

RESOLUTION NO. 4802

A RESOLUTION OF THE COUNCIL OF THE CITY OF CASA GRANDE, ARIZONA, ADOPTING THE BUDGET FOR THE FISCAL YEAR 2013-2014.

WHEREAS, in accordance with the provisions of Arizona Revised Statutes, Title 42, Chapter 17, Articles 1-5, the City Council did, on the 20th day of May, 2013, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property within the City of Casa Grande, Arizona; and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met in a Regular Meeting on the 17th day of June, 2013, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures or tax levies; and

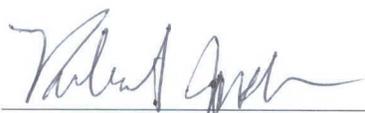
WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City Council will meet on the 1st day of July, 2013, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates; and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A),

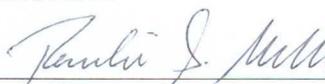
NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Casa Grande, Arizona, as follows:

That the said estimates of revenues and expenditures/expenses shown on the accompanying schedules (attached hereto as Exhibit A and incorporated herein by this reference) as now increased, reduced, or changed, are hereby adopted as the budget of the City of Casa Grande, Arizona, for the Fiscal Year 2013-2014.

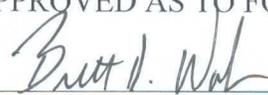
PASSED AND ADOPTED by the Mayor and Council of the City of Casa Grande, Arizona, this 17<sup>th</sup> day of June, 2013.

  
\_\_\_\_\_  
Robert M. Jackson  
Mayor

ATTEST:

  
\_\_\_\_\_  
Remilie S. Miller, MMC  
City Clerk



APPROVED AS TO FORM:  
  
\_\_\_\_\_  
Brett Wallace  
City Attorney

**CITY OF CASA GRANDE**

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**CITY OF CASA GRANDE**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2014**

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 38,576,750	\$ 37,206,380	\$ 21,353,730	Primary: \$ 3,229,750 Secondary:	\$ 34,686,800	\$	\$	\$ 1,611,500	\$ 2,338,510	\$ 58,543,270	\$ 38,464,550
2. Special Revenue Funds	30,653,370	16,105,900	17,620,350		14,198,860	1,150,000		207,580	785,980	32,290,810	23,628,600
3. Debt Service Funds Available	3,304,630	3,311,130	2,198,070	1,775,000				1,587,110	102,000	5,458,180	3,262,800
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	3,304,630	3,311,130	2,198,070	1,775,000				1,587,110	102,000	5,458,180	3,262,800
6. Capital Projects Funds	48,539,000	5,570,700	34,942,400		12,815,600	36,000,000		2,161,090	2,220,000	83,699,090	52,224,170
7. Permanent Funds											
8. Enterprise Funds Available	34,867,930	19,842,270	20,047,500		15,485,430	1,218,000		6,880,770	6,828,110	36,803,590	23,826,390
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	34,867,930	19,842,270	20,047,500		15,485,430	1,218,000		6,880,770	6,828,110	36,803,590	23,826,390
11. Internal Service Funds	6,620,510	7,325,570	1,832,660		9,009,210				173,450	10,668,320	8,730,700
12. TOTAL ALL FUNDS	\$ 162,562,190	\$ 89,361,950	\$ 97,894,610	\$ 5,004,750	\$ 86,195,900	\$ 38,368,000	\$	\$ 12,448,050	\$ 12,448,050	\$ 227,463,260	\$ 150,137,210

	2013	2014
EXPENDITURE LIMITATION COMPARISON	\$ 152,402,150	\$ 150,137,210
1. Budgeted expenditures/expenses		
2. Add/subtract: estimated net reconciling items	152,402,150	150,137,210
3. Budgeted expenditures/expenses adjusted for reconciling items	44,750,000	38,368,000
4. Less: estimated exclusions	\$ 107,652,150	\$ 111,769,210
5. Amount subject to the expenditure limitation	\$ 186,216,140	\$ 191,234,966
6. EEC 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 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 in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**CITY OF CASA GRANDE**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2014**

	2013	2014
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 3,353,780	\$ 3,229,750
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	\$ 3,353,000	\$ 3,229,750
B. Secondary property taxes	2,264,000	1,775,000
C. Total property tax levy amounts	\$ 5,617,000	\$ 5,004,750
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 3,205,700	
(2) Prior years' levies	101,470	
(3) Total primary property taxes	\$ 3,307,170	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 2,164,660	
(2) Prior years' levies	74,880	
(3) Total secondary property taxes	\$ 2,239,540	
C. Total property taxes collected	\$ 5,546,710	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.9489	0.9999
(2) Secondary property tax rate	0.6308	0.6308
(3) Total city/town tax rate	0.5797	1.6307
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>no</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 OF CASA GRANDE**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Sales Tax	\$ 17,313,000	\$ 16,933,630	\$ 17,420,250
<b>Licenses and permits</b>			
Business	150,000	157,000	150,000
Building Permit	614,000	927,000	637,000
Animal License		41,000	45,000
Alarm Permits		30,000	30,000
<b>Intergovernmental</b>			
Sales Tax	4,061,520	4,061,520	4,196,900
Income Tax	4,960,970	4,960,970	5,418,820
Auto In-Lieu	2,104,300	2,104,300	2,129,480
CGUHSD	85,000	91,400	85,000
<b>Charges for services</b>			
Land Use	120,000	125,000	120,000
Community Service	310,360	309,180	568,400
Public Safety	147,000	313,000	285,500
Other	250,000	91,000	124,060
<b>Fines and forfeits</b>			
Traffic	550,000	518,000	600,000
Other	180,220	183,000	190,000
Library	30,000	18,500	29,650
<b>Interest on investments</b>			
	30,000	162,000	50,000
<b>In-lieu property taxes</b>			
Salt River Project	140,000	140,000	210,000
Franchise	2,170,000	2,252,000	2,170,000
<b>Contributions</b>			
Voluntary contributions	5,000	2,000	5,500
<b>Miscellaneous</b>			
Other	276,500	225,010	213,000
Library		13,300	8,240
<b>Total General Fund</b>	<b>\$ 33,497,870</b>	<b>\$ 33,658,810</b>	<b>\$ 34,686,800</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 OF CASA GRANDE**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
<b>PERMANENT FUNDS</b>			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	\$ _____	\$ _____	\$ _____
<b>ENTERPRISE FUNDS</b>			
Golf	\$ 1,327,330	\$ 1,320,630	\$ 1,249,530
	_____	_____	_____
	_____	_____	_____
	\$ 1,327,330	\$ 1,320,630	\$ 1,249,530
Wastewater	\$ 6,828,150	\$ 7,091,530	\$ 7,429,100
Sanitation	6,408,000	6,152,850	6,621,000
	_____	_____	_____
	\$ 13,236,150	\$ 13,244,380	\$ 14,050,100
Water	\$ 211,000	\$ 193,070	\$ 185,800
	_____	_____	_____
	_____	_____	_____
	\$ 211,000	\$ 193,070	\$ 185,800
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
<b>Total Enterprise Funds</b>	\$ 14,774,480	\$ 14,758,080	\$ 15,485,430

\* 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 OF CASA GRANDE**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
<b>INTERNAL SERVICE FUNDS</b>			
Fleet	\$ 1,730,000	\$ 1,591,000	\$ 1,690,000
	\$ 1,730,000	\$ 1,591,000	\$ 1,690,000
Insurance	\$ 5,196,000	\$ 6,581,000	\$ 6,591,370
	\$ 5,196,000	\$ 6,581,000	\$ 6,591,370
Facility Maintenance	\$	\$	\$ 727,840
	\$	\$	\$ 727,840
	\$	\$	\$
	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$ 6,926,000</b>	<b>\$ 8,172,000</b>	<b>\$ 9,009,210</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 80,635,270</b>	<b>\$ 73,765,070</b>	<b>\$ 86,195,900</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 OF CASA GRANDE**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2014**

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
	\$	\$	\$ 1,611,500	\$ 2,338,510
<b>Total General Fund</b>	\$	\$	\$ 1,611,500	\$ 2,338,510
<b>SPECIAL REVENUE FUNDS</b>				
Airport	\$ 1,150,000	\$	\$ 10,000	\$ 46,030
Streets				457,580
Community Arts			5,000	
Grants			40,000	2,370
Tourism				280,000
Energy Savings			152,580	
<b>Total Special Revenue Funds</b>	\$ 1,150,000	\$	\$ 207,580	\$ 785,980
<b>DEBT SERVICE FUNDS</b>				
Recreation	\$	\$	\$ 1,587,110	\$
General Obligation				102,000
<b>Total Debt Service Funds</b>	\$	\$	\$ 1,587,110	\$ 102,000
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Replacement	\$	\$	\$ 2,161,090	\$ 1,720,000
Recreation Construction	16,000,000			500,000
Improvement Districts	20,000,000			
<b>Total Capital Projects Funds</b>	\$ 36,000,000	\$	\$ 2,161,090	\$ 2,220,000
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Golf Course	\$	\$	\$ 222,000	103,940
Wastewater	1,218,000		4,938,770	5,469,880
Sanitation			1,720,000	1,238,770
Water				15,520
<b>Total Enterprise Funds</b>	\$ 1,218,000	\$	\$ 6,880,770	\$ 6,828,110
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Services	\$	\$	\$	\$ 163,750
Facility Maintenance				9,700
<b>Total Internal Service Funds</b>	\$	\$	\$	\$ 173,450
<b>TOTAL ALL FUNDS</b>	\$ 38,368,000	\$	\$ 12,448,050	\$ 12,448,050

**CITY OF CASA GRANDE**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2014**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
<b>GENERAL FUND</b>				
General Government	\$ 7,887,960	\$ (50,000)	\$ 6,862,840	\$ 8,211,610
Public Safety	19,758,460	60,000	19,675,290	21,627,560
Public Works	968,140	63,500	1,264,230	104,730
Community Services	5,608,440		5,196,860	6,090,600
Community Development	2,327,560		2,254,470	2,430,050
Transfers	1,952,690		1,952,690	
<b>Total General Fund</b>	<b>\$ 38,503,250</b>	<b>\$ 73,500</b>	<b>\$ 37,206,380</b>	<b>\$ 38,464,550</b>
<b>SPECIAL REVENUE FUNDS</b>				
Streets	\$ 12,248,740	\$ (63,500)	\$ 6,586,190	\$ 7,874,400
Development Fees	7,324,000		2,088,710	3,901,000
Airport	3,094,990		1,180,050	2,654,150
Parks Development	100,000		35,230	80,000
Community Arts	22,700		6,410	22,700
Wildland Firefighting	150,000		84,320	236,620
Energy Savings			2,336,140	360,490
Redevelopment	1,345,000		200,000	1,350,000
Performance Institute	210,000		239,000	213,000
Promotion and Tourism	100,000		291,500	100,000
Court Enhancement	24,000		32,500	24,500
Housing	555,530		665,850	1,069,420
Grants	5,491,910	50,000	2,360,000	5,742,320
<b>Total Special Revenue Funds</b>	<b>\$ 30,666,870</b>	<b>\$ (13,500)</b>	<b>\$ 16,105,900</b>	<b>\$ 23,628,600</b>
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$	\$
Recreation 2%	1,583,860		1,587,110	1,586,540
General Obligation Bond 2008	1,720,770		1,724,020	1,676,260
<b>Total Debt Service Funds</b>	<b>\$ 3,304,630</b>	<b>\$</b>	<b>\$ 3,311,130</b>	<b>\$ 3,262,800</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Construction Sales Tax	\$ 1,685,000	\$	\$ 234,000	\$ 2,245,000
Impact Funds			973,000	5,412,000
Capital Replacement	4,836,000		2,554,000	3,134,000
Recreation Construction	500,000		600,000	400,000
Airport Capital Improvements	8,592,000		709,700	9,000,000
Capital Development Projects	16,500,000		500,000	16,455,000
ID #39 Capital Improvements	16,426,000			15,578,170
<b>Total Capital Projects Funds</b>	<b>\$ 48,539,000</b>	<b>\$</b>	<b>\$ 5,570,700</b>	<b>\$ 52,224,170</b>
<b>PERMANENT FUNDS</b>				
NONE	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Golf	\$ 1,679,620	\$	\$ 1,384,960	\$ 1,391,990
Wastewater	20,210,370		13,729,510	14,732,420
Sanitation	12,566,240		4,477,710	7,382,740
Water	411,700		250,090	319,240
<b>Total Enterprise Funds</b>	<b>\$ 34,867,930</b>	<b>\$</b>	<b>\$ 19,842,270</b>	<b>\$ 23,826,390</b>
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Services	\$ 1,680,360	\$	\$ 1,599,860	\$ 1,522,710
Insurance	4,940,150		5,725,710	6,489,850
Facility Maintenance				718,140
<b>Total Internal Service Funds</b>	<b>\$ 6,620,510</b>	<b>\$</b>	<b>\$ 7,325,570</b>	<b>\$ 8,730,700</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 162,502,190</b>	<b>\$ 60,000</b>	<b>\$ 89,361,950</b>	<b>\$ 150,137,210</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 OF CASA GRANDE**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2014**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2013</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2014</b>
ALL FUNDS				
General Government	\$ 24,370,550	\$ 50,000	\$ 16,000,000	\$ 27,362,990
Public Safety	23,681,460	(60,000)	21,000,000	24,610,690
Streets	13,350,610	(63,500)	4,600,000	10,119,400
Airport	11,653,490		2,800,000	11,654,150
Public Works	22,027,900	63,500	8,100,000	18,029,220
Community Services	9,942,870	(50,010)	6,500,000	12,247,600
Planning and Development	3,672,550	10	2,200,000	3,815,050
Housing	555,530		1,195,000	1,069,420
Capital	40,006,320		8,000,000	37,965,890
Debt Service	3,200,870		3,200,870	3,262,800
Transfers	10,100,040		12,078,000	12,448,050
<b>Department Total</b>	<b>\$ 162,562,190</b>	<b>\$ (60,000)</b>	<b>\$ 85,673,870</b>	<b>\$ 162,585,260</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 OF CASA GRANDE**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2014**

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	324	\$ 19,599,150	\$ 4,673,290	\$ 2,628,030	\$ 505,230	\$ 27,405,700
SPECIAL REVENUE FUNDS						
	29	\$ 1,767,420	\$ 357,710	\$ 259,470	\$ 82,630	\$ 2,467,230
Total Special Revenue Funds	29	\$ 1,767,420	\$ 357,710	\$ 259,470	\$ 82,630	\$ 2,467,230
DEBT SERVICE FUNDS						
	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Debt Service Funds		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL PROJECTS FUNDS						
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Projects Funds		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
PERMANENT FUNDS						
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Permanent Funds		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
ENTERPRISE FUNDS						
	67	\$ 2,749,290	\$ 507,580	\$ 527,350	\$ 123,300	\$ 3,907,520
Total Enterprise Funds	67	\$ 2,749,290	\$ 507,580	\$ 527,350	\$ 123,300	\$ 3,907,520
<b>TOTAL ALL FUNDS</b>	<b>420</b>	<b>\$ 24,115,860</b>	<b>\$ 5,538,580</b>	<b>\$ 3,414,850</b>	<b>\$ 711,160</b>	<b>\$ 33,780,450</b>