

RESOLUTION NO. 4876

A RESOLUTION OF THE COUNCIL OF THE CITY OF CASA GRANDE, ARIZONA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2014-2015.

WHEREAS, in accordance with the provisions of Arizona Revised Statutes, Title 42, Chapter 17, Articles 1-5, the City Council did, on the 2nd day of June, 2014, 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 16th day of June, 2014, 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 7th day of July, 2014, 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:

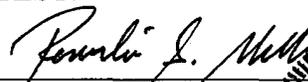
That the said estimates of revenues and expenditures/expenses shown on the accompanying schedules (attached hereto as Exhibit A and incorporated herein by this reference) as now increased, reduced, or changed, are hereby adopted as the final budget of the City of Casa Grande, Arizona, for the Fiscal Year 2014-2015.

PASSED AND ADOPTED by the Mayor and Council of the City of Casa Grande, Arizona, this 16th day of June, 2014.



Robert M. Jackson
Mayor

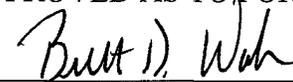
ATTEST:



Remilie S. Miller, MMC
City Clerk



APPROVED AS TO FORM:



Brett Wallace
City Attorney

OFFICIAL BUDGET FORMS

City of Casa Grande

Fiscal Year 2015

City of Casa Grande
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City of Casa Grande
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 40,803,060	\$ 38,935,600	\$ 4,420,400	Primary: \$ 3,251,900 Secondary:	\$ 35,497,700	\$	\$	\$ 2,184,700	\$ 2,679,600	\$ 45,354,700	\$ 42,782,300
2. Special Revenue Funds	25,483,580	15,763,900	13,982,200		13,133,100	1,150,000		955,200	1,027,200	29,220,500	21,537,600
3. Debt Service Funds Available	3,364,800	3,261,700	2,873,800	2,110,300				1,585,500	101,000	6,569,600	3,239,300
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	3,364,800	3,261,700	2,873,800	2,110,300				1,585,500	101,000	6,569,600	3,239,300
6. Capital Projects Funds	64,808,090	8,364,118	41,198,800		5,988,000	36,000,000		2,161,500	10,168,800	85,348,300	60,309,500
7. Permanent Funds											
8. Enterprise Funds Available	30,654,500	25,939,900	14,903,100		18,886,300			14,885,900	7,620,800	48,675,300	38,963,600
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	30,654,500	25,939,900	14,903,100		18,886,300			14,885,900	7,620,800	48,675,300	38,963,600
11. Internal Service Funds	8,904,150	3,302,100	2,067,900		3,550,600				175,400	5,618,500	3,912,600
12. TOTAL ALL FUNDS	\$ 174,018,180	\$ 95,567,318	\$ 79,446,200	\$ 5,362,200	\$ 77,055,700	\$ 37,150,000	\$ 37,150,000	\$ 21,772,800	\$ 21,772,800	\$ 220,786,900	\$ 170,744,900

	2014	2015
EXPENDITURE LIMITATION COMPARISON	\$ 174,018,180	\$ 170,744,900
1. Budgeted expenditures/expenses		
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	174,018,180	170,744,900
4. Less: estimated exclusions	68,769,890	68,270,500
5. Amount subject to the expenditure limitation	\$ 105,248,290	\$ 102,474,400
6. EEC or voter-approved alternative expenditure limitation	\$ 191,234,966	\$ 191,845,700

* 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 required reserves, 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 2015

	<u>2014</u>	<u>2015</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>3,459,965</u>	\$ <u>3,595,284</u>
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)	\$ <u> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>3,229,750</u>	\$ <u>3,251,900</u>
B. Secondary property taxes	<u>1,775,000</u>	<u>2,110,300</u>
C. Total property tax levy amounts	\$ <u>5,004,750</u>	\$ <u>5,362,200</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>3,251,900</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>3,251,900</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>2,110,300</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>2,110,300</u>	
C. Total property taxes collected	\$ <u>5,362,200</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.9999</u>	<u>0.9999</u>
(2) Secondary property tax rate	<u>0.6308</u>	<u>0.6308</u>
(3) Total city/town tax rate	<u>1.6307</u>	<u>1.6307</u>
B. Special assessment district tax rates		

Secondary property tax rates - As of the date the proposed budget was prepared, the city was not operating any 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.

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 17,420,250	\$ 17,705,800	\$ 17,310,300
Franchise & License Fees	2,170,000	2,220,000	2,170,000
Licenses and permits			
Business Licenses	150,000	150,000	150,000
Animal Licenses	45,000	45,000	45,000
Planning, Zoning & Development	804,000	1,029,100	1,169,600
Intergovernmental			
State Shared Sales Tax	4,196,900	4,196,900	4,388,700
Urban Revenue Sharing (Income Tax)	5,418,820	5,418,800	5,879,400
Auto-in-Lieu Tax (VLT)	2,129,480	2,129,400	2,258,900
Intergovernmental/Grants	85,000	85,000	146,000
Charges for services			
Engineering Fees	50,000	50,000	94,800
Library Fees	45,890	44,100	43,500
Parks & Recreation Fees	537,160	357,900	305,500
Evergreen Irrigation District Fees	15,000	15,000	15,000
Building Rental	100,000	130,000	130,000
Police Fees	170,800	150,800	145,300
Fire Fees/Ambulance Revenue	265,000	250,400	255,200
Fines and forfeits			
Fines and Forfeitures	680,000	548,700	548,500
Animal Care & Control Fines	10,000	8,000	8,000
Interest on investments			
Interest Income	50,000	133,000	103,000
In-lieu property taxes			
Salt River Project	210,000	210,000	210,000
Contributions			
Voluntary contributions	5,500	500	500
Miscellaneous			
Sale of Assets	13,500	53,100	23,000
Lien Releases	15,000		
Miscellaneous Revenue	99,500	74,500	97,500
Total General Fund	\$ 34,686,800	\$ 35,006,000	\$ 35,497,700
SPECIAL REVENUE FUNDS			
Streets Maintenance Fund			
Pinal County 1/2 cent Sales Tax	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Highway User Revenue Funds	3,157,400	3,157,400	3,333,800
Miscellaneous	17,000	10,500	6,000
	\$ 4,874,400	\$ 4,867,900	\$ 5,039,800

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
System Development Fees			
Impact Fees	\$ 1,000	\$ 104,700	\$ 87,000
Interest Income	6,000	3,000	1,000
	\$ 7,000	\$ 107,700	\$ 88,000
Municipal Airport Fund			
Miscellaneous	\$ 2,452,600	\$ 3,700	\$ 4,900
Fuel & Lubricant Sales	13,000	922,000	922,000
T-Shade and Hangar Rentals	235,000	235,000	235,000
	\$ 2,700,600	\$ 1,160,700	\$ 1,161,900
Parks Development Fund			
Lease Agreements	\$ 36,000	\$ 36,000	\$ 36,000
Interest Income	500	300	300
	\$ 36,500	\$ 36,300	\$ 36,300
Community Arts Fund			
Miscellaneous	\$ 15,000	\$ 7,500	\$ 2,300
	\$ 15,000	\$ 7,500	\$ 2,300
Wildland Fire			
Wildland Revenue	\$ 236,620	\$ 165,100	\$ 272,400
	\$ 236,620	\$ 165,100	\$ 272,400
Grants & Subsidies Fund			
Federal and State Grants	\$ 5,637,620	\$ 1,483,400	\$ 4,769,200
Program Revenue	39,200	215,600	34,300
Contributions	25,500	38,700	44,500
Interest Income		100	
	\$ 5,702,320	\$ 1,737,800	\$ 4,848,000
Energy Savings			
Miscellaneous	\$ 122,370		
QECB Interest Refund	82,060	82,100	82,000
	\$ 204,430	\$ 82,100	\$ 82,000
Redevelopment Fund			
Miscellaneous			
Interest Income		400	
		\$ 400	
Performance Institute			
Use Fees	\$ 205,000	\$ 184,000	\$ 184,000
	\$ 205,000	\$ 184,000	\$ 184,000
Promotion & Tourism			
Miscellaneous			
City Sales Tax	253,000	230,000	230,000
Interest Income	200	200	200
	\$ 253,200	\$ 230,200	\$ 230,200
CAPP Program			
Program Revenue	\$ 3,000	\$ 6,000	\$ 5,000
	\$ 3,000	\$ 6,000	\$ 5,000

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
Court Fee Funds			
Judicial Collection Enhancement Fund (JCEF)	\$	\$ 15,000	\$ 15,000
Fill the Gap (FTG)		4,000	4,000
FARE Program		2,500	2,500
Court Enhancement Fund	47,000	57,000	57,000
Probationary Fund		2,500	60,000
Court Security Fee			20,000
	\$ 47,000	\$ 81,000	\$ 158,500
Housing Program Funds			
Community Development Block Grant	\$ 500,000	\$ 174,600	\$ 180,000
Housing Application Fund		2,500	2,500
Rural Development - Self Help	131,790	131,800	
Housing Preservation Grant		76,000	76,000
Home Program Fund	440,000	240,000	275,000
Housing Development Fees	2,000	28,200	13,000
	\$ 1,073,790	\$ 653,100	\$ 546,500
Fiduciary Funds			
Police Trust Fund (T)	\$ 1,000	\$ 4,500	\$ 1,000
Emergency Medical Services (T)	15,000	15,000	10,000
Bond & Performance Trust (F)	371,500	247,700	295,200
Police Volunteers Fund (T)	3,000	6,200	2,000
Volunteer Retirement Fund (F)	5,000	(100)	
125 Plan Account (F)	170,000	150,000	170,000
CDBG Escrow Fund (F)	500,000	224,700	
	\$ 1,065,500	\$ 648,000	\$ 478,200
Total Special Revenue Funds	\$ 16,424,360	\$ 9,967,800	\$ 13,133,100
DEBT SERVICE FUNDS			
Recreation (2%) Debt Service	\$	\$	\$
General Obligation Bond 2008			
ID #37 Debt Service			
ID #38 Debt Service			
Total Debt Service Funds	\$	\$	\$
CAPITAL PROJECTS FUNDS			
Recreation Impact Fees			
Impact Fees	\$ 354,500	\$ 119,000	\$ 94,800
Interest Income	1,500	1,000	
	\$ 356,000	\$ 120,000	\$ 94,800
Construction Sales Tax Cap			
City Sales Tax	\$ 1,564,000	\$ 1,705,600	\$ 1,600,000
Interest Income	8,000	6,000	2,500
Miscellaneous		9,200	
	\$ 1,572,000	\$ 1,720,800	\$ 1,602,500
ID #39 Capital Improvements			
Miscellaneous	\$ 20,000,000	\$	\$
	\$ 20,000,000	\$	\$

* 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 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
Capital Replacement Projects			
Miscellaneous	\$	50,000	\$
Interest Income	5,000	5,000	5,000
	\$ 5,000	\$ 55,000	\$ 5,000
Recreation Construction			
City Sales Tax	\$ 950,000	\$ 958,100	\$ 960,000
Interest Income	200	1,000	500
Miscellaneous			
	\$ 950,200	\$ 959,100	\$ 960,500
Airport Capital Improvements			
Federal & State Grants	\$ 8,500,000	\$ 101,400	\$ 2,005,300
	\$ 8,500,000	\$ 101,400	\$ 2,005,300
Transportation Impact Fees			
Impact Fees	\$ 1,250,000	\$ 540,000	\$ 540,000
Interest Income	2,000	2,000	2,000
	\$ 1,252,000	\$ 542,000	\$ 542,000
Public Safety Impact Fees			
Impact Fees	\$ 178,400	\$ 277,300	\$ 253,600
Interest Income	2,000	1,000	300
	\$ 180,400	\$ 278,300	\$ 253,900
Capital Development Projects			
Miscellaneous	\$ 16,000,000	\$	\$
Interest Income		1,000	400
	\$ 16,000,000	\$ 1,000	\$ 400
Community Facilities Districts			
Mission Royale CFD	\$ 286,000	\$ 196,800	\$ 214,600
Villago CFD	283,000	279,000	276,000
Copper Mountain Ranch CFD	10,000	5,800	3,000
Post Ranch CFD	10,002,000	600	30,000
	\$ 10,581,000	\$ 482,200	\$ 523,600
Total Capital Projects Funds	\$ 59,396,600	\$ 4,259,800	\$ 5,988,000
PERMANENT FUNDS			
N/A	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Municipal Golf Course			
User Fees	\$ 1,230,530	\$ 1,084,000	\$ 1,129,800
City Sales Tax	19,000	27,400	26,300
	\$ 1,249,530	\$ 1,111,400	\$ 1,156,100
Wastewater Treatment			
User Fees	\$ 7,222,000	\$ 7,694,800	\$ 8,988,000
Interest Income	5,000	3,000	3,000
Other	5,000	25,000	5,000
	\$ 7,232,000	\$ 7,722,800	\$ 8,996,000

* 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 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
Sewer Capacity Fund			
Interest Income	\$ 100	\$	\$
	\$ 100	\$	\$
WWTP Expansion			
Miscellaneous	\$ 1,218,000	\$ 1,220,000	\$
	\$ 1,218,000	\$ 1,220,000	\$
Sewer System Development Fees			
Impact Fees	\$ 193,000	\$ 570,000	\$ 1,924,100
Interest Income	4,000	1,300	
	\$ 197,000	\$ 571,300	\$ 1,924,100
Sanitation Fund			
User Fees	\$ 6,619,000	\$ 6,227,000	\$ 6,593,000
Interest Income	2,000	1,500	500
	\$ 6,621,000	\$ 6,228,500	\$ 6,593,500
Sanitation Development Impact Fees			
Impact Fees	\$	\$	\$
Interest Income		100	
		\$ 100	
Copper Mountain Water Fund			
User Fees	\$ 185,800	\$ 186,200	\$ 216,600
Interest Income			
	\$ 185,800	\$ 186,200	\$ 216,600
Total Enterprise Funds	\$ 16,703,430	\$ 17,040,300	\$ 18,886,300
INTERNAL SERVICE FUNDS			
Fleet Maintenance			
Department Charges	\$ 1,690,000	\$ 1,690,000	\$ 1,695,200
Miscellaneous			
	\$ 1,690,000	\$ 1,690,000	\$ 1,695,200
Insurance Fund			
Department Charges	\$ 6,441,370	\$ 500,000	\$ 508,100
Miscellaneous	150,000	100,000	150,000
	\$ 6,591,370	\$ 600,000	\$ 658,100
Facilities Maint Fund			
Department Charges	\$ 727,840	\$ 776,300	\$ 1,197,300
Miscellaneous			
	\$ 727,840	\$ 776,300	\$ 1,197,300
Total Internal Service Funds	\$ 9,009,210	\$ 3,066,300	\$ 3,550,600
TOTAL ALL FUNDS	\$ 136,220,400	\$ 69,340,200	\$ 77,055,700

* 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 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Special Revenue Funds	\$	\$	\$ 797,800	\$ 615,000
Debt Service Funds				1,085,500
Capital Funds				979,100
Enterprise Funds			1,191,600	
Internal Service Funds			119,600	
Community Facilities Districts			75,700	
Total General Fund	\$	\$	\$ 2,184,700	\$ 2,679,600
SPECIAL REVENUE FUNDS				
Street Maintenance Fund	\$	\$	\$	\$ 532,900
System Development Fees				86,000
Municipal Airport Fund	1,150,000	1,150,000		46,000
Parks Development Fund				
Community Arts Fund			5,000	
Wildland Fire				
Grants & Subsidies Fund			510,000	
Energy Savings			152,600	
Redevelopment Fund				
Performance Institute			275,300	
Promotion & Tourism				300,000
Court JCEF				
Court Fill the Gap (FTG)				12,300
FARE Program				
Court Enhancement Fund				50,000
Probationary Fund				
CAPP Program				
Court Security Fee			12,300	
Community Development Block Grant				
Housing Application Fund				
Rural Development - Self Help				
Housing Preservation Grant				
Home Program Fund				
Housing Development Fees				
Fiduciary Funds				
Total Special Revenue Funds	\$ 1,150,000	\$ 1,150,000	\$ 955,200	\$ 1,027,200
DEBT SERVICE FUNDS				
Recreation (2%) Debt Service	\$	\$	\$ 1,585,500	\$
General Obligation Bond 2008				101,000
ID #37 Debt Service				
ID #38 Debt Service				
Total Debt Service Funds	\$	\$	\$ 1,585,500	\$ 101,000
CAPITAL PROJECTS FUNDS				
Recreation Impact Fees	\$	\$	\$	\$
Construction Sales Tax Cap				8,647,800
Capital Replacement Projects			2,135,700	670,000
Recreation Construction				775,300
Airport Capital Improvements			25,800	

City of Casa Grande
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
CAPITAL PROJECTS FUNDS (continued)				
Transportation Impact Fees				
Public Safety Impact Fees				
Capital Development Projects	16,000,000	16,000,000		
ID #39 Capital Improvements	20,000,000	20,000,000		
Community Facilities Districts				75,700
Total Capital Projects Funds	\$ 36,000,000	\$ 36,000,000	\$ 2,161,500	\$ 10,168,800
PERMANENT FUNDS				
N/A	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Municipal Golf Course	\$	\$	101,000	103,900
Wastewater Treatment				5,953,300
Sewer Capacity Fund				
WWTP Expansion			5,467,100	
Sewer System Development Fees			8,647,800	155,000
Sanitation Fund			670,000	1,372,000
Sanitation Development Impact Fees				
Copper Mountain Water Fund				36,600
Total Enterprise Funds	\$	\$	\$ 14,885,900	\$ 7,620,800
INTERNAL SERVICE FUNDS				
Fleet Maintenance	\$	\$	\$	165,700
Insurance Fund				
Facilities Maint Fund				9,700
Total Internal Service Funds	\$	\$	\$	\$ 175,400
TOTAL ALL FUNDS	\$ 37,150,000	\$ 37,150,000	\$ 21,772,800	\$ 21,772,800

**City of Casa Grande
Expenditures/Expenses by Fund
Fiscal Year 2015**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Mayor & City Council	\$ 549,510	\$	\$ 530,400	\$ 612,400
Operations & Contingency	1,550,000		1,250,000	1,400,000
City Attorney	731,580		683,600	813,700
City Court	675,840		693,300	613,300
City Manager	881,380		873,100	830,100
City Clerk	404,030		369,500	421,900
Finance/Information Technology	2,765,550		2,686,800	2,818,900
Human Resources	544,650		461,900	471,100
Public Information Office	262,880		237,000	267,200
Public Works	1,363,270		1,350,000	1,491,700
Planning & Development Center	1,763,030		1,802,600	2,001,300
Community Services	4,909,160		4,462,900	4,689,900
Library	1,268,660		1,141,200	1,283,400
Police	14,273,800		13,377,700	15,462,900
Fire	7,497,610		7,688,500	7,878,200
Transfers	1,362,110		1,327,100	1,726,300
Total General Fund	\$ 40,803,060	\$	\$ 38,935,600	\$ 42,782,300
SPECIAL REVENUE FUNDS				
Street Maintenance Fund	\$ 8,331,980	\$	\$ 7,703,400	\$ 5,392,500
System Development Fees	3,901,000		1,762,700	2,731,800
Municipal Airport Fund	2,700,180		1,082,600	2,371,000
Parks Development Fund	80,000		80,500	906,000
Community Arts Fund	22,700		22,700	13,400
Wildland Fire	236,620		159,600	272,400
Grants & Subsidies Fund	5,742,320		1,539,700	5,358,000
Energy Savings	360,490		1,460,900	546,600
Redevelopment Fund	1,350,000		50,000	1,128,900
Performance Institute	213,000		229,800	216,600
Promotion & Tourism	380,000		380,000	586,900
Court JCEF			15,900	40,000
Court Fill the Gap (FTG)				40,800
FARE Program				11,100
Court Enhancement Fund	24,000		50,800	126,000
Probationary Fund				131,700
CAPP Program	500		11,100	5,000
Court Security Fee				32,300
Community Development Block Grant	500,000		180,600	180,000
Housing Application Fund			4,400	2,500
Rural Development - Self Help	131,790		138,300	
Housing Preservation Grant			76,000	76,000
Home Program Fund	440,000		200,100	275,000
Housing Development Fees			32,300	139,300
Fiduciary Funds	1,069,000		582,500	953,800
Total Special Revenue Funds	\$ 25,483,580	\$	\$ 15,763,900	\$ 21,537,600
DEBT SERVICE FUNDS				
Recreation (2%) Debt Service	\$ 1,586,540	\$	\$ 1,586,400	\$ 1,585,500
General Obligation Bond 2008	1,778,260		1,675,300	1,653,800
ID #37 Debt Service				
ID #38 Debt Service				
Total Debt Service Funds	\$ 3,364,800	\$	\$ 3,261,700	\$ 3,239,300

* 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 Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
CAPITAL PROJECTS FUNDS				
Recreation Impact Fees	\$ 2,500,000	\$	\$	\$ 3,036,900
Construction Sales Tax Cap	2,245,000		676,100	10,791,100
Capital Replacement Projects	4,854,000		2,219,000	4,320,600
Recreation Construction	900,000		1,149,000	1,350,300
Airport Capital Improvements	9,000,000		104,000	2,056,700
Transportation Impact Fees	638,000		145,300	492,700
Public Safety Impact Fees	2,274,000		1,444,000	287,000
Capital Development Projects	16,455,000		2,183,818	16,000,000
ID #39 Capital Improvements	15,578,170			20,000,000
Community Facilities Districts	10,363,920		442,900	1,974,200
Total Capital Projects Funds	\$ 64,808,090	\$	\$ 8,364,118	\$ 60,309,500
PERMANENT FUNDS				
N/A	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Municipal Golf Course	\$ 1,495,930	\$	\$ 1,233,900	\$ 1,357,500
Wastewater Treatment	9,220,580		8,348,900	11,278,100
Sewer Capacity Fund			225,900	
WWTP Expansion	5,532,720		5,530,300	6,615,800
Sewer System Development Fees	5,449,000		3,585,200	10,819,800
Sanitation Fund	8,335,510		6,517,000	8,347,200
Sanitation Development Impact Fees	286,000		254,200	28,600
Copper Mountain Water Fund	334,760		244,500	516,600
Total Enterprise Funds	\$ 30,654,500	\$	\$ 25,939,900	\$ 38,963,600
INTERNAL SERVICE FUNDS				
Fleet Maintenance	\$ 1,686,460	\$	\$ 1,647,300	\$ 1,815,900
Risk Management Fund	6,489,850		878,600	899,400
Facilities Maint Fund	727,840		776,200	1,197,300
Total Internal Service Funds	\$ 8,904,150	\$	\$ 3,302,100	\$ 3,912,600
TOTAL ALL FUNDS	\$ 174,018,180	\$	\$ 95,567,318	\$ 170,744,900

* 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 2015**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
Mayor & City Council				
General Fund	\$ 549,510	\$	\$ 530,400	\$ 612,400
Department Total	\$ 549,510	\$	\$ 530,400	\$ 612,400
Operations & Contingency				
General Fund	\$ 1,550,000	\$	\$ 1,250,000	\$ 1,400,000
Fiduciary Funds	1,069,000		582,500	953,800
General Obligation Bond 2008	1,778,260		1,675,300	1,653,800
ID #37 Debt Service				
ID #38 Debt Service				
ID #39 Capital Improvements	15,578,170			20,000,000
Community Facilities Districts	10,363,920		442,900	1,974,200
Grants & Subsidies Fund				
Energy Savings	360,490		1,460,900	546,600
Grants & Subsidies Fund	4,876,200			5,000,000
Construction Sales Tax Cap	2,245,000		676,100	1,455,300
Department Total	\$ 37,821,040	\$	\$ 6,087,700	\$ 32,983,700
City Attorney				
General Fund	\$ 731,580	\$	\$ 683,600	\$ 813,700
Grants & Subsidies Fund				800
Department Total	\$ 731,580	\$	\$ 683,600	\$ 814,500
City Court				
General Fund	\$ 675,840	\$	\$ 693,300	\$ 613,300
Court JCEF			15,900	40,000
Court Fill the Gap (FTG)				40,800
FARE Program				11,100
Court Enhancement Fund	24,000		50,800	126,000
Probationary Fund				131,700
Court Security Fee				32,300
Department Total	\$ 699,840	\$	\$ 760,000	\$ 995,200
City Manager				
General Fund	\$ 881,380	\$	\$ 873,100	\$ 830,100
Redevelopment Fund	1,350,000		50,000	1,128,900
Department Total	\$ 2,231,380	\$	\$ 923,100	\$ 1,959,000
City Clerk				
General Fund	\$ 404,030	\$	\$ 369,500	\$ 421,900
Community Arts Fund	22,700		22,700	13,400
Department Total	\$ 426,730	\$	\$ 392,200	\$ 435,300

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City of Casa Grande
Expenditures/Expenses by Department
Fiscal Year 2015

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
Finance/IT				
General Fund	\$ 2,765,550	\$	\$ 2,686,800	\$ 2,818,900
Construction Sales Tax Cap				200,000
Capital Replacement Projects	27,000			
Department Total	\$ 2,792,550	\$	\$ 2,686,800	\$ 3,018,900
Human Resources				
General Fund	\$ 544,650	\$	\$ 461,900	\$ 471,100
Risk Management Fund	6,489,850		878,600	899,400
Department Total	\$ 7,034,500	\$	\$ 1,340,500	\$ 1,370,500
Public Information Office				
General Fund	\$ 262,880	\$	\$ 237,000	\$ 267,200
Department Total	\$ 262,880	\$	\$ 237,000	\$ 267,200
Public Works				
General Fund	\$ 1,363,270	\$	\$ 1,350,000	\$ 1,491,700
Street Maintenance Fund	8,331,980		7,703,400	5,392,500
Wastewater Treatment	9,220,580		8,348,900	11,278,100
Sewer Capacity Fund			225,900	
WWTP Expansion	5,532,720		5,530,300	6,615,800
Sewer System Development Fees	5,449,000		3,585,200	10,819,800
Sanitation Fund	8,335,510		6,517,000	8,347,200
Sanitation Development Impact Fees	286,000		254,200	28,600
Copper Mountain Water Fund	334,760		244,500	516,600
Fleet Maintenance	1,686,460		1,647,300	1,815,900
Facilities Maint Fund	727,840		776,200	1,197,300
Municipal Airport Fund	2,700,180		1,082,600	2,371,000
Airport Capital Improvements	9,000,000		104,000	2,056,700
Transportation Impact Fees	638,000		145,300	492,700
System Development Fees	454,000		162,200	806,800
Grants & Subsidies Fund			57,400	
Construction Sales Tax Cap				8,709,600
Capital Replacement Projects	3,092,000		1,754,000	2,352,600
Department Total	\$ 57,152,300	\$	\$ 39,488,400	\$ 64,292,900
Planning & Development				
General Fund	\$ 1,763,030	\$	\$ 1,802,600	\$ 2,001,300
Community Development Block Grant	500,000		180,600	180,000
Housing Application Fund			4,400	2,500
Rural Development - Self Help	131,790		138,300	
Housing Preservation Grant			76,000	76,000
Home Program Fund	440,000		200,100	275,000
Housing Development Fees			32,300	139,300
Grants & Subsidies Fund			156,900	
Department Total	\$ 2,834,820	\$	\$ 2,591,200	\$ 2,674,100

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**City of Casa Grande
Expenditures/Expenses by Department
Fiscal Year 2015**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
Community Services				
General Fund	\$ 4,909,160	\$	\$ 4,462,900	\$ 4,689,900
Parks Development Fund	80,000		80,500	906,000
Performance Institute	213,000		229,800	216,600
Promotion & Tourism	380,000		380,000	586,900
Recreation (2%) Debt Service	1,586,540		1,586,400	1,585,500
Recreation Impact Fees	2,500,000			3,036,900
Recreation Construction	900,000		1,149,000	1,350,300
Municipal Golf Course	1,495,930		1,233,900	1,357,500
Capital Development Projects	16,000,000			16,000,000
System Development Fees	2,247,000		400,500	1,925,000
Grants & Subsidies Fund	299,310		266,600	287,800
Capital Replacement Projects	45,000			103,000
Department Total	\$ 30,655,940	\$	\$ 9,789,600	\$ 32,045,400
Library				
General Fund	\$ 1,268,660	\$	\$ 1,141,200	\$ 1,283,400
Capital Development Projects	455,000		2,183,818	
System Development Fees	1,200,000			
Grants & Subsidies Fund			53,200	
Department Total	\$ 2,923,660	\$	\$ 3,378,218	\$ 1,283,400
Police				
General Fund	\$ 14,273,800	\$	\$ 13,377,700	\$ 15,462,900
CAPP Program	500		11,100	5,000
Construction Sales Tax Cap				343,000
Capital Replacement Projects	1,010,000		465,000	1,140,000
Public Safety Impact Fees	1,444,000		1,444,000	
Grants & Subsidies Fund	437,790		871,300	69,400
Department Total	\$ 17,166,090	\$	\$ 16,169,100	\$ 17,020,300
Fire				
General Fund	\$ 7,497,610	\$	\$ 7,688,500	\$ 7,878,200
Wildland Fire	236,620		159,600	272,400
Construction Sales Tax Cap				83,200
Capital Replacement Projects	680,000			725,000
Public Safety Impact Fees	830,000			287,000
Grants & Subsidies Fund	129,020		134,300	
Construction Sales Tax Cap				
Department Total	\$ 9,373,250	\$	\$ 7,982,400	\$ 9,245,800
Transfers				
General Fund	\$ 1,362,110	\$	\$ 1,327,100	\$ 1,726,300
System Development Fees			1,200,000	
Department Total	\$ 1,362,110	\$	\$ 2,527,100	\$ 1,726,300
TOTAL ALL FUNDS	\$ 174,018,180	\$	\$ 95,567,318	\$ 170,744,900

* 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 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	342.40	\$ 20,063,800	\$ 5,176,200	\$ 2,809,200	\$ 554,200	= \$ 28,603,400
SPECIAL REVENUE FUNDS						
Street Maintenance Fund	18.00	\$ 924,700	\$ 178,000	\$ 155,400	\$ 71,800	= \$ 1,329,900
Municipal Airport Fund	2.50	95,100	18,300	24,500	2,000	139,900
Wildland Fire		209,600	51,600	300	6,900	268,400
Grants & Subsidies Fund	4.38	152,400	15,300	11,800	1,600	181,100
Court JCEF						
Court Fill the Gap (FTG)						
FARE Program						
Court Enhancement Fund						
Probationary Fund		38,100	7,300	10,800	100	56,300
Court Security Fee						
Community Development Block Grant	1.00	43,100	8,400	8,400	1,400	61,300
Housing Application Fund						
Rural Development - Self Help						
Housing Preservation Grant						
Home Program Fund	1.00	43,300	8,400	8,300	1,300	61,300
Housing Development Fees						
Total Special Revenue Funds	26.88	\$ 1,506,300	\$ 287,300	\$ 219,500	\$ 85,100	= \$ 2,098,200
Internal Service Funds						
Fleet Maintenance	10.00	\$ 388,400	\$ 74,800	\$ 77,600	\$ 9,300	= \$ 550,100
Risk Management Fund	1.00	87,300	12,000	6,000	100	105,400
Facilities Maint Fund	3.00	122,600	23,600	27,500	4,200	177,900
Total Permanent Funds	14.00	\$ 598,300	\$ 110,400	\$ 111,100	\$ 13,600	= \$ 833,400
ENTERPRISE FUNDS						
Municipal Golf Course	5.78	\$ 109,700	\$ 21,100	\$ 5,900	\$ 3,600	= \$ 140,300
Wastewater Treatment	15.09	628,800	121,000	118,300	27,000	895,100
Sanitation Fund	37.75	1,741,200	335,200	355,800	103,400	2,535,600
Copper Mountain Water Fund	0.66	25,900	5,000	5,500	800	37,200
Total Enterprise Funds	59.28	\$ 2,505,600	\$ 482,300	\$ 485,500	\$ 134,800	= \$ 3,608,200
TOTAL ALL FUNDS	442.56	\$ 24,674,000	\$ 6,056,200	\$ 3,625,300	\$ 787,700	= \$ 35,143,200