

## **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 2<sup>nd</sup> 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 16<sup>th</sup> 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 16<sup>th</sup> 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**

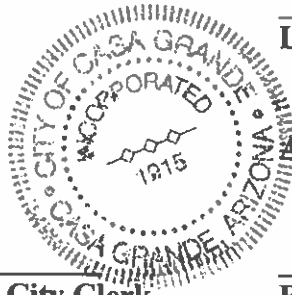
The statements and schedules of the tentative budget are attached hereto and by reference made a part hereof.

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

ATTEST:



Adriana Carpio-Solis, CMC, City Clerk

  
\_\_\_\_\_  
Lisa N. Fitzgibbons, Mayor

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Brett D. Wallace, City Attorney

**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
2026	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
2026	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**

1	Budgeted expenditures/expenses
2	Add/subtract: estimated net reconciling items
3	Budgeted expenditures/expenses adjusted for reconciling items
4	Less: estimated exclusions
5	Amount subject to the expenditure limitation
6	EEC expenditure limitation or voter-approved alternative expenditure limitation

	2025	2026
1	\$ 367,828,355	\$ 387,557,897
2		
3	367,828,355	387,557,897
4	194,213,452	222,201,343
5	\$ 173,614,903	\$ 165,356,554
6	\$ 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**

	<u>2025</u>	<u>2026</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>5,889,498</u>	\$ <u>5,987,000</u>
2. Amount received from primary property taxation in the <b>current year</b> 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	\$ <u>5,878,352</u>	\$ <u>5,987,000</u>
Property tax judgment		
B. Secondary property taxes	<u>1,941,155</u>	<u>2,579,429</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u>7,819,507</u>	\$ <u>8,566,429</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>5,878,352</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>5,878,352</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>1,941,155</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>1,941,155</u>	
C. Total property taxes collected	\$ <u>7,819,507</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.9643</u>	<u>0.9643</u>
Property tax judgment		
(2) Secondary property tax rate	<u>0.3790</u>	<u>0.4154</u>
Property tax judgment		
(3) Total city/town tax rate	<u>1.3433</u>	<u>1.3797</u>
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
<b>General Fund</b>			
<b>Local taxes</b>			
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
<b>Licenses and permits</b>			
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
<b>Intergovernmental</b>			
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
<b>Charges for services</b>			
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
<b>Fines and forfeits</b>			
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
<b>Interest on investments</b>			
Interest & Investment Income	6,437,236	4,291,491	6,117,424
<b>In-lieu property taxes</b>			
Payment IN Lieu - Salt River Project	173,818	115,879	183,865
<b>Contributions</b>			
Voluntary contributions	32,160	21,440	14,379
<b>Miscellaneous</b>			
Other Revenues	575,827	383,885	356,801
Rental and Sale of Assets	520,204	346,802	578,925
<b>Total General Fund</b>	<b>\$ 85,538,071</b>	<b>\$ 56,570,930</b>	<b>\$ 84,778,813</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 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
<b>Special revenue funds</b>			
<b>HURF</b>	\$	\$	\$
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
<b>Grants (220)</b>	\$	\$	\$
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
<b>Other Special Revenue Funds (205-207,211,212,226,232-237)</b>	\$	\$	\$
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
<b>Total special revenue funds</b>	\$ 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
<b>Debt service funds</b>			
<b>Debt Service (Funds 301-303)</b>	\$	\$	\$
Investment Earnings	157,924	105,283	137,721
Other Revenues	22,365	14,910	26,810
	\$ 180,289	\$ 120,193	\$ 164,531
<b>Total debt service funds</b>	\$ 180,289	\$ 120,193	\$ 164,531
<b>Capital projects funds</b>			
Bond Proceeds	\$ 11,000,000	\$	\$ 25,000,000
Impact Fees	3,553,955	2,369,303	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
<b>Total capital projects funds</b>	\$ 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
<b>Permanent funds</b>			
	\$	\$	\$
	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$
<b>Enterprise funds</b>			
<b>Golf Fund (510)</b>	\$	\$	\$
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
<b>Wastewater Fund (520)</b>	\$	\$	\$
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
<b>Sanitation Fund (540)</b>	\$	\$	\$
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
<b>Water Fund (550)</b>	\$	\$	\$
Charges for Services	289,616	193,078	263,305
Other Revenues	287	192	
	\$ 289,903	\$ 193,270	\$ 263,305
<b>Total enterprise funds</b>	\$ 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
<b>Internal service funds</b>			
<b>Fleet Services(601)</b>	\$	\$	\$
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
<b>Facilities(602)</b>	\$	\$	\$
Inter-Departmental Transfer	489,255	326,170	412,811
Other Revenues			
	\$ 489,255	\$ 326,170	\$ 412,811
<b>Risk Management(603)</b>	\$	\$	\$
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
<b>Total internal service funds</b>	\$ 3,809,031	\$ 2,539,354	\$ 4,141,228
<b>Total all funds</b>	\$ 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)
<b>General Fund</b>				
Capital Projects (Fund 401)	\$	\$	\$	\$ 44,209,370
ISF(Funds 601 & 602)				4,960,301
Debt Services(Fund 301)				6,821,321
<b>Total General Fund</b>	\$	\$	\$	\$ 55,990,992
<b>Special revenue funds</b>				
	\$	\$	\$	\$
<b>Total special revenue funds</b>	\$	\$	\$	\$
<b>Debt service funds</b>				
General Obligations(Fund 301)	\$	\$	\$ 6,821,321	\$
<b>Total debt service funds</b>	\$	\$	\$ 6,821,321	\$
<b>Capital projects funds</b>				
Capital Projects(Fund 401)	\$	\$	\$ 44,209,370	\$
Bond Proceeds(Fund 401)	25,000,000			
<b>Total capital projects funds</b>	\$ 25,000,000	\$	\$ 44,209,370	\$
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
Golf(Fund 510)	\$	\$	\$	\$ 26,875
Wastewater(Fund 520)				122,353
Sanitation(Fund 540)				1,415,410
Water(Fund 550)				2,535
<b>Total enterprise funds</b>	\$	\$	\$	\$ 1,567,173
<b>Internal service funds</b>				
Fleet & Facilities Services(Funds 601 & 602)	\$	\$	\$ 6,527,474	\$
<b>Total Internal Service Funds</b>	\$	\$	\$ 6,527,474	\$
<b>Total all funds</b>	\$ 25,000,000	\$	\$ 57,558,165	\$ 57,558,165

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

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2025</b>	<b>Expenditure/ expense adjustments approved 2025</b>	<b>Actual expenditures/ expenses* 2025</b>	<b>Budgeted expenditures/ expenses 2026</b>
<b>General Fund</b>				
Mayor & Council	\$ 637,331	\$	\$ 314,938	\$ 691,626
General Operations	9,899,050	(5,079,163)	129,933	10,223,819
City Manager	4,649,620	19,043	1,515,970	3,985,883
City Clerk	705,796	48,831	395,585	773,807
City Attorney	1,369,770	183,949	927,016	1,656,830
Finance	6,990,463	190,471	3,067,621	7,262,433
Human Resources	772,999	184,983	490,168	901,817
Economic Development	430,790	33,905	259,766	521,889
Public Works	1,890,776	153,148	900,118	2,136,509
Planning & Development	2,794,662	248,647	1,673,548	3,249,049
Community Services	8,417,831	405,400	5,388,315	9,415,213
Police	14,910,336	823,220	9,615,250	16,746,665
Fire	17,879,378	703,425	10,288,263	17,972,730
City Court	1,012,021	40,678	574,227	1,063,778
<b>Total General Fund</b>	<b>\$ 72,360,823</b>	<b>\$ (2,043,463)</b>	<b>\$ 35,540,718</b>	<b>\$ 76,602,048</b>
<b>Special revenue funds</b>				
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
<b>Total special revenue funds</b>	<b>\$ 24,087,118</b>	<b>\$ (74,648)</b>	<b>\$ 7,069,069</b>	<b>\$ 39,231,071</b>
<b>Debt service funds</b>				
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
<b>Total debt service funds</b>	<b>\$ 8,508,658</b>	<b>\$</b>	<b>\$ 3,401,803</b>	<b>\$ 10,239,698</b>
<b>Capital projects funds</b>				
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 - Transporation(Fund 410)	12,002,022		1,452,645	13,280,928
DIF - Community Services(Fund 411)			6,481	4,000,000
DIF - Public Saftey Police(Fund 412)	548,000		4,080	1,009,450
DIF - Public Saftey Fire(Fund 413)	4,619,417		847,227	1,665,711
<b>Total capital projects funds</b>	<b>\$ 148,690,846</b>	<b>\$ 1,354,760</b>	<b>\$ 17,649,165</b>	<b>\$ 177,219,006</b>
<b>Permanent funds</b>				
Contingency	\$	\$	\$	\$
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
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
<b>Total enterprise funds</b>	<b>\$ 108,050,534</b>	<b>\$ (1,145,151)</b>	<b>\$ 26,232,230</b>	<b>\$ 73,585,928</b>
<b>Internal service funds</b>				
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
<b>Total internal service funds</b>	<b>\$ 8,165,289</b>	<b>\$ (126,411)</b>	<b>\$ 3,771,698</b>	<b>\$ 10,680,146</b>
<b>Total all funds</b>	<b>\$ 369,863,268</b>	<b>\$ (2,034,913)</b>	<b>\$ 93,664,683</b>	<b>\$ 387,557,897</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 2026**

	Adopted budgeted expenditures/ expenses		Expenditure/ expense adjustments approved	
Department/Fund	2025		2025	
Mayor & Council				
General Fund	\$	637,331	\$	
				\$
<b>Department total</b>	\$	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				
<b>Department total</b>	\$	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
<b>Department total</b>	\$	14,253,700	\$	7,723,405
				\$
List department:				
City Clerk				
General Fund	\$	705,796	\$	48,831
Special Revenues		60,000		
<b>Department total</b>	\$	765,796	\$	48,831
				\$
List department:				
City Attorney				
General Fund	\$	1,369,770	\$	183,949
Speical Revenues		89,397		
<b>Department total</b>	\$	1,459,167	\$	183,949
				\$
List department:				
Finance				
General Fund	\$	6,990,463	\$	190,471
Capital Projects		1,085,800		

<b>Department total</b>	\$	<u>8,076,263</u>	\$	<u>190,471</u>	\$
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List department:

Human Resources

General Fund	\$	<u>772,999</u>	\$	<u>184,983</u>	\$
Internal Service Fund		<u>1,471,865</u>		<u>4,138</u>	

<b>Department total</b>	\$	<u>2,244,864</u>	\$	<u>189,121</u>	\$
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List department:

Economic Development

General Fund	\$	<u>430,790</u>	\$	<u>33,905</u>	\$
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<b>Department total</b>	\$	<u>430,790</u>	\$	<u>33,905</u>	\$
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List department:

Public Works

General Fund	\$	<u>1,890,776</u>	\$	<u>153,148</u>	\$
Speical Revenues		<u>13,467,074</u>		<u>213,852</u>	
Capital Projects Fund		<u>115,796,471</u>		<u>(3,460,540)</u>	
Enterprise Fund		<u>101,190,680</u>		<u>(1,801,685)</u>	
Internal Service Fund		<u>6,693,424</u>		<u>(130,549)</u>	

<b>Department total</b>	\$	<u>239,038,425</u>	\$	<u>(5,025,774)</u>	\$
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List department:

Planning & Development

General Fund	\$	<u>2,794,662</u>	\$	<u>248,647</u>	\$
Speical Revenues		<u>2,803,998</u>		<u>(182,049)</u>	
Capital Projects		<u>4,287,000</u>			

<b>Department total</b>	\$	<u>9,885,660</u>	\$	<u>66,598</u>	\$
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List department:

Community Services

General Fund	\$	<u>8,417,831</u>	\$	<u>405,400</u>	\$
Special Revenues		<u>1,385,470</u>		<u>67,100</u>	
Capital Projects		<u>2,849,891</u>		<u>(6,500)</u>	
Enterprise Fund		<u>2,517,874</u>		<u>222,496</u>	

<b>Department total</b>	\$	<u>15,171,066</u>	\$	<u>688,496</u>	\$
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List department:

Police

General Fund	\$	<u>14,910,336</u>	\$	<u>823,220</u>	\$
Special Revenues		<u>2,017,049</u>		<u>116,895</u>	
Capital Projects		<u>1,308,773</u>		<u>224,911</u>	

<b>Department total</b>	\$	<u>18,236,158</u>	\$	<u>1,165,026</u>	\$
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List department:

Fire

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

List department:

City Court

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

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

ent

Actual expenditures/ expenses*		Budgeted expenditures/ expenses	
2025		2026	
314,938	\$	691,626	
314,938	\$	691,626	
129,933	\$	10,223,819	
79,000		3,715,000	
3,401,803		10,239,698	
12,497			
3,623,234	\$	24,178,517	
1,515,970	\$	3,985,883	
421,730		903,007	
1,086,978		33,886,005	
3,024,678	\$	38,774,895	
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>
<u>632,841</u>	<u>5,438,157</u>
<u>48,342</u>	<u>4,312,005</u>
<u>2,354,731</u>	\$ <u>12,999,211</u>

<u>5,388,315</u>	\$ <u>9,415,213</u>
<u>770,233</u>	<u>1,839,512</u>
<u>530,412</u>	<u>7,991,086</u>
<u>1,227,954</u>	<u>2,440,856</u>
<u>7,916,915</u>	\$ <u>21,686,667</u>

<u>9,615,250</u>	\$ <u>16,746,665</u>
<u>873,763</u>	<u>2,827,763</u>
<u>282,422</u>	<u>2,019,727</u>
<u>10,771,435</u>	\$ <u>21,594,155</u>



<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**

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2026	2026	2026	2026	2026	2026
<b>General Fund</b>	387	\$ 33,367,113	\$ 5,407,924	\$ 4,022,988	\$ 3,376,642	\$ 46,174,667
<b>Special revenue funds</b>						
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
<b>Total special revenue funds</b>	42	\$ 3,111,314	\$ 467,180	\$ 512,524	\$ 399,464	\$ 4,490,482
<b>Enterprise funds</b>						
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
<b>Total enterprise funds</b>	59	\$ 3,549,824	\$ 430,856	\$ 630,322	\$ 496,362	\$ 5,107,364
<b>Internal service funds</b>						
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
<b>Total internal service fund</b>	16	\$ 972,801	\$ 116,735	\$ 183,187	\$ 105,601	\$ 1,378,324
<b>Total all funds</b>	504	\$ 41,001,052	\$ 6,422,695	\$ 5,349,021	\$ 4,378,069	\$ 57,150,837