

RESOLUTION NO. 5768

A RESOLUTION OF THE COUNCIL OF THE CITY OF CASA GRANDE, ARIZONA, ADOPTING THE TENTATIVE ESTIMATES OF THE AMOUNT REQUIRED FOR THE PUBLIC EXPENSE FOR THE CITY OF CASA GRANDE FOR THE FISCAL YEAR 2025-2026; ADOPTING A TENTATIVE BUDGET SETTING FORTH THE RECEIPTS AND EXPENDITURES, THE AMOUNTS ACTUALLY LEVIED, AND THE AMOUNTS ESTIMATED AS COLLECTIBLE FOR THE PREVIOUS FISCAL YEAR AND THE AMOUNT PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES; AND GIVING NOTICE OF THE TIME FOR HEARING TAXPAYERS FOR ADOPTING OF BUDGET AND FOR FIXING THE TAX LEVIES

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Casa Grande, Arizona, as follows:

Section 1. Authorization for Adoption

The statements and schedules hereinafter set forth are adopted as the tentative budget for the City of Casa Grande for the Fiscal Year 2025-2026.

Section 2. Authorization for Publication of Estimates and Notice

The City Clerk is authorized and directed to publish, in the manner prescribed by law, the summary estimates of expenditures, as hereinafter set forth, together with a notice that the Council will meet for the purpose of final hearing of taxpayers regarding the adoption of the 2025-2026 Annual Budget and the 2025-2026 Tax Levy for the City of Grande on the 2nd day of June, 2025, at 7:00 p.m. in the Council Chambers in City Hall of the City of Casa Grande. In compliance with sections 42-17104 and 42-17107 of the Arizona Revised Statutes, if a Truth in Taxation hearing is required, it will be combined with the expenditures and tax levy hearing provided for in this paragraph. A notice shall also be published that the Council will meet in a Special Meeting for the purpose of adoption of the 2025-2026 Final Budget on the 16th day of June, 2025, following the Regularly Scheduled Council Meeting, and that the Council will meet for the purpose of adoption of the 2025-2026 Tax Levy for the City of Casa Grande on the 16th day of June, 2025, at the regularly scheduled Council Meeting at 7:00 p.m. in the Council Chambers in the City Hall of the City of Casa Grande.

Section 3. Authorization for Contingency Expenditures

Upon the recommendation by the Manager, expenditures may be made from the appropriation for contingencies. The transfers of any sums within any specific appropriation may be made only upon the approval of the Manager. Any matter designated as Council contingency shall require Council approval for expenditure of the contingency.

Section 4. Authorization for Use of Funds

Money from any fund may be used for any of these appropriations except money specifically restricted by State Law, City Ordinance, or Resolution.

Section 5. Express Authorization of Use of Funds

Pursuant to Resolution No. 4486, City Council hereby expressly authorizes the use of \$15,000,000 of the restricted general fund amount for the primary purpose of Capital Improvement Projects.

Section 6. Statements and Schedules of the Tentative Budget

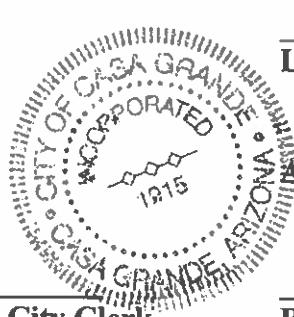
The statements and schedules of the tentative budget are attached hereto and by reference made a part hereof.

PASSED AND ADOPTED by the Mayor and Council of the City of Casa Grande, Arizona, this 5th day of May, 2025.

ATTEST:



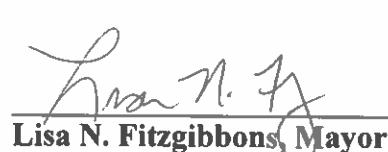
Adriana Carpio-Solis, CMC, City Clerk



APPROVED AS TO FORM:



Brett D. Wallace, City Attorney



Lisa N. Fitzgibbons, Mayor

City/Town of Casa Grande
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

Fiscal year	S c h	Funds							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2025 Adopted/adjusted budgeted expenditures/expenses*	E	1 70,317,360	24,012,470	8,508,658	150,045,606	0	106,905,383	8,038,878	367,828,355
2025 Actual expenditures/expenses**	E	2 35,540,718	7,069,069	3,401,803	17,649,165	0	26,232,230	3,771,698	93,664,683
Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3 117,060,088	13,140,562	2,400,185	(14,735,823)	0	(35,416,680)	4,451,105	86,899,437
2026 Primary property tax levy	B	4 5,987,000							5,987,000
2026 Secondary property tax levy	B	5		2,579,429					2,579,429
2026 Estimated revenues other than property taxes	C	6 84,778,813	53,301,374	164,531	75,245,180	0	35,863,567	4,141,228	253,494,692
2026 Other financing sources	D	7 0	0	0	25,000,000	0	0	0	25,000,000
2026 Other financing (uses)	D	8 0	0	0	0	0	0	0	0
2026 Interfund transfers in	D	9 0	0	6,821,321	44,209,370	0	0	6,527,474	57,558,165
2026 Interfund Transfers (out)	D	10 55,990,992	0	0	0	0	1,567,173	0	57,558,165
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
									0
2026 Total financial resources available		12 151,834,909	66,441,936	11,965,466	129,718,727	0	(1,120,286)	15,119,807	373,960,558
2026 Budgeted expenditures/expenses	E	13 76,602,048	39,231,071	10,239,698	177,219,006	0	73,585,928	10,680,146	387,557,897

Expenditure limitation comparison	2025	2026
1 Budgeted expenditures/expenses	\$ 367,828,355	\$ 387,557,897
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	367,828,355	387,557,897
4 Less: estimated exclusions	194,213,452	222,201,343
5 Amount subject to the expenditure limitation	\$ 173,614,903	\$ 165,356,554
6 EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 302,971,387	\$ 330,713,108

 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 2026**

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 5,889,498	\$ 5,987,000
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ 5,878,352	\$ 5,987,000
<u>Property tax judgment</u>	\$ 5,878,352	\$ 5,987,000
B. Secondary property taxes	\$ 1,941,155	\$ 2,579,429
<u>Property tax judgment</u>	\$ 1,941,155	\$ 2,579,429
C. Total property tax levy amounts	\$ 7,819,507	\$ 8,566,429
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 5,878,352	\$ 5,878,352
(2) Prior years' levies	\$ 5,878,352	\$ 5,878,352
(3) Total primary property taxes	\$ 5,878,352	\$ 5,878,352
B. Secondary property taxes		
(1) Current year's levy	\$ 1,941,155	\$ 1,941,155
(2) Prior years' levies	\$ 1,941,155	\$ 1,941,155
(3) Total secondary property taxes	\$ 1,941,155	\$ 1,941,155
C. Total property taxes collected	\$ 7,819,507	\$ 7,819,507
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.9643	0.9643
<u>Property tax judgment</u>	0.9643	0.9643
(2) Secondary property tax rate	0.3790	0.4154
<u>Property tax judgment</u>	0.3790	0.4154
(3) Total city/town tax rate	1.3433	1.3797
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating <u>4</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
Transaction Privilege Tax(Net)	\$ 39,198,990	\$ 26,132,660	\$ 38,602,899
Sales Tax Prop 207	324,355	216,237	373,782
Franchise Fees	2,759,493	1,839,662	2,809,912
Licenses and permits			
Business Licenses	203,490	135,660	205,574
Permit Fees	3,188,773	2,125,849	3,469,404
Short Term Rental Permits	4,830	3,220	4,461
Other Licenses and Permits	1,269,248	846,165	1,495,681
Intergovernmental			
State Sales Tax	9,632,997	6,160,383	9,825,657
Income Tax	13,559,299	9,039,945	12,683,643
State Auto In-Lieu (VLT)	4,692,928	2,935,371	5,050,694
Other Intergovernmental Revenue	92,592	61,728	222,971
Charges for services			
Inspection Fees	549,738	366,492	422,591
Land Use & Zoning Fees	344,597	229,731	317,081
Abatement Liens	4,189	2,793	1,067
Program Revenue	1,305,354	870,236	1,384,729
Food and Beverage	3,132	2,088	4,383
Passport Fee	49,590	33,060	54,603
Fines and forfeits			
Fines, Fee & Penalties	122,461	81,641	119,366
Parking Tickets/Veh Impounds	16,078	10,719	16,895
Traffic Fines	476,692	317,795	462,026
Interest on investments			
Interest & Investment Income	6,437,236	4,291,491	6,117,424
In-lieu property taxes			
Payment IN Lieu - Salt River Project	173,818	115,879	183,865
Contributions			
Voluntary contributions	32,160	21,440	14,379
Miscellaneous			
Other Revenues	575,827	383,885	356,801
Rental and Sale of Assets	520,204	346,802	578,925
Total General Fund	\$ 85,538,071	\$ 56,570,930	\$ 84,778,813

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
HURF			
Pinal County 1/2 Cent Sales Tax	\$ 4,134,467	\$ 2,756,312	\$ 5,768,010
Highway User Tax Revenue	5,893,099	3,095,175	6,317,496
Intergovernmental Revenue	184,151	122,767	
Investment Income	609,633	406,422	508,975
Misc Revenue			5,211
	\$ 10,821,350	\$ 6,380,676	\$ 12,599,692
Grants (220)			
Intergovernmental Revenue	\$ 4,344,870	\$ 2,896,580	\$ 36,759,036
Licenses and Permits	9,072	6,048	
Other Revenues	4,597	3,065	
	\$ 4,358,539	\$ 2,905,693	\$ 36,759,036
Other Special Revenue Funds (205-207,211,212,226,232-237)			
Charges for Services	757,130	504,754	872,342
Fine and Forfeitures			
Investment Earnings			
Local Sales Tax (Net)	2,397,418	423,488	2,592,326
Other Revenues	123,633	82,422	116,627
Rental and Sales of Assets	364,210	242,807	
			361,351
	\$ 3,642,391	\$ 1,253,471	\$ 3,942,646
Total special revenue funds	\$ 18,822,280	\$ 10,539,840	\$ 53,301,374

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Debt service funds			
Debt Service (Funds 301-303)	\$ 180,289	\$ 120,193	\$ 164,531
Investment Earnings	157,924	105,283	137,721
Other Revenues	22,365	14,910	26,810
Total debt service funds	\$ 180,289	\$ 120,193	\$ 164,531
Capital projects funds			
Bond Proceeds	\$ 11,000,000	\$ 2,369,303	\$ 25,000,000
Impact Fees	3,553,955		1,994,011
Intergovernmental Revenue	868,028	578,685	37,453,415
Investment Income	2,133,585	1,422,390	2,005,469
Local Sales Tax (Net)	9,583,999	6,389,333	8,781,927
Other Revenue	14,498	9,665	10,358
Rental and Sale of Assets	\$ 27,154,065	\$ 10,769,376	\$ 75,245,180
Total capital projects funds	\$ 27,154,065	\$ 10,769,376	\$ 75,245,180

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Permanent funds			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total permanent funds	\$ _____	\$ _____	\$ _____
Enterprise funds			
Golf Fund (510)	\$ _____	\$ _____	\$ _____
Charges for Services	1,864,916	1,243,277	1,986,900
Investment Income	3,477	2,318	3,981
Local Sales Tax	23,032	15,355	34,928
Other Revenues	2,177	1,451	2,738
	\$ 1,893,602	\$ 1,262,401	\$ 2,028,547
Wastewater Fund (520)	\$ _____	\$ _____	\$ _____
Bond Proceeds			
Charges for Services	16,322,879	10,881,919	17,520,190
Impact Fees	5,868,705	3,912,470	4,783,457
Intergovernmental Revenue			
Licenses and Permits			
Other Revenues	438	292	20,796
Rental and Sale of Assets			
Investment Income	721,709	481,139	623,028
	\$ 22,913,731	\$ 15,275,820	\$ 22,947,471
Sanitation Fund (540)	\$ _____	\$ _____	\$ _____
Charges for Services	9,763,307	6,508,871	10,119,490
Investment Income	597,078	398,052	504,754
Other Revenue	6,967	4,645	
	\$ 10,367,352	\$ 6,911,568	\$ 10,624,244
Water Fund (550)	\$ _____	\$ _____	\$ _____
Charges for Services	289,616	193,078	263,305
Other Revenues	287	192	
	\$ 289,903	\$ 193,270	\$ 263,305
Total enterprise funds	\$ 35,464,588	\$ 23,643,059	\$ 35,863,567

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Internal service funds			
Fleet Services(601)			
Inter-Departmental Transfer	\$ 1,770,030	\$ 1,180,020	\$ 2,195,011
Other Revenues	72,243	48,162	75,458
	\$ 1,842,273	\$ 1,228,182	\$ 2,270,469
Facilities(602)			
Inter-Departmental Transfer	\$ 489,255	\$ 326,170	\$ 412,811
Other Revenues			
	\$ 489,255	\$ 326,170	\$ 412,811
Risk Management(603)			
Inter-Departmental Transfer	\$ 732,711	\$ 488,474	\$ 820,378
Other Revenues	744,792	496,528	637,569
	\$ 1,477,503	\$ 985,002	\$ 1,457,947
Total internal service funds	\$ 3,809,031	\$ 2,539,354	\$ 4,141,228
Total all funds	\$ 170,968,324	\$ 104,182,752	\$ 253,494,692

* 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 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Capital Projects (Fund 401)	\$ _____	\$ _____	\$ _____	\$ 44,209,370
ISF(Funds 601 & 602)	_____	_____	_____	4,960,301
Debt Services(Fund 301)	_____	_____	_____	6,821,321
Total General Fund	\$ _____	\$ _____	\$ _____	\$ 55,990,992
Special revenue funds				
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total special revenue funds	\$ _____	\$ _____	\$ _____	\$ _____
Debt service funds				
General Obligations(Fund 301)	\$ _____	\$ _____	\$ 6,821,321	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total debt service funds	\$ _____	\$ _____	\$ 6,821,321	\$ _____
Capital projects funds				
Capital Projects(Fund 401)	\$ _____	\$ _____	\$ 44,209,370	\$ _____
Bond Proceeds(Fund 401)	25,000,000	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total capital projects funds	\$ 25,000,000	\$ _____	\$ 44,209,370	\$ _____
Permanent funds				
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total permanent funds	\$ _____	\$ _____	\$ _____	\$ _____
Enterprise funds				
Golf(Fund 510)	\$ _____	\$ _____	\$ _____	\$ 26,875
Wastewater(Fund 520)	_____	_____	_____	122,353
Sanitation(Fund 540)	_____	_____	_____	1,415,410
Water(Fund 550)	_____	_____	_____	2,535
	_____	_____	_____	_____
Total enterprise funds	\$ _____	\$ _____	\$ _____	\$ 1,567,173
Internal service funds				
Fleet & Facilities Services(Funds 601 & 6)	\$ _____	\$ _____	\$ 6,527,474	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Internal Service Funds	\$ _____	\$ _____	\$ 6,527,474	\$ _____
Total all funds	\$ 25,000,000	\$ _____	\$ 57,558,165	\$ 57,558,165

**City/Town of Casa Grande
Expenditures/expenses by fund
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2025	2025	2025	2026
General Fund				
Mayor & Council	\$ 637,331	\$ (5,079,163)	\$ 314,938	\$ 691,626
General Operations	9,899,050	19,043	129,933	10,223,819
City Manager	4,649,620	48,831	1,515,970	3,985,883
City Clerk	705,796	183,949	395,585	773,807
City Attorney	1,369,770	190,471	927,016	1,656,830
Finance	6,990,463	184,983	3,067,621	7,262,433
Human Resources	772,999	33,905	490,168	901,817
Economic Development	430,790	153,148	259,766	521,889
Public Works	1,890,776	248,647	900,118	2,136,509
Planning & Development	2,794,662	405,400	1,673,548	3,249,049
Community Services	8,417,831	823,220	5,388,315	9,415,213
Police	14,910,336	703,425	9,615,250	16,746,665
Fire	17,879,378	40,678	10,288,263	17,972,730
City Court	1,012,021	40,678	574,227	1,063,778
Total General Fund	\$ 72,360,823	\$ (2,043,463)	\$ 35,540,718	\$ 76,602,048
Special revenue funds				
HURF	\$ 11,289,025	\$ 90,068	\$ 2,765,214	\$ 17,464,290
Grants	8,262,569	(180,000)	3,131,024	17,902,008
Airport(Fund 205)	2,169,127	8,784	611,292	2,168,456
Dedicated Sales Tax-Youth Services(Fund 211)			100,000	
Dedicated Sales Tax-Recreation(Fund 212)	2,097,595		221,035	1,455,884
Grande Sports World(Fund 226)	67,801	6,500	182,124	67,073
Court - City JCEF(Fund 232)	13,000		7,637	14,000
Court - Enhancement Fund(Fund 235)	40,000		927	40,000
Court - Probationary Fund(Fund 236)	81,201		11,361	52,560
Court - Security Fund(Fund 237)	66,800		38,455	66,800
Total special revenue funds	\$ 24,087,118	\$ (74,648)	\$ 7,069,069	\$ 39,231,071
Debt service funds				
Debt Service/Capital Leases(Fund 301)	\$ 268,999	\$ 268,999	\$ 408,384	
General Obligation Bonds(Fund 302)	2,478,750	2,479,350	2,949,514	
Excise Bonds(Fund 303)	5,760,909	653,455	6,881,800	
Total debt service funds	\$ 8,508,658	\$ 3,401,803	\$ 10,239,698	
Capital projects funds				
Capital Projects(Fund 401)	\$ 38,657,165	\$ 4,226,565	\$ 7,116,690	\$ 53,179,627
Capital Projects-Dedicated Sales Tax(Fund 403)	32,665,746		2,584,841	36,096,390
Equipment and Vehicle Replacement(Fund 404)	2,770,618	110,000	2,146,253	6,572,361
Airport Capital Projects(Fund 405)	6,310,127	23,028	60,950	8,722,079
Grants Capital Projects(Fund 406)	51,044,751	(3,004,833)	3,422,950	52,625,476
DIF - General Gov't(Fund 409)	73,000		7,047	66,984
DIF - Transportation(Fund 410)	12,002,022		1,452,645	13,280,928
DIF - Community Services(Fund 411)			6,481	4,000,000
DIF - Public Safety Police(Fund 412)	548,000		4,080	1,009,450
DIF - Public Safety Fire(Fund 413)	4,619,417		847,227	1,665,711
Total capital projects funds	\$ 148,690,846	\$ 1,354,760	\$ 17,649,165	\$ 177,219,006
Permanent funds				
Contingency	\$	\$	\$	\$
Total permanent funds	\$ 	\$ 	\$ 	\$
Enterprise funds				
Golf(Fund 510)	\$ 2,517,874	\$ 222,496	\$ 1,227,954	\$ 2,440,856
Wastewater(Fund 414,421 and 520)	92,758,040	(1,527,643)	19,469,192	60,406,462
Sanitation(Fund 540)	11,999,392	115,406	5,294,587	9,511,784
Water(Fund 550)	775,228	44,590	240,498	1,226,826
Total enterprise funds	\$ 108,050,534	\$ (1,145,151)	\$ 26,232,230	\$ 73,585,928
Internal service funds				
Fleet Services(Fund 601)	\$ 2,791,544	\$ 150,232	\$ 1,843,267	\$ 2,992,520
Facilities(Fund 602)	3,901,880	(280,781)	1,253,014	5,866,745
Risk Management(Fund 603)	1,471,865	4,138	675,417	1,820,881
Total internal service funds	\$ 8,165,289	\$ (126,411)	\$ 3,771,698	\$ 10,680,146
Total all funds	\$ 369,863,268	\$ (2,034,913)	\$ 93,664,683	\$ 387,557,897

* 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 2026**

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved
	2025	2025
Mayor & Council		
General Fund	\$ 637,331	\$
Department total	\$ 637,331	\$ 0
List department:		
General Operations		
General Fund	\$ 9,899,050	\$ (5,079,163)
Speical Revenues	1,000,000	(372,343)
Debt Services	8,508,658	
Capital Projects		
Enterprise Fund		
Department total	\$ 19,407,708	\$ (5,451,506)
List department:		
City Manager		
General Fund	\$ 4,649,620	\$ 19,043
Speical Revenues	2,149,100	
Capital Projects	3,113,000	7,270,324
Enterprise Fund	4,341,980	434,038
Department total	\$ 14,253,700	\$ 7,723,405
List department:		
City Clerk		
General Fund	\$ 705,796	\$ 48,831
Special Revenues	60,000	
Department total	\$ 765,796	\$ 48,831
List department:		
City Attorney		
General Fund	\$ 1,369,770	\$ 183,949
Speical Revenues	89,397	
Department total	\$ 1,459,167	\$ 183,949
List department:		
Finance		
General Fund	\$ 6,990,463	\$ 190,471
Capital Projects	1,085,800	

Department total	\$ 8,076,263	\$ 190,471	\$
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List department:

Human Resources

General Fund	\$ 772,999	\$ 184,983	\$
Internal Service Fund	\$ 1,471,865	\$ 4,138	
Department total	\$ 2,244,864	\$ 189,121	\$

List department:

Economic Development

General Fund	\$ 430,790	\$ 33,905	\$
Department total	\$ 430,790	\$ 33,905	\$

List department:

Public Works

General Fund	\$ 1,890,776	\$ 153,148	\$
Speical Revenues	\$ 13,467,074	\$ 213,852	
Capital Projects Fund	\$ 115,796,471	\$ (3,460,540)	
Enterprise Fund	\$ 101,190,680	\$ (1,801,685)	
Internal Service Fund	\$ 6,693,424	\$ (130,549)	
Department total	\$ 239,038,425	\$ (5,025,774)	\$

List department:

Planning & Development

General Fund	\$ 2,794,662	\$ 248,647	\$
Speical Revenues	\$ 2,803,998	\$ (182,049)	
Capital Projects	\$ 4,287,000		
Department total	\$ 9,885,660	\$ 66,598	\$

List department:

Community Services

General Fund	\$ 8,417,831	\$ 405,400	\$
Special Revenues	\$ 1,385,470	\$ 67,100	
Capital Projects	\$ 2,849,891	\$ (6,500)	
Enterprise Fund	\$ 2,517,874	\$ 222,496	
Department total	\$ 15,171,066	\$ 688,496	\$

List department:

Police

General Fund	\$ 14,910,336	\$ 823,220	\$
Special Revenues	\$ 2,017,049	\$ 116,895	
Capital Projects	\$ 1,308,773	\$ 224,911	
Department total	\$ 18,236,158	\$ 1,165,026	\$

List department:

Fire			
General Fund	\$ 17,879,378	\$ 703,425	\$
Special Revenues	914,029	6,897	
Capital Projects	20,209,911	(2,673,435)	
Department total	\$ 39,003,318	\$ (1,963,113)	\$

List department:

City Court

General Fund	\$ 1,012,021	\$ 40,678	\$
Special Revenues	201,001	75,000	
Capital Projects Fund			
Department total	\$ 1,213,022	\$ 115,678	\$

- * Includes actual expenditures/expenses recognized on the modified accrual c
proposed budget was prepared, plus estimated expenditures/expenses for th

ent

Actual expenditures/expenses*	Budgeted expenditures/expenses
2025	2026
314,938	\$ 691,626
<u>314,938</u>	<u>\$ 691,626</u>
129,933	\$ 10,223,819
79,000	3,715,000
3,401,803	10,239,698
12,497	
<u>3,623,234</u>	<u>\$ 24,178,517</u>
1,515,970	\$ 3,985,883
421,730	903,007
1,086,978	33,886,005
<u>3,024,678</u>	<u>\$ 38,774,895</u>
395,585	\$ 773,807
6,317	137,000
401,902	\$ 910,807
927,016	\$ 1,656,830
51,977	152,856
978,993	\$ 1,809,686
3,067,621	\$ 7,262,433
391,705	472,175

<u>3,459,326</u>	\$	<u>7,734,608</u>
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<u>490,168</u>	\$	<u>901,817</u>
<u>675,417</u>		<u>1,820,881</u>

<u>1,165,584</u>	\$	<u>2,722,698</u>
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<u>259,766</u>	\$	<u>521,889</u>
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<u>259,766</u>	\$	<u>521,889</u>
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<u>900,118</u>	\$	<u>2,136,509</u>
<u>3,389,281</u>		<u>20,982,746</u>
<u>8,345,158</u>		<u>117,480,533</u>
<u>25,004,276</u>		<u>71,145,072</u>
<u>3,096,282</u>		<u>8,859,265</u>
<u>40,735,114</u>	\$	<u>220,604,125</u>

<u>1,673,548</u>	\$	<u>3,249,049</u>
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<u>632,841</u>		<u>5,438,157</u>
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<u>48,342</u>		<u>4,312,005</u>
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<u>2,354,731</u>	\$	<u>12,999,211</u>
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<u>5,388,315</u>	\$	<u>9,415,213</u>
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<u>770,233</u>		<u>1,839,512</u>
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<u>530,412</u>		<u>7,991,086</u>
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<u>1,227,954</u>		<u>2,440,856</u>
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<u>7,916,915</u>	\$	<u>21,686,667</u>
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<u>9,615,250</u>	\$	<u>16,746,665</u>
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<u>873,763</u>		<u>2,827,763</u>
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<u>282,422</u>		<u>2,019,727</u>
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<u>10,771,435</u>	\$	<u>21,594,155</u>
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<u>10,288,263</u>	\$	<u>17,972,730</u>
<u>773,443</u>		<u>3,061,670</u>
<u>6,951,651</u>		<u>11,002,475</u>
<u>18,013,358</u>	\$	<u>32,036,875</u>

<u>574,227</u>	\$	<u>1,063,778</u>
<u>70,483</u>		<u>173,360</u>
		<u>55,000</u>
<u>644,710</u>	\$	<u>1,292,138</u>

or accrual basis as of the date the
the remainder of the fiscal year.

City/Town of Casa Grande
Full-time employees and personnel compensation
Fiscal year 2026

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2026	2026	2026	2026	2026	2026
General Fund	387	\$ 33,367,113	\$ 5,407,924	\$ 4,022,988	\$ 3,376,642	\$ 46,174,667
Special revenue funds						
HURF	20	\$ 1,163,149	\$ 138,398	\$ 216,792	\$ 194,614	\$ 1,712,953
Grants	19	\$ 1,756,400	\$ 305,770	\$ 276,592	\$ 176,525	\$ 2,515,287
All Other Special Revenues	3	\$ 191,765	\$ 23,012	\$ 19,140	\$ 28,325	\$ 262,242
Total special revenue funds	42	\$ 3,111,314	\$ 467,180	\$ 512,524	\$ 399,464	\$ 4,490,482
Enterprise funds						
Golf	3	\$ 127,829	\$ 20,078	\$ 25,608	\$ 53,250	\$ 226,765
Wastewater & Water	20	\$ 1,255,877	\$ 150,706	\$ 194,067	\$ 149,878	\$ 1,750,528
Sanitation	36	\$ 2,166,118	\$ 260,072	\$ 410,647	\$ 293,234	\$ 3,130,071
Total enterprise funds	59	\$ 3,549,824	\$ 430,856	\$ 630,322	\$ 496,362	\$ 5,107,364
Internal service funds						
Fleet Services	11	\$ 680,659	\$ 81,679	\$ 125,607	\$ 68,762	\$ 956,707
Facilities	4	\$ 217,471	\$ 26,096	\$ 49,366	\$ 29,010	\$ 321,943
Risk Management	1	\$ 74,671	\$ 8,960	\$ 8,214	\$ 7,829	\$ 99,674
Total internal service fund	16	\$ 972,801	\$ 116,735	\$ 183,187	\$ 105,601	\$ 1,378,324
Total all funds	504	\$ 41,001,052	\$ 6,422,695	\$ 5,349,021	\$ 4,378,069	\$ 57,150,837