue Bond** - A legal debt instrument which is used to finance public projects for services such as water and/or sewer. Revenue Bonds are bonds payable from a specific source of revenue and do not pledge the full faith and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rate. Pledged



revenues may be derived from the operation of the financed project, grants, and excise or other specified non-property tax.

**Risk Management** - Organized effort to protect a government's assets against accidental loss in the most economical method available at the time.

**Secondary Property Taxes** - A tax levy restricted to general bonded debt obligations and for voter approved budget overrides.

**Self-Insurance Fund** - This fund is established to account for the cost of property and public- liability claims incurred by the City under a self- insurance program instead of transferring the risk through the purchase of an insurance policy.

**Self-Supporting Debt** - Debt for which the City has pledged a repayment source separate from its general tax revenues (e.g. water bond repaid from water utility income/special assessment bonds.)

**Source of Revenue** - Revenues are classified according to their source or point of origin.

**Special Revenue Fund** - A fund used to finance distinct activities and is created out of receipts of specific revenues.

**System Development Fees** - The funding source provided from the system development fees charged in water and wastewater that may be used for capital improvements or debt service. In the capital program, system development fees in water are used as the funding source in lieu of general obligation bonds. In wastewater, the system development fees are not used in lieu of bonds, as they are required for debt service needs of that operation.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfers In/Out** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trust and Agency Funds** - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

**Unreserved Fund Balance** - Monies available for appropriations and not designed for other purposes.

**User Charges** - The payment of a fee for direct receipt of a public service to the party who benefits from the service.

