

CITY OF CASA GRANDE

Arizona

JUNE 30, 2024



# ANNUAL BUDGET FY2024



# **CITY OF CASA GRANDE, ARIZONA**

Annual Budget for the fiscal year  
beginning July 1, 2023 and ending June 30, 2024

**MAYOR**

Craig McFarland

**MAYOR PRO TEMPORE**

Jeff Lavender

**COUNCIL MEMBERS**

Bob Huddleson

Matt Herman

Lisa Fitzgibbons

Donna McBride

Anthony Edwards

**CITY MANAGER**

Larry Rains

**DEPUTY CITY MANAGER**

Steven Weaver

**FINANCE DIRECTOR**

Angele Ozoemelam (former 04.2024)

Brenda Hasler (current 10.2024)

**BUDGET ANALYST**

Roberta Sullivan



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# **INTRODUCTION**

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# Mayor's Budget Message



To the Citizens of Casa Grande:

The City Council is pleased to present the Fiscal Year 2023-2024 Annual Budget. The approved budget reflects a confident outlook on Casa Grande. FY23 has been proving to be one of the strongest, most productive years from an economic perspective in more than a decade. This productivity has provided the organization with adequate liquidity to fund pay as you go through capital improvement projects in FY24. The City's budget is focused on supporting the City's Mission, Vision and updated Strategic Goals. The six (6) areas of focus and their related strategic initiatives are outlined below:



## FINANCIAL STABILITY AND SUSTAINABILITY

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

- Develop a sustainable budget that can withstand a 5% revenue reduction
- Continue to utilize the classification and compensation system to benchmark job positions against mid-point of the salary range with the market
- Analyze and evaluate 5 programs or services per year to ensure efficiency/effectiveness against the private sector
- Create a Comparative Analysis of service delivery by other municipalities
- Dispose of underutilized City Properties
- Develop a sustainable 5-year Capital Infrastructure and Financing Plan(pg. 259)



## COMMUNITY CONNECTION

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

- Adopting and sustaining a culture and practice of engagement and partnerships to achieve outcomes that reflect our City's concerns, aspirations, and values.
- Increasing positive citizen interaction
- Creating an image of the City that residents rate favorably
- Creating an image to attract residents to visit and live in Casa Grande
- Creating an image of the City that businesses rate favorably
- Increasing presence on the City's social media sites
- Holding City events to fully reflect the composition of the entire community



## COMMUNITY ENHANCEMENT

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

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



- Implement a Transit Plan



## ECONOMIC EXPANSION

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

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



## Education and Workforce Advancement

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

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



## Healthy and Safe Community

The City of Casa Grande will strive to provide a safe and healthy community for Casa Grande Residents by 1) Utilizing baseline and statistical data to allocate the appropriate resources to Public Safety, 2) Marketing the success of the Police and Fire Departments through all available media avenues, 3) Continuing community outreach and education through the Community Policing initiative & City Manager's Office, 4) Aligning City initiatives with actionable goals established by my Homelessness Taskforce, and 5) Working collaboratively with various partners and organizations to promote a Healthy and Safe Community.

The budget is designed to ensure that the City provides effective and efficient services to meet the changing needs of the Casa Grande's citizens. In FY2024, resources were dedicated to the following projects:

- **Community Services:** The City's regional parks and development plan continues its mission to provide community members with areas to play and enjoy. The FY24 budget includes resources dedicated to Urban trail design and development, redevelopment of neighborhood parks, parking lot replacement and Dave White Golf Course irrigation system upgrades.
- **Economic Development:** The City continues to maintain its relationship with the Greater Phoenix Economic Council and Pinal Alliance for Economic Development. Additionally, the City anticipates leveraging the opening of Lucid Motors to attract supply chain opportunities.
- **Transportation:** FY24's approved budget allows the City to continue to work on its Annual Pavement Preservation project, turn lane installation at Trekkell & Florence and Arizola & Florence, the Casa Grande / Maricopa Paving and Highway Intersection Improvements, and the PM 10 Response Plan for Hacienda. In addition to the continued pavement preservation projects, the City will be making improvements to Peart Road from O'Neil to Cottonwood, widening Thornton Rd from I-8 to Hwy 84, and add traffic signals to Centennial Blvd & Pinal Ave, Sunland Gin & Jimmy Kerr. Further additions include Roadway improvements at Pinal County Tech Park, interconnecting traffic signals throughout the City.
- **Public Safety:** For FY24 the City has authorized the replacement and expansion of several Public Safety items for both Police and Fire. Resources have been allocated for the evidence bay expansion and Technology equipment for conference rooms. Replacement of nine patrol vehicles, radios, and body worn cameras, were also authorized for the Police Department. The Fire Department received approval to replace a fire engine, the installation of vehicle awning, the replacement of thermal imagers and the replacement of three fire stations 503, 501 and 502. Stations 501 and 502 will be dependent on bond issuance.
- **Community:** In accordance with the Strategic Plan, the City anticipates investment in the following projects: renovation of vacant lots on Main Ave, the Union Pacific Railroad Art project, and continued citizen engagement on the 2030 General Plan. The City is also engaged in partnerships with Casa Grande School Districts and Wi-Fi providers, working diligently to provide affordable options and extend service to students in our community.
- **Administration:** With a focus on providing the highest quality service to residents, the following projects were authorized to improve efficiency and effectiveness of City processes: the Vertical phone server, and the web permitting system and



management software. The City also continues to support replacement programs for desktop computers, mobile technology, and data management.

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Craig McFarland".

Craig McFarland





## City Manager Budget Message

Honorable Mayor and City Council:

After months of dedicated work compiling a proposed budget, an intensive City Council budget work session was held to review all revenue sources, programs, projects and planned expenditures for Fiscal Year 2024. Although Casa Grande experienced a notable economic recovery in FY23, we still find ourselves navigating impacts of the COVID-19 pandemic. The City remains committed to maintaining existing service levels while also striving to increase efficiencies. With that, I am pleased to present a fiscally sound and balanced budget for the upcoming fiscal year. This year's adopted expenditures, including inter-fund transfers and Community Facilities District (CFD's), total \$299,942,701.

Fiscal Year 2023-2024 Annual Budget, as adopted, reflects revenue reductions based on an uncertain economic climate. Rates and fees have been maintained at or decreased from the baselines in FY23, which were established on a cost-of-service analysis as well as included in the Mayor and City Council strategic goals. The City's primary property tax rate has remained the same as FY23 as a result of a truth in taxation; \$0.9643 per one hundred dollars of assessed valuation. The secondary property tax rate is dedicated to paying voter-approved general obligation debt. It has increased from \$0.3993 to \$0.4197 per one hundred dollars of assessed valuation for the current year.

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

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

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

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

A brief overview of the FY24 expenditure budget, by fund type *without* inter-fund transfers, is as follows:

The General Fund budget is \$66,809,949. It reflects an increase of \$1,257,420 when compared to the prior fiscal year's adjusted budget of \$65,552,529. The budget includes salary adjustments resulting from the classification/compensation study, provisions for a one-step merit increase for eligible employees and a cost savings adjustments associated with a new employee medical plan. The combined budget for all Special Revenue Funds totals \$31,736,884. The City maintains twenty (20) special revenue funds. These include funds dedicated to Streets, Airport, Parks Development, Senior Services, Youth Services, various Court and Housing funds and State and Federal Grant funds. FY24's total reflects a decrease of \$6,461,858 from last year's adjusted budget of \$38,198,742. The Debt Service Fund includes expenditures in the amount of \$10,547,145. This level of funding is \$3,190,593 an increase from the prior fiscal year total of \$7,356,552. The Capital Projects Fund budget is \$69,724,311 for FY24. This reflects a decrease of \$22,172,030 compared to last year's amended budget. Capital Project expenditures may fluctuate from year-to-year depending on projects authorized during the Capital Improvement Planning process. Enterprise Funds are comprised of Golf, Wastewater, Water and Sanitation. Their combined budget totals



\$87,829,715. This represents an \$43,767,963 increase over last year's adjusted budget of \$44,061,752. The difference is attributed to the contingent budget authority provided for the vehicle and equipment replacement program and other emergency purchases. The City has three Internal Service Funds to account for its Fleet, Facilities and Risk Management. The Risk Management Fund budget of \$1,407,206 is used to account for all risk management activities and insurance costs. The Fleet Services Fund budget is \$2,468,256 and is used to account for all ongoing vehicle maintenance activities. The Facility Maintenance Fund budget of \$3,805,871 is used to account for costs related to facility maintenance, repair and janitorial services. All costs incurred by internal services funds are recovered through departmental allocations based on their relative usage. Community Facility District (CFD) Funds house money related to capital construction activities within the City's four special CFD taxing districts: Copper Mountain Ranch, Mission Royale, Post Ranch and Villago. FY24 expenditures total \$25,613,364, reflecting a \$299,089 increase compared to last year's budget, due to additional budget authority for more improvements.

The budget continues to provide for the addition and reclassification of personnel when it is absolutely necessary to maintain current levels of service. All new and amended positions are thoroughly evaluated as part of the budget process, and emphasis is placed on adapting the organization to our current and future needs. Staffing additions and adjustments for FY24 are as follows:

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

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

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

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

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



Sincerely,  
Larry Rains City Manager





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Casa Grande  
Arizona**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morrell*

Executive Director



## **Mission Statement & Vision**



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

#### **VISION**

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

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

**S**erve Casa Grande through a variety of City services designed to promote quality of life.

**E**nsure the safety of the community through aggressive public safety efforts and programs.

**R**espond to the needs of the community by promoting communications and transparency.

**V**alue the tax dollar and maintain a fiscal policy that provides an efficient tax structure.

**I**ncorporate safeguards to ensure fairness and equitable treatment of all citizens.

**C**ontinue to evaluate our services and ourselves to ensure quality and effectiveness.

**E**ndeavor to hire the best people and help them develop professionally.

## **Mayor and Council**

### **Mayor and City Council**



**Craig McFarland**  
Mayor



**Jeff Lavender**  
Mayor Pro Tempore



**Robert Huddleston**  
Council Member



**Matt Herman**  
Council Member



**Lisa Navarro Fitzgibbons**  
Council Member



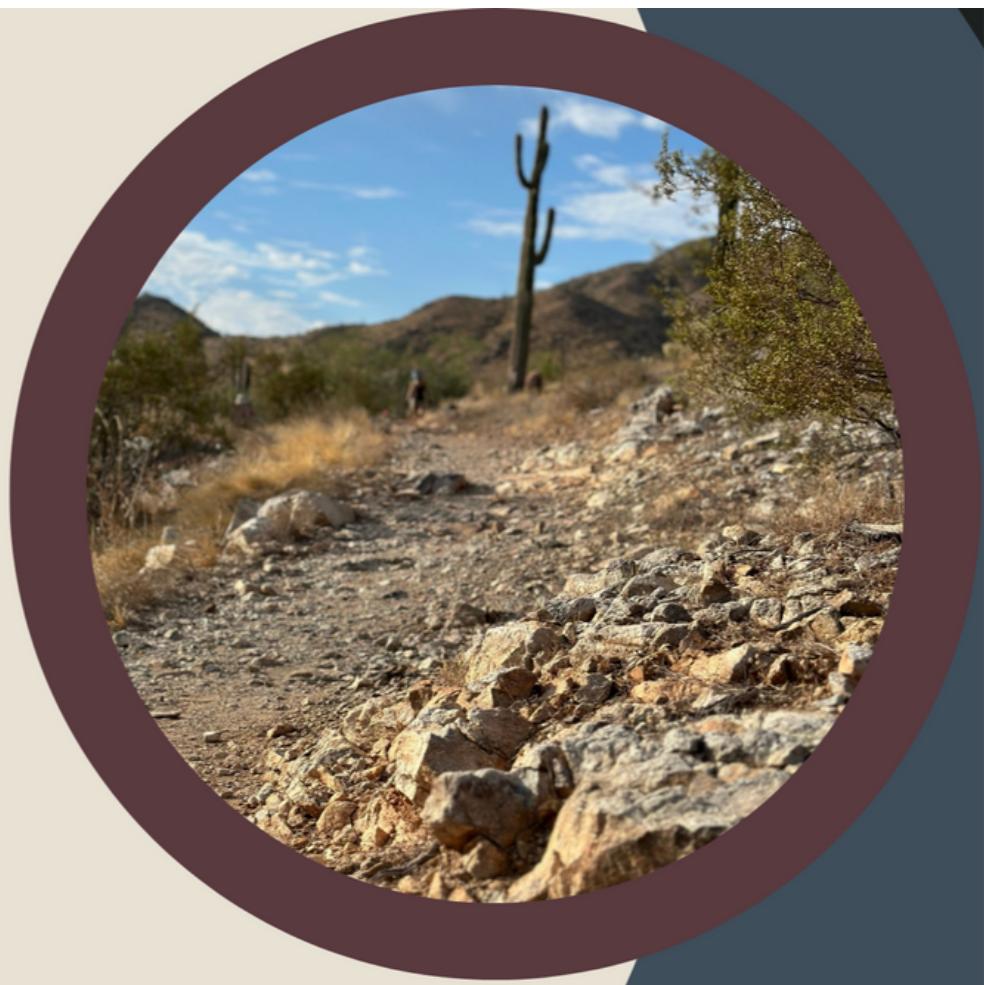
**Donna McBride**  
Council Member



**Anthony Edwards**  
Council Member



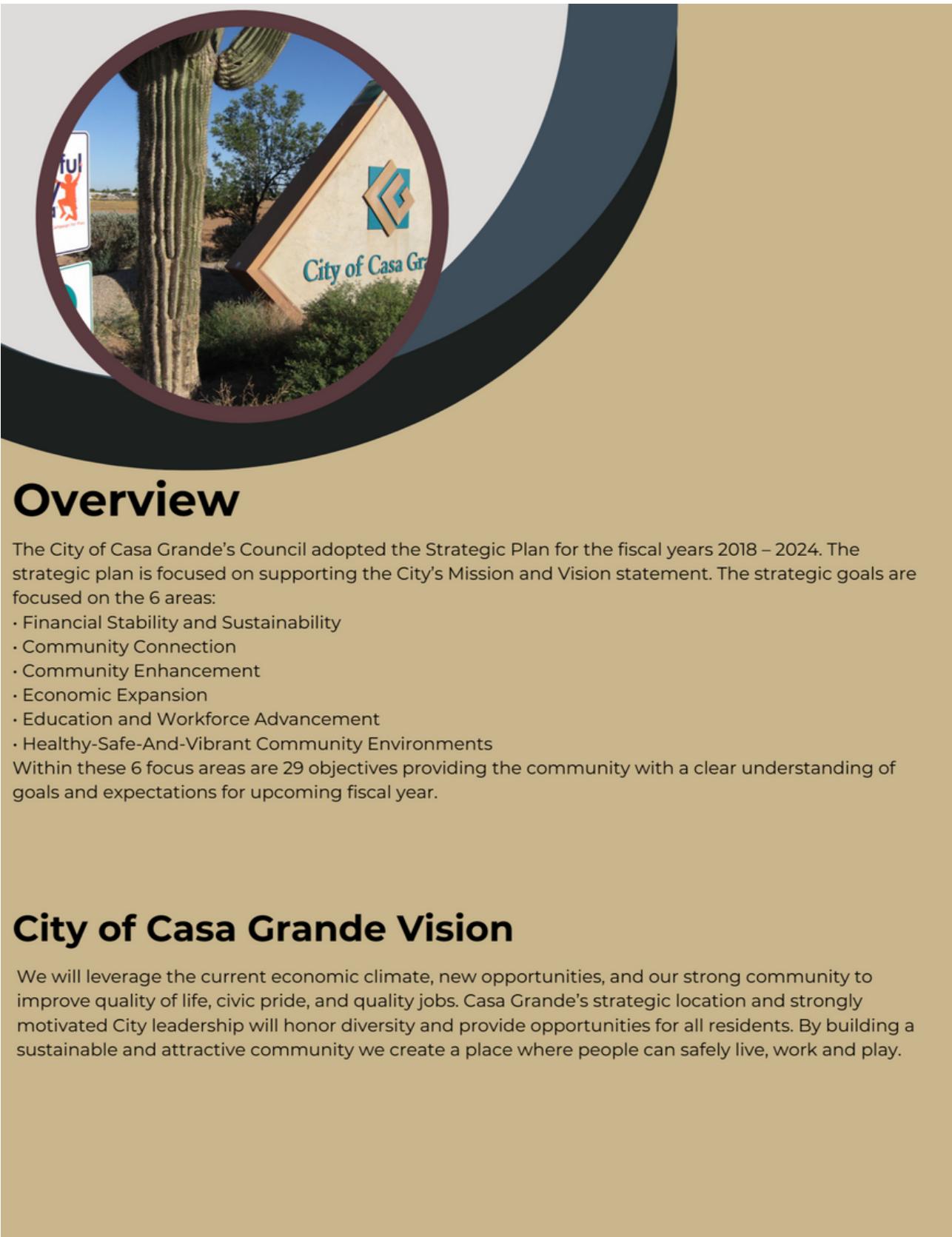
## **City of Casa Grande Strategic Plan**



# **City of Casa Grande Strategic Plan**



**CITY OF  
CASA GRANDE**  
STRONGER UNITED



## Overview

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

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

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

## City of Casa Grande Vision

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

# Focus Area 1: Financial Stability and Sustainability

## Goal 1A

Implement actions for the City's revenue sustainability

### Objectives

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

## Goal 1B

Implement actions for the City's employment stability

### Objectives

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



## Goal 1C

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

### Objective

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



## Focus Area 2: Community Connection

### Goal 2A

Implement strategies to build and strengthen collaborative relationships and partnerships

#### Objectives

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

### Goal 2B

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

#### Objectives

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



### Goal 2C

Implement actions to promote tourism

#### Objectives

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



## Focus Area 3: Community Enhancement

### Goal 3A

Implement actions to benefit citizens

**Objective**

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



### Goal 3B

Implement actions for community improvement

**Objective**

- Eliminate slums or blight by allocating City resources



## Focus Area 4: Economic Expansion

### Goal 4A

Implement actions for sound economic planning

**Objectives**

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

### Goal 4B

Implement actions for the City's commerce

**Objectives**

- Widening of I-10



### Goal 4C

Implement actions to enhance the City's rich culture

**Objective**

- Enhance art and culture within the City



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

### **Goal 5A**

**Implement actions for educational growth**

#### **Objectives**

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



### **Goal 5B**

**Implement actions for workforce advancement**

#### **Objectives**

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



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

### Goal 6A

Implement actions to create a safe and vibrant community environment

#### Objective

• Increase citizen's sense of security



### Goal 6B

Implement actions to create a healthy community environment

#### Objective

Advance a Healthy Community Initiative



## CITY OF CASA GRANDE, ARIZONA - PROFILE



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

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

### GOVERNMENT

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



City Hall

### SCENIC ATTRACTIONS

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



Downtown

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



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

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

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

#### **COMMUNITY FACILITIES**

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



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

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

#### **COMMUNICATION**

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

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

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

#### **EDUCATION**

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

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

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

## **MEDICAL**

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

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

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

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

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

## **FINANCIAL**

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

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

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

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

## **AIRPORT**



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

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

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



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

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

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

#### **Utilities**

##### **Electricity:**

Arizona Public Service Co.  
Electrical District No. 1  
Electrical District No. 2  
Hohokam  
Santa Cruz Water & Power District

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

Southwest Gas

##### **Telecommunication:**

Century Link  
Cox Communications

##### **Water:**

Arizona Water Company  
City of Casa Grande

##### **Wastewater:**

City of Casa Grande

##### **Sanitation:**

City of Casa Grande



## Population Overview



TOTAL POPULATION

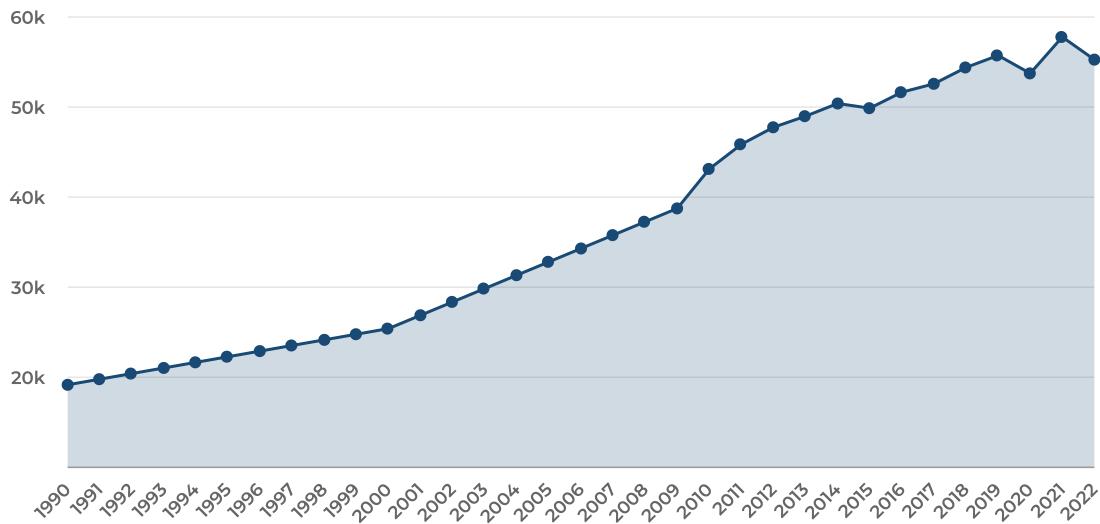
**55,186**

▼ 4.4%  
vs. 2021

GROWTH RANK

**85** out of **91**

Municipalities in Arizona



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



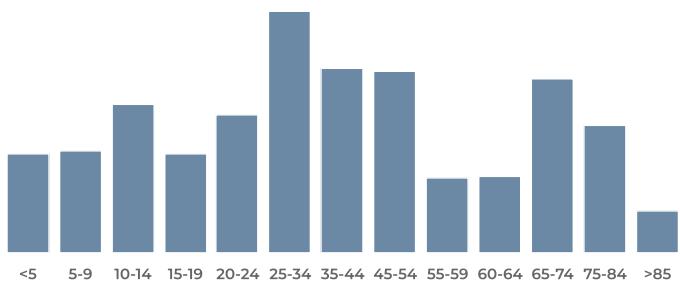
DAYTIME POPULATION

**58,466**

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

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

### POPULATION BY AGE GROUP



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

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



## Household Analysis

TOTAL HOUSEHOLDS

**20,027**

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

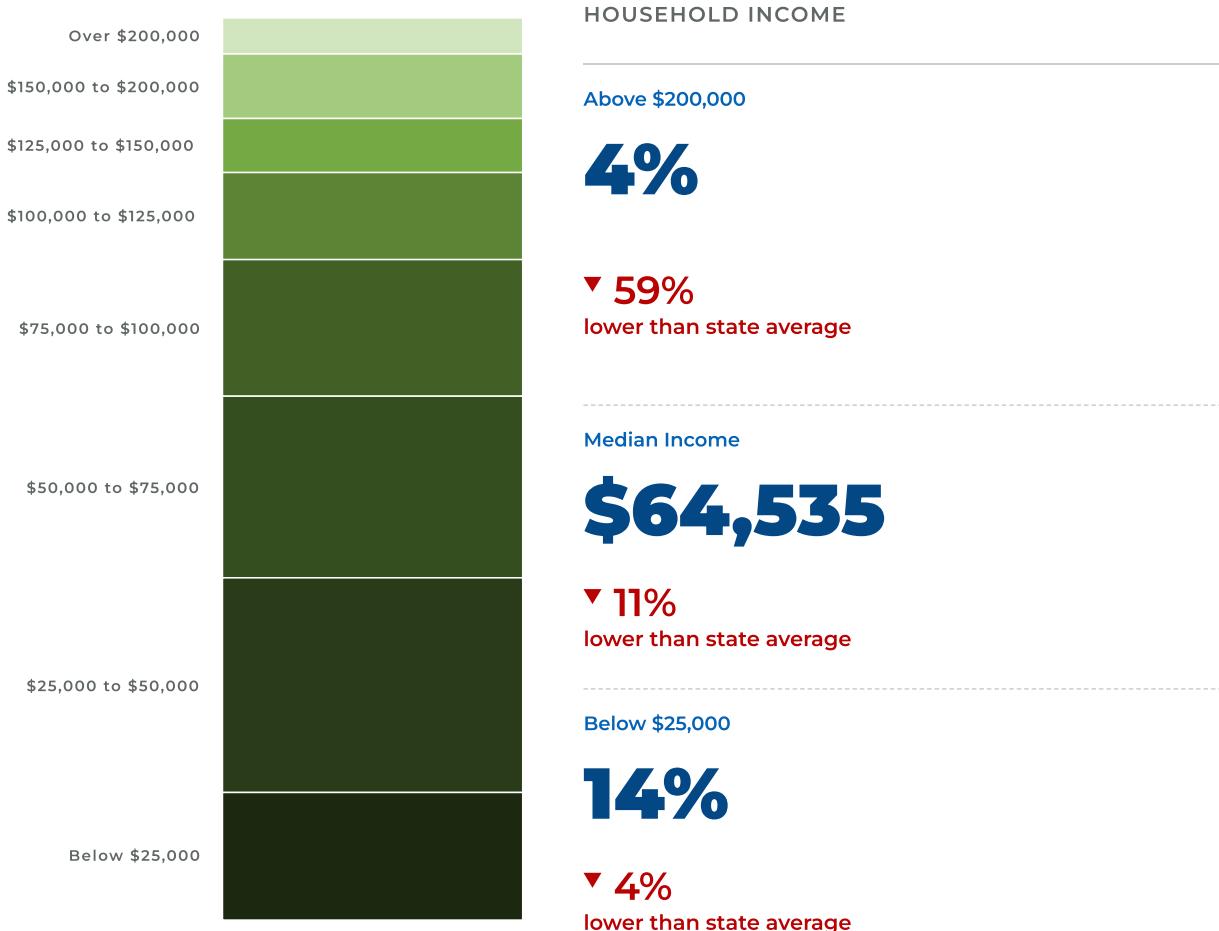


\* Data Source: American Community Survey 5-year estimates



## Economic Analysis

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



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

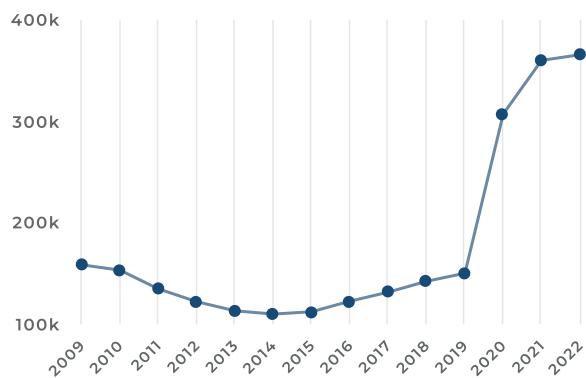


# Housing Overview



2022 MEDIAN HOME VALUE

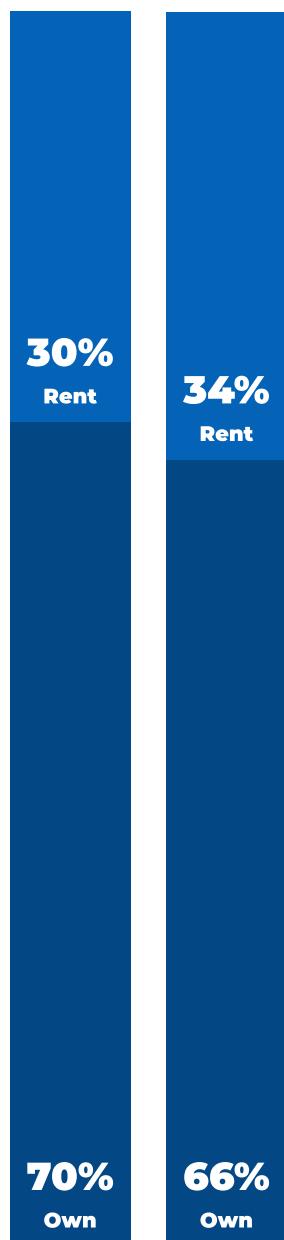
**\$365,500**



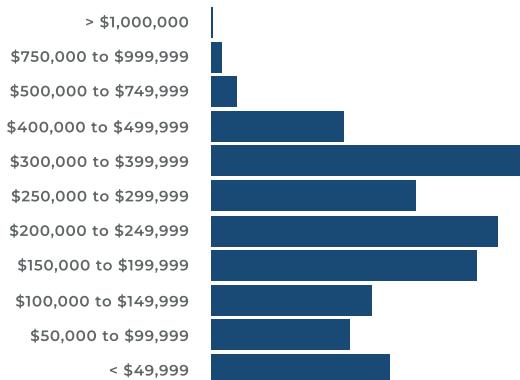
\* Data Source: Casa Grande, AZ 2022

HOME OWNERS VS RENTERS

Casa Grande State Avg.



## HOME VALUE DISTRIBUTION



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

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

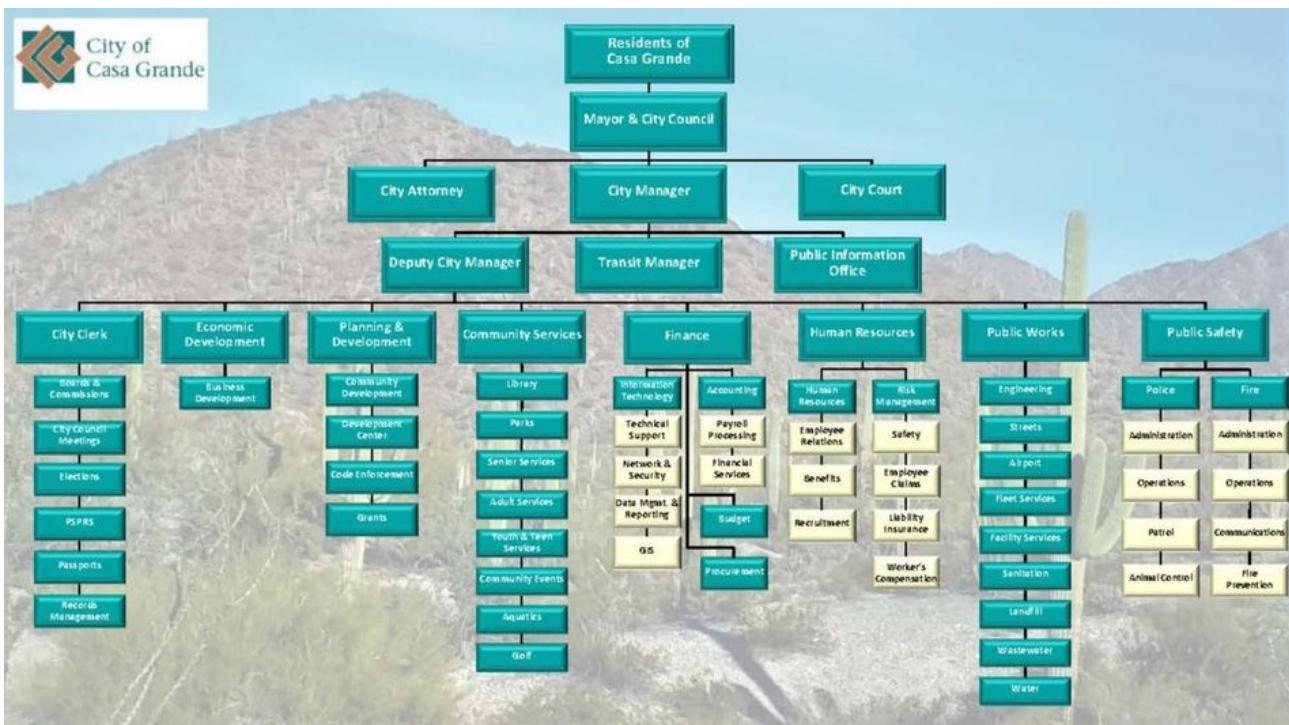


## Principal Employers

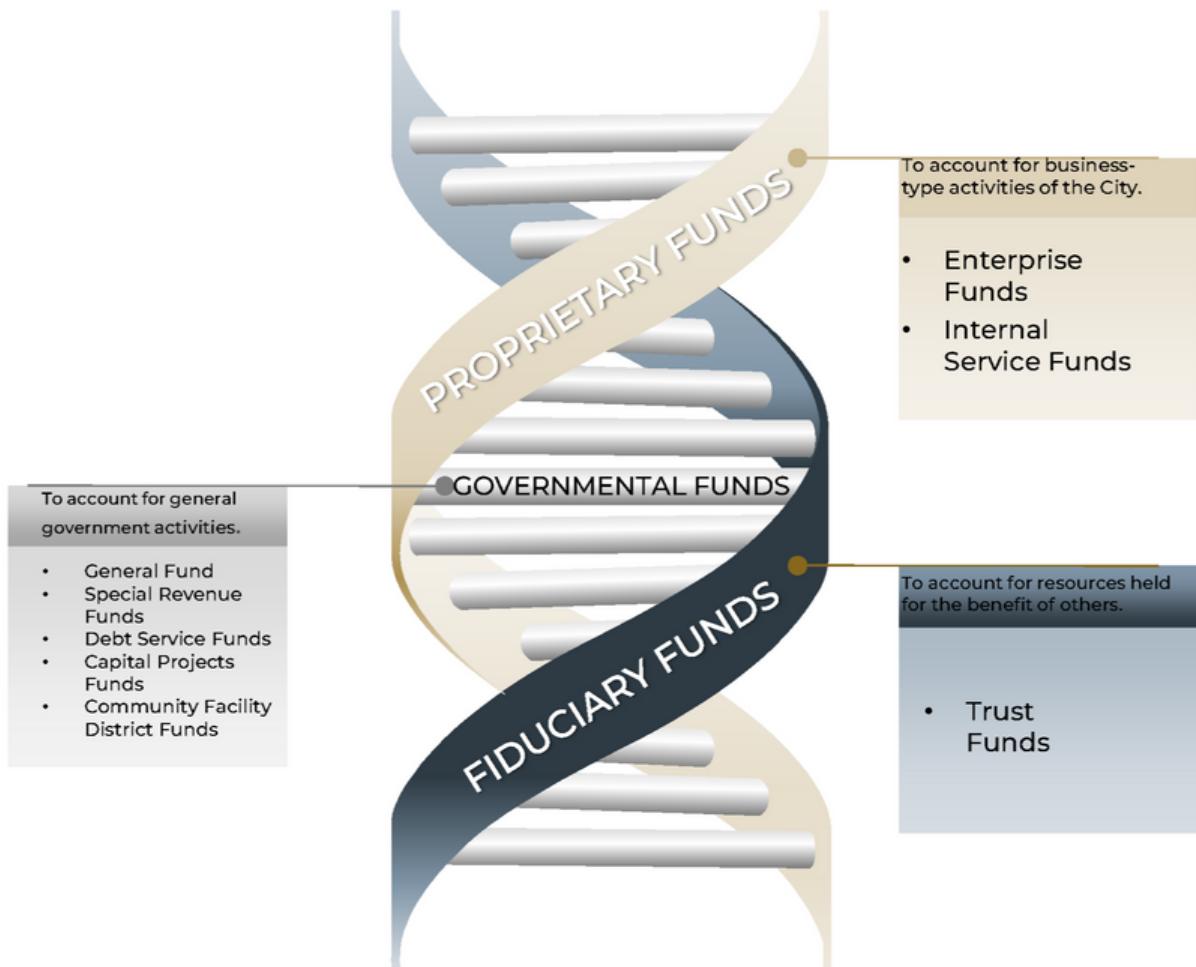
Employer	Total Employees	Percentage of Total City Employment
Lucid Motors	2,400	25.7%
Casa Grande Elementary School District	957	10.3%
Wal-Mart Distribution	848	9.1%
Banner Casa Grande Regional Medical Center	625	6.7%
US Customs and Boarder Protection	500	5.4%
Abbott Nutrition	450	4.8%
City of Casa Grande	433	4.6%
Hexcel	350	3.8%
Tractor Supply Co. Distribution Center	322	3.5%
Casa Grande Union High School District	318	3.4%
Frito Lay	300	3.2%
Fry's	300	3.2%
Wal-Mart Store	280	3.0%
Price Industries	270	2.9%
Dillard's	200	2.1%
Pinal County	200	2.1%
National Vitamin Company	180	1.9%
Lowe's	150	1.6%
Kohl's	123	1.3%
Casa Grande Valley Newspapers	118	1.3%
<b>Total</b>	<b>9,324</b>	<b>100%</b>



# **City of Casa Grande Organizational Chart**



## Fund Structure



## Funds and Departments

### FY2024 Department | Fund Relationship

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

\*Check marks indicate department utilizes associated funding source

# Basis of Budgeting

## BUDGET DOCUMENT GUIDE

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

- To prepare a fiscal plan for the City Council, Management, and Leadership which encapsulates their goals and objectives in providing quality services at a reasonable cost for the community.
- To present an easy to read document that presents projected revenue, approved expenditures and anticipated activities for FY2024.

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

**A Policy Document**

**An Operational Guide**

**A Financial Plan**

**A Communications Device**

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

**A Policy Document** - the City Council established specific strategies to achieve their goals through policy decisions as noted in the Mayor and City Manager's "Budget Message" as well as the subsequent "Strategic Agenda" and "Financial Strategic Plan". Following the next two sections, which present the City's "Fiscal Policy & Guidelines" and our FY2023 "Budget & Financial Summaries", each department is summarized by its related division(s) and presented individually and includes the following sections:

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

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

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

- *Personnel & Benefits* - Includes wages, overtime, employee-related expenses, and fringe benefits.
- *Supplies & Services* - Includes office and operational supplies, fuels and lubricants, uniforms and all other departmental supplies as well as professional / contractual, engineering, maintenance, and janitorial services in addition to all City utilities.
- *Capital Outlay* - Includes land, building, and infrastructure improvements as well as equipment and vehicle purchases over \$25,000.
- *Debt Services* - Includes all principal and interest payments associated with City bonds, capital leases, and Water Infrastructure Finance Authority (WIFA) payments located in the Wastewater division.
- *Capital Reserves* - Includes capital contingency funds for emergency / unforeseen capital purchases only accessible with Council authorization.
- *Depreciation* - Includes all depreciation charges.
- *Transfers Out* - Includes all interfund transfers utilized to capture intra-department cost recovery as well as vehicle replacement set-aside as these funds are transferred and housed in the City's vehicle replacement fund. Note, enterprise funds (Sanitation, Wastewater, & Water) finance their own vehicle replacements, so set-aside costs are included in "Capital Outlay". However, they are distinguished from FY2024 capital project spending.

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

The City of Casa Grande uses the modified accrual basis of accounting for maintenance of general governmental and fiduciary fund types, where revenues are recorded when measurable and available to finance expenditures in the current fiscal year. Available is defined as collectible within the fiscal year, or soon thereafter, and utilized to pay current period



liabilities. Other than principal and interest on long- term debt, expenditures are recognized in the accounting period in which the liability was incurred.

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

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

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

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

The FY24 budget document also includes sections regarding the City's current Capital Budget and 5 year Capital Plan, Budget Resolutions and official State Schedules, Debt, Personal Data, current Tax Rates, Glossary, and Acronyms.

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

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

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

### **BUDGETARY PRINCIPLES**

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

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

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

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

**Amendments** - The Finance Director may transfer budgeted amounts within a classification. Any transfers between classifications may be authorized by the Finance Director with the City Manager's approval, except where personnel services are concerned. Council must authorize budgetary transfers for personnel services, and transfers between departments and funds.

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



## **FUND STRUCTURE AND DEPARTMENTAL USE**

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

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

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

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

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

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

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

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

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

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

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

Trust Funds - Trust Funds are used to account for assets held by the City as trustee for individuals or private organizations. Expendable trust funds are accounted for and reported as governmental funds. Currently, the City possesses multiple agency funds which account for deposits received from various private companies in order to conduct business within



the City and also account for employee's flexible spending plan deposits for out-of-pocket health care costs.

## **BUDGET PROCESS OVERVIEW**

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

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

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

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

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

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

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

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

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



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

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

#### BUDGET ROLES AND RESPONSIBILITIES

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

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

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

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

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



# Financial Policies

## DEFINITION AND PURPOSE OF FISCAL POLICY

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

An operational fiscal policy is intended to provide the following:

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

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

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

## ORGANIZATION OF THIS SECTION

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

The presentation of fiscal policies is in the following order:

- Policies for fiscal control
- Policies for debt management
- Policies for governmental management
- Policies for revenues and program funding
- The framework for fiscal policy

## POLICIES FOR FISCAL CONTROL

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

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

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

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

- Interest expense on general obligation debt, which is recorded on the due date.
- Prepaid expenses are recorded and recognized as expenditures in the period benefited.
- Disbursements for inventory-type items are considered expenditures at the time of purchase.
- Inter-fund transactions, which are recorded on the accrual basis.



- o Significant revenues which are susceptible to accrual are: Federal and state grants to the extent that revenues are recorded as eligible, reimbursable expenses are incurred. Sales and Property tax receivables within approximately sixty days of the end of a fiscal year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

## **POLICIES FOR DEBT MANAGEMENT**

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

**Debt Incurred** - The City of Casa Grande limits the amount of new general obligation debt to remain with the 0.6308 per \$100 in assessed valuation target and to reasonably assure retention of the City's highest credit rating in national debt markets. Capital Improvements operating expenditures, whose construction is funded by the City of Casa Grande's General Obligation bonds, are subject to spending affordability limits set by the City of Casa Grande's Council.

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

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

## **POLICIES FOR GOVERNMENTAL MANAGEMENT**

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **FRAMEWORK FOR FISCAL POLICY**

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

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



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

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

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

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

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

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



## Budget Calendar

Oct 26, 2022	FY24 Budget Kick Off Meeting - Training on ClearGov CIP Departments begin working with Finance on their preliminary CIP plans
Nov 11, 2022	Departments preliminary CIP plans due to Finance
Nov 30, 2022	Present to City Manager FY23 projections and FY24 revenues projections Meet with City Manager to discuss departments preliminary CIP plans
Dec 2, 2022	Send preliminary CIP plans listing approved by City Manager to departments. ClearGov is opened for departments to enter their approved FY24 CIP request.
Dec 9, 2022	Budget training for Departments will be held starting December 7, 2022.
Dec 14, 2022	Deadline for FY24 CIP request
Dec 15, 2022	Departments begin updating and entering FY24 operational budgets Departments begin submitting personnel request to Human Resources and Finance Departments begin preparing FY24 Proposed Fee Requests
Dec 20, 2022	Department meet with Finance on FY24 Operational ISF, Wastewater, Water, Sanitation & Consolidated Fees Requests
Jan 16, 2023	Outside agency funding request letters distributed



	Jan 17, 2023
	<p>City Council study session status update on FY23 budget activities</p> <p>FY24 operational budget requests for ISF, Wastewater, Water, and Sanitation due to Finance</p> <p>Finance begins review of ISF, Wastewater, Water, and Sanitation budget requests and prepares fee models</p> <p>Consolidate Fee request due to Finance</p>
	Jan 19, 2023
	<p>Meeting with City Manager to review FY24 ISF fee proposals</p> <p>Meeting with City Manager to review FY24 ISF fee proposals</p>
	Feb 1, 2023
	Deadline for submitting FY24 operational budget and personnel requests
	Feb 8, 2023
	Receive certified property values from the County Assessor to calculate the property tax levy limit and the final levy limit worksheet (On or before February 10 of the tax year {A.R.S. 42-17052})
	Feb 10, 2023
	Make the property values provided by the county assessor available for public inspection; transmit to Clerk's Office on or before February 15 {A.R.S. 42-17055}
	Feb 13, 2023
	Starting February 13 - 17th City Manager departmental budget review begins
	Feb 13, 2023
	Prepare and post Notice of Intent to raise Consolidated fees to website and distribute via social media (Notice must include proposed fee schedule and supporting fee report. Required at least 15 days prior to adoption {A.R.S. 9-499.15})
	Feb 14, 2023
	Post proposed fees and supporting fee report on the website as well as notice that Council will consider an increase to the Consolidated Fee Schedule. Submit copy of supporting fee report to Clerk's office (Written notice on website 60 days prior to adoption {A.R.S. 9-499.15})



	Feb 17, 2023	Deadline to notify the Property Tax Oversight Commission as to agreement or disagreement with the property tax levy limit (Within 10 days of receiving information {A.R.S. 42-17054})
		Partnership Funding Requests Due
	Mar 7, 2023	Deliver comprehensive budget summary to City Manager's Office
	Apr 6, 2023	Distribute City Manager's FY24 Proposed Budget
	Apr 17, 2023	<p>Post notice on the website that Council will consider an increase in the property tax rate (Written notice on website 60 days prior to adoption {A.R.S. 9-499.15})</p> <p>Adopt Notice of Intent to raise Water and Wastewater rates and set date for Public Hearing (must be done at least 60 days prior to scheduled hearing {A.R.S. 9-511.01})</p> <p>Public Hearing &amp; Council adoption of Fee Resolution</p>
	Apr 19, 2023	FY24 City Council Budget Retreat
	May 15, 2023	<p>Council Adoption of Tentative Budget (on or before the third Monday in July {A.R.S. 42-17101})</p> <p>Adoption of CFD Tentative Budget for City's CFD's</p>
	May 16, 2023	<p>Post Tentative Budget to City website (A complete copy of the estimates of revenues and expenses shall be made available at the city libraries(address) and city administrative offices and shall be posted in a prominent location on the official website of the city no later than seven business days after presented to Council A.R.S. 42-17103(A))</p> <p>File supporting Wastewater rate report with the Clerk's office and post to website (At least 30 days prior to Public Hearing {A.R.S. 9-511.01})</p>



	<p>May 22, 2023</p> <p>Second publication of FY 2024 Tentative Budget summary and Notice of Public Hearing (must be published once a week for two consecutive weeks {A.R.S. 42-17103})</p> <p>Publish Notice of Intent to raise Water and Wastewater fees and advertise Public Hearing in newspaper (not less than 20 days prior to adoption – Public Hearing notice must only be published once {A.R.S. 9-511.01})</p> <p>First publication of FY2024 Tentative Budget, primary and secondary tax levies for all Community Facility Districts.</p>
	<p>May 29, 2023</p> <p>Second publication of FY 2024 Tentative Budget summary and Notice of Public Hearing (must be published once a week for two consecutive weeks {A.R.S. 42-17103})</p> <p>Second publication of FY2024 Tentative Budget, primary and secondary tax levies for all Community Facility Districts.</p>
	<p>Jun 5, 2023</p> <p>Hold public hearing on budget and property tax levy. (tax levy hearing must be held on or before the fourteenth day before the tax levy is adopted {A.R.S. 42-17104})</p> <p>Hold public hearing and adopt final budget for the City's CFD's</p>
	<p>Jun 19, 2023</p> <p>Public Hearing &amp; Council adoption of Fee Resolution</p> <p>Adoption of 2023-2024 Property Tax Levies for the City's CFDs</p>
	<p>Jun 29, 2023</p> <p>Publish first “Truth in Taxation” notice in newspaper and issue a press release with the same information as the published notice (Not less than fourteen or more than twenty days before tax levy hearing {A.R.S. 42-17107}) needs to be published between June 29th &amp; July 8th</p>
	<p>Jul 1, 2023</p> <p>FY 2024 Begins</p>
	<p>Jul 8, 2023</p> <p>Publish second “Truth in Taxation” notice in newspaper and issue a press release with the same information as the published notice (Not less than seven or more than ten days before tax levy hearing {A.R.S. 42-17107})</p>



Jul 17, 2023

Adoption of the FY 2024 Final Budget in a Special Meeting (A.R.S. 42-17105)

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

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

Jul 18, 2023

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

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

Aug 7, 2023

Adoption of FY 2024 Tax Levy - Two Reading (on or before the third Monday in August {A.R.S. 42-17151})



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## **BUDGET OVERVIEW**

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# FINANCIAL STRATEGIC PLAN

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

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

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

### Description

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

### Plan of Action

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

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

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

### Description

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

### Plan of Action

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

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

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

## 3. MAINTAIN THE VEHICLE REPLACEMENT FUND TO REPLACE VEHICLES AND EQUIPMENT.

The City funds replacement of existing fleet by placing funds in a specific fund (Capital Replacement Fund). These funds are used specifically for fleet replacement.

### Plan of Action

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



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

#### **Plan of Action**

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

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

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

#### **Plan of Action**

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

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

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

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

#### **Plan of Action**

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

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

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

#### **Plan of Action**

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

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

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

#### **Plan of Action**



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

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

#### **Plan of Action**

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

**10. CONTINUE MONTHLY MONITORING OF THE FINANCIAL REPORTS TO FIND WHAT EXPENDITURES MEET THE INTENT OF BUDGET AND TO MONITOR REVENUES RECEIVED TO BUDGET ESTIMATES.** Three or four months before the fiscal year begins, the City will make estimates of anticipated revenues with a goal of predicting more than one year in advance what the outcome will be. Any number of circumstances could alter the final revenue figures, most of which are outside the City's control. Expenditures, on the other hand, are much easier to control.

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

#### **Plan of Action**

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

**11. CONTINUE ANNUALLY TO RECEIVE THE CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING AND THE DISTINGUISHED BUDGET AWARD.** The goal of these award programs is to provide the tools to all cities and towns, despite their size, to prepare financial statements and budgets using consistent standards in order to facilitate accordant comparison with one another. Additionally, the major users of our comprehensive financial statements are market analysts and bond rating agencies. The awards do not change our bond rating but certainly play a role in determining our bond rating, which directly affects our interest rates on bond issues.

#### **Plan of Action**

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

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

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

#### **Plan of Action**

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

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



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

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

#### **Plan of Action**

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

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

#### **Plan of Action**

The Economic Development staff will follow up on business closings.

**15. ANNUALLY REVIEW ALL MUNICIPAL TAXES, LICENSES, PERMITS, AND USER FEES AND ANNUALLY UPDATE LONG-RANGE PROJECTIONS.** Municipal taxes are a major source of General Fund revenue and include City Sales Tax, Property Taxes, and Franchise Taxes and Fees. User fees in the Golf, Waste Water Treatment, Solid Waste, and Water Funds make up more than 93% of the revenue base for all Enterprise Funds.

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

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

#### **Plan of Action**

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

**16. CONTINUE TO EVALUATE THE FINANCIAL IMPACT OF POLICY CHANGES, LEGISLATION, OR DIRECTION OF FEDERAL, STATE, COUNTY, OTHER COEXISTING JURISDICTIONS, AND OTHER LOCAL SERVICE PROVIDERS.** In the past, two major events triggered significant increases in our annual budget. The first was significant population growth discussed in the Strategic Agenda. The second was the impact of external governmental bodies and organizations. In State and Federal government, we generally see these impacts in unfunded mandates or changes in law that initiate trickle-down effects which generally reduce the City's revenue base.

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

#### **Plan of Action**

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



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

1. Require the generation of new resources for either the expansion of existing programs or the establishment of new programs.
2. The reallocation of resources from existing projects of lower priority to mandated programs.
3. Discontinue existing programs due to lack of adequate revenue sources.

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



## Priorities & Issues

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

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

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

### LONG-TERM PLANNING GOALS

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

### SITUATIONAL ANALYSIS

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

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

### FINANCIAL FORECASTING

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

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

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

### FINANCIAL MODELING



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

Objectives associated with financial modeling include:

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

#### PUBLIC PARTICIPATION

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

#### FUTURE PLANNING & PROCESSES

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

## Executive Overview

The City of Casa Grande's fiscal year 2023-2024 budget amounts to **\$274,329,337**, inclusive of inter-fund transfers (not detailed below) and allocations for Community Facility Districts. A breakdown of this total reveals a strategic distribution: **24%**, equivalent to **\$66,809,949**, is earmarked for General Fund utilization; **12%**, or **\$31,736,884**, is designated for Special Revenue Fund expenditures; **4%**, totaling **\$10,547,145**, is allocated for Debt Service Fund payments; **25%**, amounting to **\$69,724,311**, is allocated for Capital Improvement project spending; **32%**, or **\$87,829,715**, is set aside for Enterprise Fund utilization; **3%**, or **\$7,681,333**, is reserved for the City's Internal Service Funds; and the remaining **10%**, totaling **\$25,314,275**, is allocated for expenditures related to Community Facility Districts. This comprehensive allocation strategy underscores the city's commitment to efficient financial management and targeted investment across various sectors.

FY2024 All Funds Summary	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Community Facility Districts
<b>Expenditures - by Departments</b>	<b>66,809,949</b>	<b>31,736,884</b>	<b>10,547,145</b>	<b>69,724,311</b>	<b>87,829,715</b>	<b>7,681,333</b>	<b>25,314,275</b>
<b>Mayor &amp; City Council</b>	<b>504,297</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operations &amp; Contingency</b>	<b>9,507,811</b>	<b>3,309,670</b>	<b>10,547,145</b>	<b>295,000</b>	<b>-</b>	<b>-</b>	<b>25,314,275</b>
<b>City Manager</b>	<b>7,420,237</b>	<b>3,171,686</b>	<b>-</b>	<b>4,324,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>City Clerk</b>	<b>604,350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>City Attorney</b>	<b>1,128,611</b>	<b>75,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Finance/IT</b>	<b>4,920,071</b>	<b>-</b>	<b>-</b>	<b>1,779,818</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Human Resources</b>	<b>716,452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,407,206</b>	<b>-</b>
<b>Economic Development</b>	<b>308,459</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Works</b>	<b>1,290,754</b>	<b>19,231,511</b>	<b>-</b>	<b>43,291,300</b>	<b>85,948,711</b>	<b>6,274,127</b>	<b>-</b>
<b>Planning &amp; Development</b>	<b>2,529,406</b>	<b>60,951</b>	<b>-</b>	<b>2,618,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Development</b>	<b>84,446</b>	<b>1,864,603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Services</b>	<b>7,733,833</b>	<b>1,742,357</b>	<b>-</b>	<b>2,481,400</b>	<b>1,881,004</b>	<b>-</b>	<b>-</b>
<b>Communications</b>	<b>2,110,970</b>	<b>-</b>	<b>-</b>	<b>119,417</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Police</b>	<b>13,338,266</b>	<b>901,078</b>	<b>-</b>	<b>1,142,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fire</b>	<b>13,652,126</b>	<b>805,444</b>	<b>-</b>	<b>13,672,876</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>City Court</b>	<b>959,860</b>	<b>574,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

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



## Three Year Consolidated Financial Summary

Three Year Consolidated Financial Schedule (in thousands of dollars)	General Fund			Capital Project Funds		
	2021-22 Actual	2022-23 Estimated	2023-24 Budget	2021-22 Actual	2022-23 Estimated	2023-24 Budget
<b>Revenues - by Source</b>						
Primary Property Taxes	4,738	4,429	4,939	-	-	-
Secondary Property Taxes	-	-	-	-	-	-
Local Taxes	35,397	28,387	30,071	-	-	-
Intergovernmental	19,110	23,958	24,159	-	-	-
Licenses and Permits	3,729	402	2,461	-	-	-
Charges for services	3,339	2,870	3,839	-	-	-
Fines and forfeits	597	602	479	-	-	-
Investments	(1,488)	158	1,474	-	-	-
Rental and Sale of Assets	464	399	387	-	-	-
Franchise Tax	2,666	3,093	1,533	-	-	-
Miscellaneous	64,128	323	365	-	-	-
Streets Maintenance Fund	-	-	-	-	-	-
Municipal Airport Fund	-	-	-	-	-	-
Parks Development Fund	-	-	-	-	-	-
Downtown Revitalization Fund	-	-	-	-	-	-
Senior Services - Pinal Gila Contract	-	-	-	-	-	-
Youth Services - Dedicated Sales Tax	-	-	-	-	-	-
Recreation - Dedicated Sales Tax	-	-	-	-	-	-
Grants & Subsidies Fund	-	-	-	-	-	-
Casa Grande Performance Institute	-	-	-	-	-	-
Court Improvement Funds	-	-	-	-	-	-
Community Development Grants	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-
General Obligation Bonds	-	-	-	-	-	-
Excise Bonds	-	-	-	-	-	-
Capital Projects Fund	-	-	-	(69)	29,584	21,892
Capital Dedicated Sales Tax	-	-	-	6,424	8,684	6,712
Equipment and Vehicle Replacement	-	-	-	(208)	-	3,259
Airport Capital Projects Fund	-	-	-	408	-	66
Development Impact Fees	-	-	-	6,565	9,686	14,692
CFD (Community Facility Districts)	-	-	-	-	-	-
Municipal Golf Course	-	-	-	-	-	-
Wastewater User Fees & Fines	-	-	-	-	-	-
Sanitation User Fees & Fines	-	-	-	-	-	-
Copper Mountain Water Fund	-	-	-	-	-	-
Fleet Maintenance	-	-	-	-	-	-
Facilities Maint. Fund	-	-	-	-	-	-
Risk Management Fund	-	-	-	-	-	-
Transfers In	601	424	67	-	9,488	18,339
<b>Beginning Fund Balance</b>	<b>71,003</b>	<b>82,827</b>	<b>36,083</b>	<b>56,640</b>	<b>73,091</b>	<b>56,424</b>
<b>Total Financial Resources</b>	<b>204,284</b>	<b>149,541</b>	<b>84,267</b>	<b>69,761</b>	<b>105,275</b>	<b>136,210</b>
<b>Expenditures - by Use</b>						
Salaries & Benefits*	85,716	38,243	41,389	-	-	-
Supplies & Services	14,197	19,594	20,726	1,034	8,112	3,781
Capital Outlay	924	1,137	1,020	7,510	82,492	65,906
Debt Service	-	-	-	-	-	-
Capital Reserves	-	3,658	3,658	-	-	-
Depreciation	-	-	-	-	-	-
Transfer Out	4,934	30,192	6,274	0	1,403	18,339
<b>Total Financial Uses</b>	<b>105,772</b>	<b>92,823</b>	<b>73,067</b>	<b>8,543</b>	<b>92,007</b>	<b>88,027</b>

\*FY22 actuals include the PSPRS liability



## Three Year Consolidated Financial Summary (cont.)

Three Year Consolidated Financial Schedule (in thousands of dollars)	Enterprise Funds			All Other Funds (Special, Debt, ISF, Fiduciary, CFD)		
	2021-22 Actual	2022-23 Estimated	2023-24 Budget	2021-22 Actual	2022-23 Estimated	2023-24 Budget
<b>Revenues - by Source</b>						
Primary Property Taxes	-	-	-	-	-	-
Secondary Property Taxes	-	-	-	-	-	-
Local Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Rental and Sale of Assets	-	-	-	-	-	-
Franchise Tax	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Streets Maintenance Fund	-	-	-	10,011	8,580	9,601
Municipal Airport Fund	-	-	-	1,236	1,347	1,242
Parks Development Fund	-	-	-	3	2	0
Downtown Revitalization Fund	-	-	-	13	41	3
Senior Services - Pinal Gila Contract	-	-	-	203	267	218
Youth Services - Dedicated Sales Tax	-	-	-	529	216	165
Recreation - Dedicated Sales Tax	-	-	-	1,707	2,174	1,851
Grants & Subsidies Fund	-	-	-	11,759	17,954	10,308
Casa Grande Performance Institute	-	-	-	-	-	-
Court Improvement Funds	-	-	-	118	114	114
Community Development Grants	-	-	-	1,629	3,566	1,990
Capital Leases	-	-	-	24	50	115
General Obligation Bonds	-	-	-	2,569	1,834	2,159
Excise Bonds	-	-	-	1	-	10
Capital Projects Fund	-	-	-	-	-	-
Capital Dedicated Sales Tax	-	-	-	-	-	-
Equipment and Vehicle Replacement	-	-	-	-	-	-
Airport Capital Projects Fund	-	-	-	-	-	-
Development Impact Fees	-	-	-	-	-	-
CFD (Community Facility Districts)	-	-	-	339	392	25,604
Municipal Golf Course	1,793	2,010	1,990	-	-	-
Wastewater User Fees & Fines	12,094	15,157	51,282	-	-	-
Sanitation User Fees & Fines	7,815	9,774	8,282	-	-	-
Copper Mountain Water Fund	450	629	272	-	-	-
Fleet Maintenance	-	-	-	3,026	3,050	2,661
Facilities Maint. Fund	-	-	-	1,184	1,703	1,672
Risk Management Fund	-	-	-	2,433	984	125
Transfers In	-	11,403	-	4,934	8,305	13,989
<b>Beginning Fund Balance</b>	<b>4,999</b>	<b>15,709</b>	<b>23,912</b>	<b>17,115</b>	<b>17,599</b>	<b>21,257</b>
<b>Total Financial Resources</b>	<b>27,151</b>	<b>54,682</b>	<b>85,739</b>	<b>58,831</b>	<b>68,177</b>	<b>93,082</b>
<b>Expenditures - by Use</b>						
Salaries & Benefits*	3,754	4,823	4,213	12,964	2,626	4,116
Supplies & Services	7,641	12,416	11,335	5,984	13,117	12,086
Capital Outlay	215	19,641	70,493	3,655	7,144	11,525
Debt Service	1,280	7,265	130	6,521	7,665	10,842
Capital Reserves	-	-	-	-	41,027	28,458
Depreciation	4,772	1,560	1,560	-	-	-
Transfer Out	-	-	-	-	1,739	7,889
<b>Total Financial Uses</b>	<b>17,662</b>	<b>45,706</b>	<b>87,732</b>	<b>29,124</b>	<b>73,317</b>	<b>74,917</b>

\*FY22 actuals include the PSPRS liability



## Three Year Consolidated Financial Summary (cont.)

Three Year Consolidated Financial Schedule (in thousands of dollars)	A 2021-22 Actual	B 2022-23 Estimated	C 2023-24 Budget	(A-B) / B FY21-22 Actual - FY22-23 Est.	(C - B) / C FY22-23 Est. - FY23-24 Budget
<b>Revenues - by Source</b>					
Primary Property Taxes	4,738	4,429	4,939	7%	10%
Secondary Property Taxes	-	-	-	0%	0%
Local Taxes	35,397	28,387	30,071	20%	6%
Intergovernmental	19,110	23,958	24,159	-25%	1%
Licenses and Permits	3,729	402	2,461	89%	84%
Charges for services	3,339	2,870	3,839	14%	25%
Fines and forfeits	597	602	479	-1%	-26%
Investments	(1,488)	158	1,474	111%	89%
Rental and Sale of Assets	464	399	387	14%	-3%
Franchise Tax	2,666	3,093	1,533	-16%	-102%
Miscellaneous	64,128	323	365	99%	11%
Streets Maintenance Fund	10,011	8,580	9,601	14%	11%
Municipal Airport Fund	1,236	1,347	1,242	-9%	-8%
Parks Development Fund	3	2	0	20%	-752%
Downtown Revitalization Fund	13	41	3	-224%	-1540%
Senior Services - Pinal Gila Contract	203	267	218	-31%	-22%
Youth Services - Dedicated Sales Tax	529	216	165	59%	-31%
Recreation - Dedicated Sales Tax	1,707	2,174	1,851	-27%	-17%
Grants & Subsidies Fund	11,759	17,954	10,308	-53%	-74%
Casa Grande Performance Institute	-	-	-	0%	0%
Court Improvement Funds	118	114	114	3%	0%
Community Development Grants	1,629	3,566	1,990	-119%	-79%
Capital Leases	24	50	115	-109%	57%
General Obligation Bonds	2,569	1,834	2,159	29%	15%
Excise Bonds	1	-	10	100%	100%
Capital Projects Fund	(69)	29,584	21,892	42987%	-35%
Capital Dedicated Sales Tax	6,424	8,684	6,712	-35%	-29%
Equipment and Vehicle Replacement	(208)	-	3,259	100%	100%
Airport Capital Projects Fund	408	-	66	100%	100%
Development Impact Fees	6,565	9,686	14,692	-48%	34%
CFD (Community Facility Districts)	339	392	25,604	-16%	98%
Municipal Golf Course	1,793	2,010	1,990	-12%	-1%
Wastewater User Fees & Fines	12,094	15,157	51,282	-25%	70%
Sanitation User Fees & Fines	7,815	9,774	8,282	-25%	-18%
Copper Mountain Water Fund	450	629	272	-40%	-131%
Fleet Maintenance	3,026	3,050	2,661	-1%	-15%
Facilities Maint. Fund	1,184	1,703	1,672	-44%	-2%
Risk Management Fund	2,433	984	125	60%	-687%
Transfers In	5,535	29,621	32,395	-435%	9%
<b>Beginning Fund Balance</b>	<b>149,758</b>	<b>189,226</b>	<b>137,676</b>	<b>-26%</b>	<b>-37%</b>
<b>Total Financial Resources</b>	<b>360,028</b>	<b>401,264</b>	<b>406,062</b>	<b>-11%</b>	<b>1%</b>
<b>Expenditures - by Use</b>					
Salaries & Benefits*	102,434	45,691	49,719	-55%	9%
Supplies & Services	28,856	53,239	47,928	84%	-10%
Capital Outlay	12,304	110,415	148,944	797%	35%
Debt Service	7,801	14,930	10,972	91%	-27%
Capital Reserves	-	44,685	32,116	0%	-28%
Depreciation	4,772	1,560	1,560	-67%	0%
Transfer Out	4,934	33,334	32,503	576%	-2%
<b>Total Financial Uses</b>	<b>161,101</b>	<b>303,853</b>	<b>323,742</b>	<b>89%</b>	<b>7%</b>

\*FY22 actuals include the PSPRS liability



# Comprehensive Five -Year Financial Plan

## Comprehensive Five-Year Financial Plan Fiscal Years 2024 through 2028

### Introduction

The comprehensive five-year financial plan seeks to provide a five-year perspective on the financial condition of the City of Casa Grande's general fund and any appropriated fund deemed necessary. Using the FY2023 budget as its base and taking the current state of the nation's economy, given the effects of post COVID-19, the City of Casa Grande sets out in this document to provide a long-range context to enable Management and City Council to make budgetary decisions for the upcoming fiscal years.

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

### Major Forecast Assumptions and Methodology

#### Revenues:

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

#### Expenditures:

- The salary and wage forecast not only assumes that merit increases will occur annually, but also factors in potential retirements.
- As a result of the Compensation and Class Study done in FY23, in FY24 there was an update of bench-marked positions based on market analysis, resulting in a \$1.5M increase.
- The forecast assumes tremendous reductions in allowance for contingencies so as to eliminate 'spur of the moment' expenditures.
- Capital expenditures were excluded from the analysis.

### Economic Outlook

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

Despite the pandemic, construction of the Lucid Motors Manufacturing facility was completed and Lucid is currently rolling new cars off the assembly line. Construction of Phase II of Lucid is currently underway, which will add 2.85 million square feet to support the production of additional Lucid Air vehicles and the production of Lucid Gravity SUV starting in 2024. The excitement surrounding Lucid Motors continues to build as the Lucid Air sets new records in performance including longest range, most aero-efficient, most comprehensive sensor suite (Dream Drive), quickest ¼ mile, fastest charging, class leading interior space and largest trunk ever offered in a production EV. All of these, and its incredible design, is helping to solidify the Lucid Air as the next generation luxury electric sedan, and all these activities are happening right here in the City of Casa Grande. Jomi Engineering from Canada has also purchased a building in Casa Grande. The company designs and builds roof components for Lucid's electric vehicles. Along with providing components for Lucid, the Ontario, Canada-based Jomi also does engineering and design work for medical and military projects.



Several new businesses have come online in the City of Casa Grande. A new Whataburger, Rally's, Take 5 Auto, Lyft (24 hr gym), Super Star Car Washes have all opened to the Casa Grande Community along Florence Boulevard. Filiberto's, Starbucks, three Super Star Car Washes, Scooters Coffee, Home Goods and Caliber Collision have opened up around the City. Several new commercial businesses are currently in the building permit approval or construction stage, including, Freddy's Frozen Custard & Steakburgers, Burlington Coat Factory and Hobby Lobby. Aldi's, a chain of German family-owned discount supermarkets with over 10,000 stores in 20 countries is planned for the Florence Blvd. location as well.

There are also several new industrial and manufacturing projects underway in Casa Grande, including: Kohler 1,055,503 sq ft; Desert 100 Flex Building (389,944 sq ft.); Air Products (11,987 sq ft.); Solvay (32,661 sq ft.) and CCP-Chang Chun (149,742 sq ft.). These new industrial developments will be creating hundreds of new jobs in Casa Grande.

One of the advantages of the City of Casa Grande is the high education levels of its workforce – 84.96% of adults have a high school diploma or higher. The average household income is \$66,289. Casa Grande's labor force has decreased from 26,794 to 26,718 over the past year during this post-COVID-19 climate. During the same period, the City's unemployment rate increased from 6.6% to 6.7%. This is a sign of the post-pandemic recovery for the City.

The City's housing market is still strong and growing with over 1,000 single family building permits projected to be issued during 2023. This building permit activity is significantly higher than the activity occurring over the past decade and is the result of 19 builders actively constructing homes in 15 subdivisions. The single family home construction trend looks to continue as land developers seek approval for new Preliminary and Final Plats that would create thousands of new single family home lots to meet the housing demand. Additionally, the City has received development applications that would allow for the construction of over 4,000 Build to Rent single family homes and 800 new apartment units. Several of the Build to Rent developments are under construction which will provide approximately 800 new single family rental homes and several apartment developments representing over 600 apartment units are finalizing their permitting approvals with construction targeted to begin in 2024.

Zillow Market Research puts the median home value in Casa Grande at \$357,710. According to Zillow, the home values in Casa Grande have risen 16.46% over the past year and are projected to grow 5.3% in the next year. This is an indicator of growth in the City's property tax.

IT is also partnering with the Department of Homeland Security Cybersecurity and Infrastructure Security Agency (DHA CISA) to catalog, identify vulnerabilities and potential configuration issues and maintain tactical awareness of the City's public networks to protect against potential cyberattacks. Furthermore, IT has sought to expand redundancies to embrace agility, minimize disruption, and allow for rapid reentry should the City's networks come under cyberattack.

The City Council and Management have worked over the years to establish a sound revenue stabilization plan and fund. Casa Grande provides a haven for "snowbirds" who visit Arizona during the winter months to get away from the cold. Due to the pandemic and the limitations on movements and activities in FY24.

### **Population**

The City of Casa Grande's population has grown steadily over the last several years with the City's population at 57,699. The State relies heavily on population data to determine apportionment of state shared revenues. Steady growth in the City's population can mean an increase in the City's portion of state shared revenues and a decline can mean a decrease in the City's portion of state shared revenues. (City Demographics on page 19 of the budget book reflects 2021)

### **Revenues**

Local taxes, i.e., sales and property, remain the largest sources of City generated revenues, which is projected to generate \$40.8 million for the City over the forecast period. These revenues are followed by licenses and permits, (see Figures 1 and 2) which generate approximately \$3.4 million for the City over the forecast period.

Property tax levy is restricted to a 2% increase annually, plus allowance for new construction. The City of Casa Grande's primary property tax revenues reflect levies of \$4.93 million at a rate of 0.9643, through a truth and taxation the rate rains the same as FY23. In FY24, the City boasted new construction value of \$18.9 million. This forecast anticipates growth in property tax levies at a minimal rate of 6.63%. This is due mainly to the City's historically low property tax rates despite the anticipated increase in housing values along with value of new construction.

As previously noted, the State relies heavily on population data to determine apportionment of state shared revenues, i.e. sales, income and vehicle license taxes. Intergovernmental revenues and local sales taxes are the highest revenue sources for the City of Casa Grande (see Figure 3). State shared revenues to the City are based on the 2020 population census. Due to a decrease in



population, the City anticipates a decrease in this revenue category based on the anticipated results of the 2020 census.

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

The forecast also adjusted the sales tax downward by 3% in fiscal years 2024 in acknowledgment of a possible delay in the launch of activities within the manufacturing industry. Despite these adjustments, the City still projects a healthy growth in its local sales tax over the forecast period (see Figure 4). Sales tax for the forecast period considers projected sales tax rebates associated with existing development agreements.

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

### **Expenditures**

Personnel costs and benefits will account for 62% (see Figure 6) of the City of Casa Grande General Fund operating expenditures over the forecast period. The City operates on a merit system with a rate of 3.25% per step. The forecast assumes increases in personnel costs will occur at that rate with an adjustment in FY24 for updated bench-marked positions due the market analysis. Employee benefits costs are forecast as a percentage of salaries and wages and are expected to increase at a rate of no more than 2.22% over the five-year period. Personnel costs are projected to increase by approximately \$4.6 million over the forecast period (see Figure 7 & 8).

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

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

Due to the COVID-19 pandemic, the adopted budget for FY24 made no provisions for new programs and in some areas expenditures were reduced to accommodate projected revenue shortfalls.

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

Operating costs associated with capital improvement programs included in the FY24 budget are incorporated in the General Fund based on anticipated completion dates or final execution of a purchase. Included in the FY24 budget are costs associated with public safety equipment upgrade, most of which will not incur any additional operating costs.

### **General Fund Forecast Discussion**

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

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

The City's general fund balance was at \$82 million (unaudited) on June 30, 2023. While the forecast highlights the City's strong general fund balance, it also reflects a strong revenue balance of \$74 million despite the impact of the COVID-19 pandemic. As the State rolls out the COVID-19 vaccine, the City expects the gap between the revenues and expenditures to widen favorably, thus making for a more positive outlook.

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

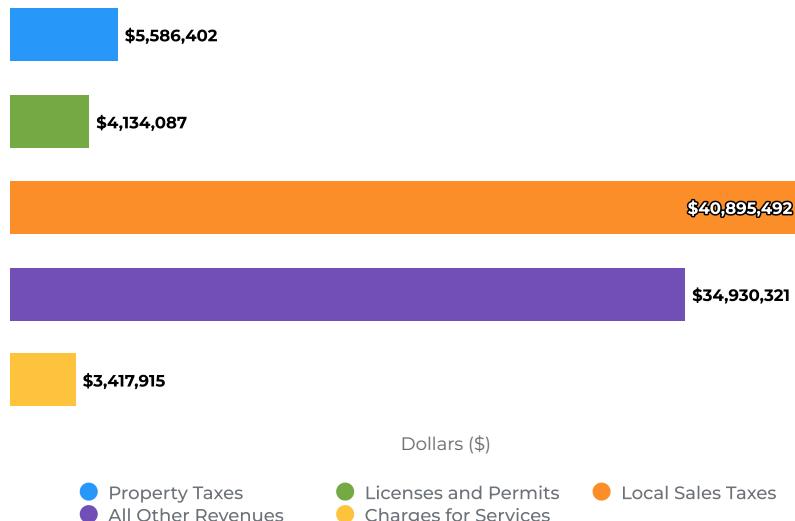
### **Conclusion**



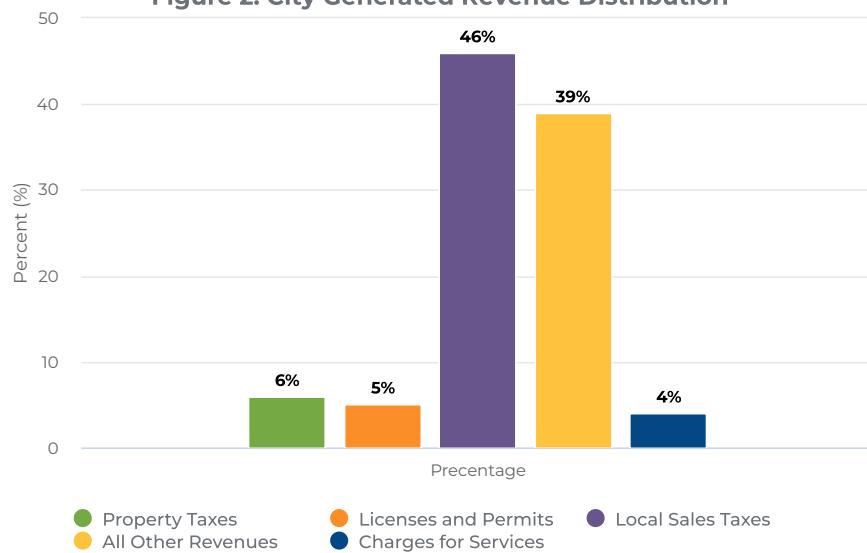
Due to the City's fast growing manufacturing industry and strong fiscal policies, the City's economic outlook and financial position are strong. The five-year forecast evaluated the City's position in light of the COVID-19 pandemic and made adjustments to both revenues and expenditures based on the economic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

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

**Figure 1: FY28 City Generated Revenues**



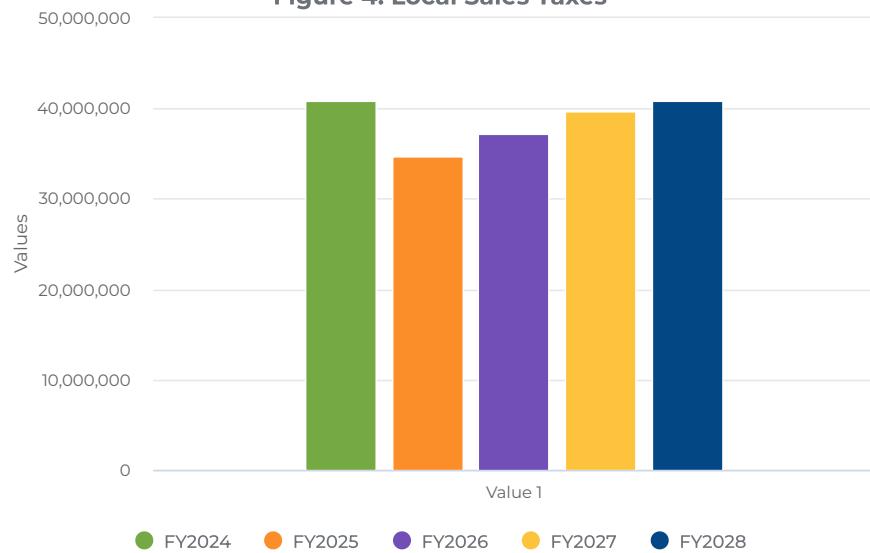
**Figure 2: City Generated Revenue Distribution**

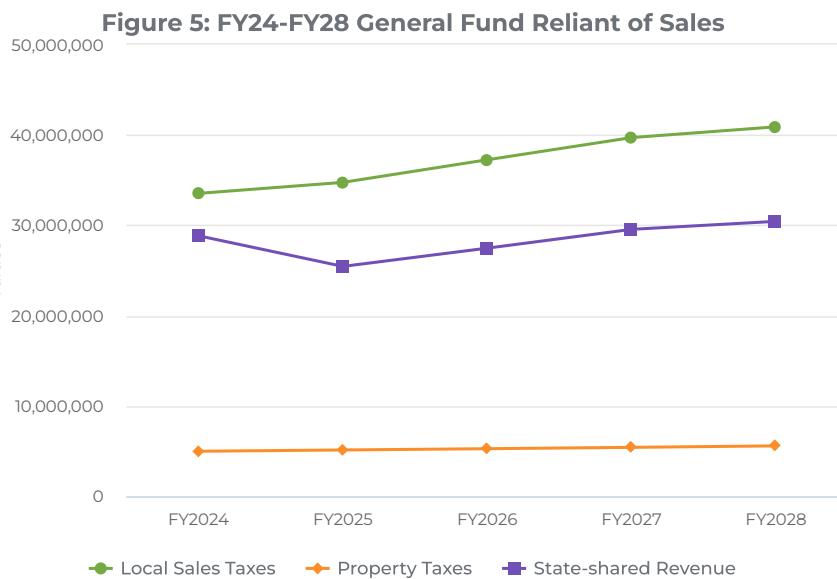


**Figure 3: Highest Revenue Sources**

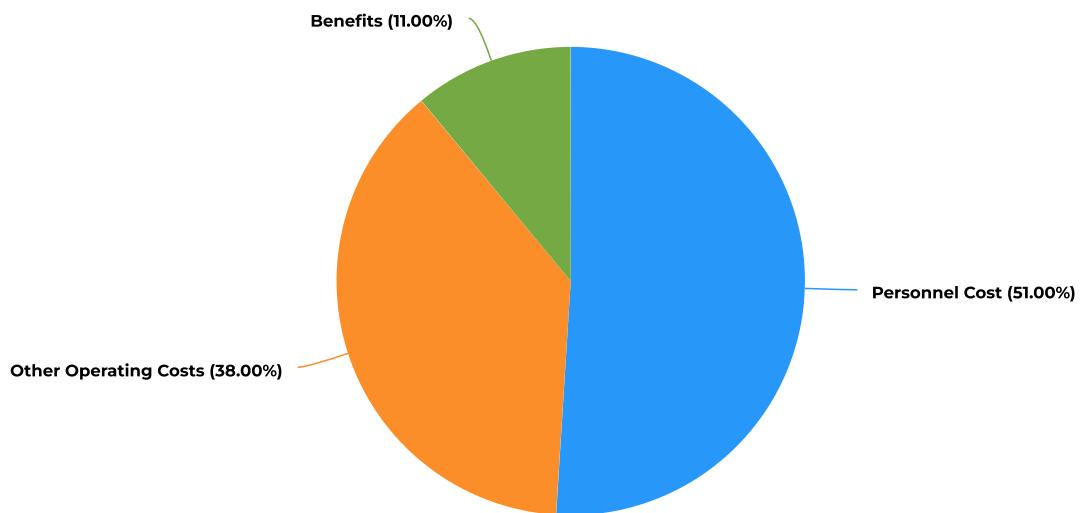


**Figure 4: Local Sales Taxes**

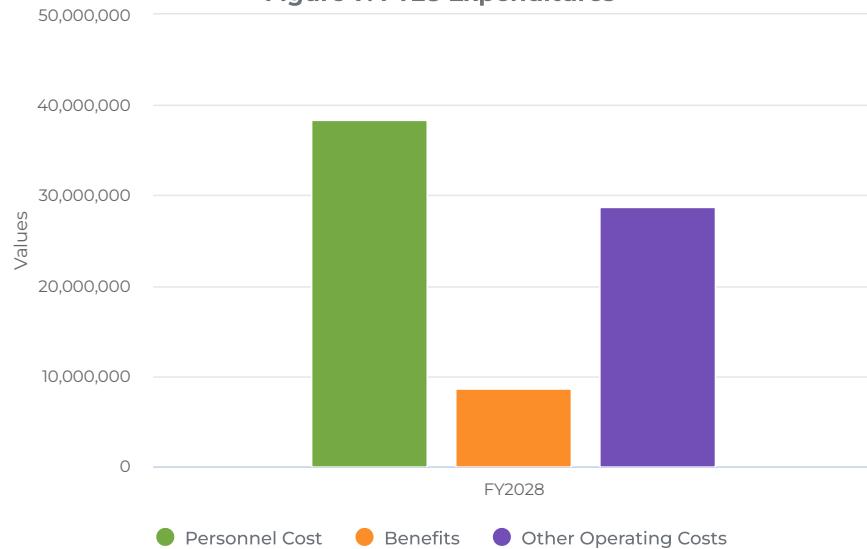




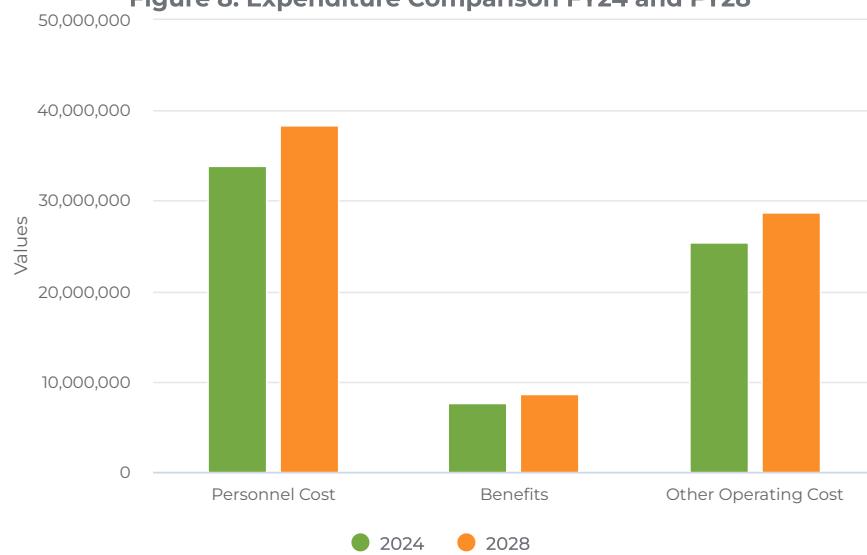
**Figure 6: FY28 Expenditures**



**Figure 7: FY28 Expenditures**



**Figure 8: Expenditure Comparison FY24 and FY28**



## Authorized Position by Fiscal Year

Authorized Positions by Department/Fiscal Year				
Department	FY21-22	FY22-23	FY23-24	Change
Mayor and City Council	7.00	7.00	7.00	0.00
City Manager	7.00	8.00	8.00	0.00
Economic Development	2.00	2.00	2.00	0.00
*City Clerk	5.00	4.00	4.00	0.00
*Legal	10.00	10.00	11.00	1.00
Finance	26.00	26.00	28.00	2.00
Human Resources	5.00	5.00	5.00	0.00
Public Works	102.00	101.00	104.00	3.00
Planning and Development	20.00	21.00	21.00	0.00
*Community Development	2.50	2.00	2.00	0.00
*Community Services	58.55	50.00	52.00	2.00
Communications	19.00	19.00	19.00	0.00
*Police	105.50	103.50	113.00	9.50
*Fire	77.00	77.00	89.00	12.00
*City Court	6.00	6.00	7.00	1.00
<b>Total Funded Positions</b>	<b>452.55</b>	<b>441.50</b>	<b>472.00</b>	<b>30.50</b>

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

## Personnel Changes

In FY2024, the City proactively expanded its workforce by incorporating 12 new positions across various departments. Additionally, 22 grant-funded positions were introduced specifically for Public Safety, enhancing critical functions within the City. Further, three previously frozen positions were unfrozen, contributing to the overall organizational growth. The new positions span multiple departments, reinforcing the City's commitment to comprehensive development:

### **City Court**

- Court ClerkCity

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

- Legal Assistant

### **Finance Department**

- IT Security Analyst
- Business Application Analyst

### **Community Services Department**

- Deputy Community Services Director
- Golf Shop Assistant

### **Police Department**

- Police Sergeant

### **Public Works Department**

- Lab Technician
- Management Analyst

### **Fire Department**

- Fire Captain (3)

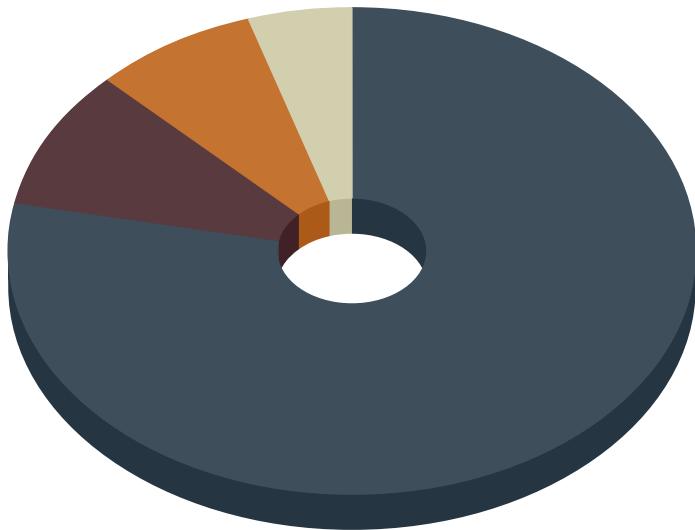
These strategic additions were approved by the Council, aligning with the City's vision for growth and enhanced services. Despite this expansion, it's noteworthy that the City remains mindful of fiscal responsibility by maintaining four unfunded positions citywide. This measured approach reflects the City's commitment to sustainable growth and prudent resource management.



## FY2024 Personnel Expenditures

The following chart provides a detailed breakdown of the City's personnel expenditures for FY2024 across all City funds, encompassing all full-time equivalent employees. Notably, the City recently underwent a comprehensive compensation and class study, grounded in a thorough market analysis. The outcomes of this study are intricately reflected in the breakdown, leading to a notable \$1.5 million update specifically targeted at benchmarked positions. This strategic initiative underscores the City's commitment to aligning its compensation structure with market standards, ensuring competitiveness and equity in remuneration for its workforce.

Personnel Expenditures - All Funds



- Employee Salaries & Hourly Cost **\$35,683,543.00** (78.19%)
- Retirement Cost **\$4,221,174.00** (9.25%)
- Other Benefit Cost **\$3,516,914.00** (7.71%)
- Healthcare Cost **\$2,216,690.00** (4.86%)

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## **FUND BALANCES**

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## FY24 Fund Balance Summary

FY2024 Fund Balance Summary (in thousands of dollars)	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Community Facility Districts	Total All Funds
<b>Beginning Balance</b>	<b>99,540</b>	<b>20,159</b>	<b>2,396</b>	<b>61,740</b>	<b>49,915</b>	<b>1,263</b>	<b>1,123</b>	<b>236,135</b>
Revenue	74,387	25,551	2,284	46,070	61,827	4,458	25,604	240,179
Transfers In			7,715	18,339		6,274		32,328
Expenditure	66,810	31,737	10,547	69,724	87,830	7,681	25,613	299,943
Transfers Out	32,328						174	32,503
<b>Ending Balance</b>	<b>74,788</b>	<b>13,973</b>	<b>1,848</b>	<b>56,424</b>	<b>23,912</b>	<b>4,313</b>	<b>939</b>	<b>176,197</b>
Change in Fund Balance	36,083	7,448	1,653	28,994	86,741	-2,679	184	158,424
<b>% Change</b>	<b>84%</b>	<b>83%</b>	<b>164%</b>	<b>101%</b>	<b>46%</b>	<b>189%</b>	<b>1%</b>	<b>88%</b>

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

**General Funds:** Fund balance is expected to increase by **\$13.5M**, or **65%**. The increase is attributed to local taxes (sales and property), which are the largest source of the City's revenue, which are projected to generate **\$68M**. This includes a 3.25% merit increase for eligible employees.

**Special Revenue Funds:** Fund balance is expected to increase **\$1.6M**, or **31%**, resulting in an ending balance of **\$9.8M**. The major components of the **\$39M** in planned expenditures include \$5.7M of one-time capital costs, \$2M of capital contingencies, and \$2.5M in recurring expenses related to Street's annual pavement maintenance activities. Of the \$5.7M in one-time capital improvement costs, \$1.5M is dedicated to the Reversible Lanes Thornton Rd - Thornton Rd to 1/8 mile North of Cottonwood, \$2M for the Florence Blvd mill and overlay, \$1.5M Rural roads repairs and surface treatments, \$575K for Kadota Ave Reconstruction and \$150K for Roundabout at Ash and Florence Street.

**Debt Service Funds:** Fund balance is expected to increase **\$2M** resulting in an ending balance of **\$1.3M**. Secondary property tax revenues are offset by general obligation debt payments of \$7M. Payments on general obligation bonds total \$2.6M, excise tax bonds total \$4.4M, and capital lease payments account for the remaining \$615K of expenditures.

**Capital Projects Funds:** Capital Funds are used to finance much of the City's one-time capital projects & purchases. Of the \$90M in total expenditures, one-time capital expenditures account for \$75M of total spending while capital reserves account for the remaining \$4M. Budgeted one-time capital expenditures include the following major projects: **17068** Thornton Road Widening (**\$5.8M**), 2 Fire Station replacements (**\$14M**) pending voter approved bond, **23053** Kortsen Relief Sewer (**\$8.5M**), **22056** WRF Expansion Construction (**\$1.8M**), Constructed Recharge Facility (**\$1.7M**), **23030** 1/2 Street Improvement - Pinal County Tech Park (**\$7.5M**), **22035** Initial Roadway Improvements - Pinal Tech Park (**\$1.9M**) and various vehicle replacements (**\$3.5M**)

**Enterprise Funds:** Enterprise Funds include separate funds for the City's Municipal Golf Course, Wastewater system, Sanitation & Landfill services, and Water company. Of the \$47M in proposed expenditures, \$6.9M is committed to Wastewater debt service, \$363K is dedicated depreciation, \$3.7M proposed for Emergency Medical Services if pass by City Council, \$2.9M is dedicated to one-time capital and equipment replacement costs.

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

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



## FY2024 - All Funds Summary Including Fund Balance

FY2024								
All Funds Summary (in thousands of dollars)	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Community Facility Districts	Grand Total
<b>Revenues-by Source (A)</b>	<b>74,387</b>	<b>25,491</b>	<b>4,434</b>	<b>46,621</b>	<b>61,827</b>	<b>4,458</b>	<b>25,604</b>	<b>242,787</b>
Primary Property Taxes	4,939							4,939
Secondary Property Taxes			2,149					2,149
Local Taxes	30,071							30,071
Intergovernmental	28,839							28,839
Licenses and Permits	2,461							2,461
Charges for services	3,839							3,839
Fines and forfeits	479							479
Investments	1,474							1,474
Rental and Sale of Assets	387							387
Franchise Tax	1,533							1,533
Miscellaneous	365							365
Streets Maintenance Fund		9,601						9,601
Municipal Airport Fund		1,242						1,242
Parks Development Fund								
Downtown Revitalization Fund		3						3
Senior Services - Pinal Gila Contract		218						218
Youth Services - Dedicated Sales Tax		165						165
Recreation - Dedicated Sales Tax		1,851						1,851
Grants & Subsidies Fund		10,306						10,306
Casa Grande Performance Institute								
Court Improvement Funds		114						114
Community Development Grants		1,990						1,990
Capital Leases		115						115
General Obligation Bonds		2,159						2,159
Excise Bonds		10						10
Capital Projects Fund			21,892					21,892
Capital Dedicated Sales Tax			6,712					6,712
Equipment and Vehicle Replacement			3,259					3,259
Airport Capital Projects Fund			66					66
Development Impact Fees			14,692					14,692
<b>CFD (Community Facility Districts)</b>							25,604	25,604
Municipal Golf Course					1,990			1,990
Wastewater User Fees & Fines					51,282			51,282
Sanitation User Fees & Fines					8,282			8,282
Copper Mountain Water Fund					272			272
Fleet Maintenance						2,661		2,661
Facilities Maint. Fund						1,672		1,672
Risk Management Fund						125		125
Transfers In	67	2,508	4,971	9,488	15,126	826		32,986
<b>Expenditures-by Department (B)</b>	<b>66,810</b>	<b>31,676</b>	<b>10,547</b>	<b>69,429</b>	<b>87,830</b>	<b>7,681</b>	<b>25,524</b>	<b>299,497</b>
Mayor & City Council	504							504
Operations & Contingency	9,506	3,310	10,547	295			25,524	49,216
City Manager	7,420	3,172		4,324				14,916
City Clerk	604							604
City Attorney	1,129	75						1,204
Finance/IT	4,920			1,780				6,700
Human Resources	716					1,407		2,124
Economic Development	308							308
Public Works	1,291	19,232		43,291	85,949	6,274		156,036
Planning & Development	2,529	61		2,619				5,209
Community Development	84	1,865						1,949
Community Services	7,734	1,742		2,481	1,881			13,839
Communications	2,111			119				2,230
Police	13,338	901		1,142				15,381
Fire	13,652	805		13,673				28,130
City Court	960	575						1,534
<b>Beginning Fund Balance (C)</b>	<b>99,540</b>	<b>20,160</b>	<b>2,396</b>	<b>61,740</b>	<b>49,915</b>	<b>1,263</b>	<b>1,257</b>	<b>236,270</b>
Surplus / (Deficit) (A-B) *without transfers in	7,577	-6,185	-6,114	-22,808	-26,003	-3,224	80	-56,710
<b>Ending Fund Balance</b>	<b>68,411</b>	<b>13,974</b>	<b>-3,718</b>	<b>38,931</b>	<b>23,912</b>	<b>-1,961</b>	<b>1,338</b>	<b>179,560</b>
Plus Transfers In	67		7,715	18,339		6,274		32,395
Less Transfers Out	-32,328					-174		-32,503
<b>Final Fund Balance</b>	<b>36,149</b>	<b>13,974</b>	<b>3,997</b>	<b>57,271</b>	<b>23,912</b>	<b>4,313</b>	<b>1,163</b>	<b>140,780</b>



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## **FUND SUMMARIES**

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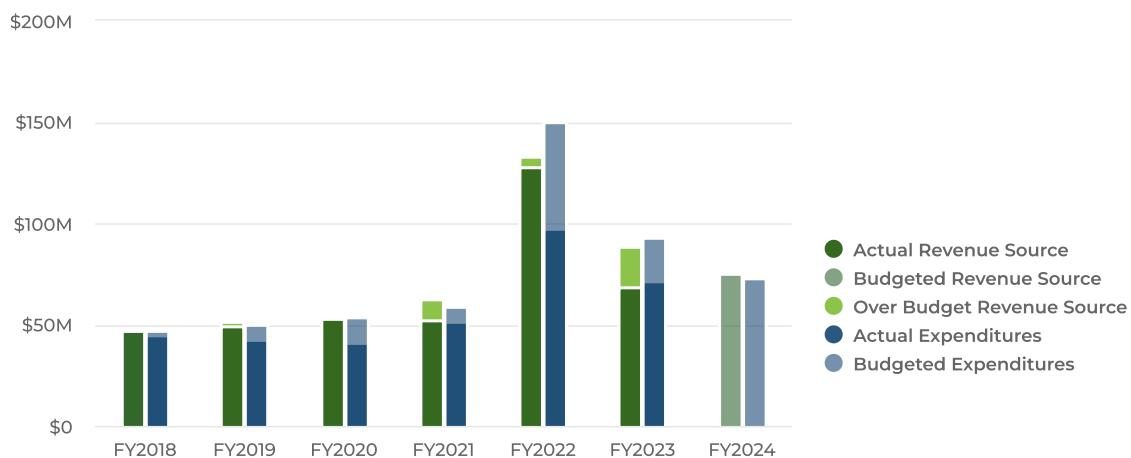
The General Fund stands as the cornerstone of the City's operational finances, serving as the primary fund to account for all financial resources allocated to traditional local government services. A diverse array of departments relies on the General Fund, encompassing crucial facets of municipal governance.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

## Summary

In FY2024, the City of Casa Grande anticipates a total revenue, including transfers, of \$74.4 million, reflecting a noteworthy 8.6% increase compared to the budgeted prior year. This projection aligns with the City's commitment to fiscal growth and stability. The revenue breakdown comprises \$4.9 million from primary property tax proceeds and a substantial \$30 million from local sales tax revenue, indicating a robust financial outlook for the upcoming fiscal year.

Concurrently, budgeted expenditures, including transfers out, are expected to experience a 6.2% increase, totaling \$99 million in FY2024. This growth in expenditures is primarily driven by strategic investments and initiatives aimed at enhancing various aspects of city services and infrastructure.

It's important to highlight that in FY23, the City exceeded revenue projections by \$20.6 million. This surplus was attributed to increased development in commercial industries, showcasing the City's resilience and ability to adapt to economic dynamics. The City remains focused on prudent financial management to sustain its positive fiscal trajectory in the upcoming fiscal year.

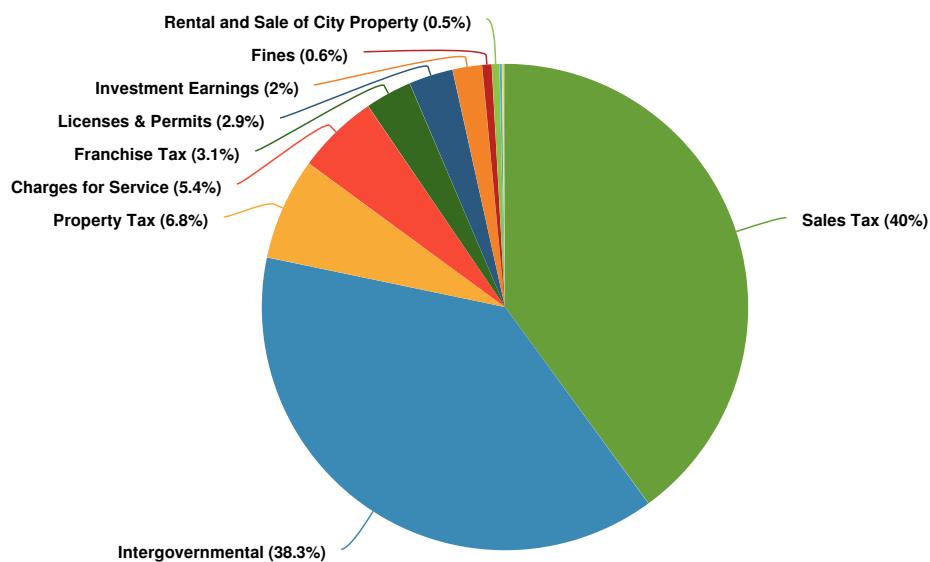


## FY2023/24 Projected General Fund Revenues by Source

The chart below outlines the projected revenues for FY2023/24 categorized by source. Notably, Sales Tax and Intergovernmental sources, including State Sales Tax, Income Tax, and Vehicle Licenses Tax, collectively contribute a substantial 79% to the overall revenue composition. This emphasizes the significant reliance on these key revenue streams, highlighting their pivotal role in the City's financial framework.

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

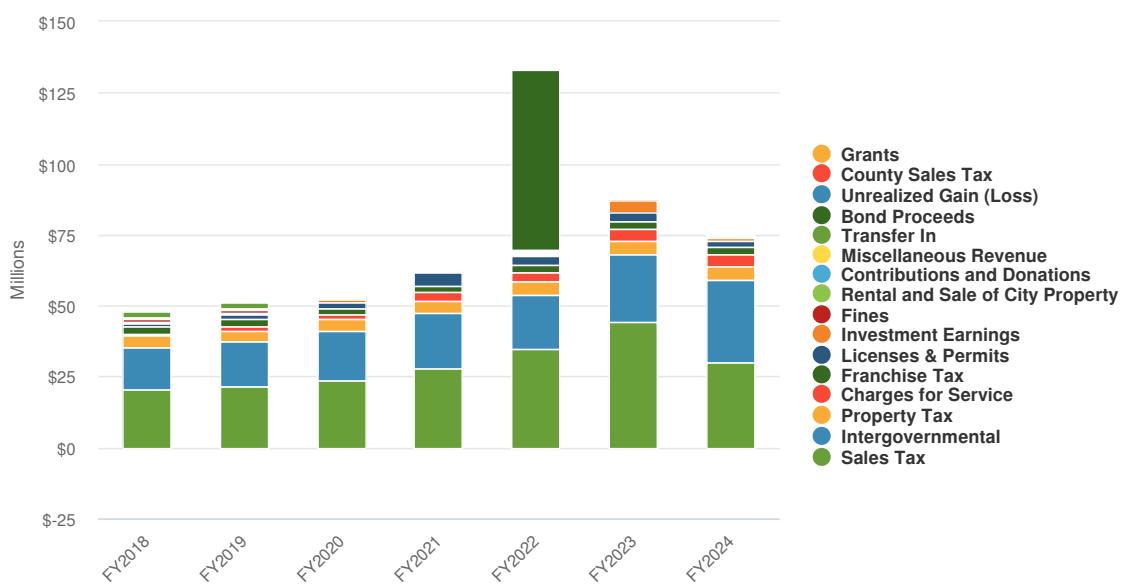
**FY2024 Projected General Fund Revenues by Source**



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

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

## Budgeted Historical and FY2024 Projected General Fund Revenues by Source

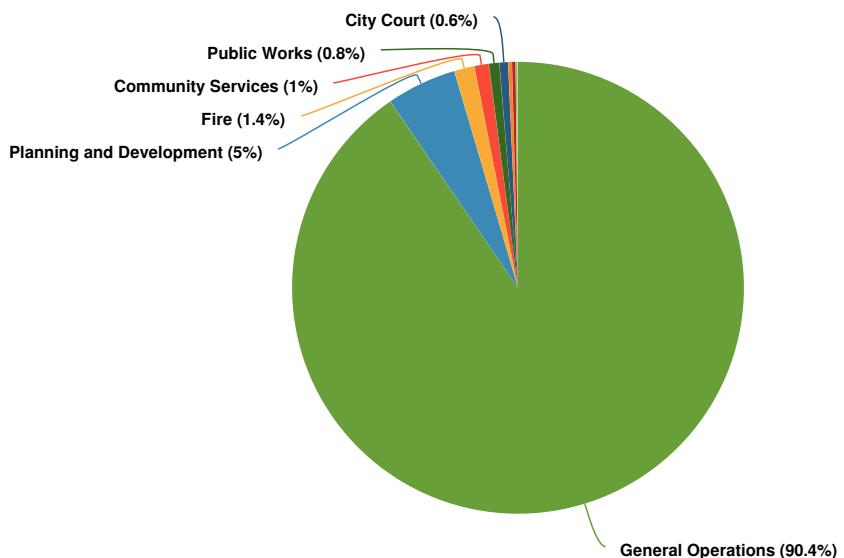


## Revenue by Department

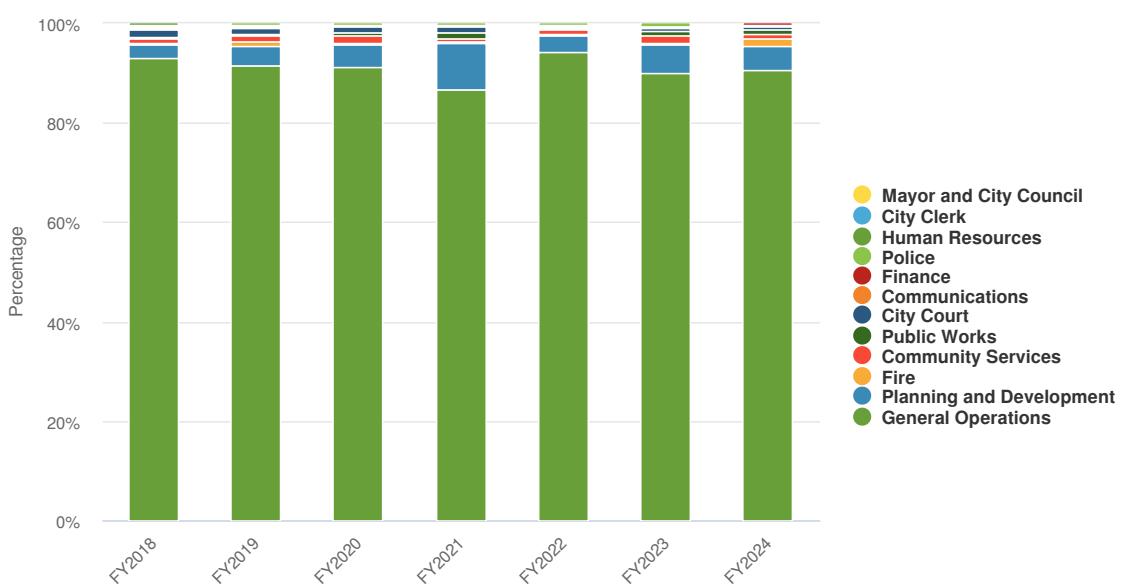
The chart below provides a breakdown of projected revenues for FY2023/24 categorized by department. Notably, a significant portion, 90.3% of the total revenue, is attributed to general operations. It's important to highlight that although the revenue is generated through general operations, the benefits extend city-wide and across departments. The remaining departments reflected in the chart represent various charges and fees collected by each respective department.

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

**Projected 2024 Revenue by Department**



**Budgeted and Historical 2024 Revenue by Department**

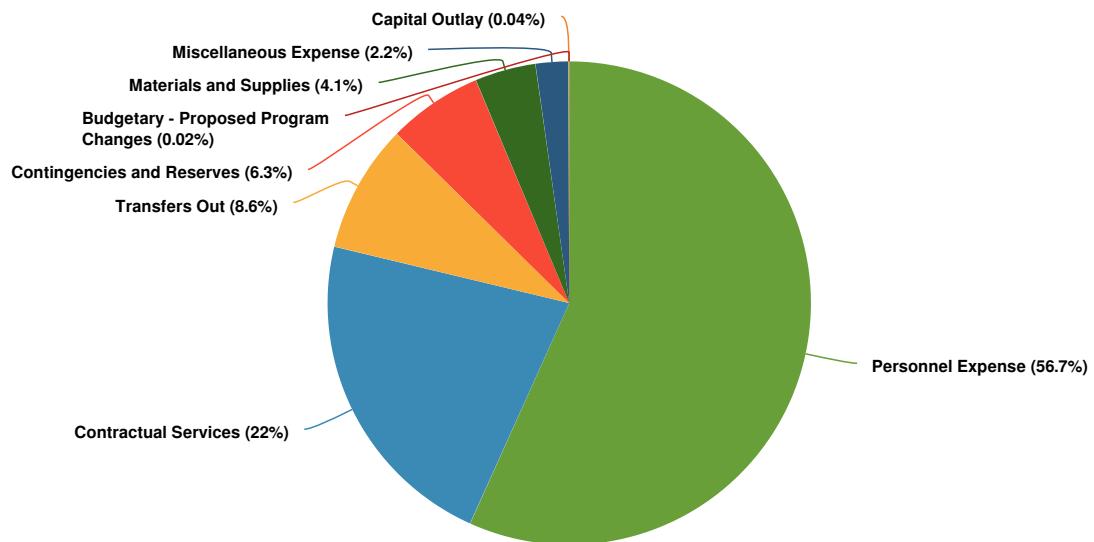


## FY2023/24 General Fund Expenditures by Class

The chart below delineates the FY2024 expenditures by type, considering adjustments to align with the total expenditures reported on the Arizona State Budget Forms. Specifically, the budgeted transfer-out amount has been subtracted to ensure accuracy. Notably, Personnel, Transfer Out, and Contractual/Professional Services collectively constitute 88% of the total expenditure allocation. Additionally, the FY2024 adopted budget incorporates the approval of 12 new authorized positions, and detailed information on these positions is provided in the Personnel section of the budget book.

This breakdown facilitates a clear understanding of the distribution of expenditures, allowing for strategic planning and resource allocation. The inclusion of information on new authorized positions enhances transparency and provides insight into the workforce-related aspects of the FY2024 budget.

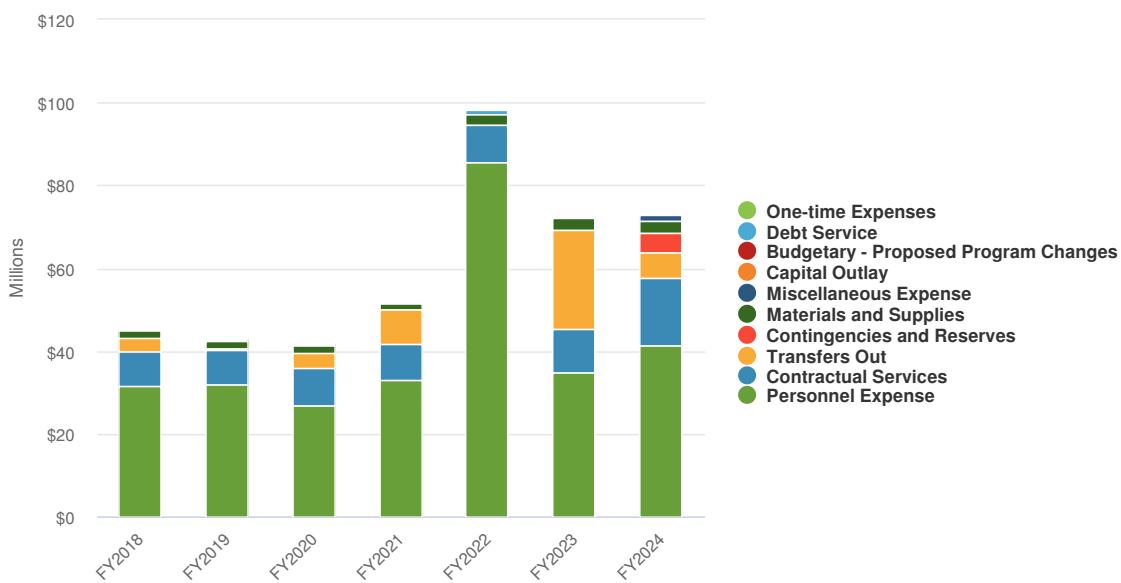
### FY2022/23 General Fund Expenditures by Class



The chart below provides a comprehensive overview of 7 years of historical actual data, along with projections for FY2023 and the budgeted figures for FY2024, categorized by expenditure type. Importantly, the FY2024 Budgeted Uses include allocations for reserves and contingencies. This strategic inclusion serves budgeting purposes, ensuring the availability of resources to address unanticipated needs as they arise.

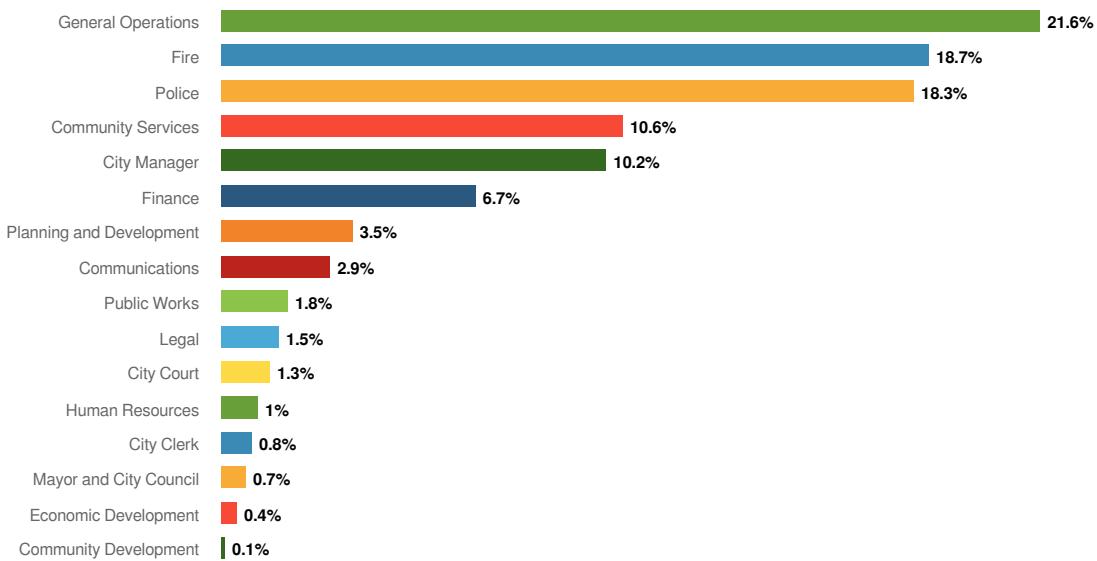
This breakdown enables a nuanced understanding of expenditure trends, with a focus on the allocation of resources for reserves and contingencies. Such strategic budgeting ensures the city's preparedness to address unforeseen circumstances, contributing to fiscal responsibility and prudent financial management.

## Budgeted Historical and FY2023/24 Budgeted General Fund Expenditures by Class

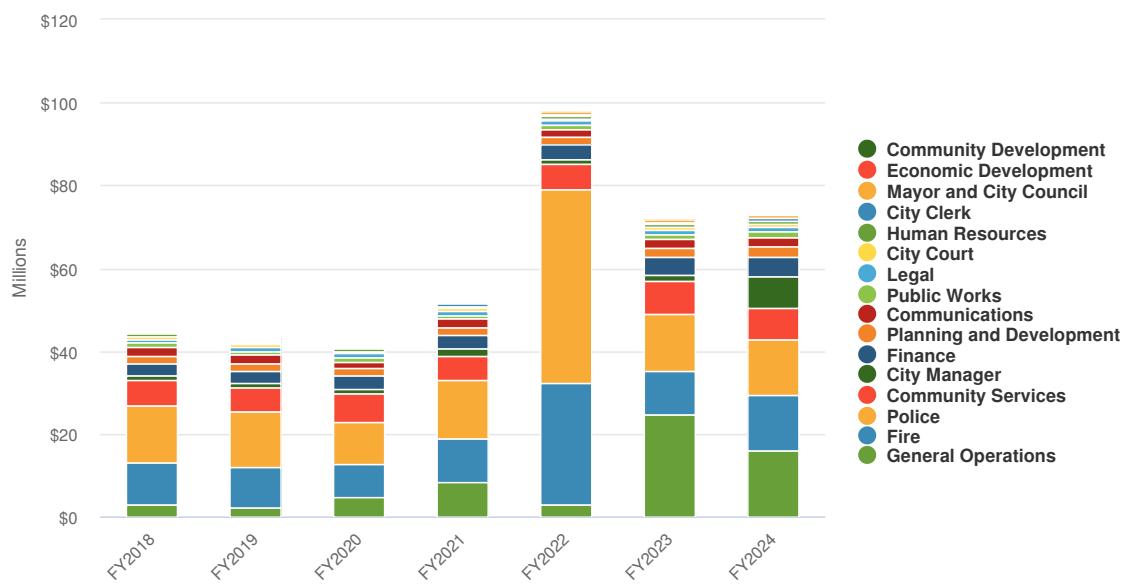


## FY2023/24 General Fund Expenditures by Department

### FY2023/24 General Fund Expenditures by Department



## Budgeted Historical and FY2024 Budgeted General Fund Expenditures by Department



## Special Revenues

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

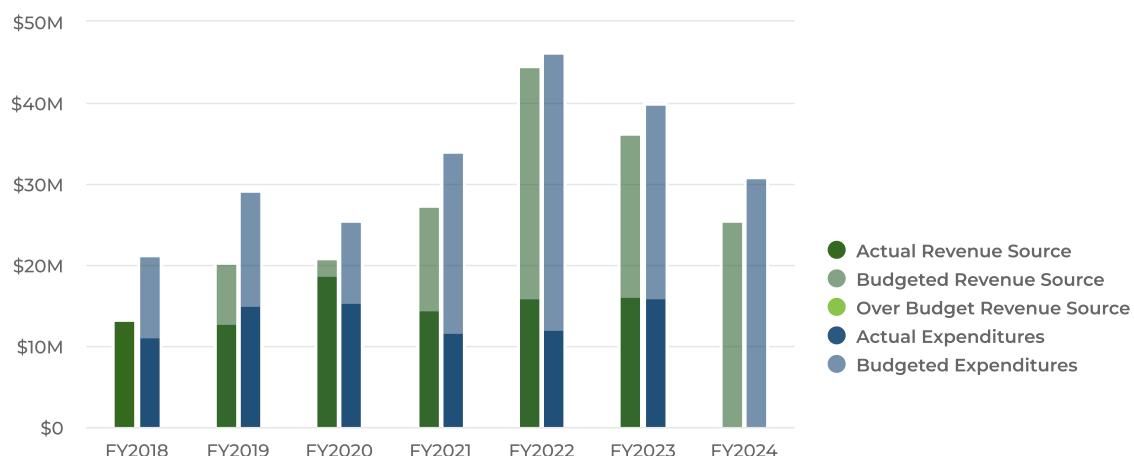
Key departments and programs benefiting from the City's Special Revenue Funds encompass:

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

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

## Summary

The City of Casa Grande anticipates a budgeted revenue of \$25.5 million for FY2024, reflecting a significant decrease of 29.4% compared to the prior year. This adjustment in revenue is accompanied by a parallel reduction in budgeted expenditures, projected to decrease by 22.6%, amounting to \$9 million, bringing the total budgeted expenditures to \$30 million for FY2024. These adjustments indicate a strategic response to changing economic conditions or shifts in fiscal priorities, highlighting the City's adaptability and commitment to prudent financial management.

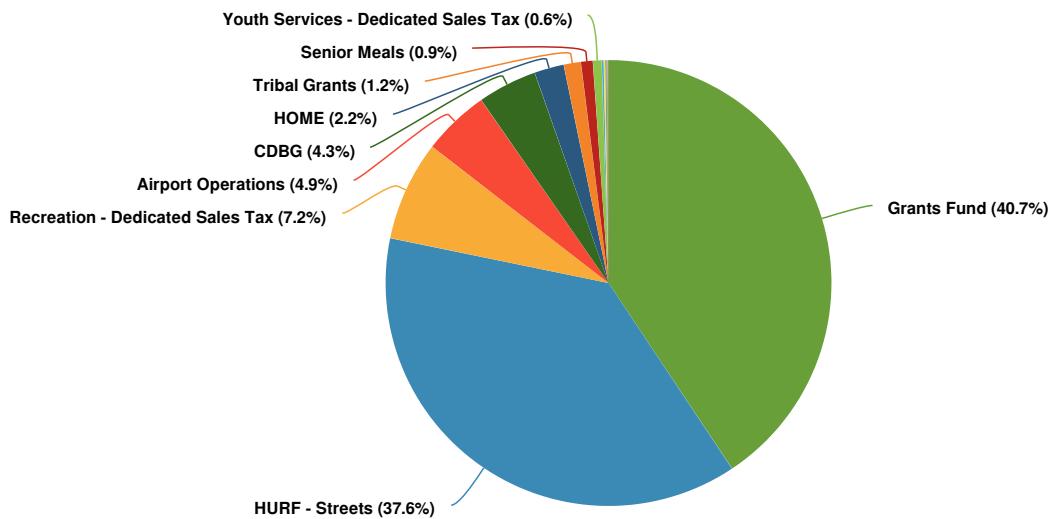


## FY2023/24 Projected Special Revenues by Fund

The chart below illustrates the FY2024 revenue distribution by fund, encompassing key sources such as Grants Fund (primarily federal & state grants), HURF, Recreation - Dedicated Sales Tax, and Airport Operations. These funds collectively account for 90% of the total revenue.

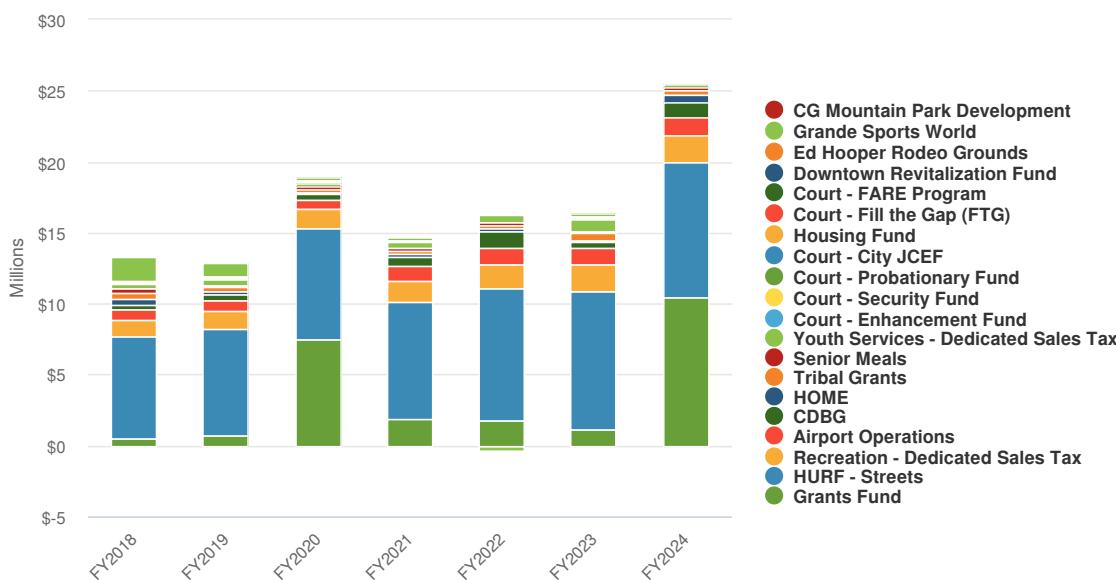
This breakdown provides clarity on the predominant sources contributing to the City's revenue in FY2024, with a particular focus on funds associated with grants, highway user revenue, recreation-related sales tax, and airport operations. Understanding the distribution of revenue by fund is crucial for effective financial management and strategic planning.

**FY2023/24 Projected Special Revenues by Fund**



This comprehensive chart outlines a 7-year revenue trend, capturing historical actual figures, projections for FY2023, and the budgeted revenue for FY2024 across various funds. The breakdown by fund provides a detailed understanding of the City's revenue dynamics, facilitating strategic analysis and informed decision-making.

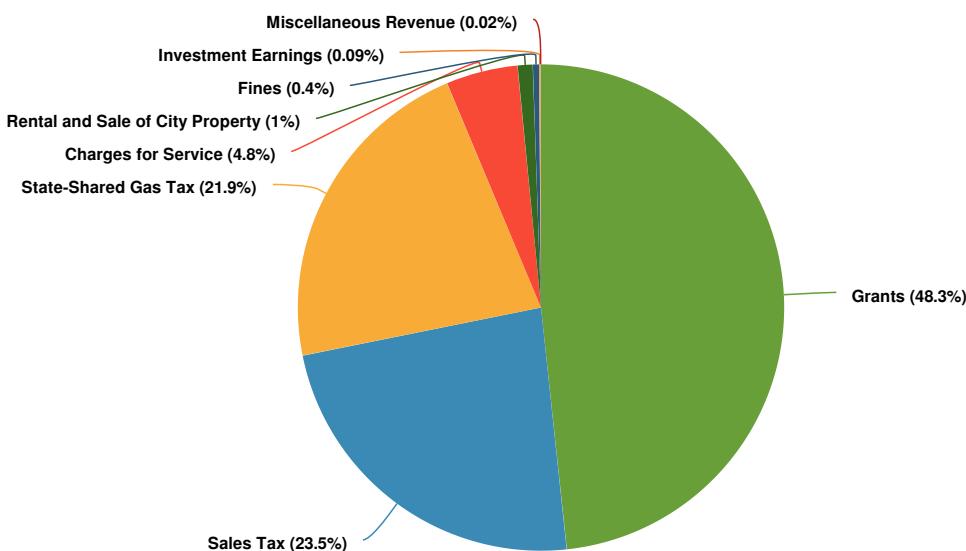
## Budgeted Historical and FY2024 Projected Special Revenues by Fund



## FY2023/24 Projected Special Revenues by Source

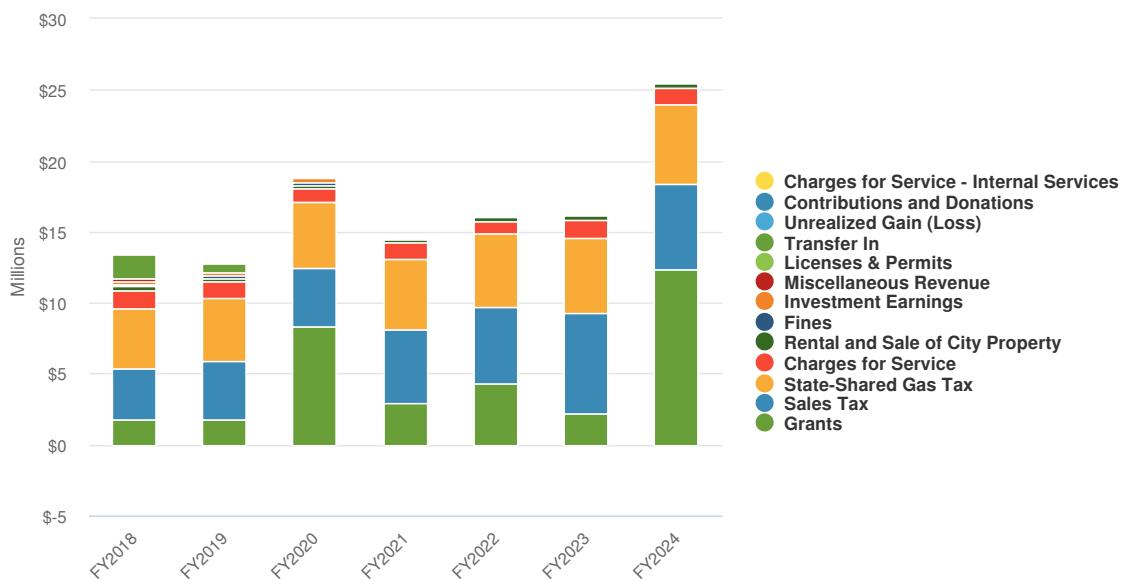
This chart provides a breakdown of FY2023/24 revenues by source, including transfers-in (interfund). Notably, the dominant sources contributing to 98.5% of the total revenue are Intergovernmental, Transaction Privilege Tax (Sales Tax), State Shared Gas Tax, and Charges for Services. It is emphasized that budgeted transfer amounts have been factored into this overview to align with the total expenditures as reported on the Arizona State Budget Forms. Understanding the composition of revenue sources is crucial for effective financial planning and resource allocation.

### FY2022/23 Projected Special Revenues by Source



This comprehensive chart outlines a 7-year revenue trend, capturing historical actual figures, projections for FY2022/23, and the actual revenues for FY2023/24, categorized by source. Understanding the historical and projected revenue dynamics across various sources is essential for strategic financial planning and decision-making.

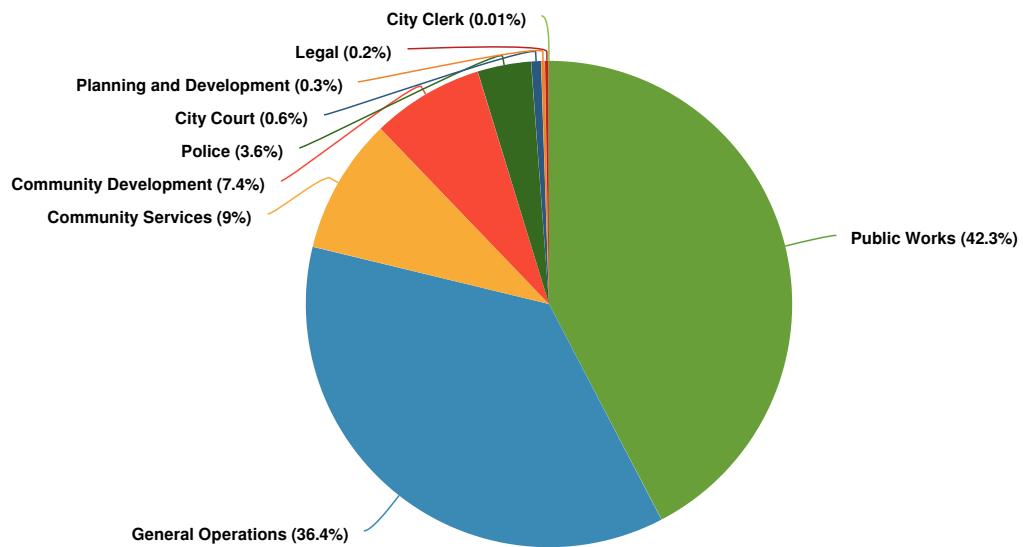
### Budgeted Historical and FY2023/24 Projected Special Revenues by Source



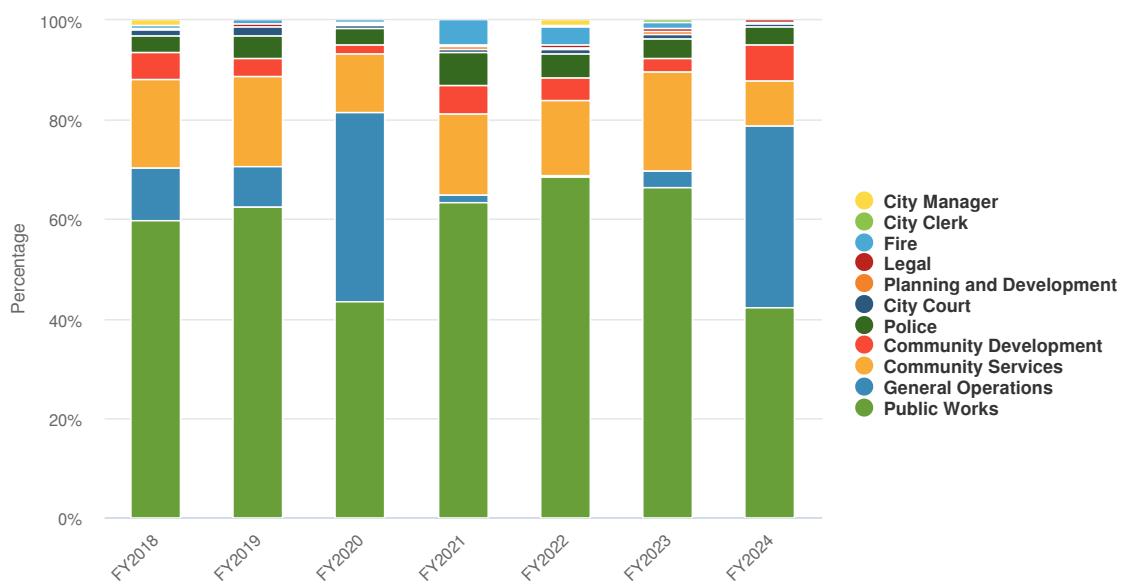
## Revenue by Department

This breakdown provides a detailed overview of projected revenues for FY2023/24, categorized by department. Notably, a substantial proportion of the total revenue is allocated to key departments, with 42.3% in Public Works, 36.4% in General Operations, 9.0% in Community Services, and 7.4% in Community Development. It's important to note that revenues received in Public Works are sourced from a combination of 1/2 cent sales tax, highway user tax revenue, and certain grant-awarded funding. This breakdown aids in understanding the distribution of resources across various departments, facilitating strategic financial planning and resource allocation.

### Projected 2024 Revenue by Department



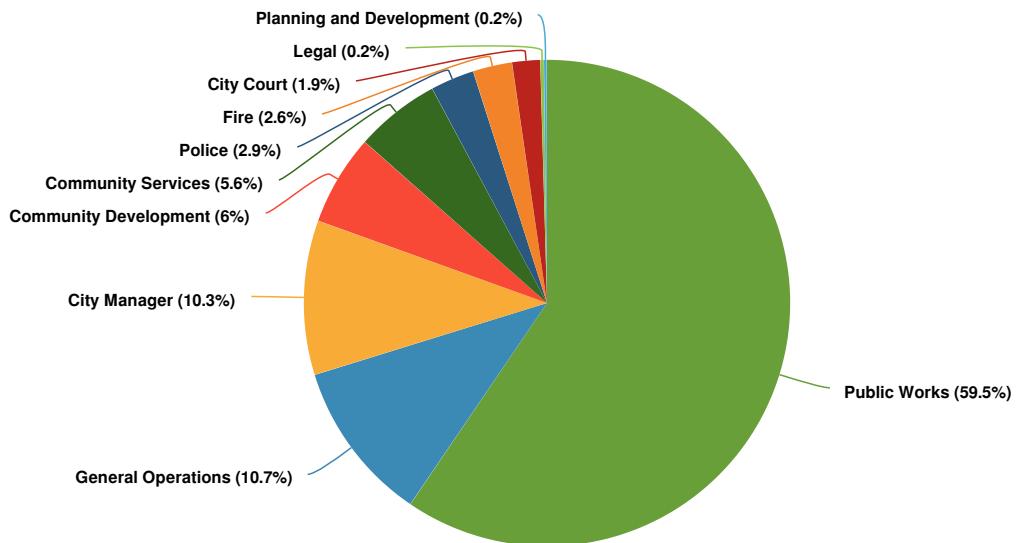
### Budgeted and Historical 2024 Revenue by Department



## FY2023/24 Budgeted Special Revenues Expenditures by Department

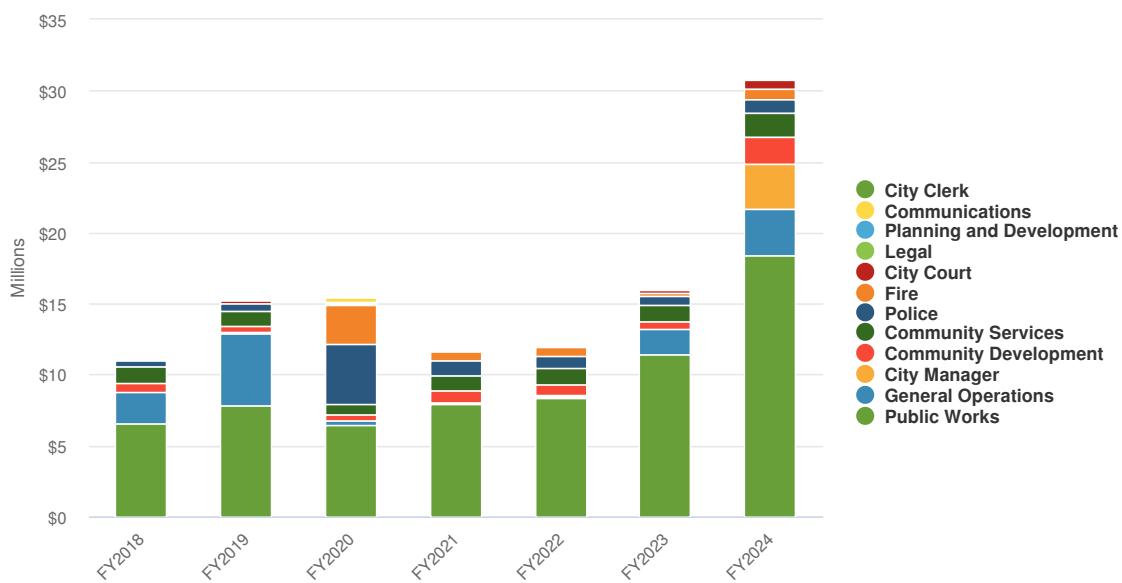
This chart presents a breakdown of FY2023/24 expenditures by department. Notably, Public Works, General Operations, and the City Manager collectively account for 80.3% of the total expenditures. This distribution of resources provides valuable insights into the priority areas for expenditure, facilitating effective financial management and strategic planning. Understanding the allocation of funds across various departments is crucial for maintaining operational efficiency and achieving organizational objectives.

**FY2023/24 Budgeted Special Revenues Expenditures by Department**



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

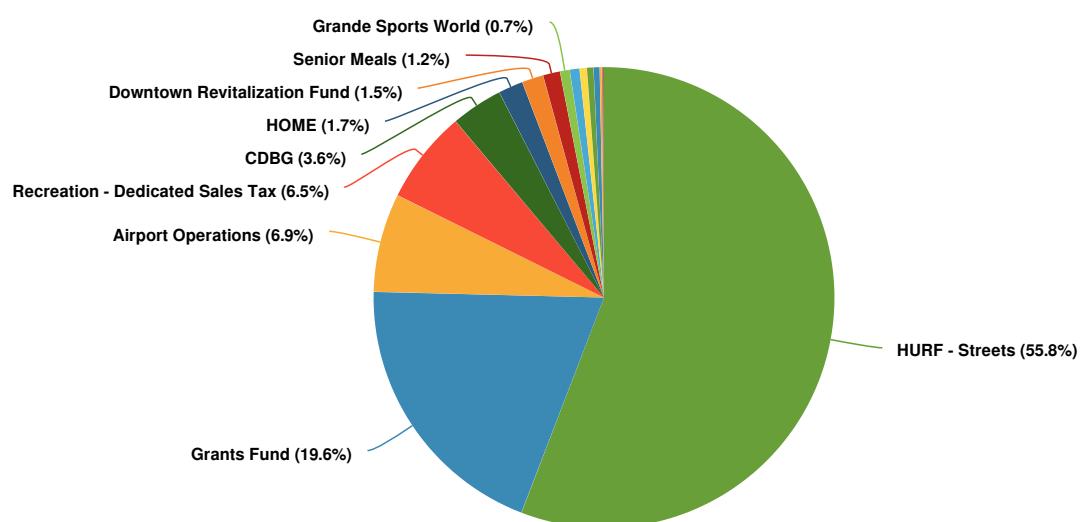
## Budgeted Historical and FY2023/24 Budgeted Special Revenue Expenditures by Department



## FY2023/24 Budgeted Special Revenue Expenditures by Fund

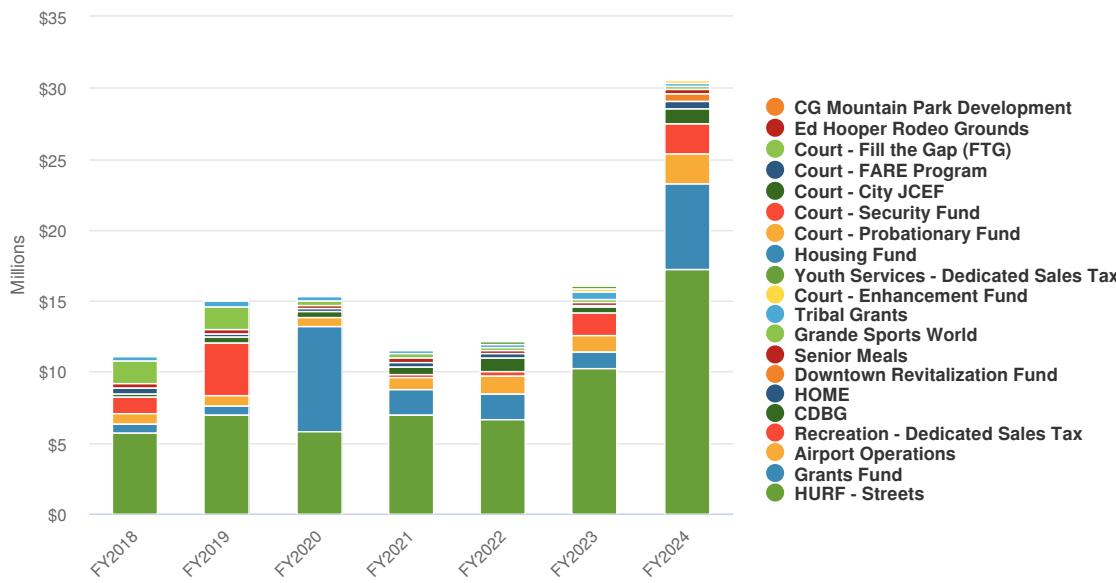
This chart provides a breakdown of FY2023/24 budgeted special revenue expenditures by fund. Notably, HURF (Highway User Revenue Fund), Grants Fund (primarily federal & state grants), Airport Operations, and Recreation - Dedicated Sales Tax collectively account for 88.6% of the total expenditures. Understanding the distribution of expenditures across these specific funds is crucial for effective financial planning and resource allocation in areas with restricted revenue sources.

### FY2023/24 Budgeted Special Revenue Expenditures by Fund



This comprehensive chart illustrates a 7-year expenditure trend, incorporating historical actual data, projections for FY2022/23, and actual expenditures for FY2023/24, categorized by fund. Analyzing this trend provides valuable insights into historical spending patterns, projected future expenses, and the actual allocation of funds across various funds. Such information is crucial for strategic financial planning and effective resource management.

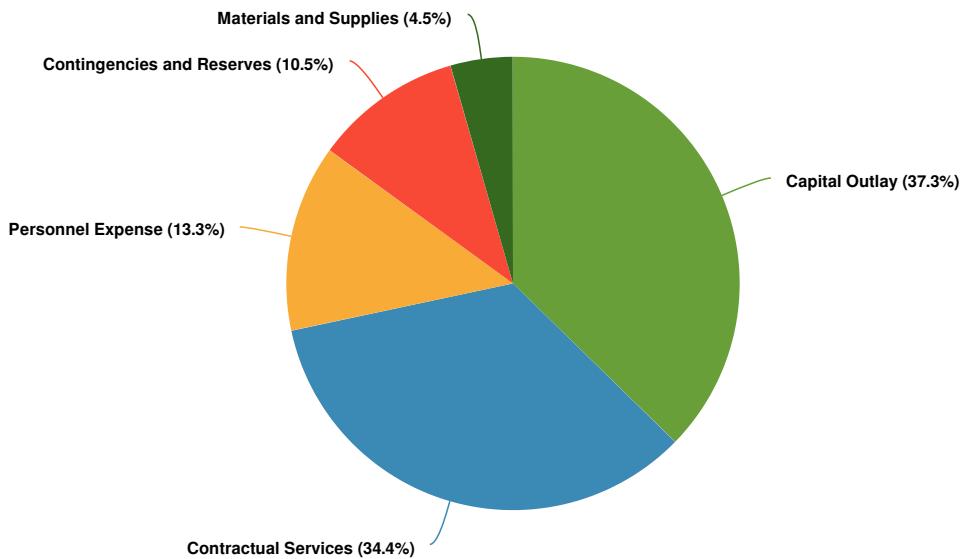
### Budgeted Historical and FY2023/24 Budgeted Special Revenue Expenditures by Fund



## FY2023/24 Budgeted Special Revenue Expenditures by Class

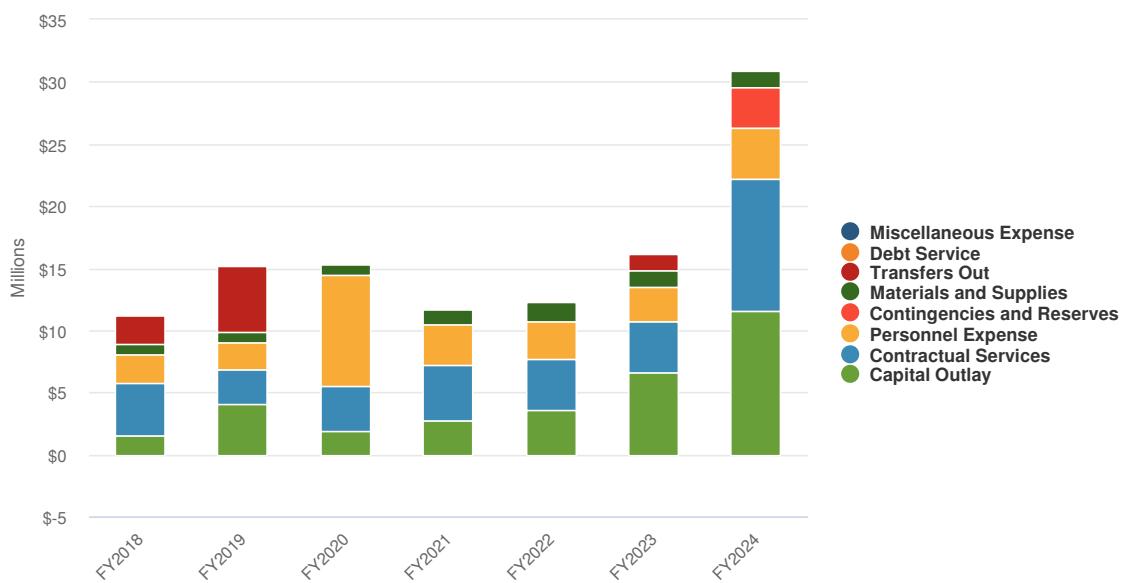
This chart breaks down FY2023/24 budgeted special revenue expenditures by expense type. Notably, Capital Outlay, Contractual Services, and Personnel Expenses collectively account for 85% of the total expenditures. Understanding the distribution of expenditures across these expense types is crucial for effective financial planning and resource allocation, especially in special revenue funds where specific sources may have restrictions on their use.

**FY2023/24 Budgeted Special Revenue Expenditures by Class**



This comprehensive chart illustrates a 7-year expenditure by class trend, incorporating historical actual data, projections for FY2022/23, and actual expenditures for FY2023/24, categorized by fund. Analyzing this trend provides valuable insights into historical spending patterns, projected future expenses, and the actual allocation of funds across various funds. Such information is crucial for strategic financial planning and effective resource management.

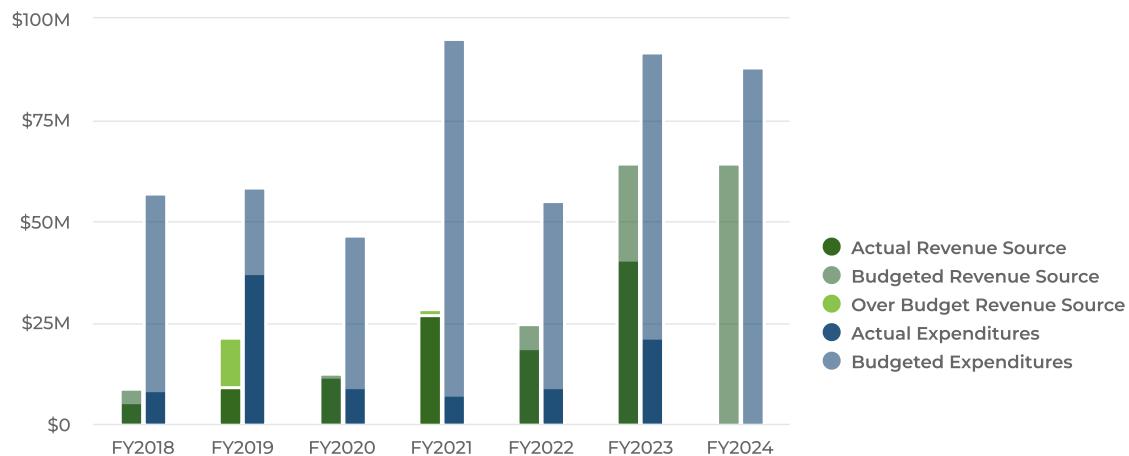
## Budgeted Historical and FY203/24 Budgeted Special Revenue Expenditures by Class



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

## Summary

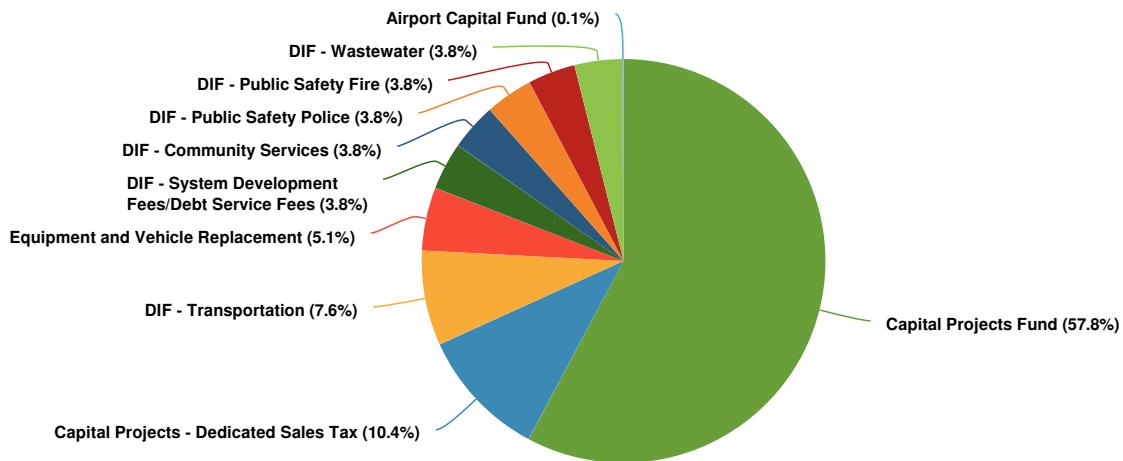
The City of Casa Grande anticipates revenue of \$64.4 million for FY2024, reflecting a marginal decrease of 0.17% compared to the prior year. This subtle adjustment aligns with the city's fiscal projections. Concurrently, budgeted expenditures are projected to decrease by 4.3%, amounting to \$3.9 million,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



## FY2023/24 Projected Capital Projects Revenues by Fund

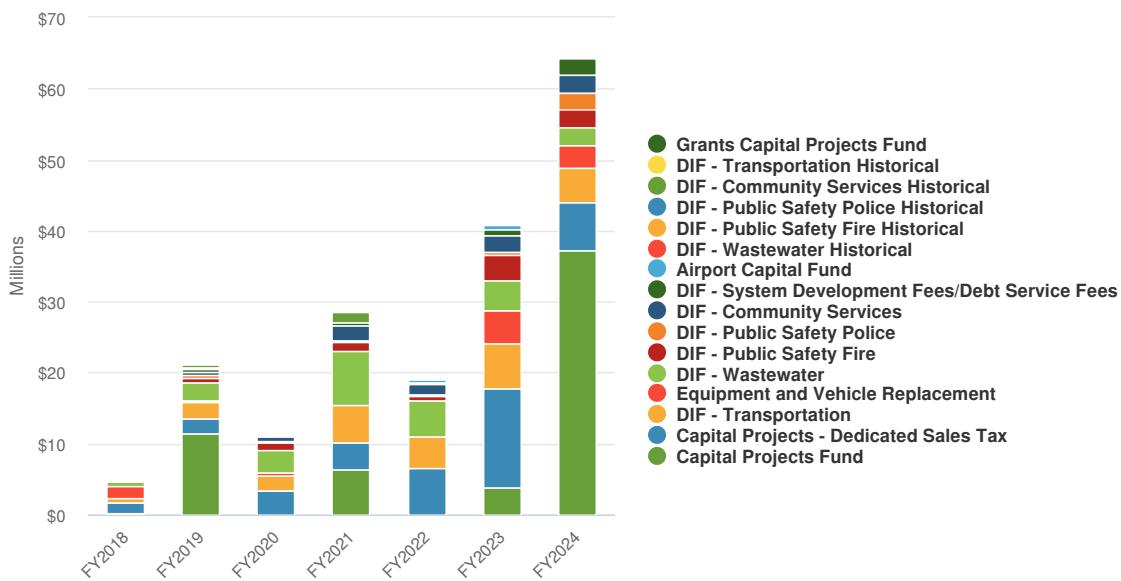
This chart provides a breakdown of FY2023/24 projected capital projects revenues by fund. Anticipated revenues from the Capital Projects Fund, Capital Projects - Dedicated Sales Tax, Development Impact Fees (DIF) for Transportation, and Equipment and Vehicle Replacement collectively account for 80.9% of the total sources. Understanding the distribution of revenues across these specific funds is crucial for effective financial planning and resource allocation for capital projects.

**FY2023/24 Projected Capital Projects Revenues by Fund**



This comprehensive chart illustrates a 7-year revenue trend, encompassing historical actual data, projections for FY2022/23, and budgeted revenues for FY2023/24, categorized by fund. Analyzing this trend provides valuable insights into historical revenue patterns, projected future income, and the budgeted allocation of funds across various funds. Such information is crucial for strategic financial planning and effective resource management.

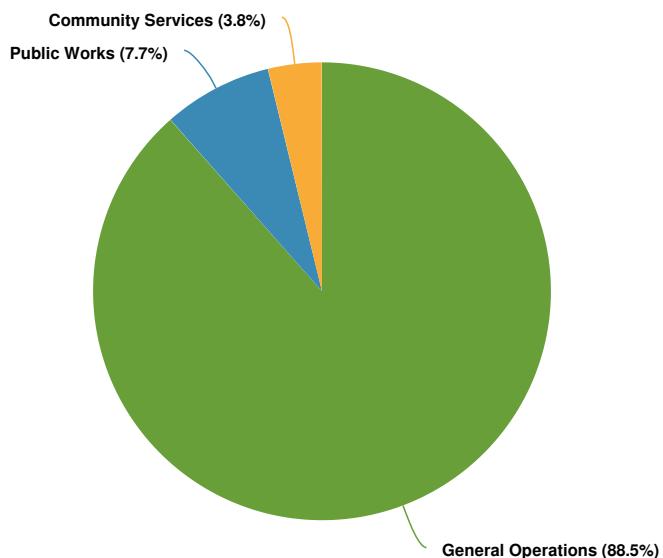
## Budgeted Historical and FY2023/24 Projected Revenues by Fund



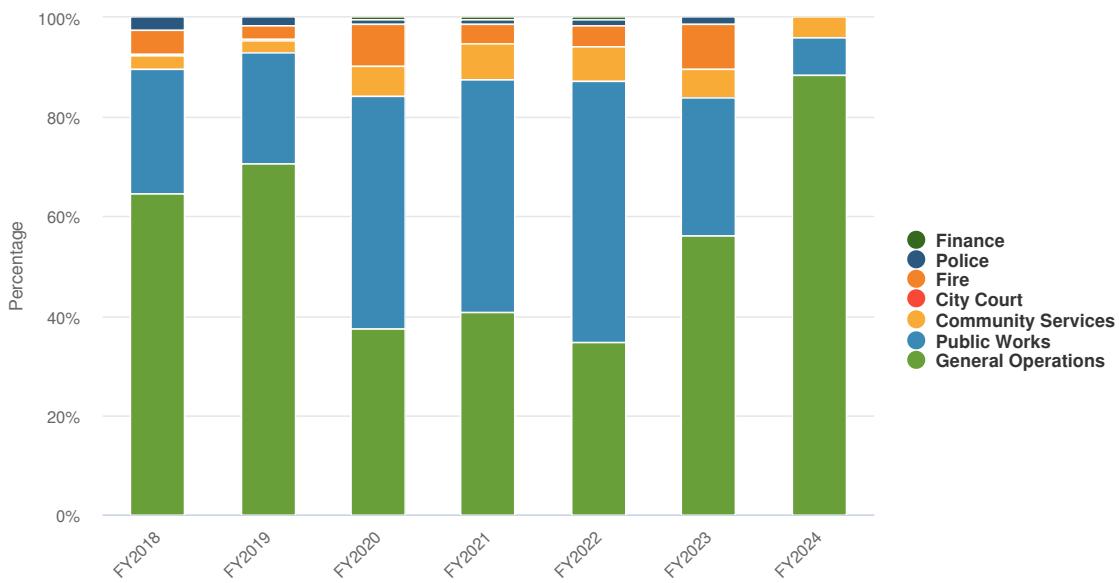
## Revenue by Department

This chart presents a breakdown of FY2023/24 expenditures by department. Notably, General Operations and Public Works collectively account for 85% of the total expenditures. This distribution of resources provides valuable insights into the priority areas for expenditure, facilitating effective financial management and strategic planning. Understanding the allocation of funds across various departments is crucial for maintaining operational efficiency and achieving organizational objectives.

### Projected 2024 Revenue by Department



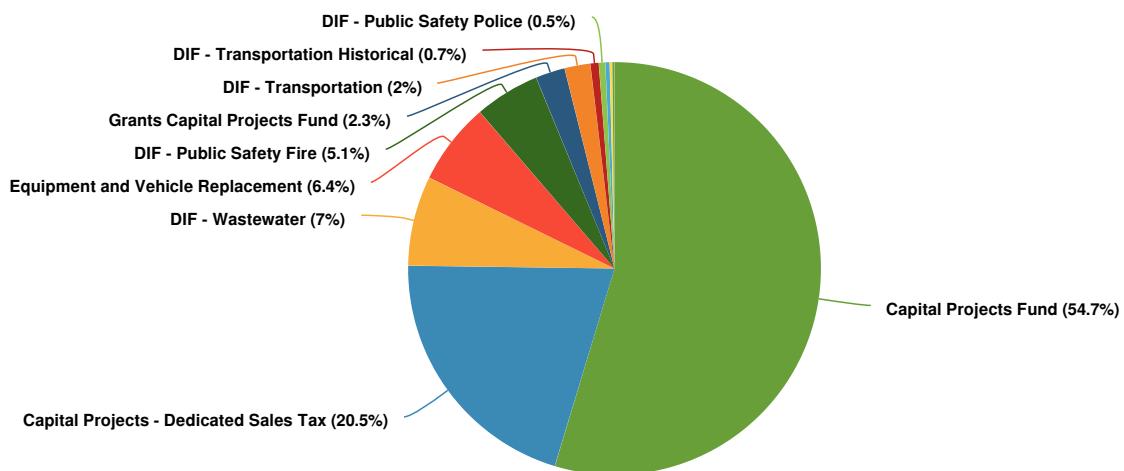
## Budgeted and Historical 2024 Revenue by Department



## FY2023/24 Budgeted Capital Projects Expenditures by Fund

This chart provides a breakdown of FY2023/24 budgeted expenditures by fund. Notably, Capital Projects Fund, Dedicated Sales Tax Fund, DIF-Wastewater Historical Fund, and Equipment and Vehicle Replacement Fund collectively account for 88.6% of the total sources. Understanding the distribution of expenditures across these specific funds is crucial for effective financial planning and resource allocation, particularly for capital projects and dedicated purposes.

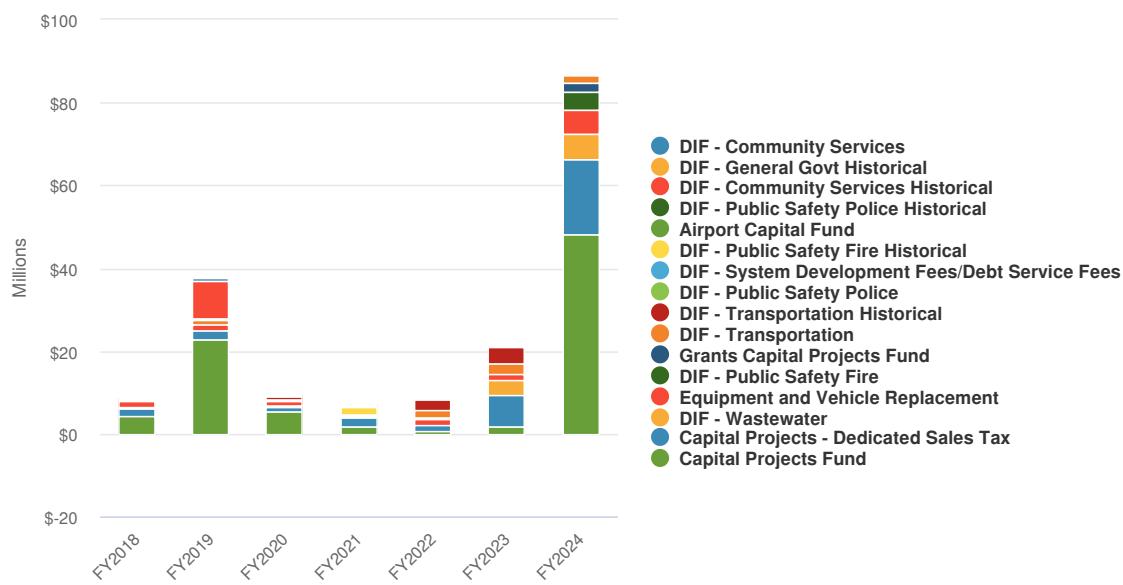
### FY2022/23 Budgeted Capital Project Expenditures by Fund



This comprehensive chart illustrates a 7-year expenditure trend, encompassing historical actual data, budgeted historical data, and budgeted expenditures for FY2023/24, categorized by fund. Analyzing this trend provides valuable insights into historical spending patterns, budgeting practices, and the planned allocation of funds across various funds. Such

information is crucial for strategic financial planning and effective resource management.

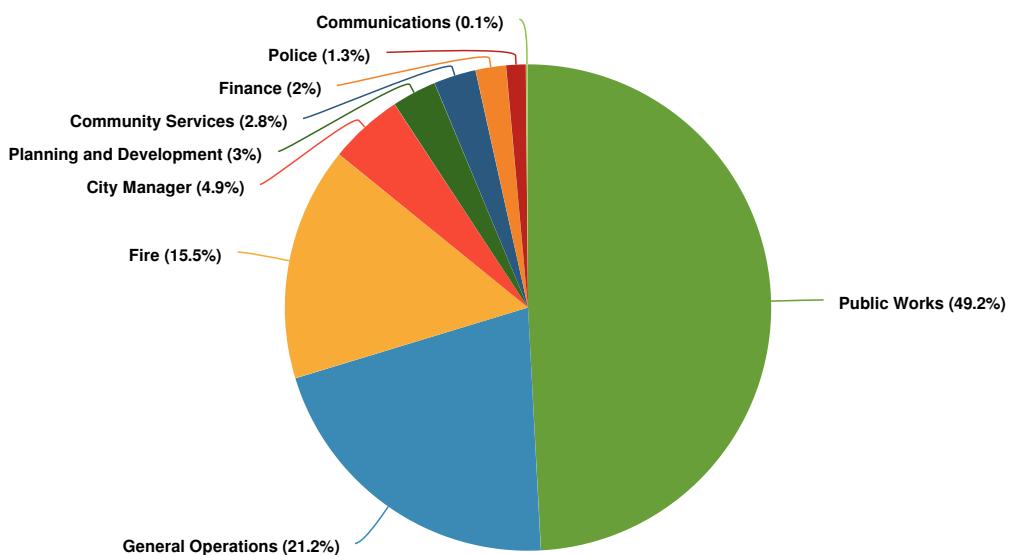
### Budgeted Historical and FY2023/24 Budgeted Capital Projects Expenditures by Fund



### FY2022/23 Budgeted Capital Projects Expenditures by Department

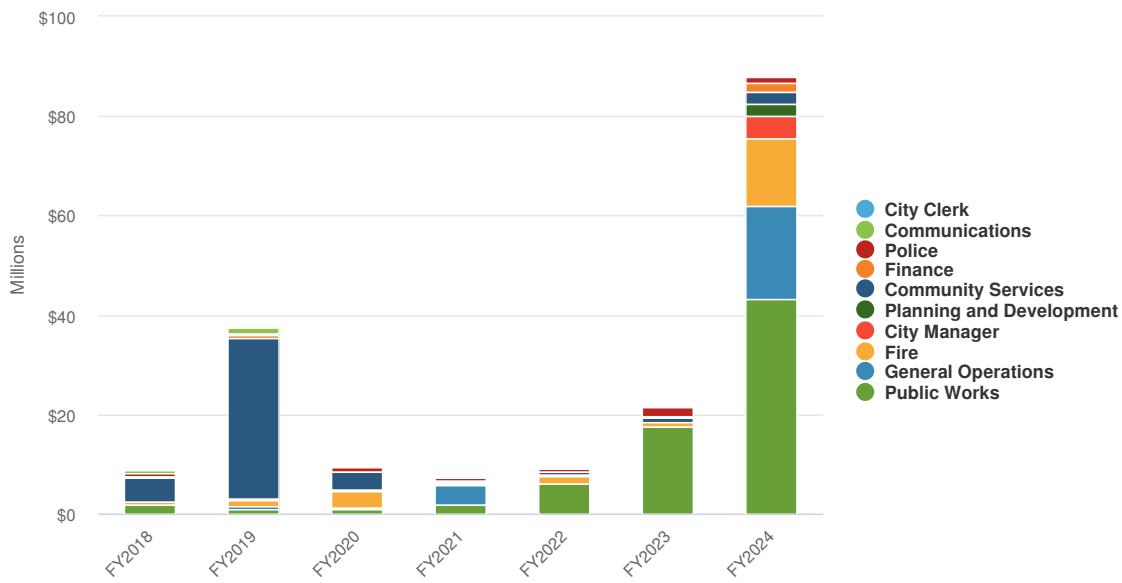
This chart provides a breakdown of FY2023/24 budgeted expenditures by department. Notably, Public Works, General Operations, and Fire collectively account for 86% of the total sources. Understanding the distribution of expenditures across these specific departments is crucial for effective financial planning and resource allocation, ensuring the city's operational needs are met in key areas.

### FY2023/24 Budgeted Capital Projects Expenditures by Department



This comprehensive chart illustrates a 7-year trend in budgeted sources, encompassing budgeted historical data, projections for FY2022/23, and budgeted sources for FY2023/24, categorized by department. Analyzing this trend provides valuable insights into historical budgeting practices, projected future sources, and the planned allocation of funds across various departments. Such information is crucial for strategic financial planning and effective resource management.

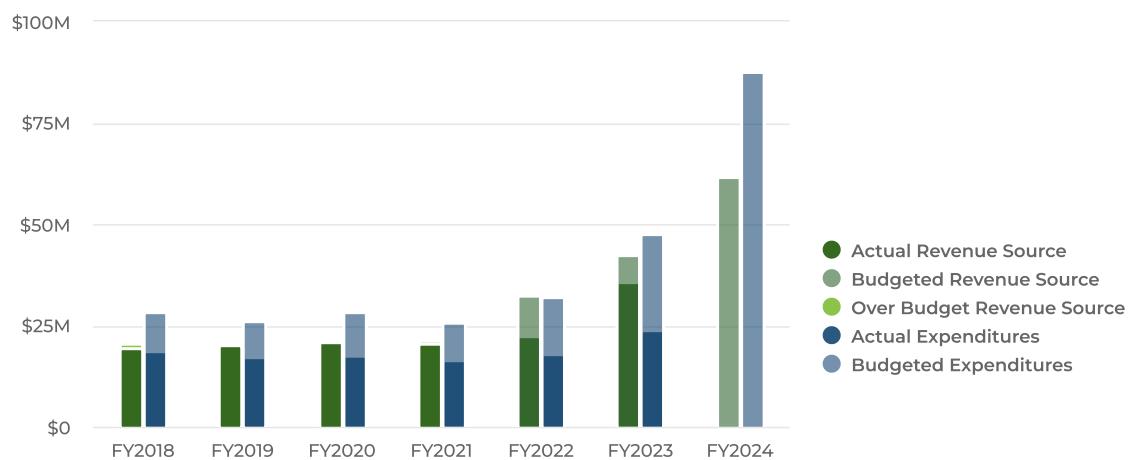
### Budgeted Historical and FY2023/24 Budgeted Capital Projects Expenditures by Department



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

## Summary

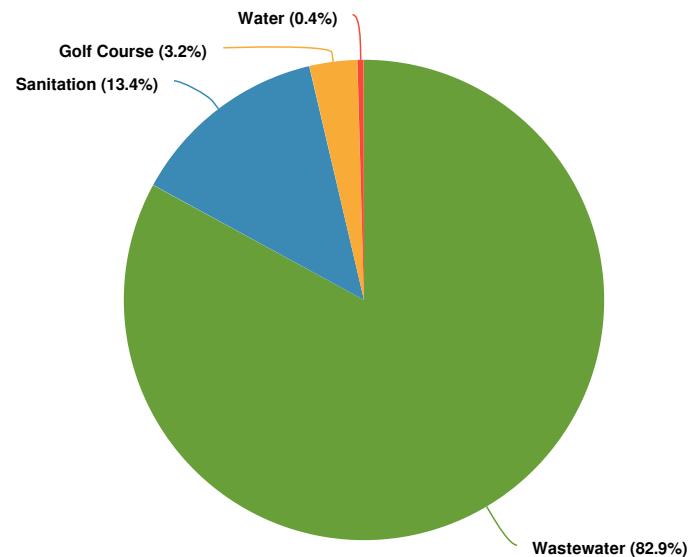
The City of Casa Grande anticipates revenue of \$62 million for FY2024, reflecting a substantial 44% increase compared to the prior year. This boost in projected revenue is indicative of positive financial trends. Simultaneously, budgeted expenditures are projected to experience a significant 84% increase, amounting to \$40 million and bringing the total to \$87 million for FY2024. This increase in expenditures underscores the city's commitment to investment and growth in various areas. It's essential for the city's financial planning to balance revenue growth and increased expenditures to ensure sustainable and effective municipal operations.



## FY2023/24 Projected Enterprise Funds Revenues by Fund

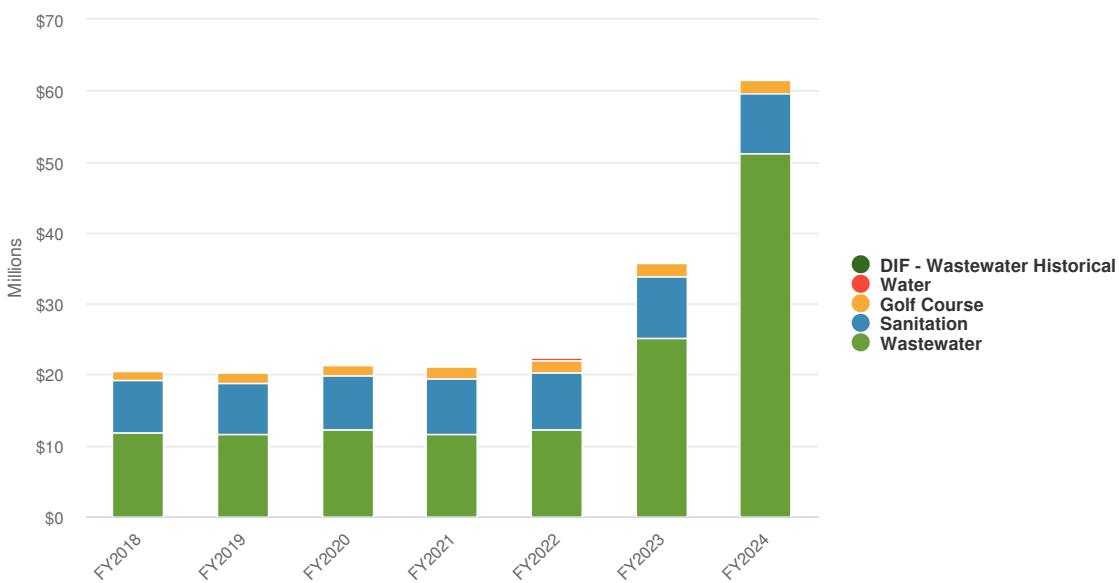
This chart illustrates the projected revenues for FY2023/24 categorized by fund. Notably, Wastewater Fund, Sanitation Fund, and Golf Course Fund collectively account for 99.5% of the total sources. Understanding the concentration of revenues in these specific funds is crucial for effective financial planning and resource allocation, particularly in areas such as wastewater management, sanitation services, and the operation of the golf course.

**FY2023/24 Projected Enterprise Fund Revenues by Fund**



This comprehensive chart illustrates a 7-year revenue trend, incorporating historical budget data and projections for FY2023/24, categorized by fund. Analyzing this trend provides valuable insights into historical budgeting practices, revenue patterns, and the projected income for the upcoming fiscal year across various funds. Such information is crucial for strategic financial planning and effective resource management.

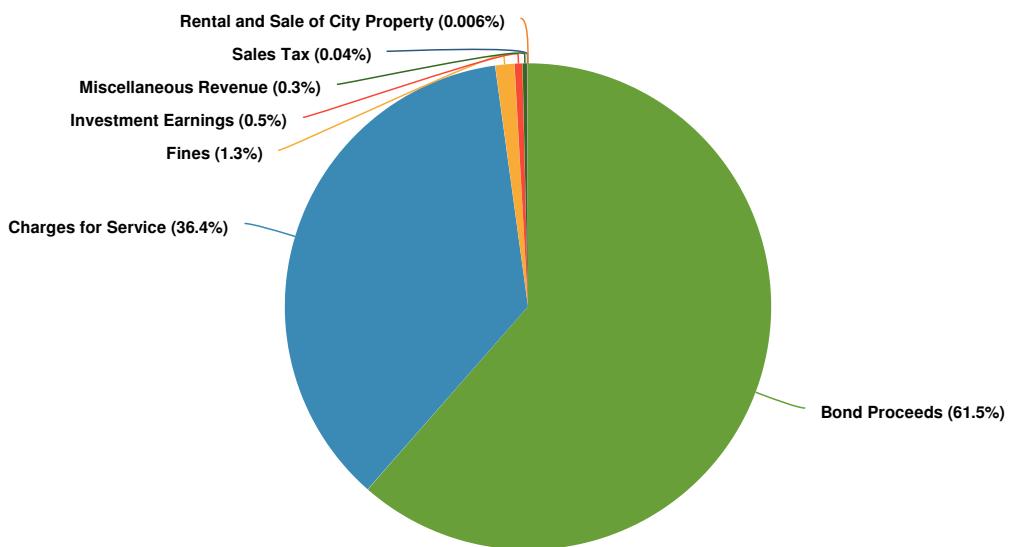
## Budgeted and Historical FY2023/24 Enterprise Fund Revenue by Fund



## FY2023/24 Projected Revenues by Source

This chart illustrates the projected revenues for FY2023/24 categorized by source. Notably, Bond Proceeds and Charges for Services collectively account for 98% of the total sources. Understanding the significant contribution of these sources is crucial for effective financial planning and resource allocation, particularly when considering the utilization of bond proceeds and the revenue generated from providing various services.

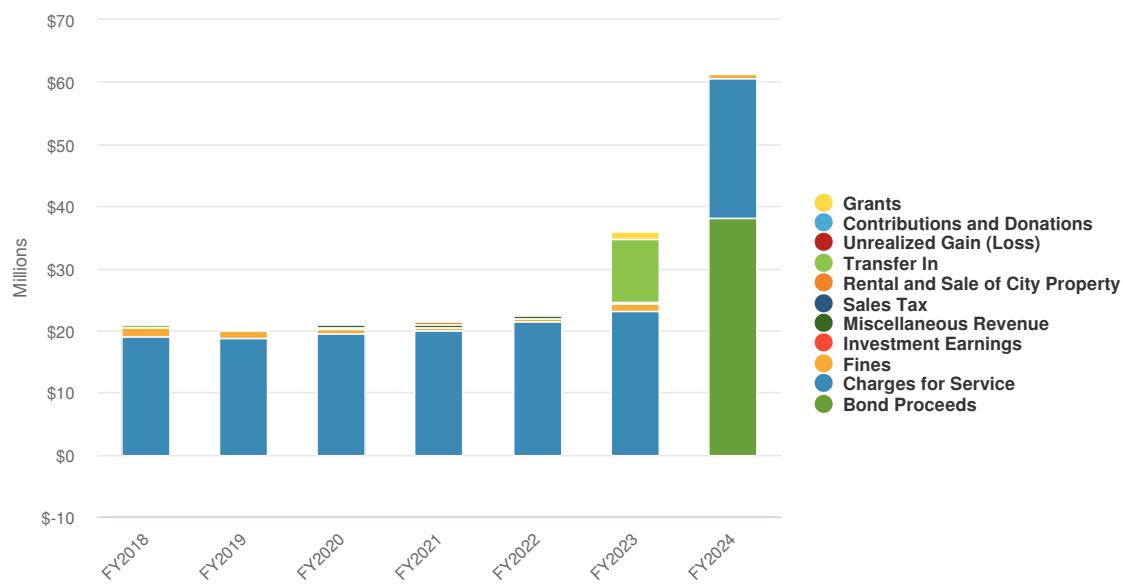
### FY2023/24 Projected Revenues by Source



This comprehensive chart illustrates a 7-year revenue trend, incorporating historical budget data and projections for FY2023/24, categorized by source. Analyzing this trend provides valuable insights into historical budgeting practices, revenue patterns, and the projected income for the upcoming fiscal year across various sources. Such information is crucial

for strategic financial planning and effective resource management.

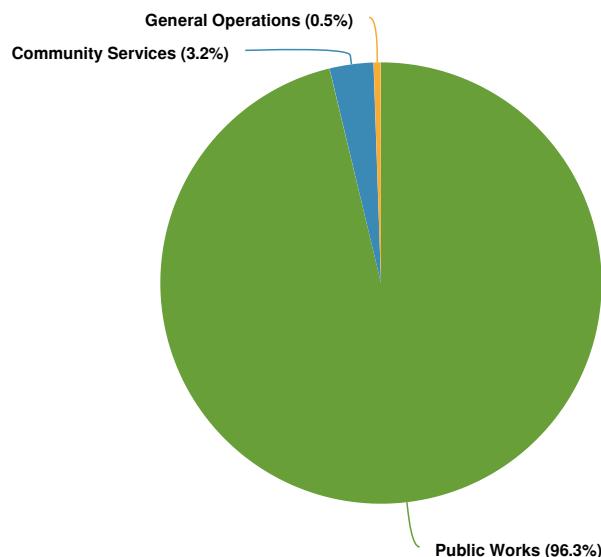
### Budgeted Historical and FY2023/24 Projected Revenues by Source



### Revenue by Department

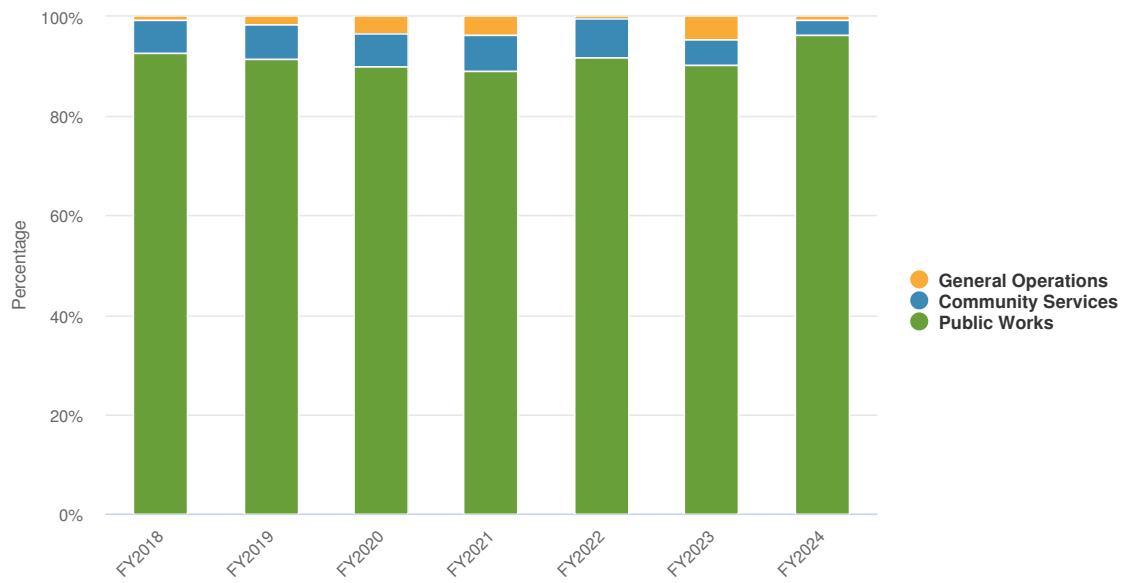
For FY2023/24, the City of Casa Grande is projected to collect 96.3% of revenues from Public Works. This substantial percentage is attributed in part to the services provided by Wastewater, Sanitation, and the Copper Mountain Water Company. This distribution highlights the significant role of Public Works and related services in contributing to the city's overall revenue stream for the fiscal year. Understanding the composition of revenue sources by department is crucial for effective financial planning and resource allocation.

### Projected FY 2023/24 Revenue by Department



This comprehensive chart illustrates a 7-year revenue by department trend, incorporating historical budget data and projections for FY2023/24, categorized by source. Analyzing this trend provides valuable insights into historical budgeting practices, revenue patterns, and the projected income for the upcoming fiscal year across various sources. Such information is crucial for strategic financial planning and effective resource management.

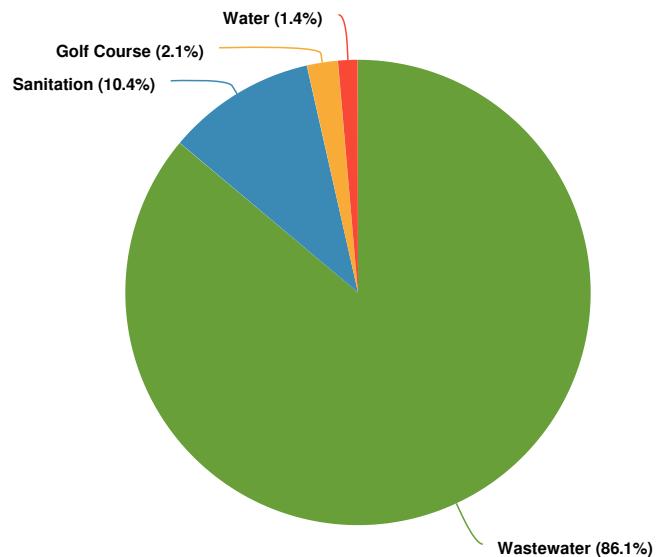
### Budgeted and Historical 2024 Revenue by Department



## FY2023/24 Budgeted Expenditures by Fund

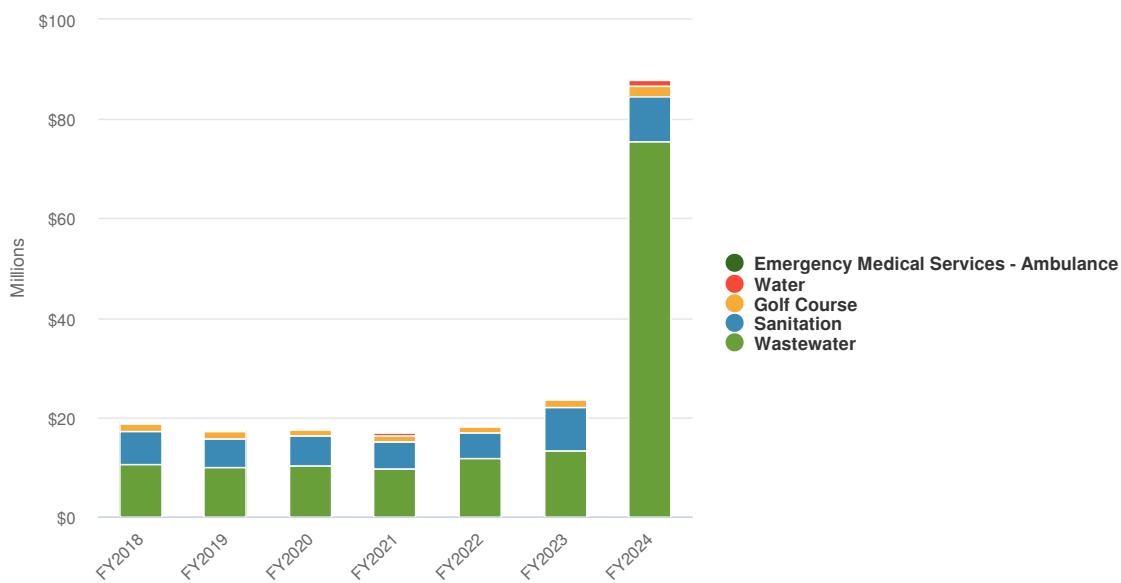
This chart illustrates the distribution of FY2023/24 budgeted expenditures by fund. Notably, Wastewater Fund, Sanitation Fund, and Golf Course Fund collectively account for 98.6% of the total sources. Understanding the concentration of expenditures in these specific funds is crucial for effective financial planning and resource allocation, particularly in areas such as wastewater management, sanitation services, and the operation of the golf course.

**FY2023/24 Budgeted Expenditures by Fund**



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

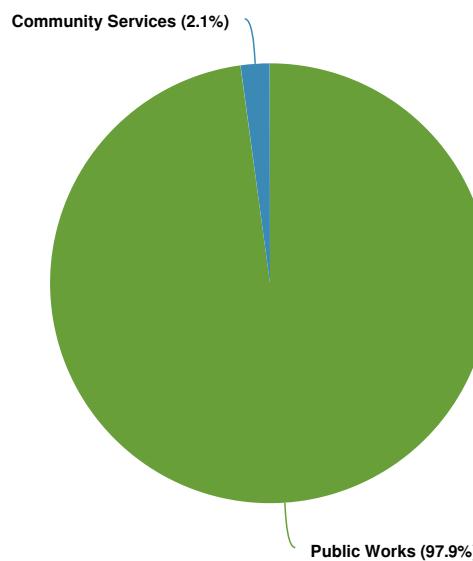
## Budgeted Historical and FY2023/24 Budgeted Expenditures by Fund



## FY2023/24 Budgeted Expenditures by Department

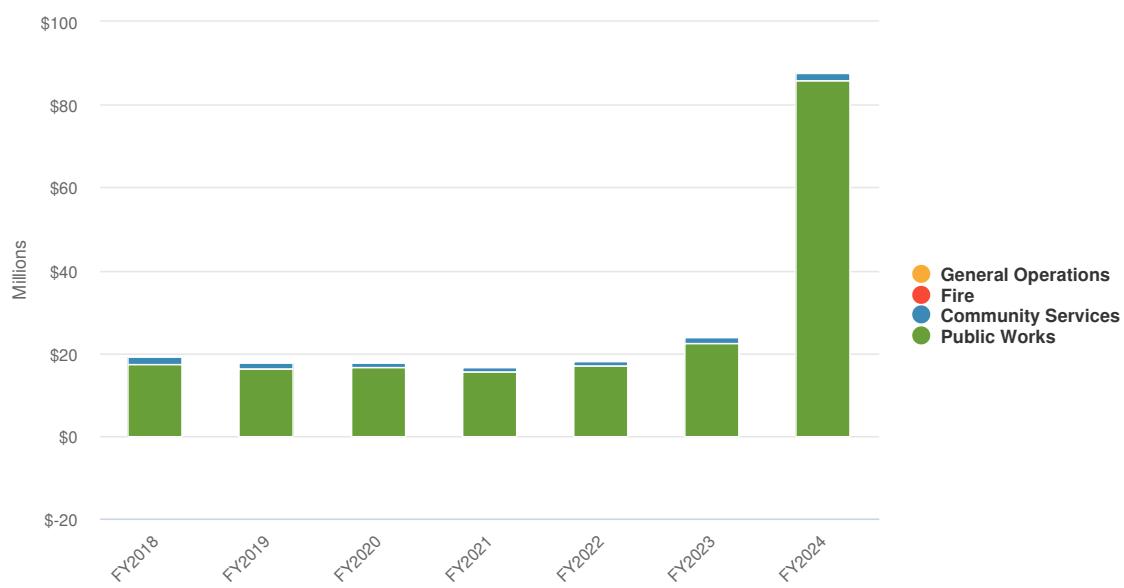
This chart illustrates the distribution of FY2023/24 budgeted expenditures by department. Notably, Public Works accounts for 98% of the total sources. Understanding the concentration of expenditures in Public Works is crucial for effective financial planning and resource allocation, particularly given the department's central role in various municipal services and infrastructure development.

### FY2023/24 Budgeted Expenditures by Department



This comprehensive chart illustrates a 7-year expenditure trend, incorporating budgeted historical data and expenditures budgeted for FY2023/24, categorized by department. Analyzing this trend provides valuable insights into historical budgeting practices, spending patterns, and the planned allocation of funds across various departments. Such information is crucial for strategic financial planning and effective resource management.

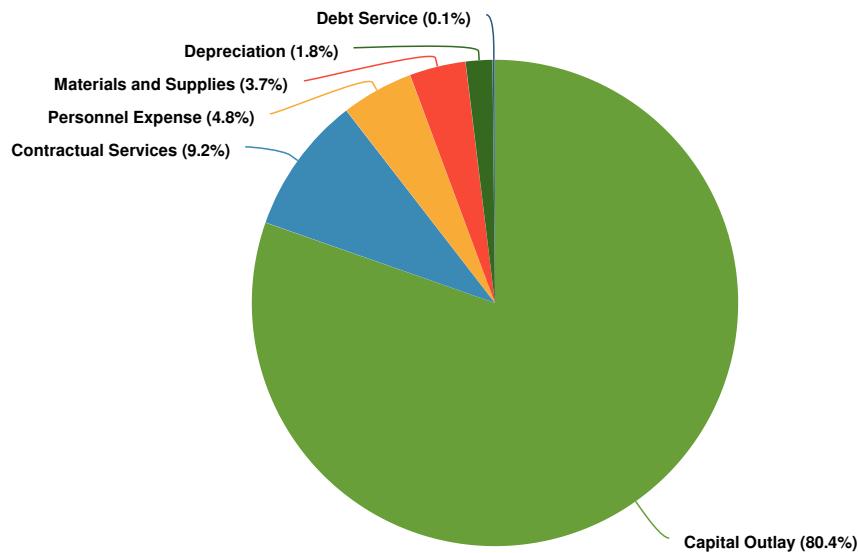
### Budgeted Historical and FY2023/24 Budgeted Expenditures by Department



## FY2023/24 Budgeted Expenditures by Class

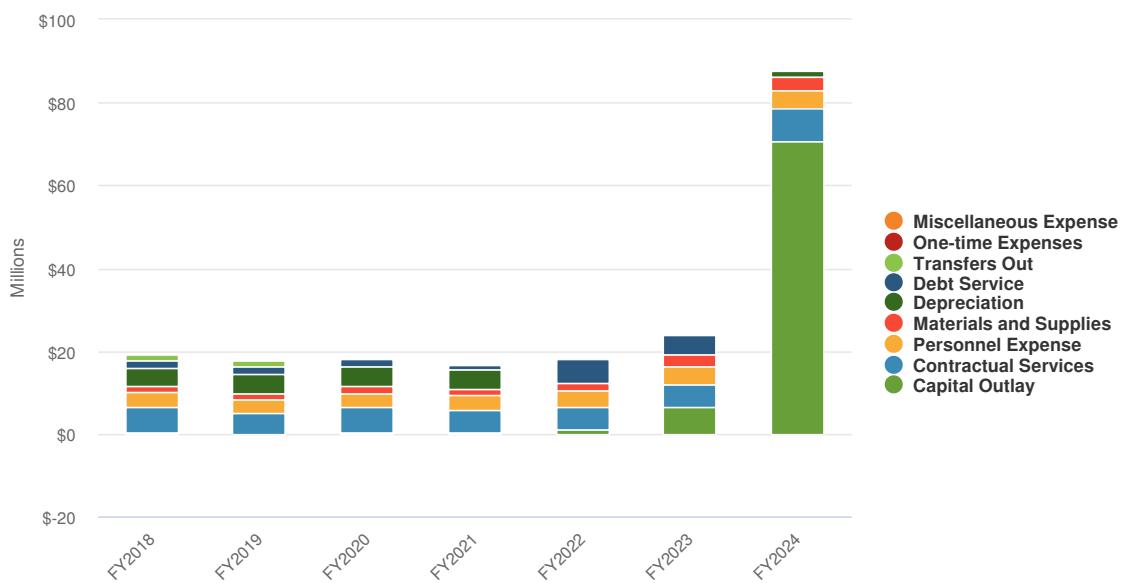
This chart provides a breakdown of uses by category type. Notably, Capital Outlay, Contractual Services, and Personnel Expenses collectively account for 94.4% of the total sources. Understanding the distribution of uses in these specific categories is crucial for effective financial planning and resource allocation, especially given their significant impact on the city's overall budget.

**FY2023/24 Budgeted Expenditures by Class**



This comprehensive chart illustrates a 7-year expenditure trend, incorporating budgeted historical data and expenditures budgeted for FY2023/24, categorized by expense type. Analyzing this trend provides valuable insights into historical spending patterns, budgeting practices, and the planned allocation of funds across various expense types. Such information is crucial for strategic financial planning and effective resource management.

## Budgeted Historical and FY2023/24 Budgeted Expenditures by Expense Class





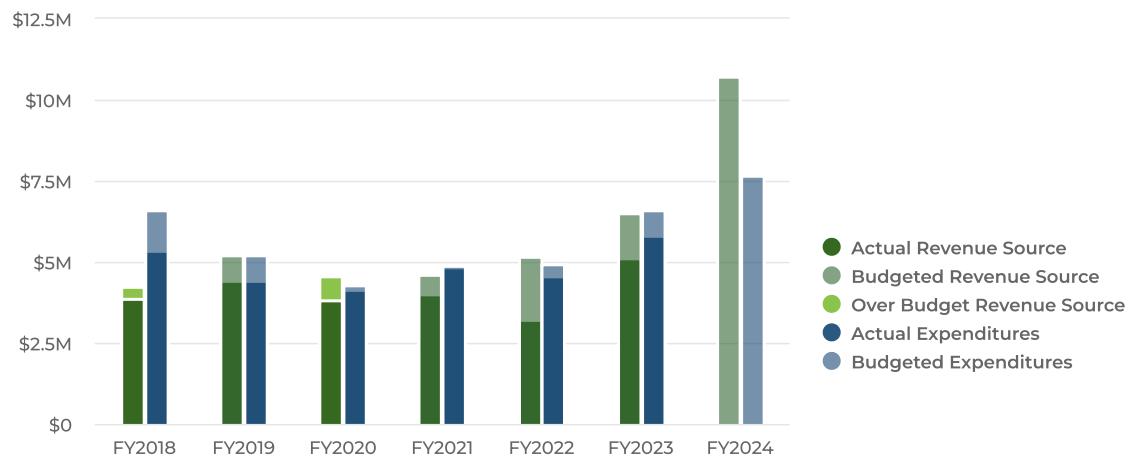
Internal Service Funds serve as a financial mechanism to account for the financing of goods or services provided by one department or agency to others within the City. Typically, this is done on a cost-reimbursement basis. The City of Casa Grande manages three internal service funds:

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

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

## Summary

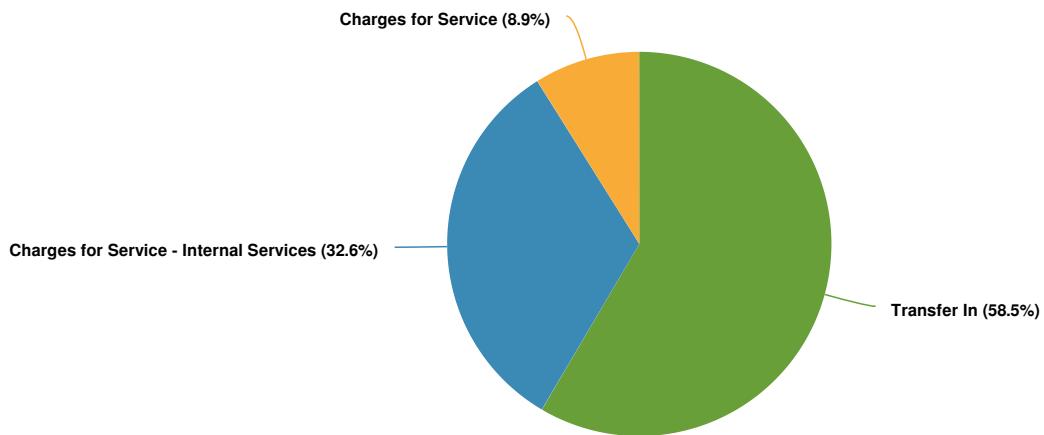
The City of Casa Grande anticipates revenue of \$10.7 million for FY2024, reflecting a substantial 64% increase compared to the prior year. This notable increase in projected revenue indicates positive financial growth. Simultaneously, budgeted expenditures are expected to experience a 15.7% increase,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



## FY2023/24 Projected Internal Service Fund Revenues by Source

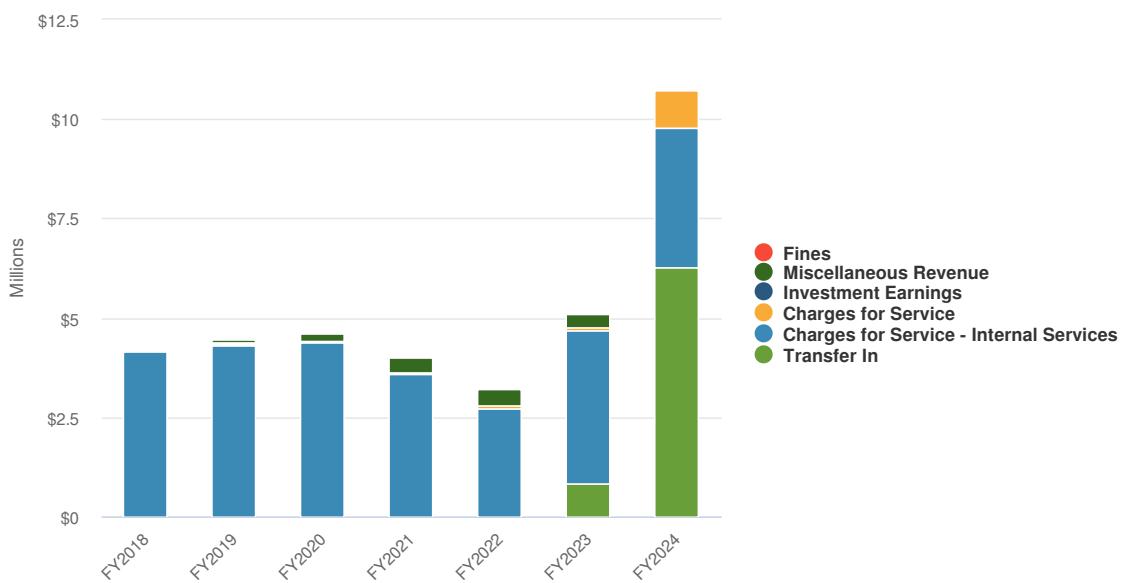
This chart illustrates the projected revenues for FY2023/24 for Internal Service Funds, categorized by source. Notably, Transfers-In contribute 5.8%, Charges for Service (Internally) account for 32.6%, and External Charges for Services (to the local Elementary District) represent 8.9% of the total sources. Understanding the distribution of revenues from these various sources is crucial for effective financial planning and resource allocation within the Internal Service Funds.

**FY2023/24 Projected Revenue by Sources**



This comprehensive chart illustrates a 7-year revenue trend, incorporating budgeted historical data and projections for FY2023/24, categorized by source. Analyzing this trend provides valuable insights into historical revenue patterns, budgeting practices, and the projected income for the upcoming fiscal year across various sources. Such information is crucial for strategic financial planning and effective resource management.

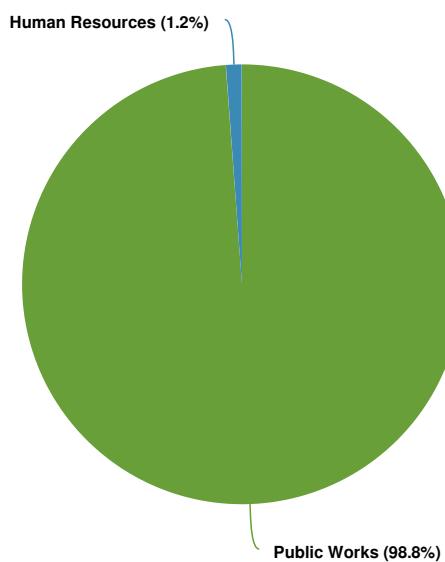
## Budgeted Historical and FY2023/24 Projected Revenue by Source



## Revenue by Department

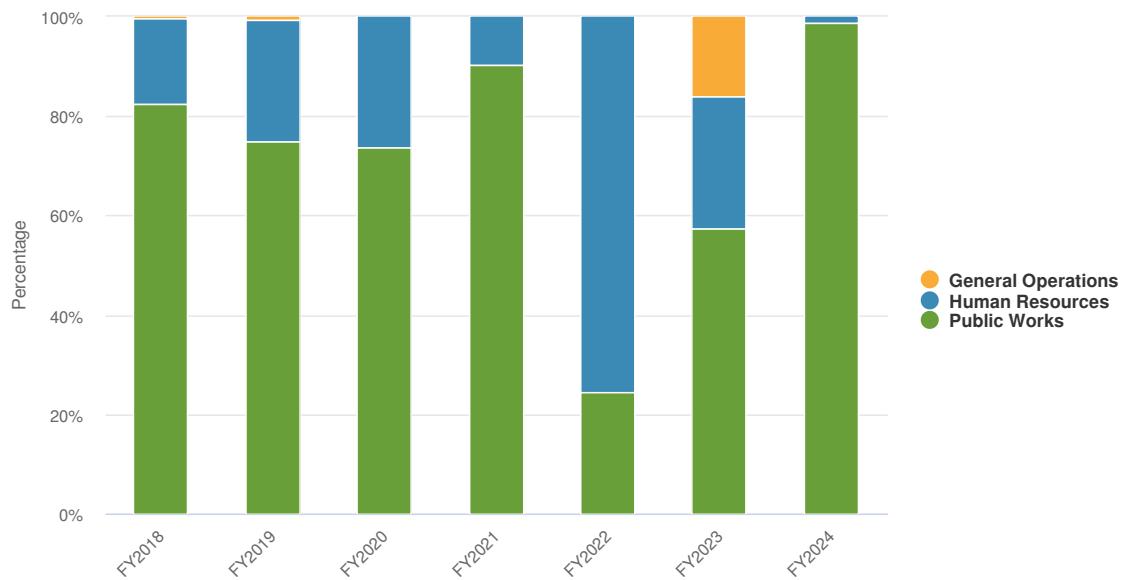
For FY2023/24, the City of Casa Grande forecasts that 98.8% of the revenue for Internal Service Funds will be collected under the Public Works Department. Notably, the Internal Service Departments operating under the Public Works umbrella are Facilities and Fleet. This concentration of revenue within the Public Works Department emphasizes its pivotal role in supporting and facilitating the internal services provided by Facilities and Fleet. Understanding this revenue distribution is vital for effective financial planning and resource allocation within the Public Works Department and related internal service areas.

### Projected 2024 Revenue by Department



This comprehensive chart illustrates a 7-year revenue by department trend, incorporating budgeted historical data and projections for FY2023/24, categorized by source. Analyzing this trend provides valuable insights into historical revenue patterns, budgeting practices, and the projected income for the upcoming fiscal year across various sources. Such information is crucial for strategic financial planning and effective resource management.

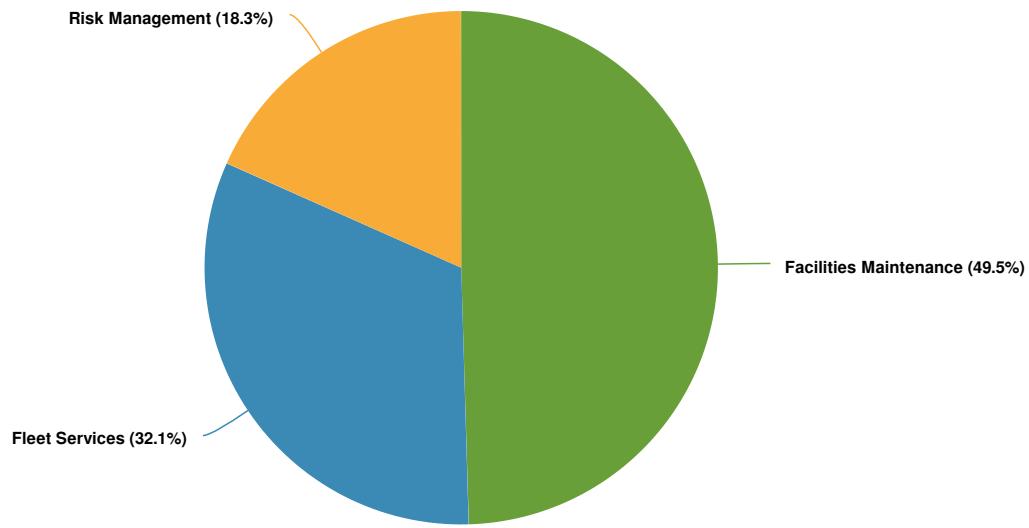
### Budgeted and Historical 2024 Revenue by Department



## FY2023/24 Internal Services Fund Budgeted Expenditures by Fund

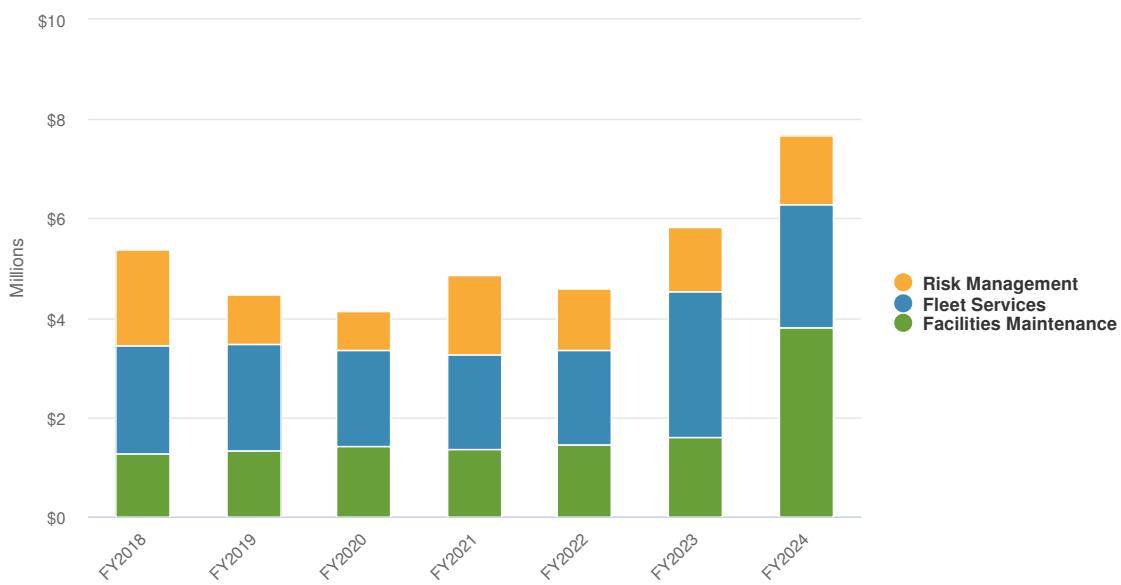
This chart provides a breakdown of FY2023/24 Internal Service Fund budgeted expenditures by fund. Notably, the City utilizes Internal Service Funds for various purposes, including Risk Management for managing the entire City's insurance policies, Fleet Services under Public Works for maintaining and replacing light-used vehicles, and Facilities Maintenance under Public Works for building maintenance and custodial services. The combined expenditures for Fleet Services and Facilities Maintenance account for 81.6% of the total resources. Understanding the allocation of resources in these funds is crucial for effective financial planning and resource management within the Internal Service Funds.

**FY2023/24 Internal Service Fund Budgeted Expenditures by Fund**



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

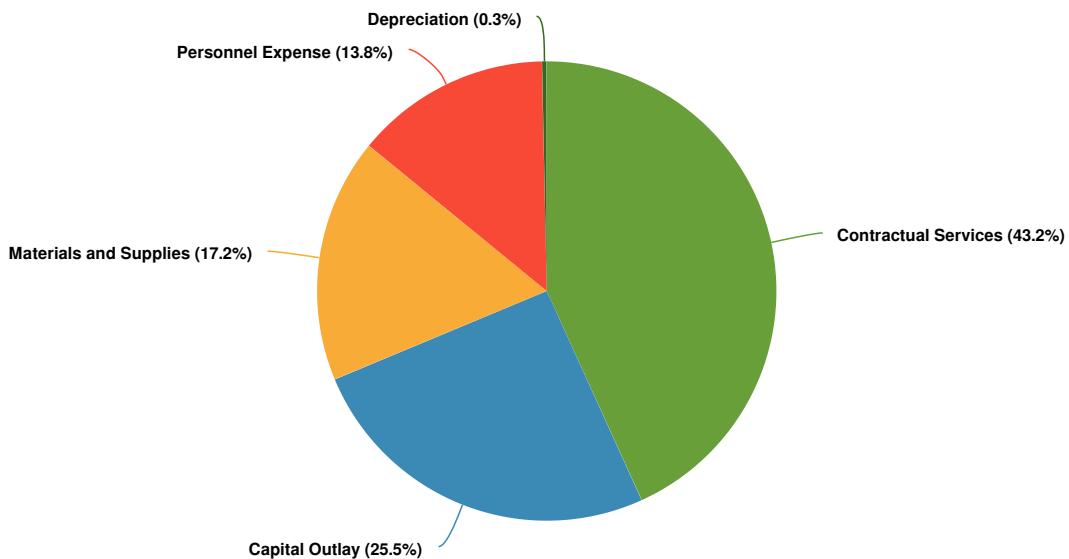
## Budgeted Historical and FY2023/24 Budgeted Expenditures by Fund



## FY2023/24 Internal Service Fund Budgeted Expenditures by Class

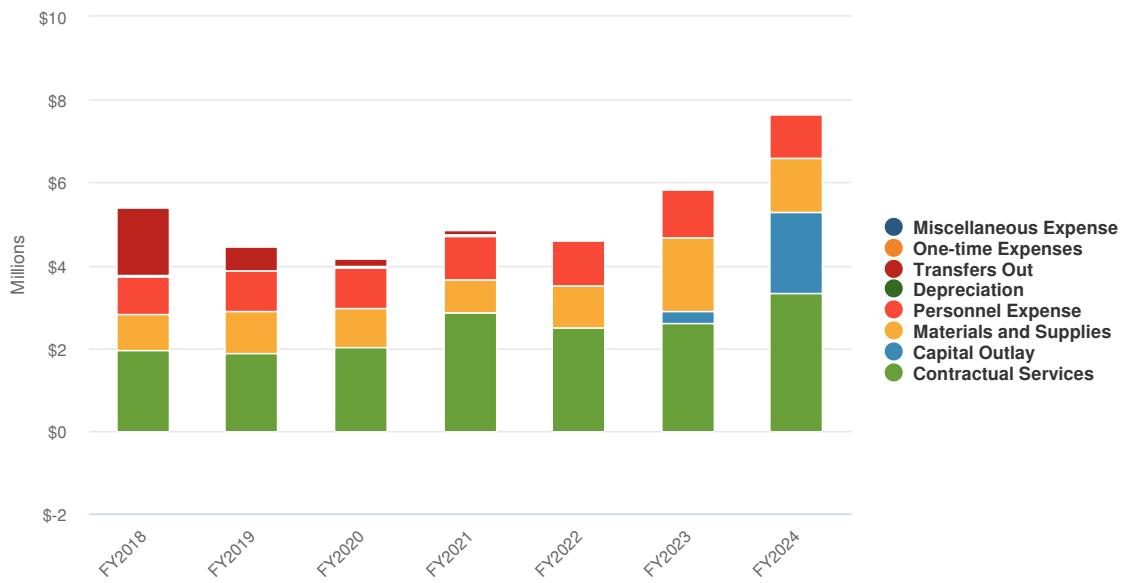
This chart provides a breakdown of FY2023/24 Internal Service Fund budgeted expenditures by expense type. Notably, Contractual Services, Capital Outlay, and Materials and Supplies collectively account for 85.9% of the total expenditures. Understanding the distribution of expenditures across these specific categories is crucial for effective financial planning and resource allocation within the Internal Service Funds.

### FY2023/24 Internal Service Fund Budgeted Expenditures by Class



This comprehensive chart illustrates a 7-year expenditure trend, incorporating budgeted historical data and expenditures budgeted for FY2023/24, categorized by expense type. Analyzing this trend provides valuable insights into historical spending patterns, budgeting practices, and the planned allocation of funds across various expense types. Such information is crucial for strategic financial planning and effective resource management.

### Budgeted and Historical Expenditures by Class



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

**1. Copper Mountain Ranch:**

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

**2. Mission Royale Adult Village:**

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

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

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

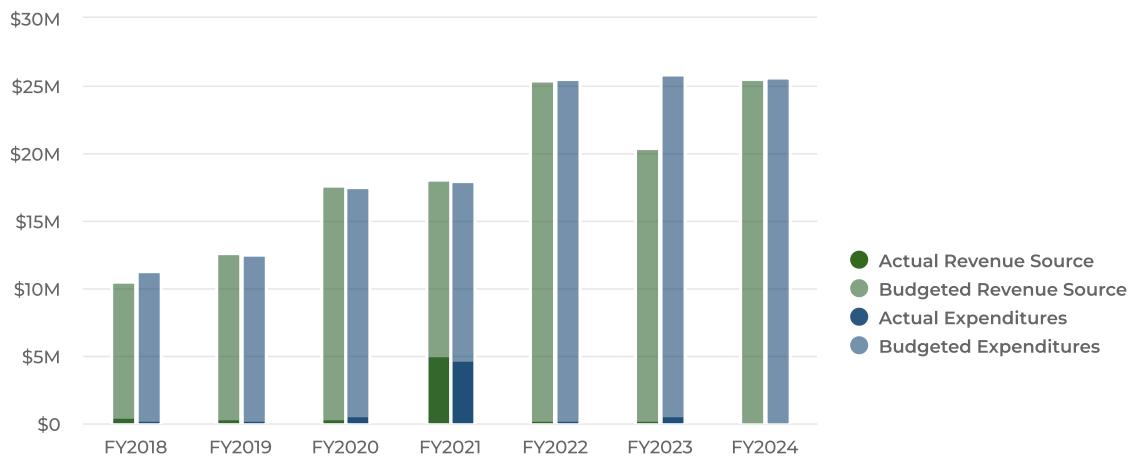
**4. Villago Community District:**

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

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

## **Summary**

The City of Casa Grande anticipates revenue of \$25.6 million for FY2024, reflecting a substantial 26% increase compared to the prior year. Simultaneously, budgeted expenditures are projected to decrease slightly by 0.98% to \$25.6 million in FY2024. This financial outlook suggests a positive trend in revenue growth, potentially providing the city with additional resources while maintaining a balanced approach to budgetary spending. Such financial management aims to ensure fiscal responsibility and effective allocation of resources for the overall benefit of the community.



## FY2023/24 Projected Community Facility District Revenues by Fund

### 1. Copper Mountain Ranch District:

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

### 2. Mission Royale District:

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

### 3. Post Ranch District:

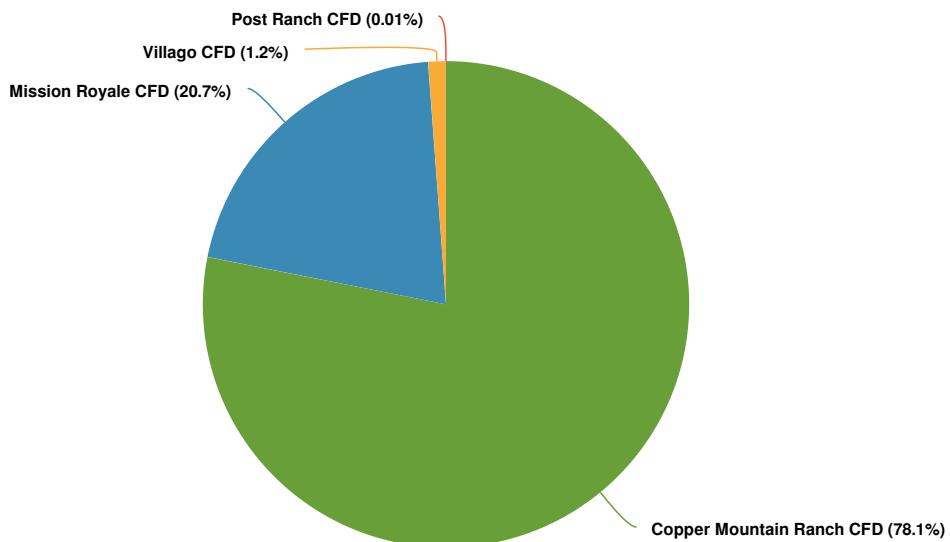
- Levy Rate: \$0.30 per \$100 of taxable assessed value
- Projected Revenue: \$101
- Additional Funding: Anticipated to receive \$3,000 in bond proceeds/developer contributions.

### 4. Villago District:

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

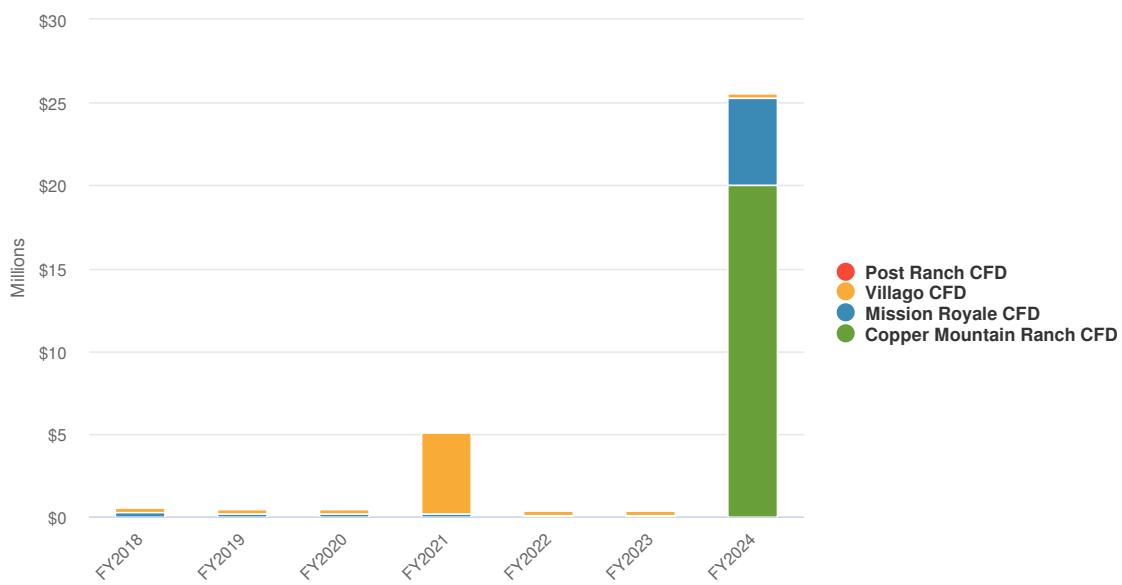
These projections outline the anticipated secondary tax revenues for FY2024 across the different districts. Additionally, the information specifies the expected bond proceeds and/or developer contributions for Post Ranch, Mission Royale, and Copper Mountain Ranch districts. The allocation of these funds is crucial for supporting the development and infrastructure projects within each district.

## FY2023/24 Projected Community Facility District Revenues by Fund



This comprehensive chart illustrates a 7-year revenue trend, incorporating budgeted historical data and projected revenues for FY2023/24, categorized by fund. Analyzing this trend provides valuable insights into historical revenue patterns, budgeting practices, and the projected income for the upcoming fiscal year across various funds. Such information is crucial for strategic financial planning and effective resource management.

## Community Facility District Budgeted and Historical FY2023/24 Revenue by Fund



## FY2023/24 Budgeted Community Facility District Expenditures by Fund

### 1. Copper Mountain Ranch:

- Budgeted Amount: \$20 million
- Allocation: Capital improvements

### 2. Mission Royale:

- Budgeted Amount: \$5.3 million
- Allocation: Capital improvement projects

### 3. Post Ranch:

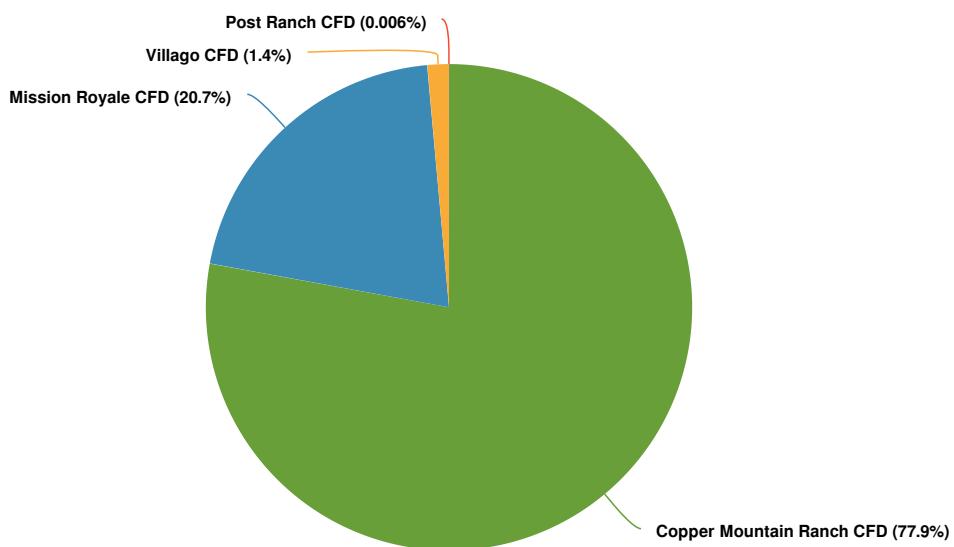
- Budgeted Amount: \$1,300
- Allocation: Advertising

### 4. Villago:

- Budgeted Amount: \$299,089
- Allocation: Advertising and bond issuance costs

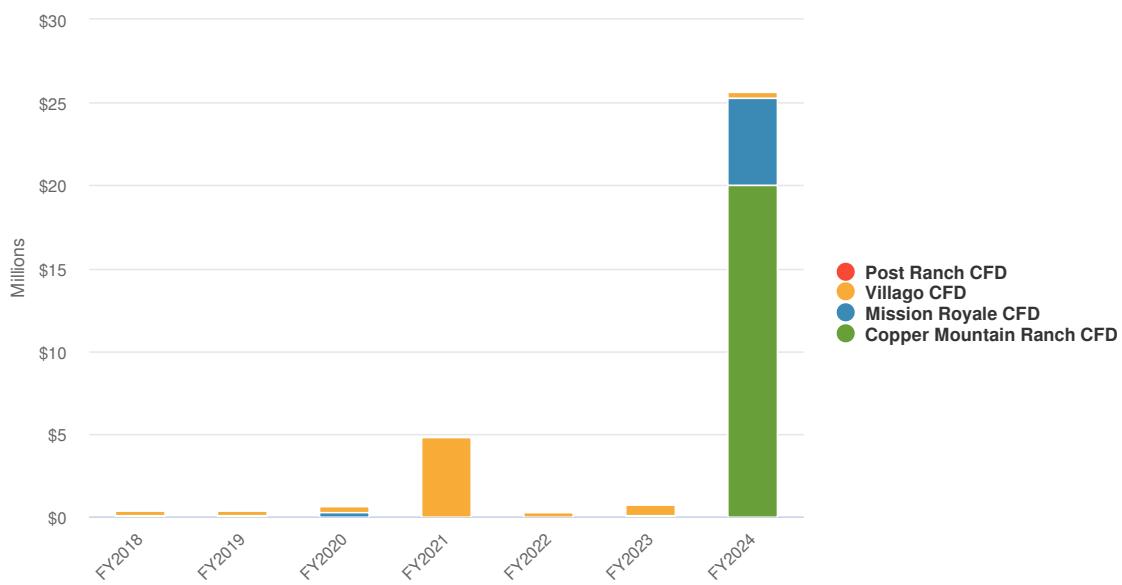
These budgeted expenses provide an overview of the planned capital improvement projects, advertising, and bond issuance costs for each Community Facility District (CFD) in FY2023/24. It reflects the financial allocation for enhancing infrastructure, promoting community projects, and covering associated expenses within the specified districts.

## FY2023/24 Budgeted Community Facility District Expenditures by Fund



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

## Community Facility District Budgeted and Historical FY2023/24 Expenditures by Fund





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

Key Points:

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

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

## Summary

The City of Casa Grande anticipates the following financial projections for FY2024:

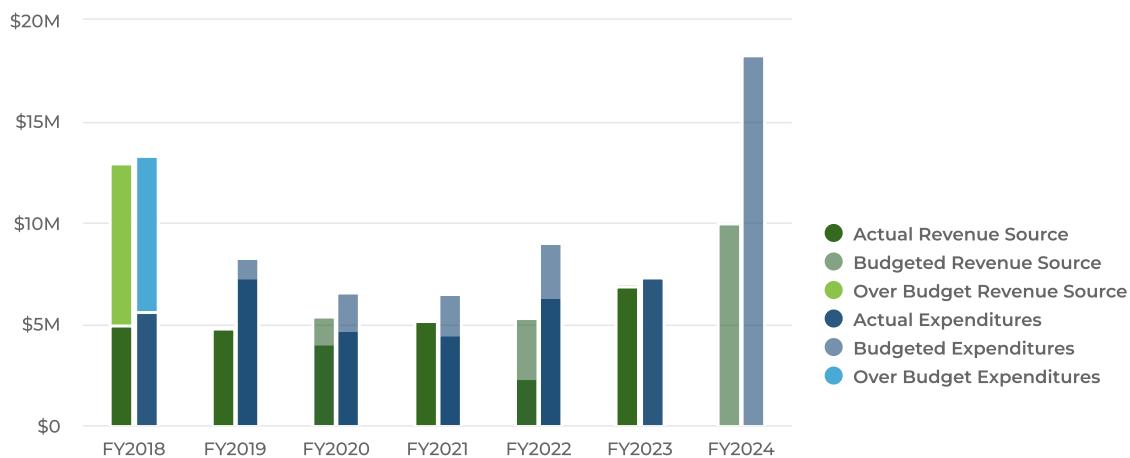
1. **Revenue:**

- **Solar Energy Credits and Lease Payoff:** \$10 million
- **Secondary Property Tax:** \$2.1 million
- **Total Revenue:** \$12.1 million
- **Year-over-Year Increase:** 46%

2. **Expenditures:**

- **Projected Expenditure Increase:** 148%
- **Total Expenditures:** \$18.2 million

These projections indicate a significant increase in revenue primarily attributed to Solar Energy Credits, lease payoff, and secondary property tax. Simultaneously, budgeted expenditures are expected to rise, reflecting a strategic allocation of resources to address various needs and initiatives in FY2024. The city's financial planning aims to balance revenue growth with responsible expenditure to support sustainable development and community well-being.



## FY2023 Debt Service Fund Revenues by Source

### Nature of Bonds:

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

### 2. Legal Limitations:

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

### 3. Voter Approval:

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

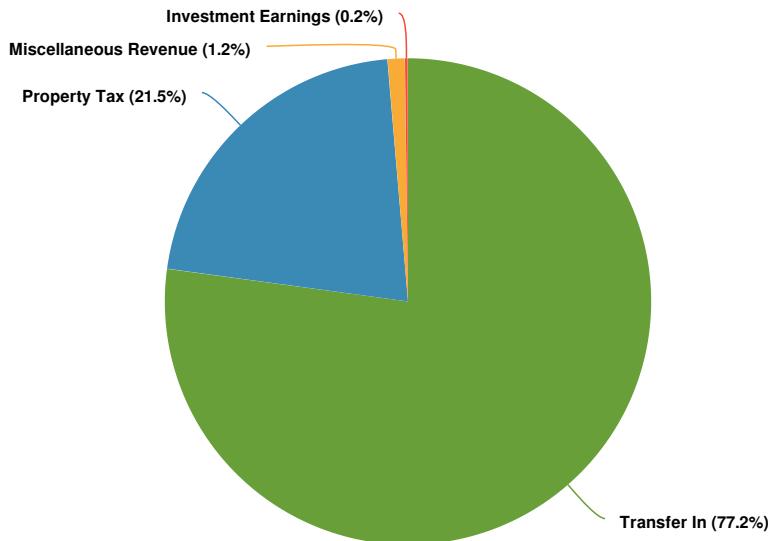
### 4. Purpose of Funds:

- **Usage:** Proceeds from these bonds are used for various city purposes, including infrastructure, public safety, parks, and other designated projects.
- **Allocation:** Shown in the chart below, with 77.2% sourced from Transfer In for Capital Lease and General Obligation Bonds from the General Fund, and 21.5% from Property Tax (Secondary) dedicated to serving General Obligation Bonds.

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

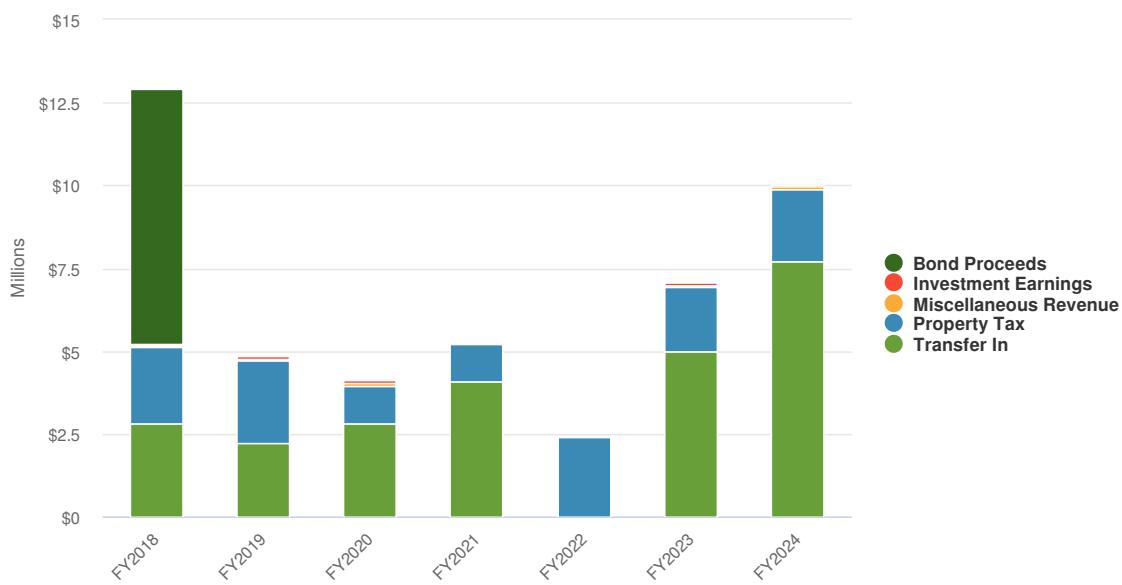
This chart illustrates the distribution of funding sources for General Obligation Bonds. The majority, 77.2%, is sourced from Transfer In for Capital Lease and General Obligation Bonds from the General Fund, while 21.5% comes from Property Tax (Secondary). A small percentage, 1.3%, is allocated from other sources. Understanding this breakdown provides clarity on the financial structure supporting General Obligation Bonds.

## FY2024/23 Debt Service Fund Revenues by Source



This comprehensive chart illustrates a 7-year revenue trend, incorporating budgeted historical data and projected revenues for FY2023/24, categorized by fund. Analyzing this trend provides valuable insights into historical revenue patterns, budgeting practices, and the projected income for the upcoming fiscal year across various funds. Such information is crucial for strategic financial planning and effective resource management.

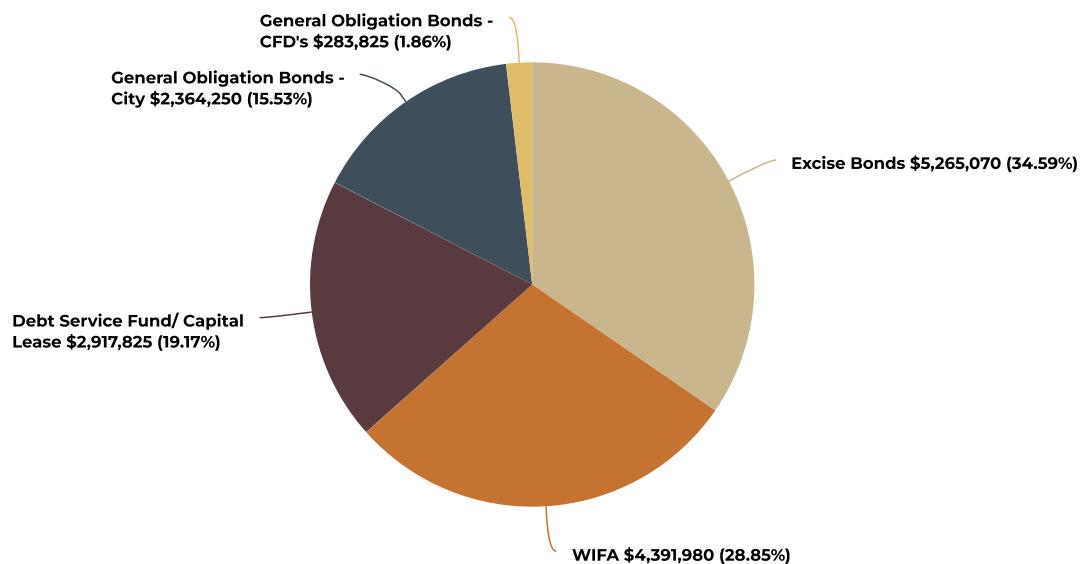
## Budgeted and Historical FY2023/24 Revenues by Source



## FY2024 Debt Service Fund Budgeted Expenditures by Fund

This chart provides a breakdown of FY2024 Debt Service Fund Budgeted Expenditures by Fund, highlighting the proportion of each fund's contribution to the City's current debt. Excise Bonds, WIFA, and Debt Service Fund/Capital Lease together account for 82.6% of the total debt. Understanding this distribution offers insights into the allocation of resources to service different types of debt obligations.

**FY24 Debt Service Fund Budgeted by Fund**



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## **FUNDING SOURCES**

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## FY2024 Revenue - Major Source & Detail

FY2024 Revenue Major Source & Detail	Fund Type	Budget	% of Total Revenue
<b>Local Taxes</b>	General Fund	36,543,190	24%
City Sales Taxes		30,071,016	
Property Tax		4,938,900	
Franchise & License Fees		1,533,274	
<b>Intergovernmental Taxes</b>	General Fund	28,838,621	19%
Urban Revenue Sharing (Income Tax)		15,472,916	
State Shared Sales Tax		8,685,953	
Auto-in-Lieu Tax (VLT)		4,679,752	
<b>Proceeds from Bonds / Obligations</b>	Capital Project Fund and Wastewater Funds	55,000,000	36%
<b>Wastewater User Fees &amp; Fines</b>	Enterprise Fund	13,095,624	9%
<b>Sanitation User Fees &amp; Fines</b>	Enterprise Fund	8,144,693	5%
<b>Streets Maintenance Fund</b>	Special Revenue	9,578,664	6%
Highway User Revenue Funds		5,584,653	
Pinal County 1/2 cent Sales Tax		3,994,011	
	<b>Total</b>	<b>151,200,792</b>	<b>100%</b>

### City Sales Taxes

The Arizona Department of Revenue provides the City with tax collection services. Transaction privilege taxes (sales taxes) are collected on the gross receipts of all business sales and activities. The General Fund portion of City Sales Tax revenues were trending higher than the FY23 budget. The City is estimating a 5.9% increase in revenue from \$28M in FY23 to an estimated \$30M in FY24.

### Property Tax

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

### Franchise & License Fees

Franchise taxes are based on the gross sales of certain utility companies. The companies, and current percentages paid, are: Arizona Public Service (2% - 2/3 of the APS franchise fees are reserved for Economic Development), Southwest Gas (2%), Qwest d/b/a CenturyLink (5%), Cox Communication (2%), AZ Water (3%) and Electric District No. 2 (1%). Based on consistent collection totals, the City is projecting that Franchise & License Fee collections will decrease to \$1.5M in FY24.

### Urban Revenue Sharing (Income Tax)

Arizona's cities and towns share a portion of the total amount collected from the state income tax. A city's portion of the state income tax is based on the relationship of its population to the total population of all cities and towns within the state. This revenue may be expended for any municipal public purpose. Overall, state shared income tax collection estimates are 41% higher than last year's estimate. The estimate that we receive from the state is fairly accurate, as it is based on collections from two years ago.

### State Shared Sales Tax

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



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

Twenty-five percent of the net revenues collected for the licensing of motor vehicles by a particular county is distributed back to incorporated cities and towns within that county. A city or town receives its share of the vehicle license tax collections based on its population in relation to the total incorporated population of the county. The only stipulation for the use of this revenue is that it must be expended for a public purpose. The individual counties are in charge of distributing the vehicle license revenues, and the method of distribution varies with each county. Growth in this revenue is tied directly to automobile sales. The total Vehicle License Tax distribution for FY24 is \$4,679,752, approximately 4.2% higher than last year's estimate of \$4,487,590.

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

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

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

User fees are charged to residential, commercial, and industrial customers for the collection and treatment of wastewater. Wastewater fees for residential customers are based upon a flat amount and are charged regardless of use. With rates remaining steady there is a decrease of 13.5% or \$13M from the \$15M of estimated revenues from the prior year.

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

User fees are charged to residential, commercial and industrial customers for the collection of solid waste within the City. Fees are charged for commercial and industrial customers to dump additional solid waste in the City Landfill. The City also provides roll-off service to larger commercial customers. A decrease of 14% or \$8M is expected in FY24 for residential services.

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

Arizona cities receive a share of state motor vehicle fuel taxes based on two separate calculations. The first is based upon a city's population in relation to the state's total population and the second is based on the county in which the revenues were generated. These funds must be used for the construction and maintenance of streets and highways. The FY24 HURF estimate provided by ADOT is \$262,554, approximately 4.9% increase over last year's figure of \$5,322,099. This reflects an amount of \$5,584,653 for the city of Casa Grande.

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

In 1986, the voters of Pinal County approved an additional 1/2% sales tax. The tax, as approved by voters, was placed in effect for twenty years and is specifically mandated on 10% of the State Sales Tax Levy, which is currently 5.0%. The reauthorization of this tax was approved by voters in November, 2005. The revenue is used only for street improvements. The total 1/2 cent sales tax distribution for FY24 is \$3,228,363, approximately a 23% increase from last year's estimate of \$3,228,363.

## **Pinal County Revenue Breakdown**



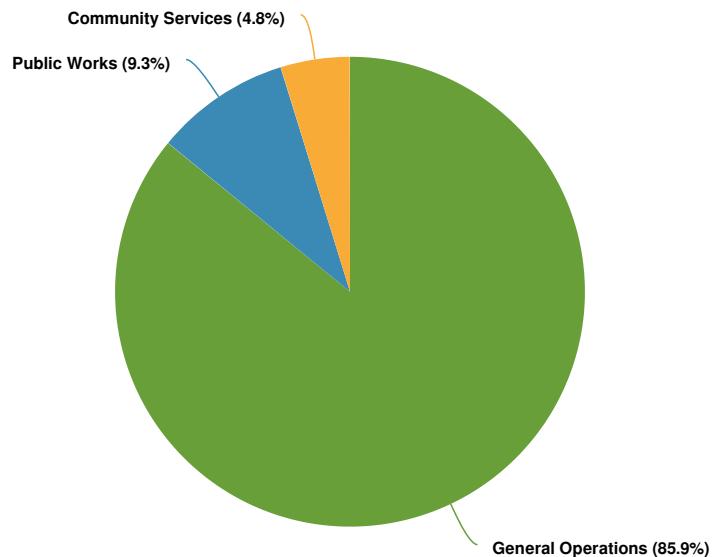
<https://www.pinal.gov/DocumentCenter/View/159/FY-2022-2023-Tentative-Budget-Presentation-PDF>



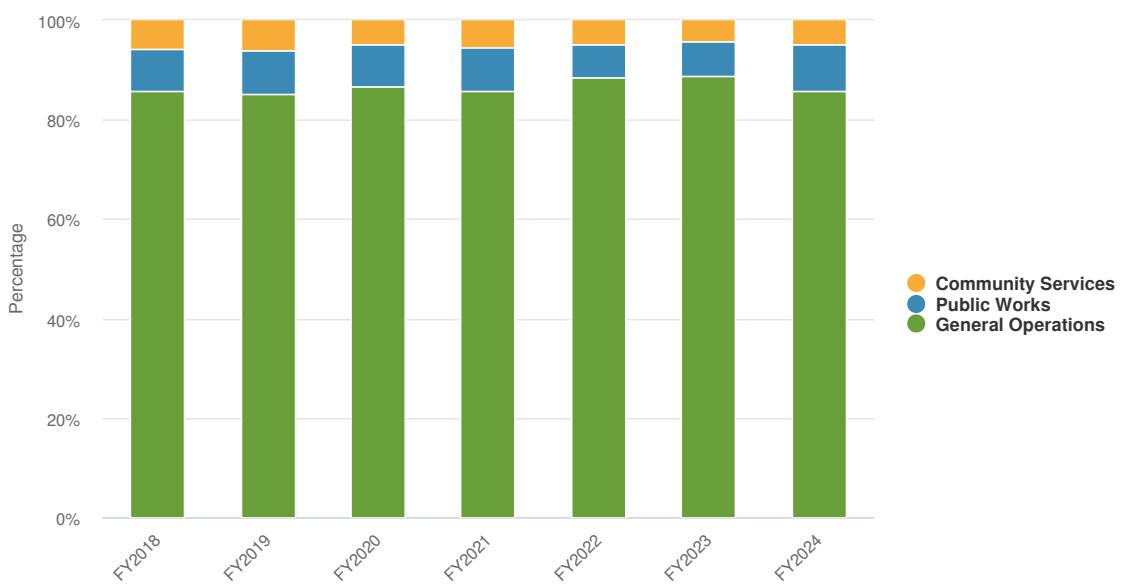
## Revenue by Department

The FY2023/24 Major Source projected revenue by department is outlined in the chart, revealing a distribution where 85.9% of the projected revenues are allocated to General Operations, 9.3% to Public Works, and 4.8% to the Community Services department. This breakdown highlights the substantial emphasis on General Operations in the projected revenue allocation.

**Projected 2024 Revenue by Department**



**Budgeted and Historical 2024 Revenue by Department**

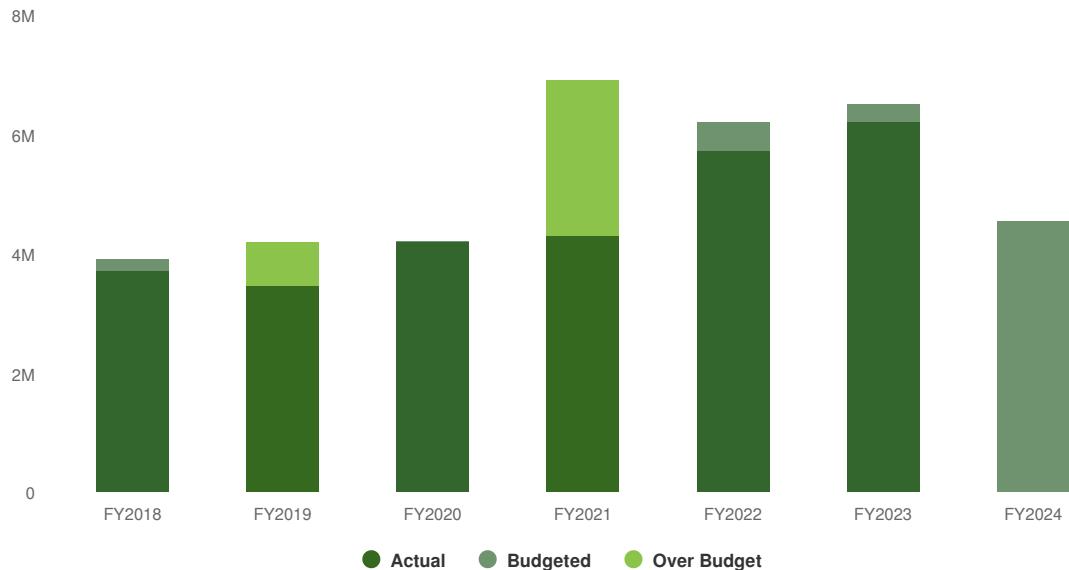


## Franchise & License Fees Summary

Franchise taxes are based on the gross sales of certain utility companies. The companies, and current percentages paid, are: Arizona Public Service (2% - 2/3 of the APS franchise fees are reserved for Economic Development), Southwest Gas (2%), Qwest d/b/a CenturyLink (5%), Cox Communication (2%), AZ Water (3%) and Electric District No. 2 (1%).

**\$4,547,680** **-\$1,957,624**  
(-30.09% vs. prior year)

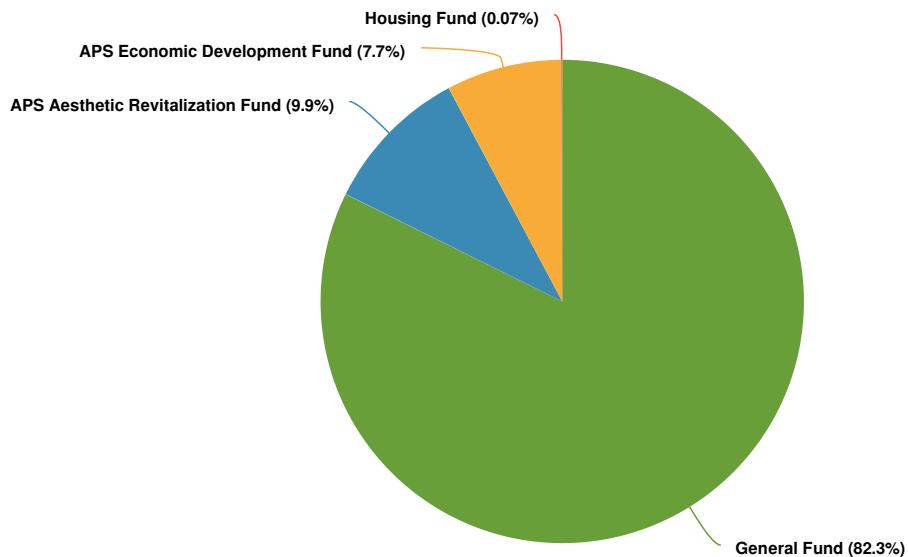
### Franchise & License Fees Proposed and Historical Budget vs. Actual



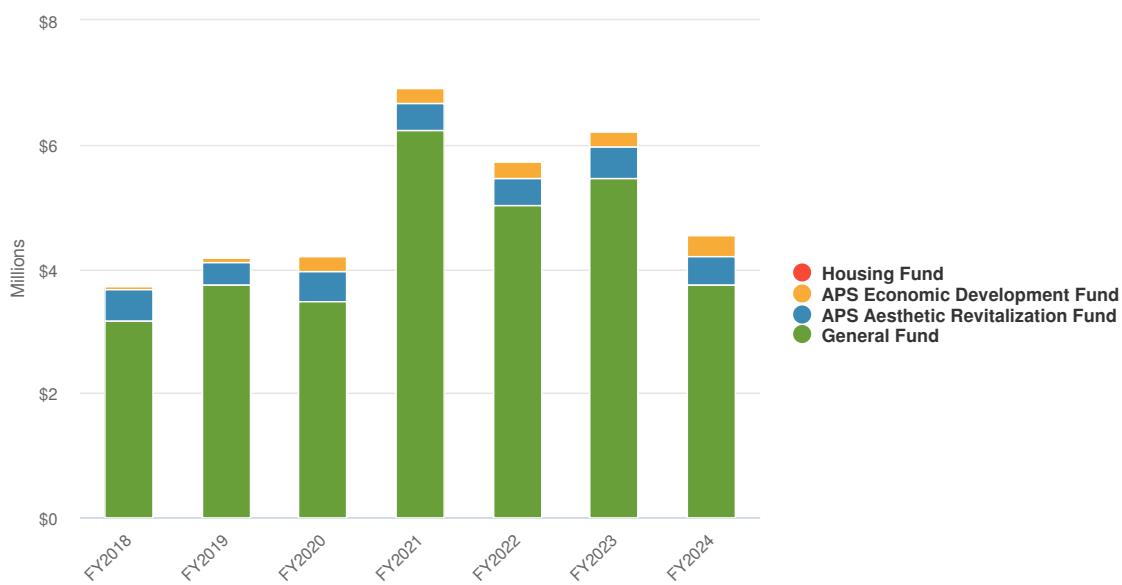
## FY2023/24 Projected Revenues by Fund

The FY2023/24 Projected Revenues by Fund for Franchise & License Fees are illustrated in the chart. The distribution indicates that 82.3% of these fees contribute to the General Fund, while 9.9% support APS Aesthetic Revitalization, and 7.7% contribute to APS Economic Development. This breakdown provides insights into the specific areas benefiting from Franchise & License Fees.

**FY2023/24 Projected Revenues by Fund**



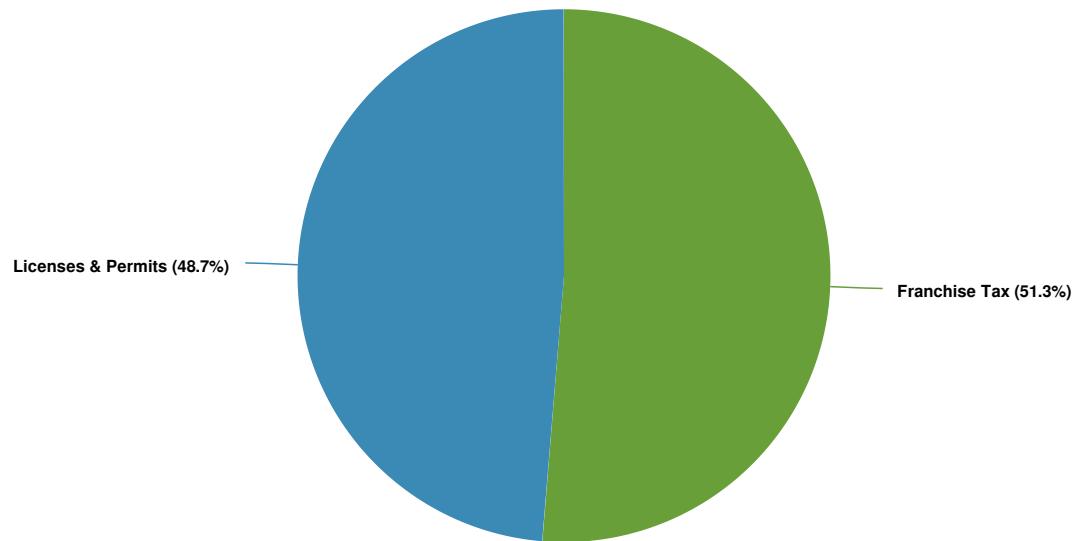
**Budgeted Historical and FY2023/24 Projected Revenues by Fund**



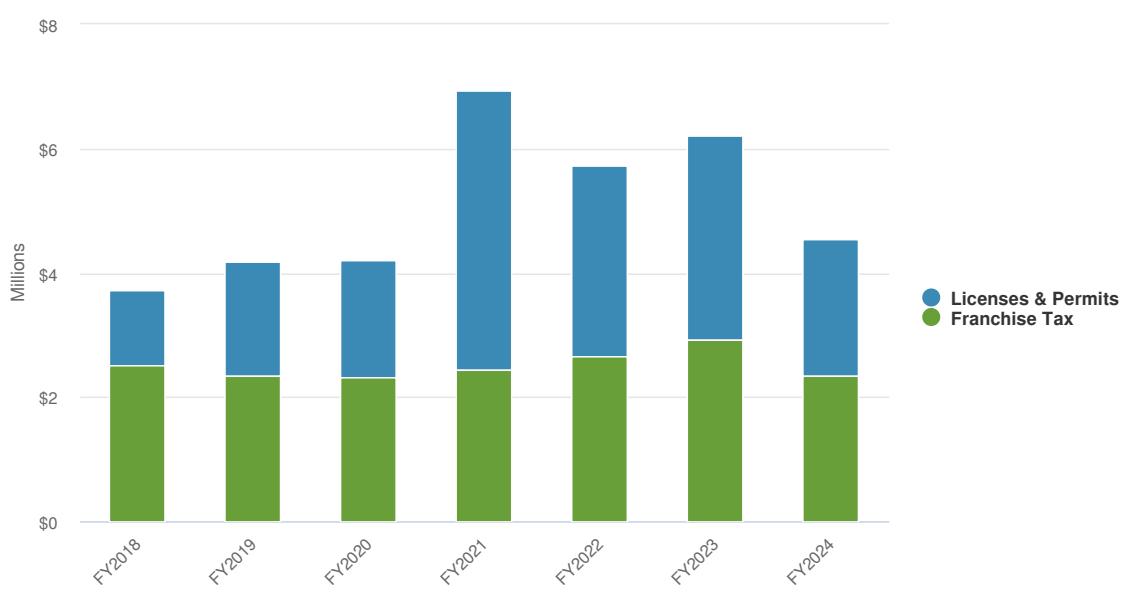
## FY2023/24 Projected Revenues by Source

The FY2023/24 Projected Revenues by source are depicted in the chart. The distribution highlights that 51.3% of the projected revenue is derived from Franchise Tax, while Licenses & Permits contribute to the remaining 48.7% of the projected revenue source. This breakdown provides a clear understanding of the revenue composition from different sources.

FY2023/24 Projected Revenues by Source



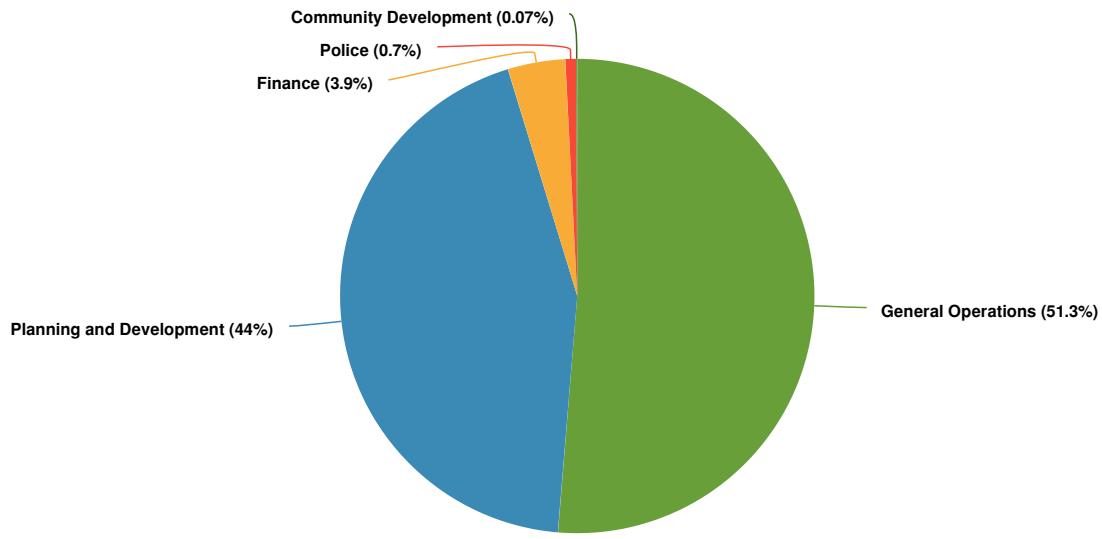
Budgeted Historical and FY2023/24 Projected Revenues by Source



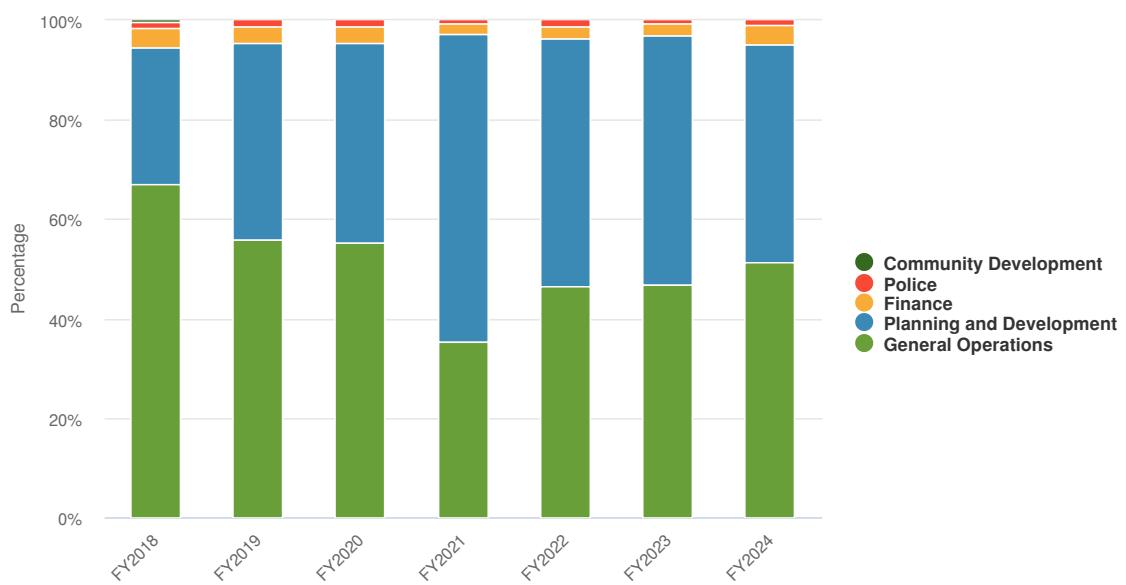
## Revenue by Department

The FY2023/24 Projected Revenue from Franchise & License Fees is illustrated by department in the chart. It indicates that 51.3% of the projected revenues contribute to General Operations, while Planning & Development comprises 44% of the projected revenues. Additionally, the Finance department, Community Development, and Police each account for 3.9%, 1.4%, and 1.4% of the projected revenues, respectively. This breakdown offers insights into the distribution of revenue among various departments.

**Projected 2024 Revenue by Department**



**Budgeted and Historical 2024 Revenue by Department**

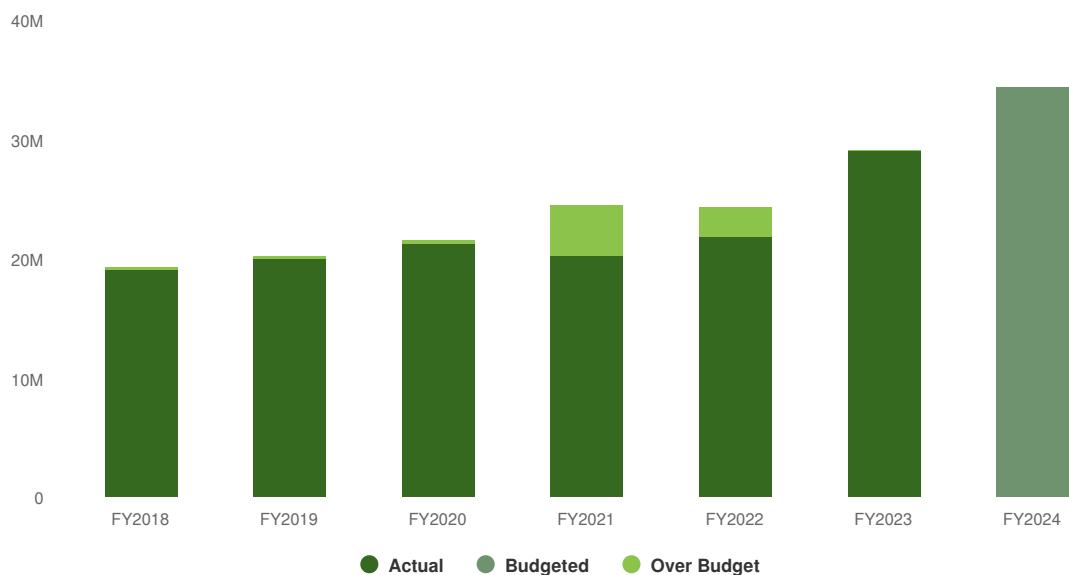


## Intergovernmental Revenues Summary

Intergovernmental revenues constitute funds received from State, federal, and local government agencies, often through enabling legislation, intergovernmental agreements, or grant awards. Notable sources of these revenues for the City include state shared income taxes, state shared sales taxes, state shared vehicle license taxes, and highway user revenue funds. The City relies on these significant sources to support its financial operations, and further details on each of these revenue streams are outlined below.

**\$34,423,274** **\$5,347,998**  
(18.39% vs. prior year)

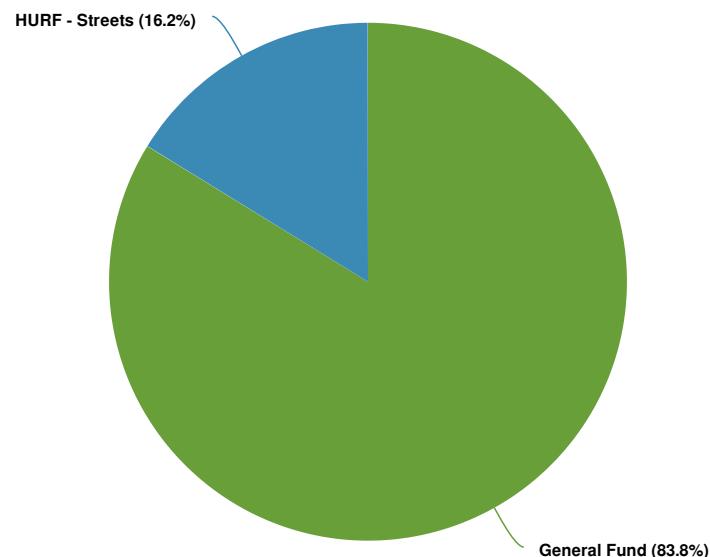
### Intergovernmental Revenues Proposed and Historical Budget vs. Actual



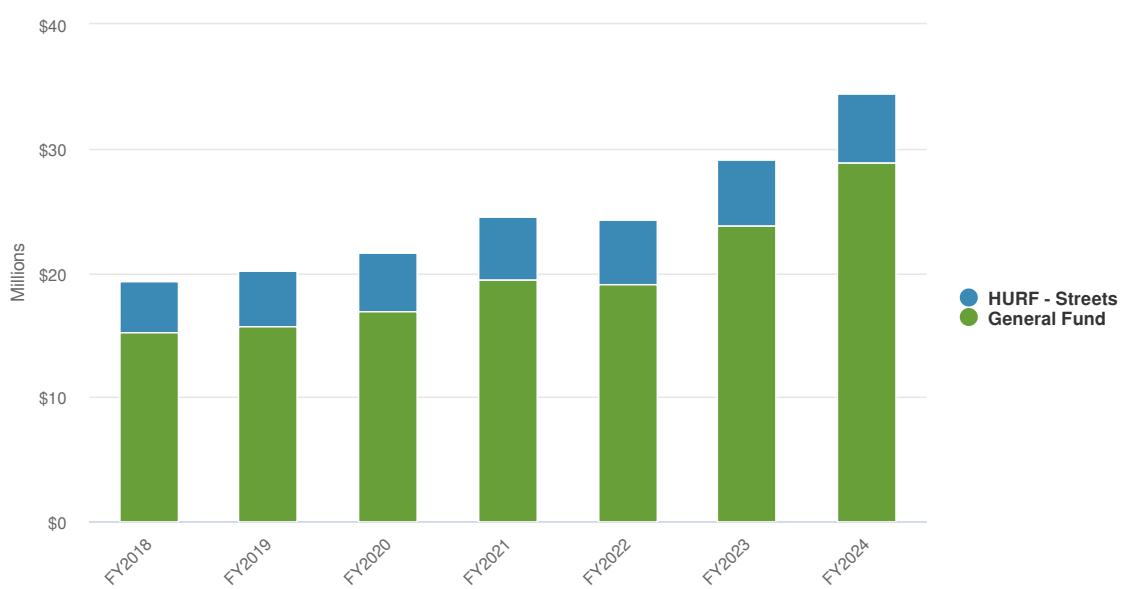
## FY2023/24 Projected Revenues by Fund

The chart illustrates the distribution of FY2023/24 Projected Revenues by Fund for Intergovernmental Revenues. Notably, 83.8% of these revenues are allocated to the General Fund, while 16.2% contribute to Highway User Revenue Funds (HURF). This breakdown provides insights into the primary funds supported by intergovernmental revenues, emphasizing the significance of these funds in the overall financial framework.

**FY2023/24 Projected Revenues by Fund**



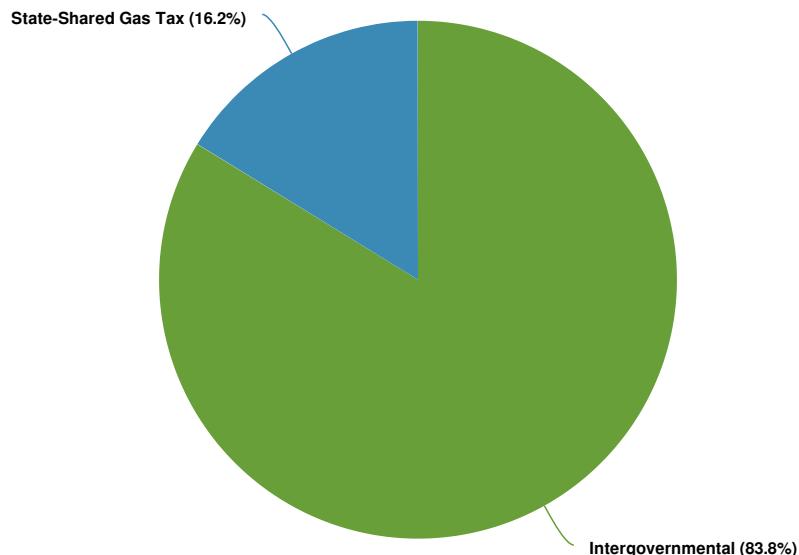
**Budgeted Historical and FY2023/24 Projected Revenues by Fund**



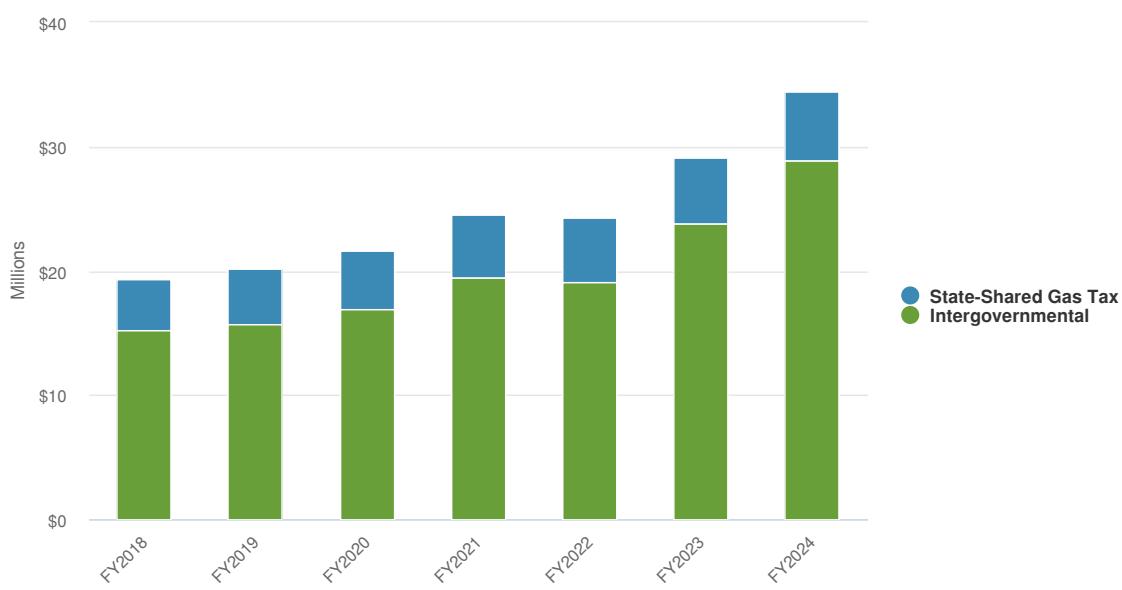
## FY2023/24 Projected Revenues by Source

The chart delineates the FY2023/24 Projected Revenues by source. Significantly, 83.8% of the projected revenue stems from Intergovernmental sources, underlining the City's reliance on funds from state, federal, and local government agencies. Additionally, 16.2% of the projected revenue originates from the State-Shared Gas Tax, emphasizing the diversified sources contributing to the city's financial resources.

FY2023/24 Projected Revenues by Source



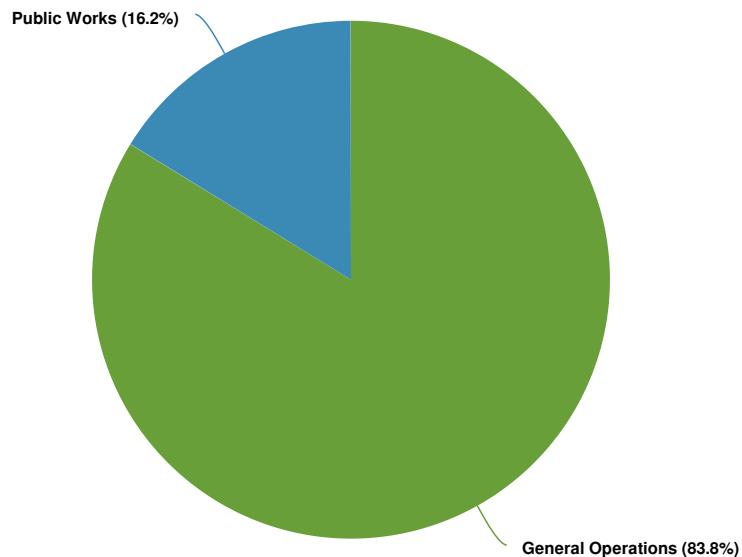
Budgeted Historical and FY2023/24 Projected Revenues by Source



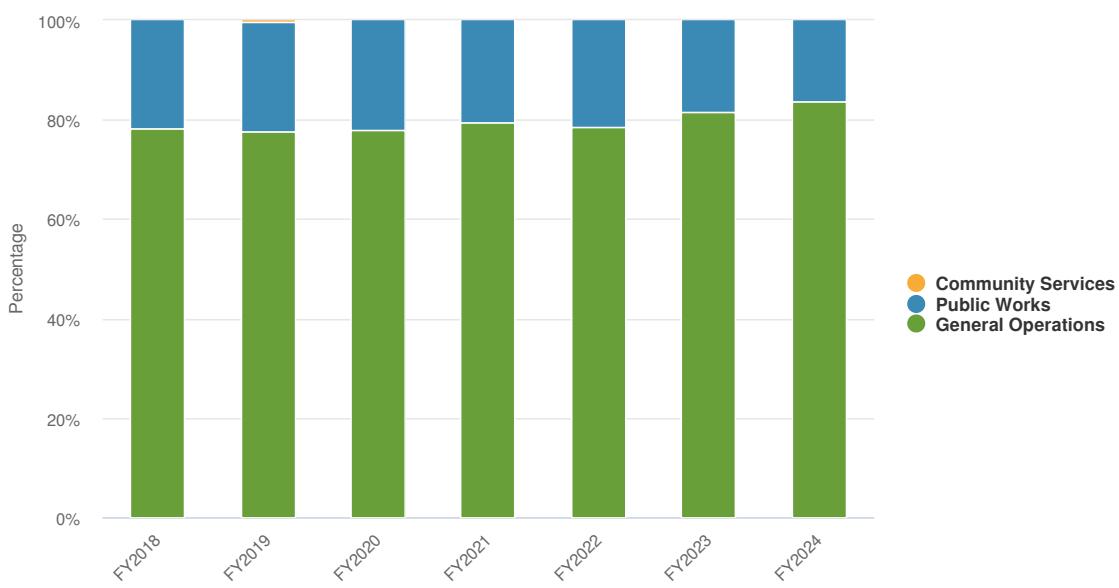
## Revenue by Department

The chart illustrates the FY2023/24 Intergovernmental projected revenue by department. Predominantly, 83.8% of the projected revenues are allocated to General Operations, emphasizing the significance of these funds across various city functions. Furthermore, 16.6% of the projected revenues are earmarked for the Public Works department, highlighting the role of intergovernmental sources in supporting critical operational and infrastructure functions.

**Projected 2024 Revenue by Department**



**Budgeted and Historical 2024 Revenue by Department**



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## **DEPARTMENTS**

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## Mayor & City Council



City Council consists of Mayor and six Council

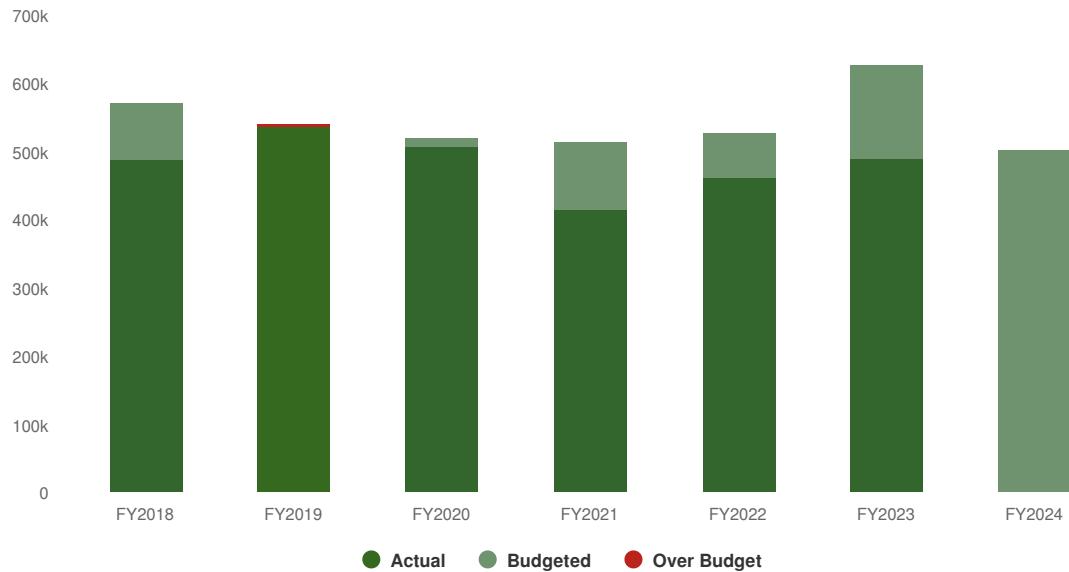
The City of Casa Grande aims to capitalize on the current economic landscape, identify emerging opportunities, and harness the strength of our vibrant community to enhance the overall quality of life. Fueled by our strategic location and committed city leadership, we are dedicated to fostering diversity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

## Expenditures Summary

**\$504,297** **-\$121,961**

(-19.47% vs. prior year)

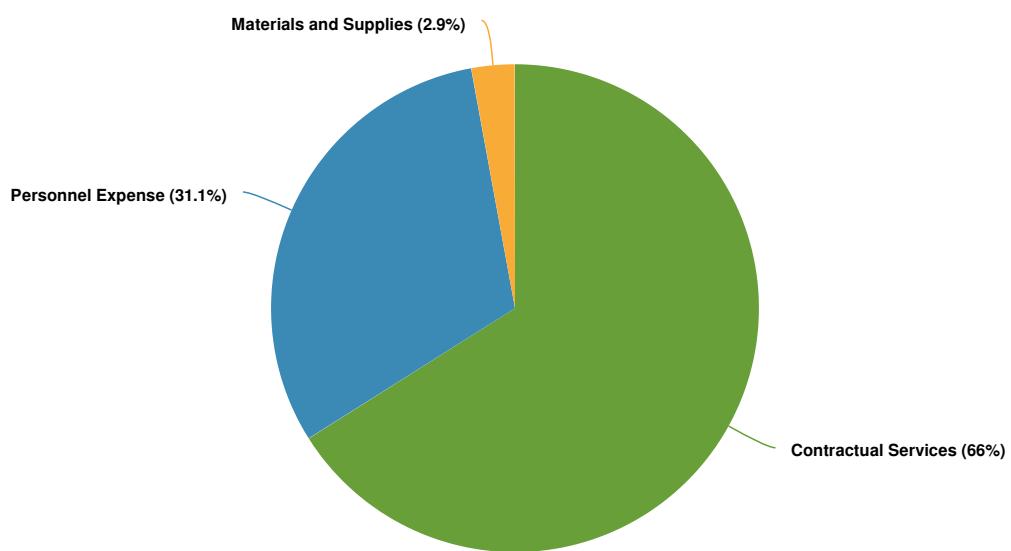
### Mayor & City Council Proposed and Historical Budget vs. Actual



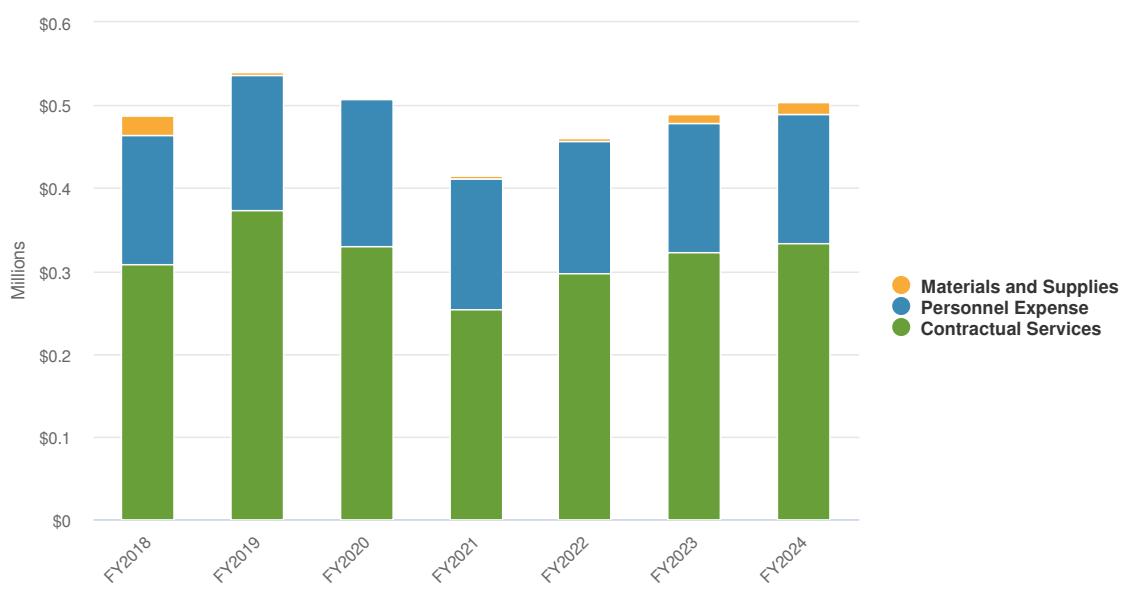
## FY2023/24 Budgeted Expenditures by Expense Type

The chart highlights the FY2023/24 Budgeted Expenditures by Expense Type, emphasizing that Contractual Services and Personnel collectively constitute 97% of the total allocations. This underscores a significant portion of the budget dedicated to service contracts and personnel-related expenses in the upcoming fiscal year.

**FY2023/24 Budgeted Expenditures by Expense Type**

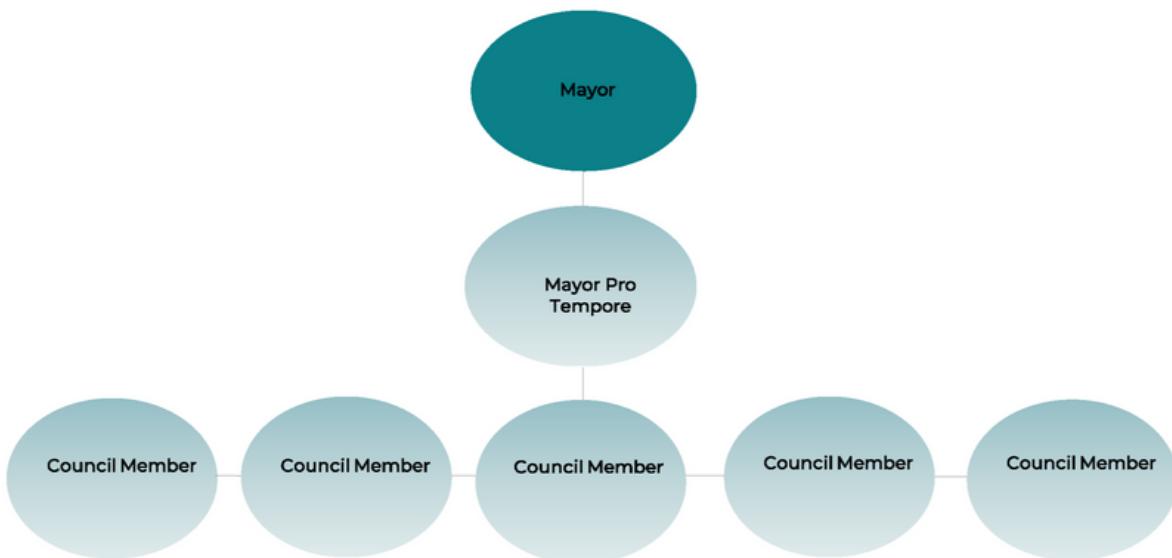


**FY2023/24 Budgeted Expenditures and Historical Expenditures by Expense Type**





## Organizational Chart



## City Manager

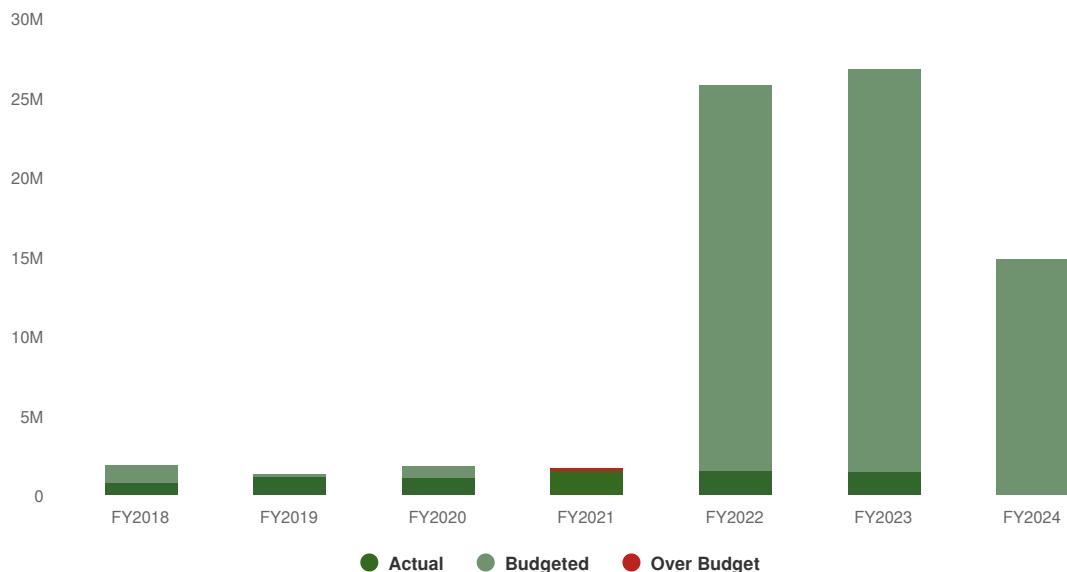


The City Manager, appointed by the City Council, plays a crucial role in ensuring citywide activities align with Council policies and achieve set goals. The office oversees the coordination of departmental activities, emphasizing effective communication to keep citizens and the Council well-informed.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

### Expenditures Summary

**\$14,915,924** **-\$11,981,386**  
(-44.54% vs. prior year)

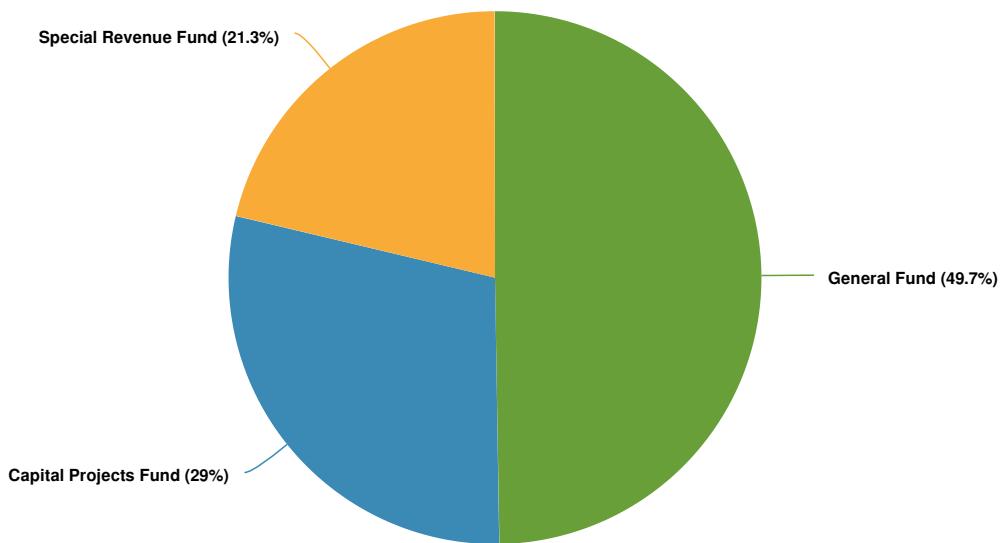
#### City Manager Proposed and Historical Budget vs. Actual



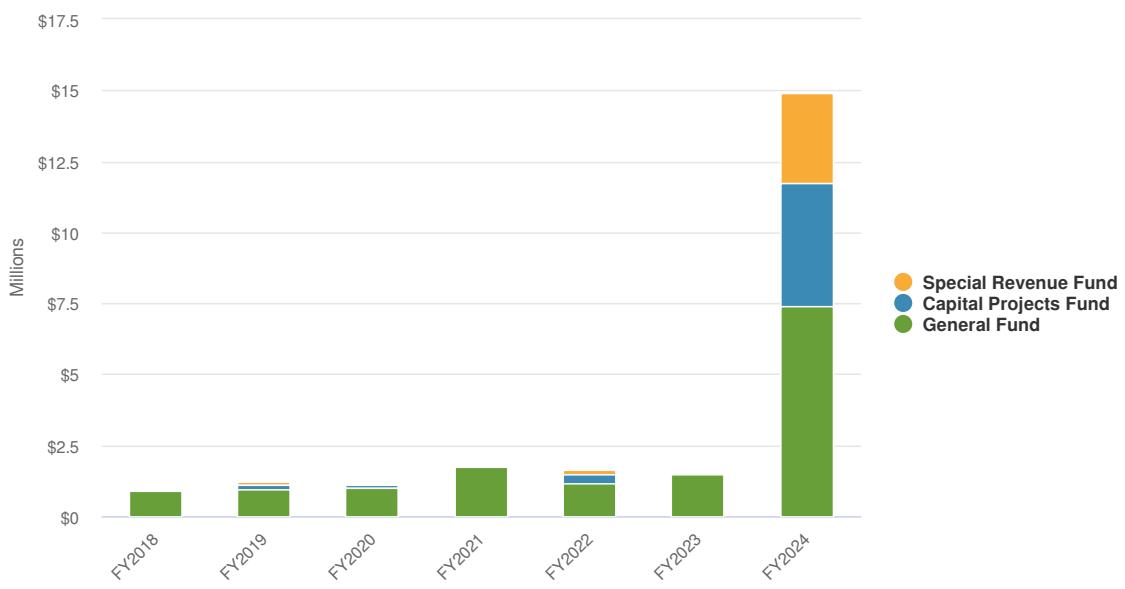
## FY2023/24 Budgeted Expenditures by Fund

The chart illustrates the FY2023/24 Budgeted Expenditures by Fund, revealing that the General Fund, Capital Projects, and Special Revenue Fund collectively account for 100% of total sources. This allocation provides insight into the prioritized areas of expenditure for the upcoming fiscal year.

FY2023/24 Budgeted Expenditures by Fund



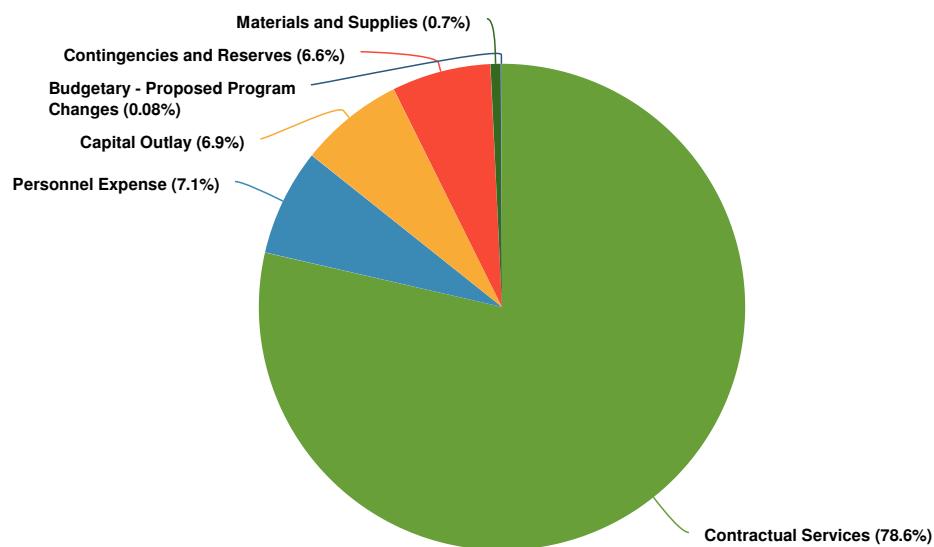
FY2023/24 Budgeted and Historical Expenditures by Fund



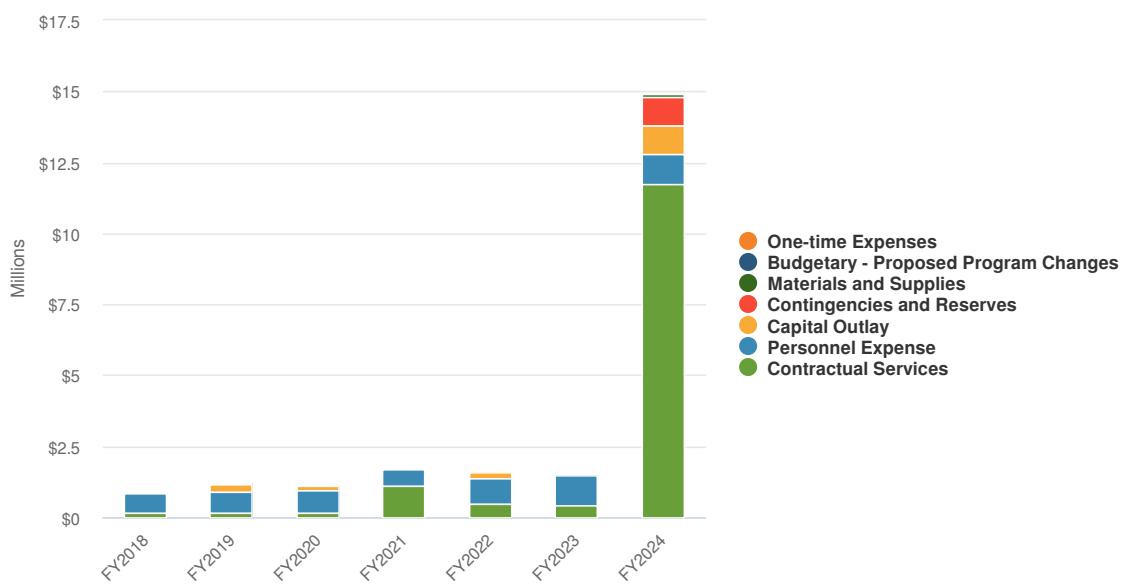
## FY2023/24 Budgeted Expenditures by Expense Type

The chart provides a breakdown of FY2023/24 Budgeted Expenditures by Expense Type, highlighting that Contractual Services, Personnel Expense, and Capital Outlay collectively account for 92.6% of total resources. This breakdown emphasizes the major components of planned expenditures, guiding effective financial management.

**FY2023/24 Budgeted Expenditures by Expense Type**



**FY2023/24 Budgeted Expenditures and Historical Expenditures by Expense Type**



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



## City Manager's Office

### 2023-2024 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

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

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



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

#### City Manager Performance Indicators

<u>Performance Indicators</u>	<u>2020 - 21 Actual</u>	<u>2021 - 22 Actual</u>	<u>2022 - 23 Actual</u>	<u>2023 - 24 Projected</u>
G.O. Bond Rating (Fitch)	AA	AAA	AAA	AAA
# of bills tracked during legislative session	54	57	54	150
Positions by fiscal year	492.39	502.39	441	475
Employees per 1,000 residents	8.5	9	7.1	7.77

#### Public Information Office Performance Indicators

<u>Performance Indicators</u>	<u>2020 - 21 Actual</u>	<u>2021 - 22 Actual</u>	<u>2022 - 23 Actual</u>	<u>2023 - 24 Projected</u>
Videos/shows produced	100	103	152	165
Publications produced (Print/Digital)	21	9	20	23
Press releases distributed	50	26	21	23
Graphics/ads designed or updated	411	1,328	473	484
Website updates/changes	1,575	922	4,476	3,500
Website traffic	220,000	271,590	334,000	340,000
Social Media followers (Facebook, NextDoor, Twitter)	30,000	27,005	36,440	40,500
Email Database Subscribers (2 Database)	43,250	50,015	38,989	39,000
Email campaigns distributed	225	191	322	330



# City Clerk



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

## Mission

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

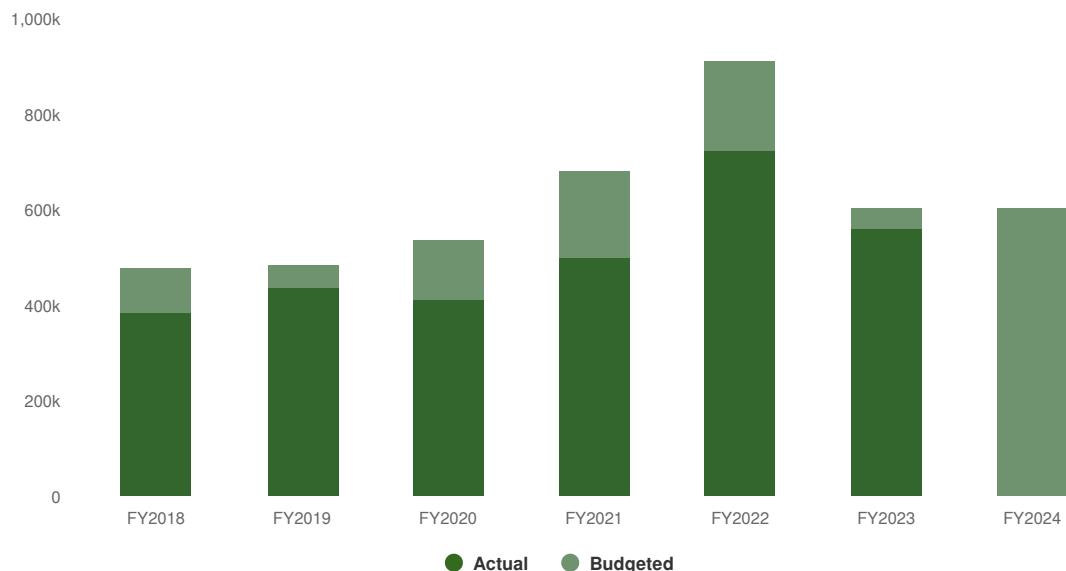
## Divisions

City Clerk  
Elections

## Expenditures Summary

**\$604,350** **\$1,607**  
(0.27% vs. prior year)

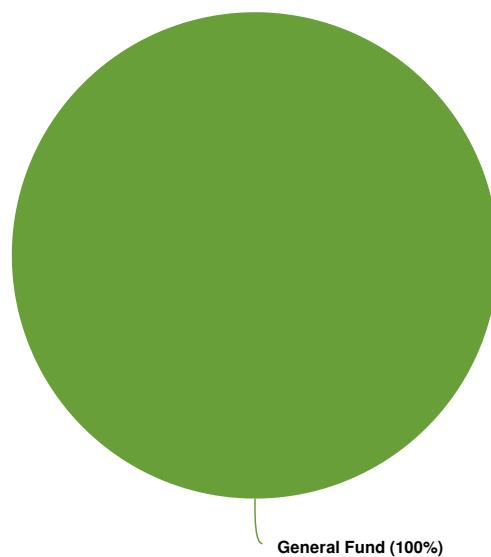
### City Clerk Proposed and Historical Budget vs. Actual



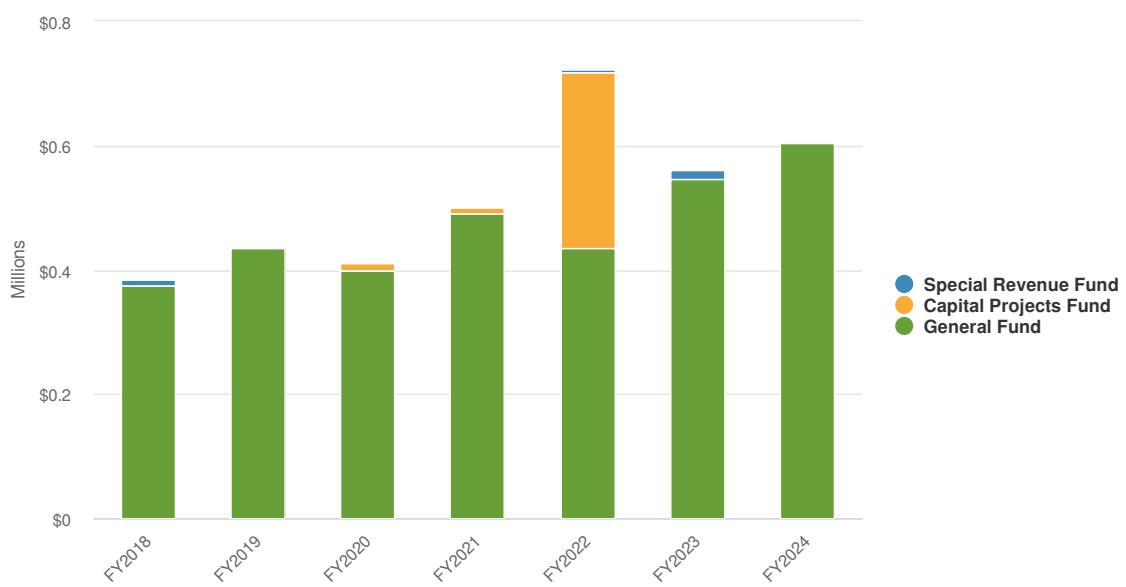
## FY2023/24 Budgeted Expenditures by Fund

The chart illustrates the FY2023/24 Budgeted Expenditures by Fund, showing that the General Fund comprises 100% of the total sources.

FY2023/24 Budgeted Expenditures by Fund



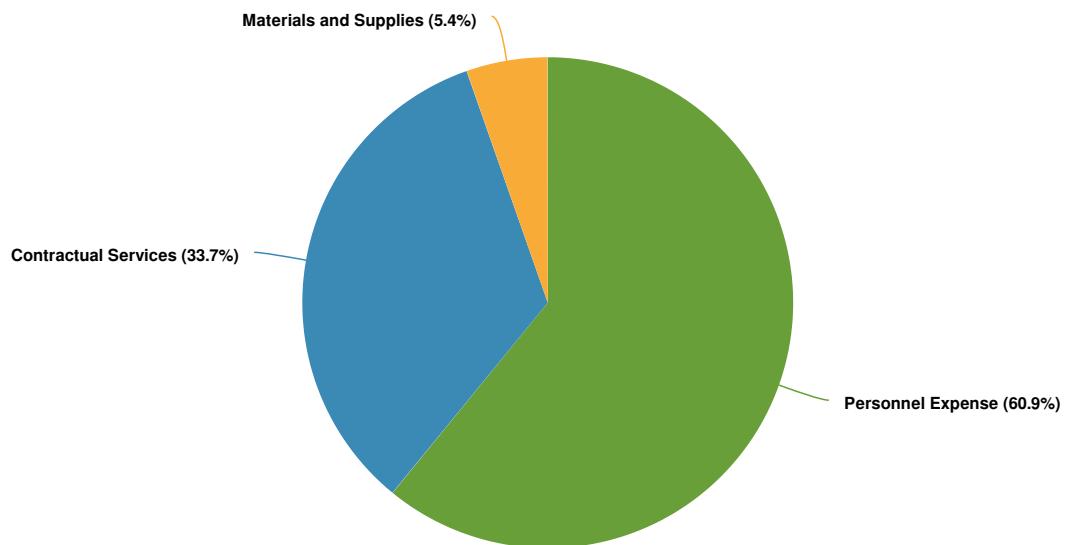
Budgeted Historical and FY2023/24 Budgeted Expenditures by Fund



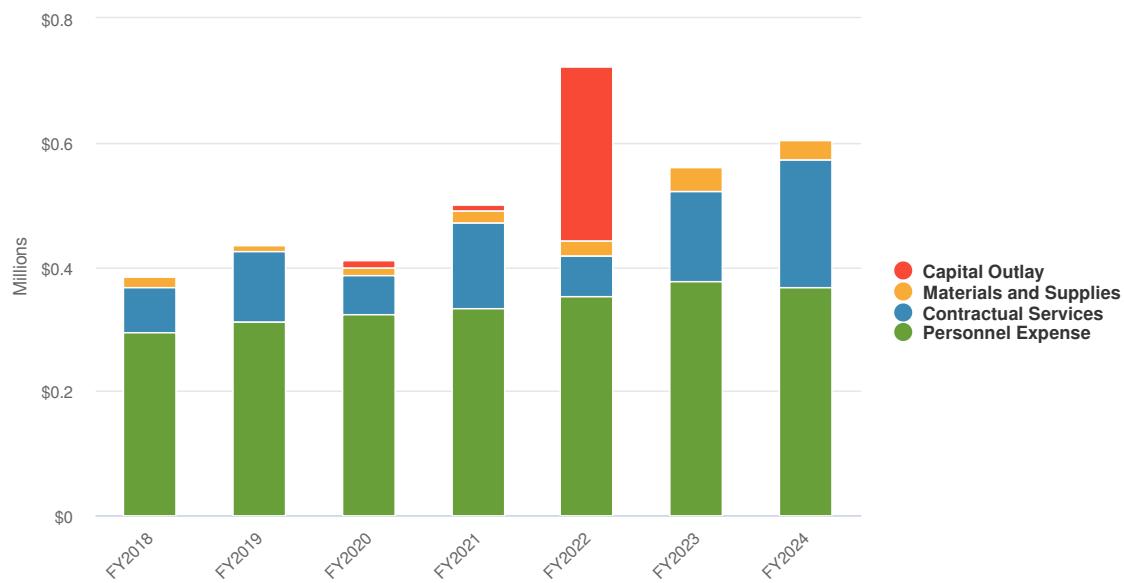
## FY2023/24 Budgeted Expenditures by Expense Type

The chart outlines the FY2023/24 Budgeted Expenditures by Expense Type, indicating that Personnel and Contractual Services collectively account for 94.6% of the total sources.

**FY2023/24 Budgeted Expenditures by Expense Type**



**Budgeted Historical and FY2023/24 Budgeted Expenditures by Expense Type**

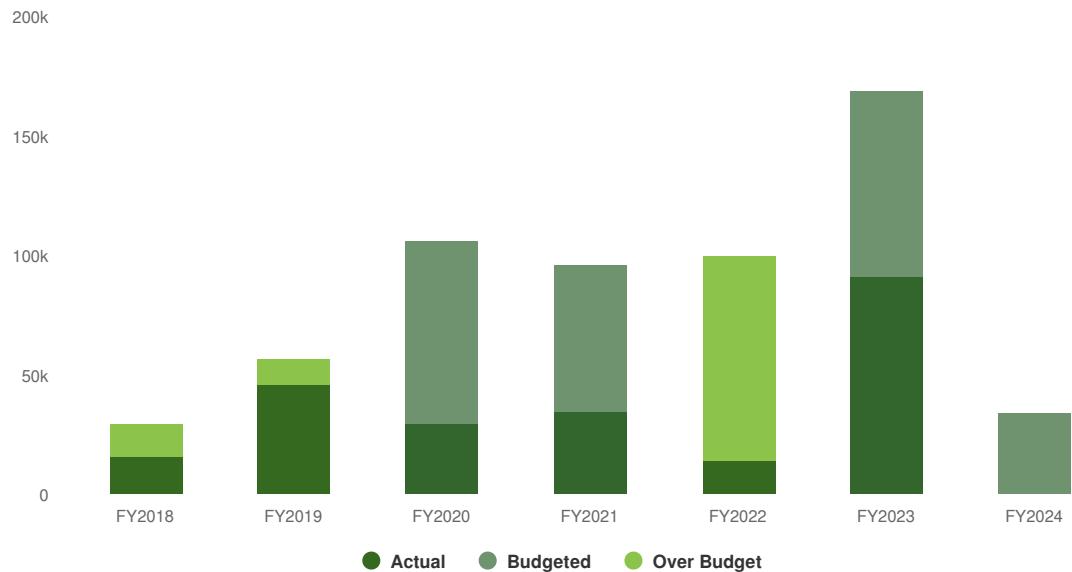


## Revenues Summary



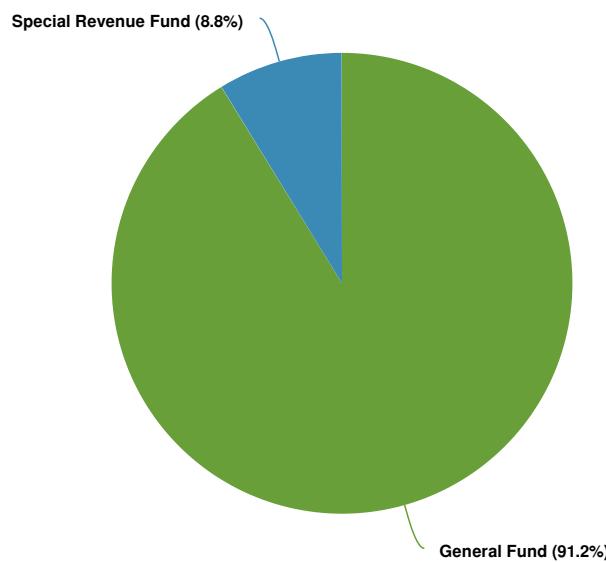
**\$34,233** **-\$135,042**  
(-79.78% vs. prior year)

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

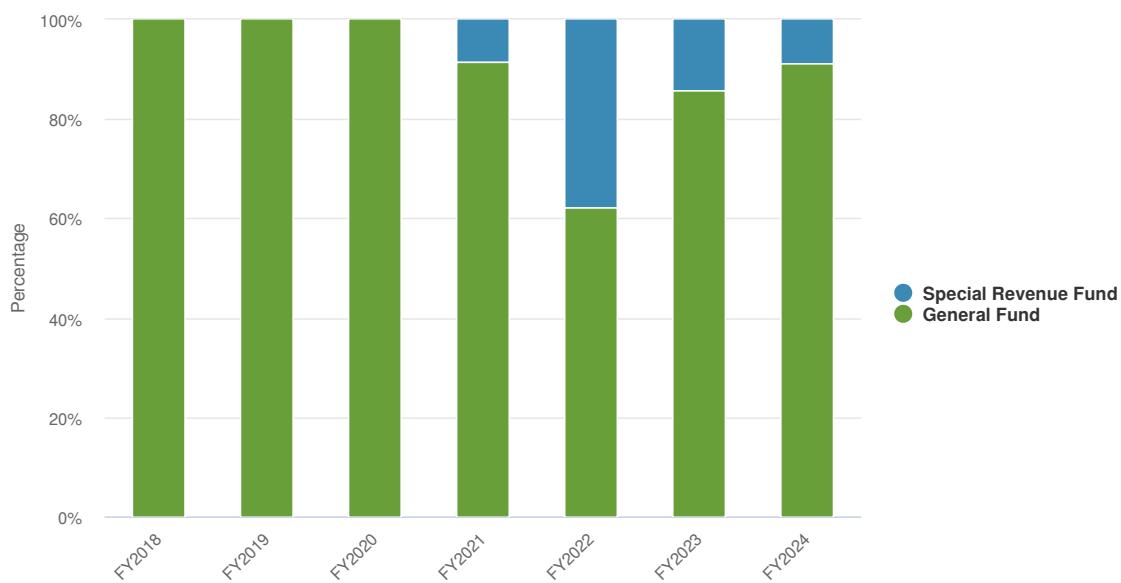


**Revenue by Fund**

**2024 Revenue by Fund**

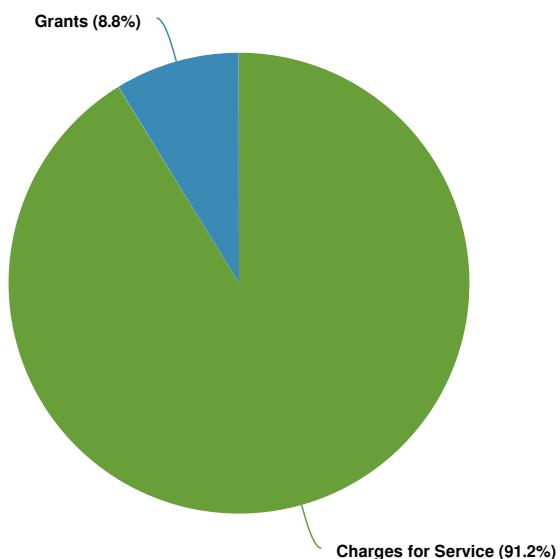


## Budgeted and Historical 2024 Revenue by Fund

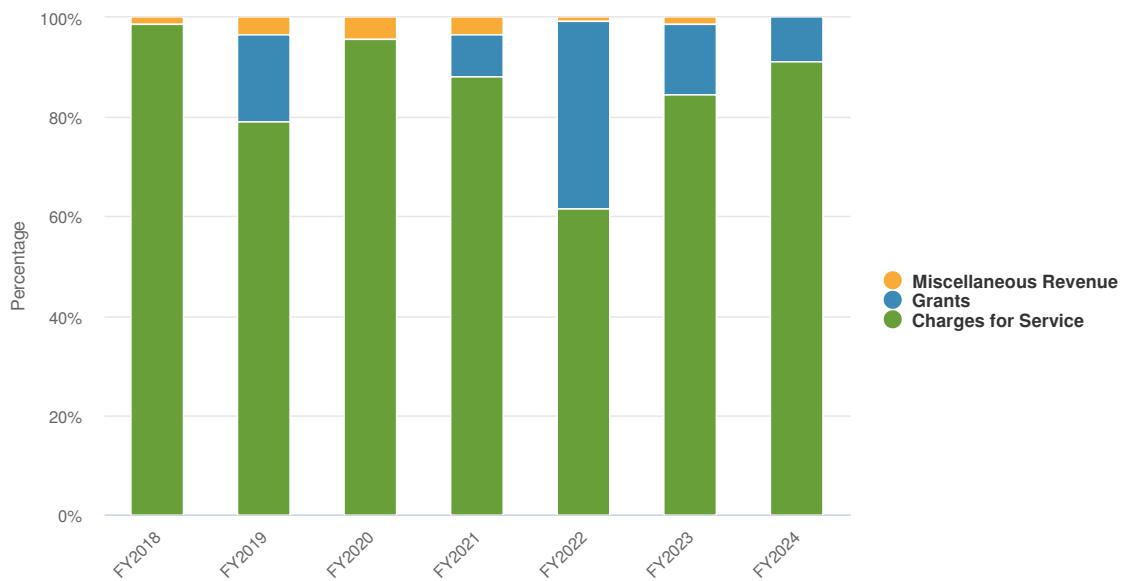


## Revenues by Source

### Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



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



# City Clerk

## 2023-2024 Goals, Objectives, and Performance Measures

### STRATEGIC LEADERSHIP PLAN GOAL

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

City Council Focus Area	Objective(s)
Community Enhancement	<ul style="list-style-type: none"><li>• Increase the number of Passports processed by 5%</li><li>• Partner with local organizations to increase the promotion of visual and performing arts program by 10%</li><li>• Eliminate blight by planning and constructing Outdoor Art Projects</li></ul>

### City Clerk Performance Indicators

Performance Indicators	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Projected
Percentage of Public Records Requests for information completed within five business days	76%	48%	42%	75%
Number of Arts & Humanities Performing Art Projects/Programs	4	12	41	45
Passport Applications Processed	736	900	2,201	2,250
Revenue from Processing Passports	\$25,760	\$60,962	\$77,035	\$78,750
Number of Agenda Items Processed	450	1,099	1,036	1,100
Elections conducted	2	0	2	0



# City Attorney



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

## **Mission**

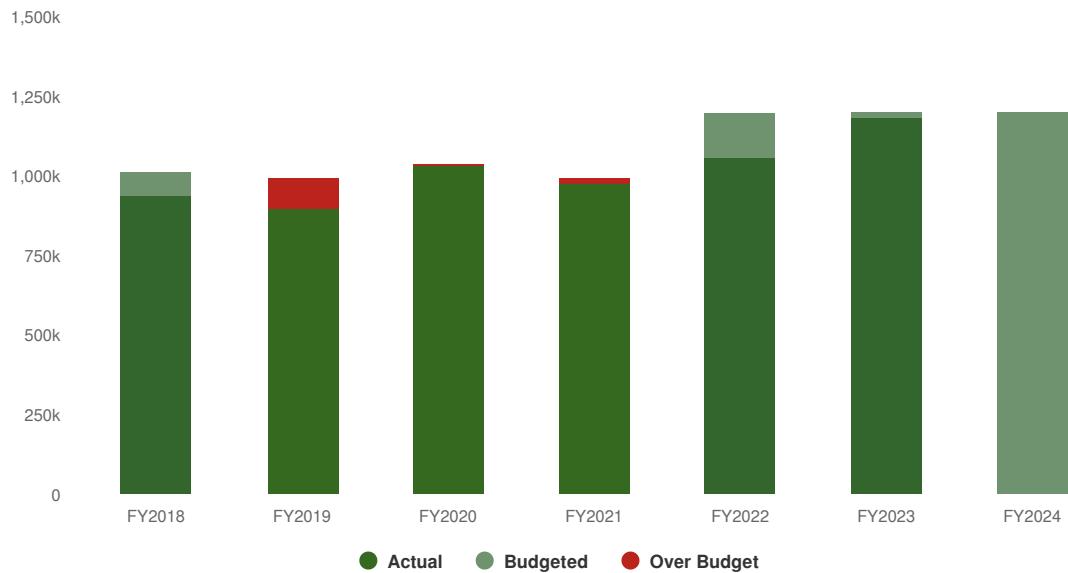
The mission of the City Attorney's Office is to timely, qualitatively, and proactively represent and advise the City of Casa Grande on all legal matters so that the City can operate in the best interests of its citizens.

In its prosecutorial function, the mission of the City Attorney's Office is to timely and justly prosecute ordinance violations and criminal misdemeanors which occur within the City limits.

## **Expenditures Summary**

**\$1,203,695** **-\$1,306**  
(-0.11% vs. prior year)

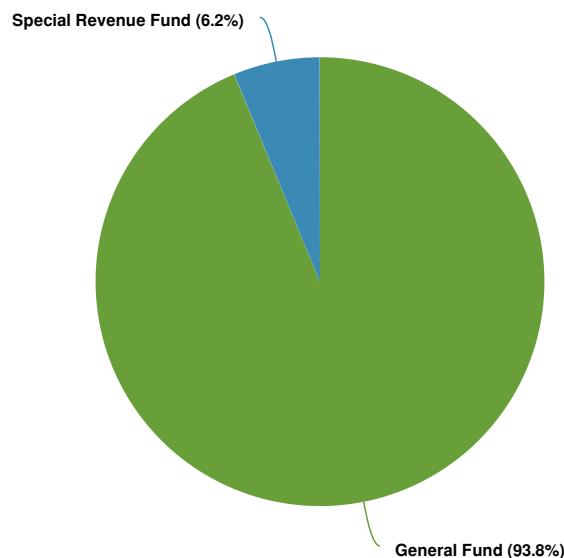
### **City Attorney Proposed and Historical Budget vs. Actual**



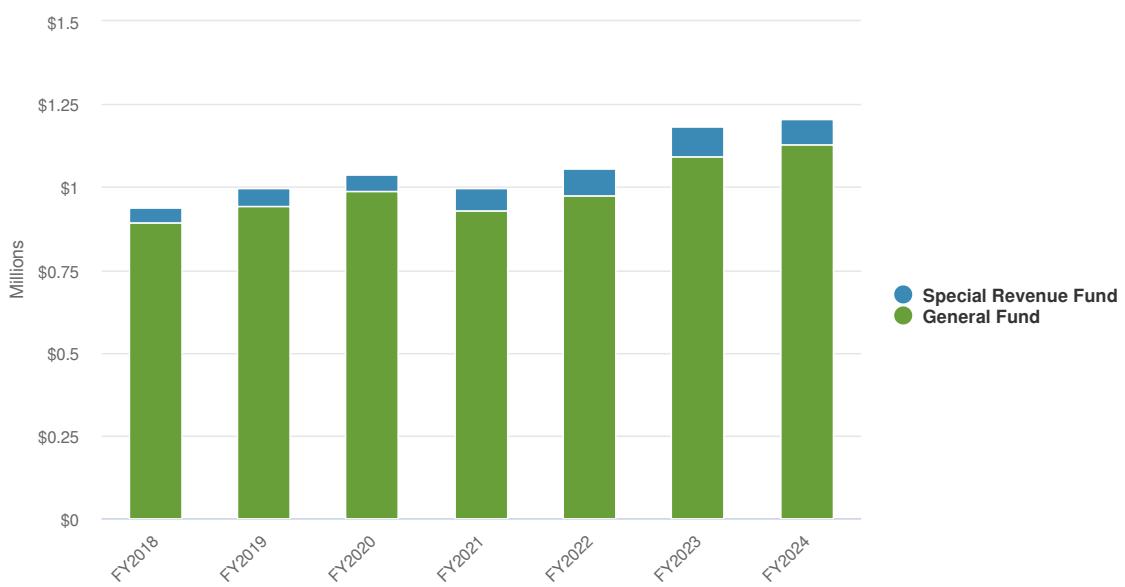
## FY2023/24 Budgeted Expenditures by Fund

The chart below displays the FY2023/24 Budgeted Expenditures by Fund. It indicates General Fund accounts for 93.8% of total sources.

FY2023/24 Budgeted Expenditures by Fund



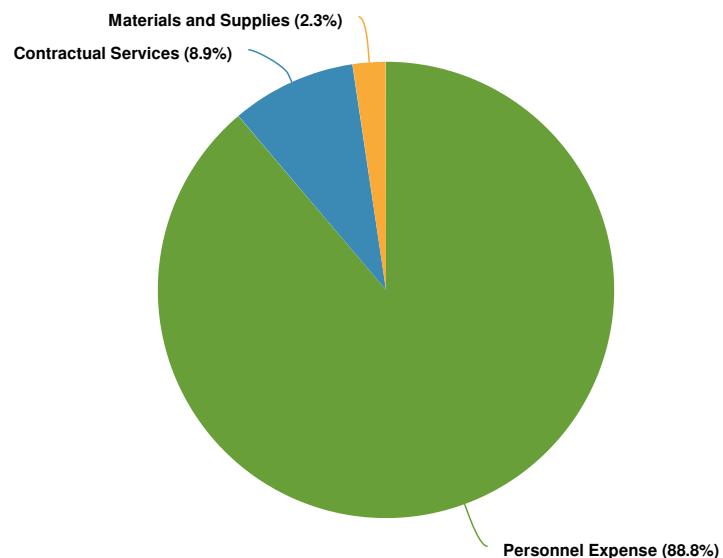
FY2023/24 Budgeted and Historical Expenditures by Fund



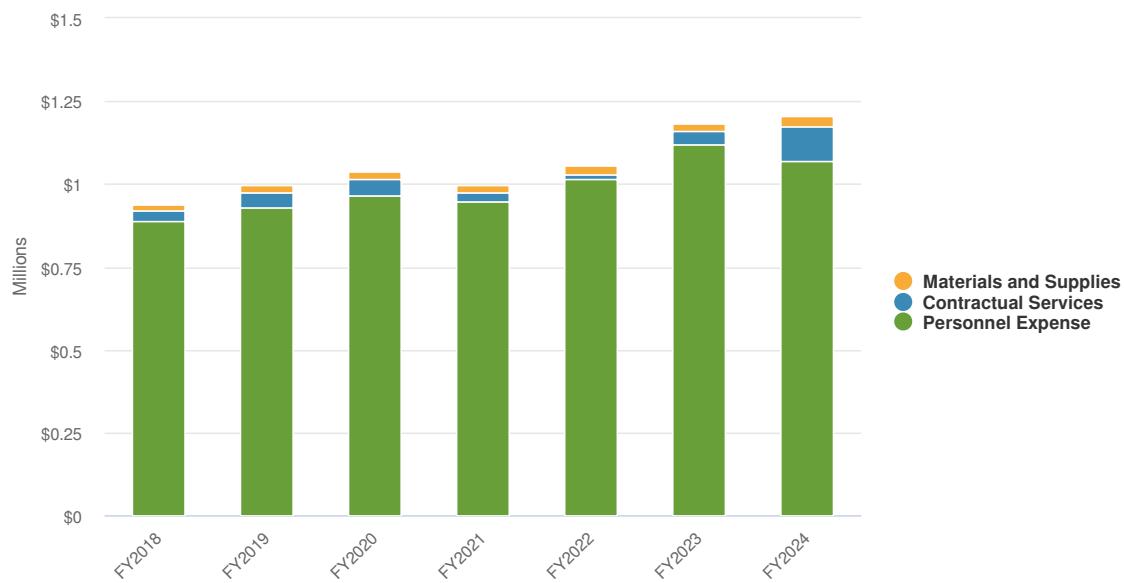
## FY2023/24 Budgeted Expenditures by Expense Type

The chart below displays the FY2023/24 Budgeted Expenditures by Expense Type. It indicates Personnel and Contractual Services account for 97.7% of total sources.

**FY2022/23 Budgeted Expenditures by Expense Type**



**FY2023/24 Budgeted Expenditures and Historical Expenditures by Expense Type**



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



## City Attorney

### 2023-2024 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

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

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

#### City Attorney Performance Indicators

Performance Indicators	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 -24 Projected
Pre-trial hearing	5,059	5,028	5,619	5,700
Victims serviced	1,950	1,855	2,152	2,200

## Finance



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

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

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

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

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

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

### **Mission**

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

### **Divisions**

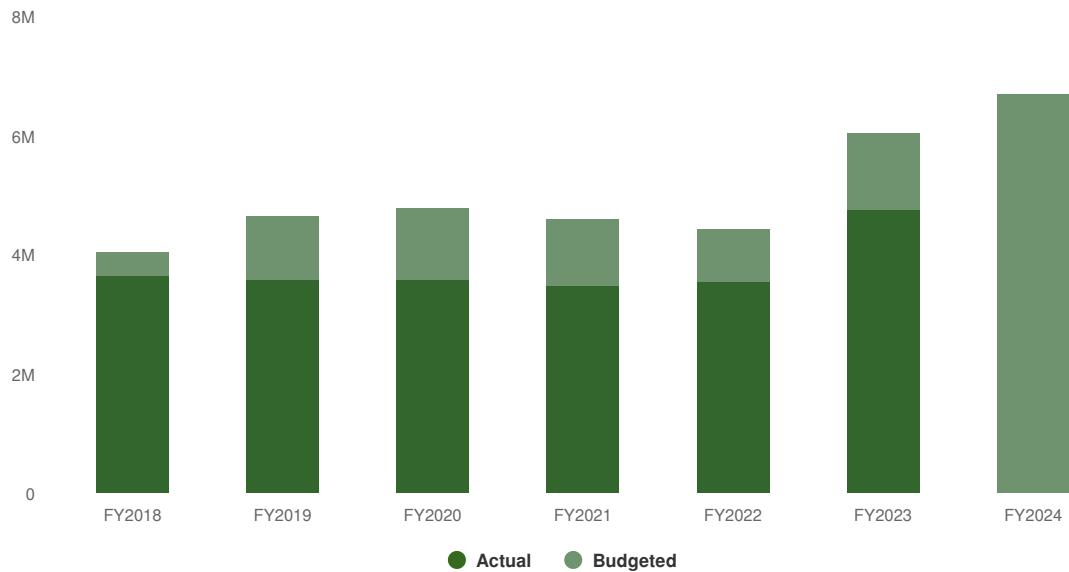
Accounting  
General Operations  
Financial Services  
Business Integration  
Information Technology

## Expenditures Summary

**\$6,699,890      \$649,767**  
(10.74% vs. prior year)



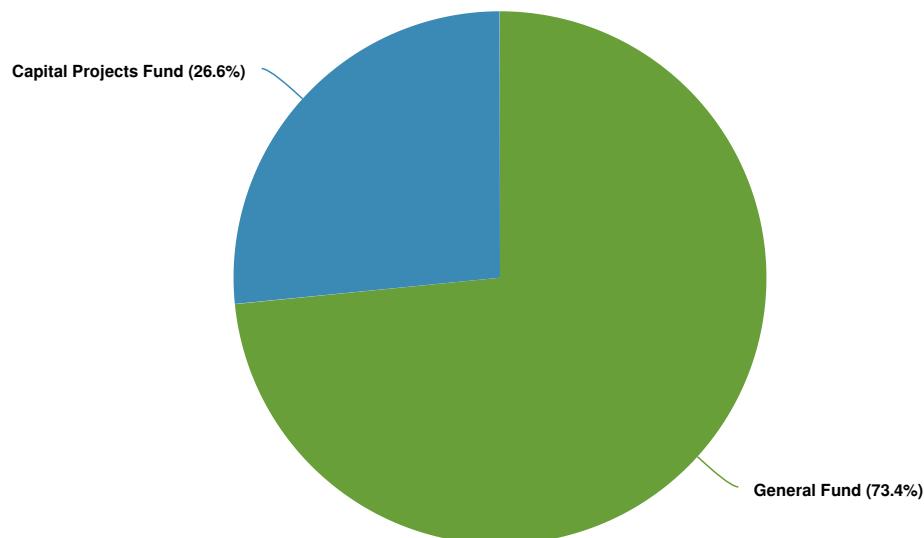
### Finance Proposed and Historical Budget vs. Actual



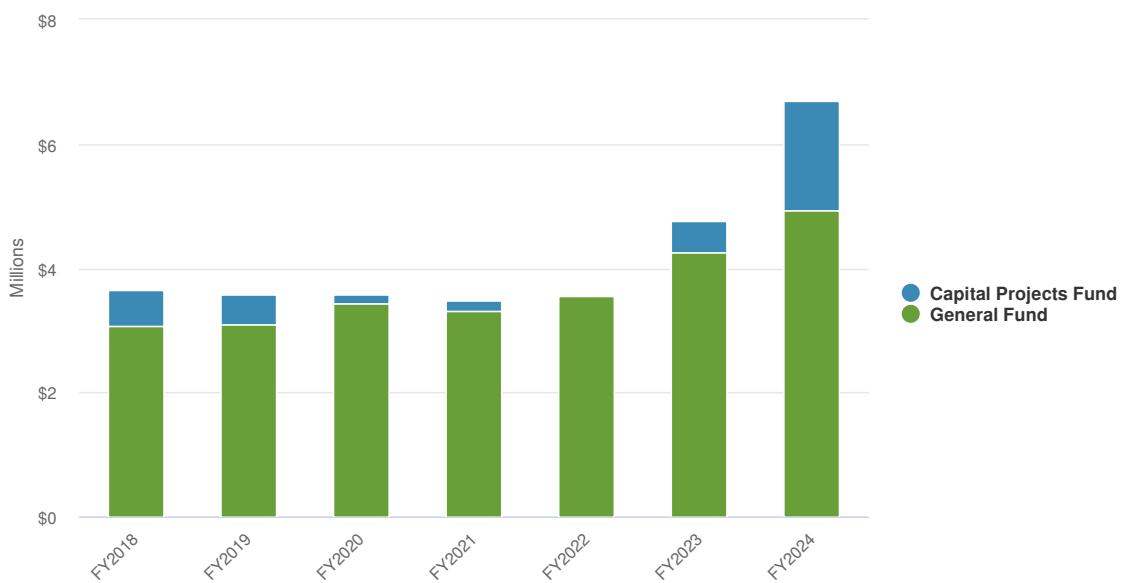
### FY2023/24 Budgeted Expenditures by Fund

The chart below displays the FY2023/24 Budgeted Expenditures by Fund. It indicates General Fund accounts for 73.4% of total sources.

#### FY2023/24 Budgeted Expenditures by Fund



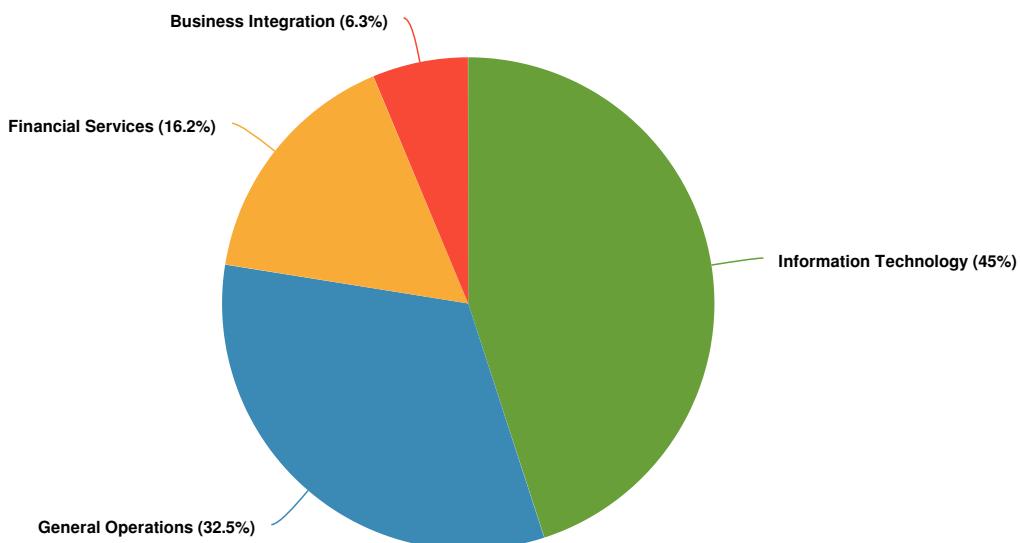
## FY2023/24 Budgeted Expenditures by Fund and Historical Expenditures by Fund



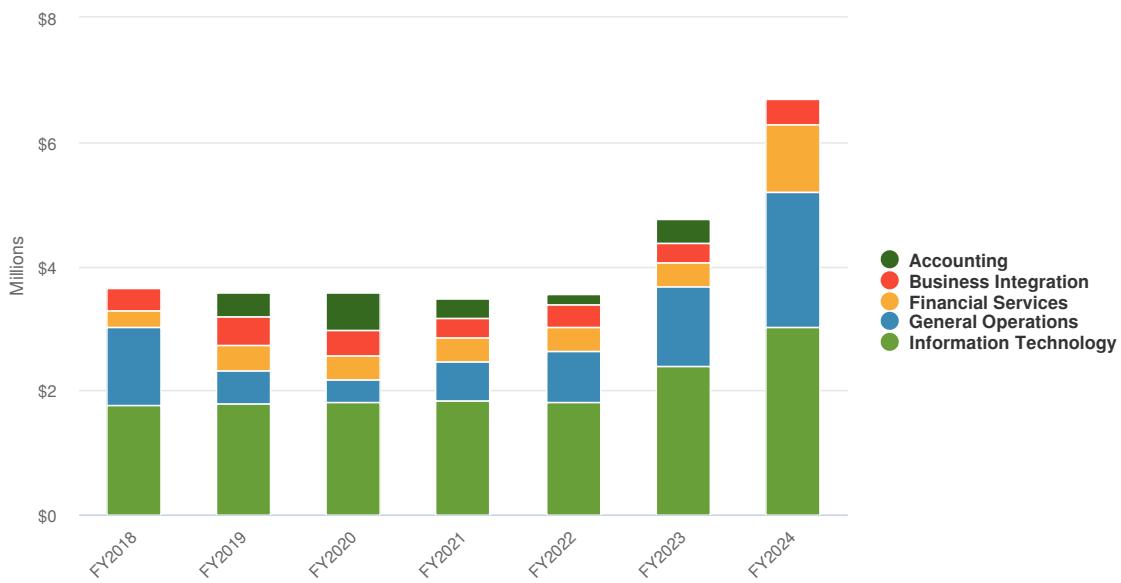
## FY2023/24 Budgeted Expenditures by Divisions

The chart below displays the FY2023/24 Budgeted Expenditures by Divisions. It indicates Information Technology, Financial Services and Business Integration account for 92.8% of total sources.

### FY2023/24 Budgeted Expenditures by Divisions



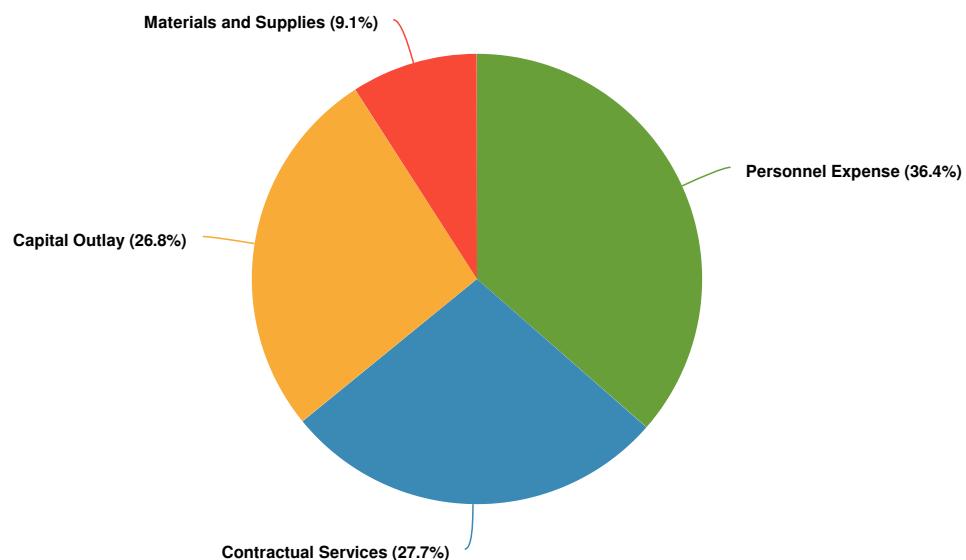
## FY2023/24 Budgeted Expenditures and Historical Expenditures by Division



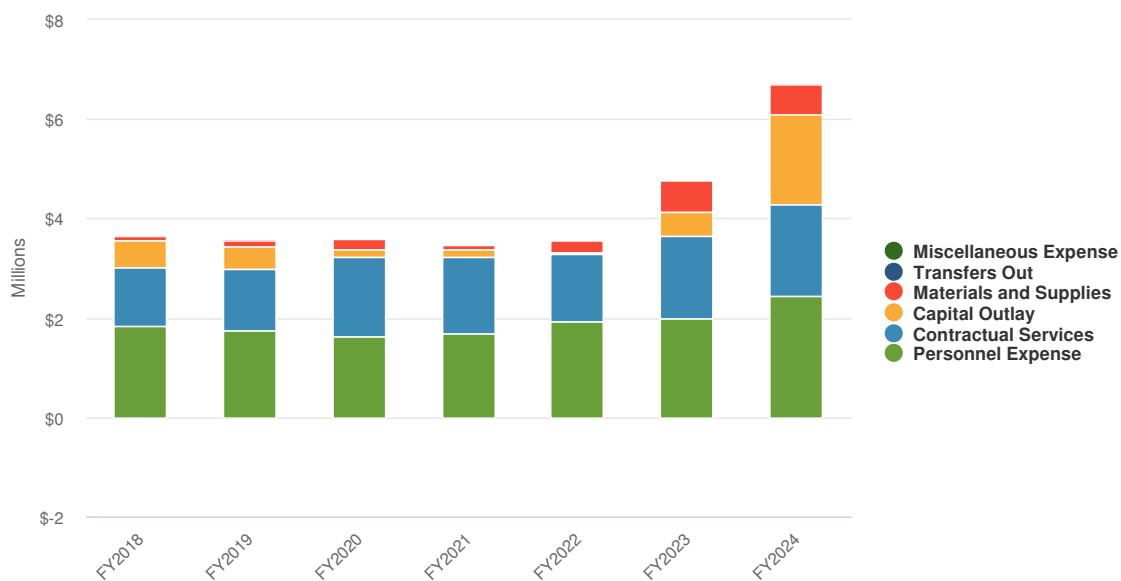
## FY2023/24 Budgeted Expenditures by Expense Type

The chart below displays the FY2023/24 Budgeted Expenditures by Expense Type. It indicates Personnel, Contractual Services and Capital Outlay account for 91% of total sources.

### FY2023/24 Budgeted Expenditures by Expense Type



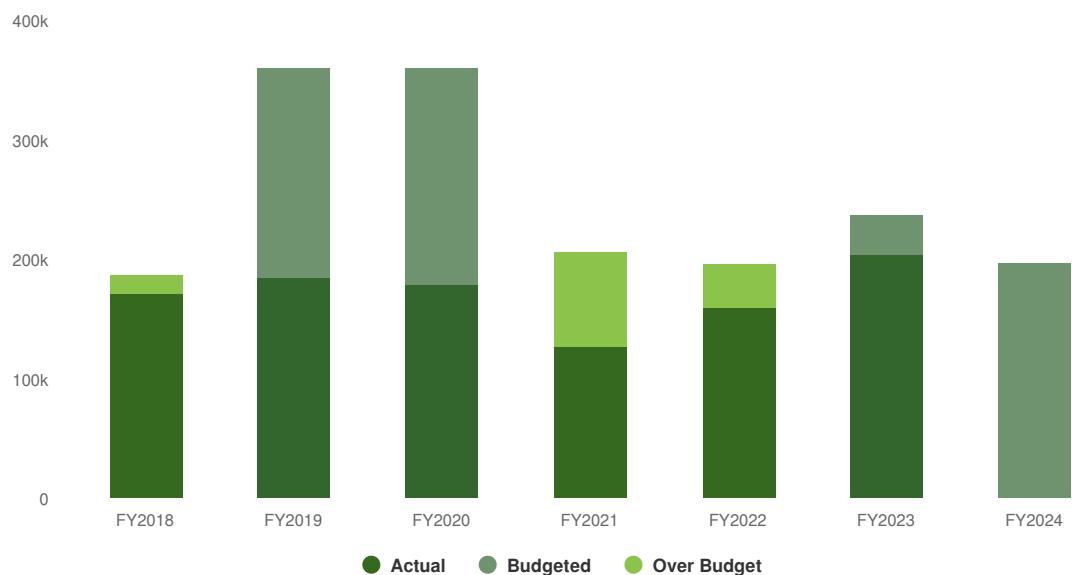
## FY2023/24 Budgeted Expenditures and Historical Expenditures by Expense Type



## Revenues Summary

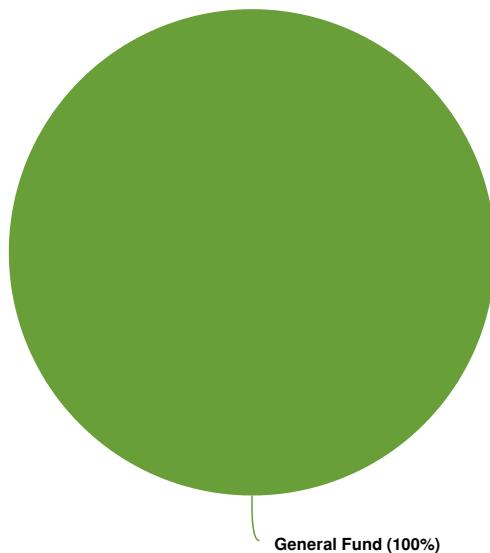
**\$196,988** **-\$41,309**  
(-17.34% vs. prior year)

### Finance Proposed and Historical Budget vs. Actual

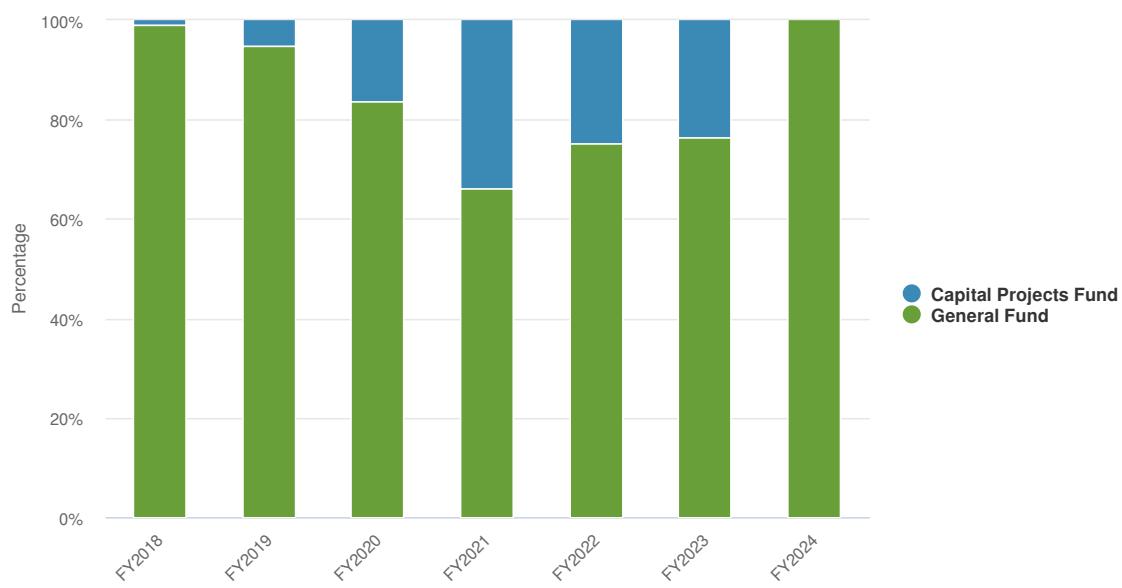


## Revenue by Fund

### 2024 Revenue by Fund

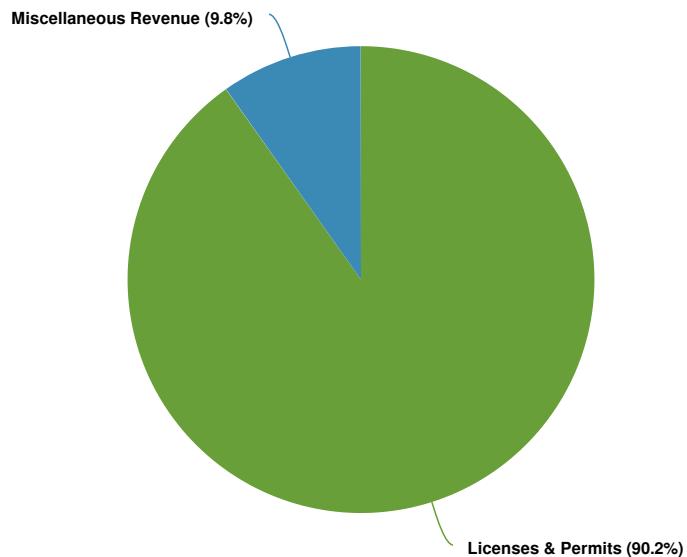


### Budgeted and Historical 2024 Revenue by Fund

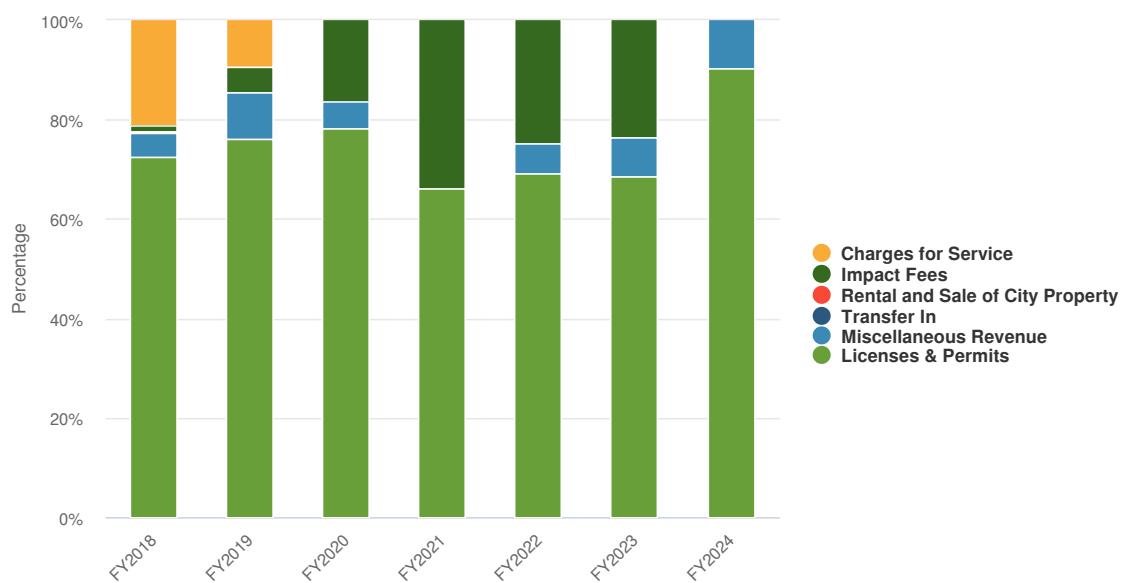


## Revenues by Source

### Projected 2024 Revenues by Source



### Budgeted and Historical 2024 Revenues by Source



# Finance Goals, Objectives, and Performance Measures



## Finance - IT

### 2023-2024 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

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

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

#### Finance - IT Performance Indicators

Performance Indicators	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Projected
Technical Support Incidents Over Time	1,146	1,901	1,750	1,750
Network & Security Incidents Over Time	916	1,053	1,000	1,000
Staff Management Incidents Over Time	253	305	275	275



## Human Resources



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

### **Mission**

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

### **Divisions**

Human Resource Operations

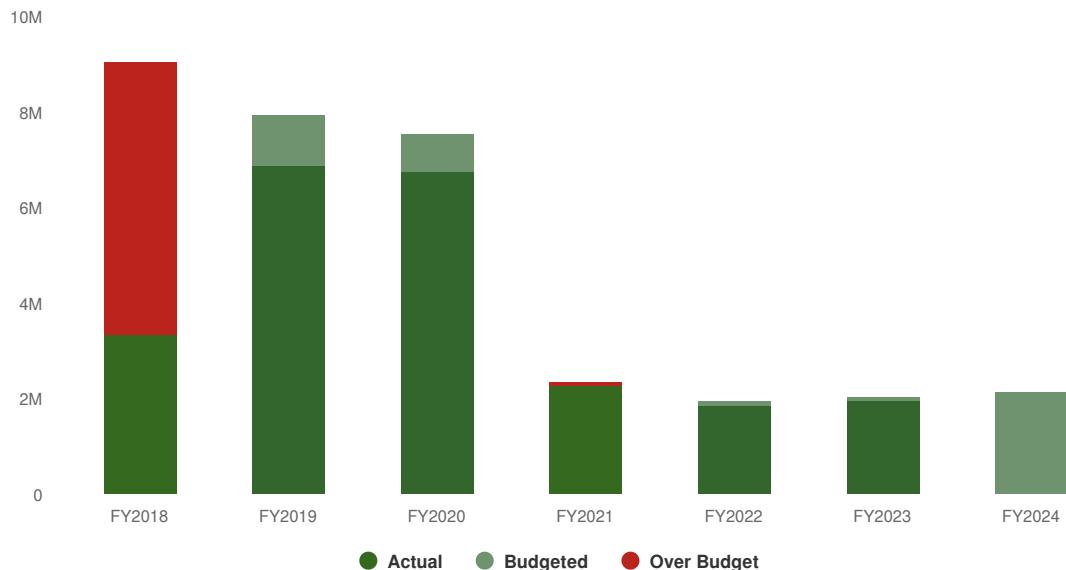
Risk Management

## Expenditures Summary

**\$2,123,658    \$83,827**

(4.11% vs. prior year)

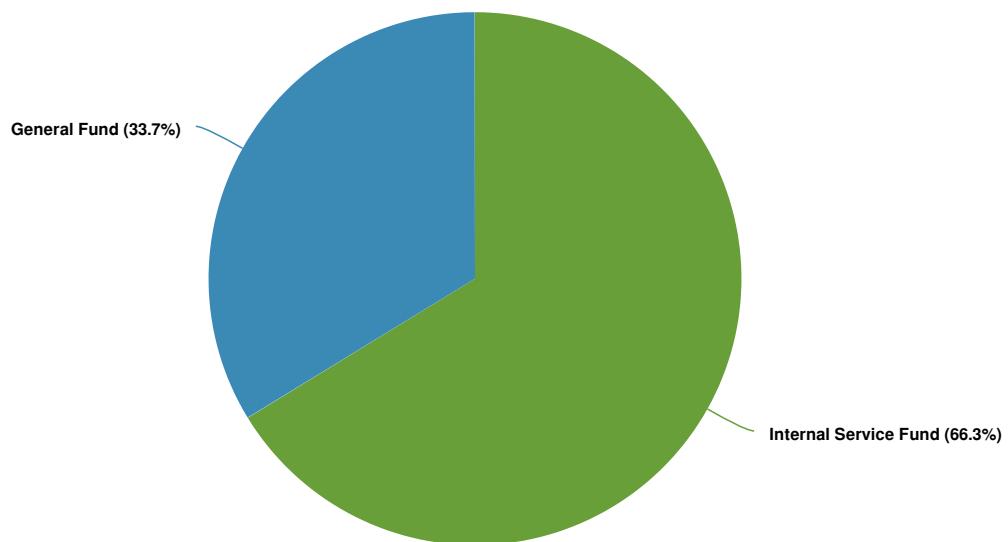
### Human Resources Proposed and Historical Budget vs. Actual



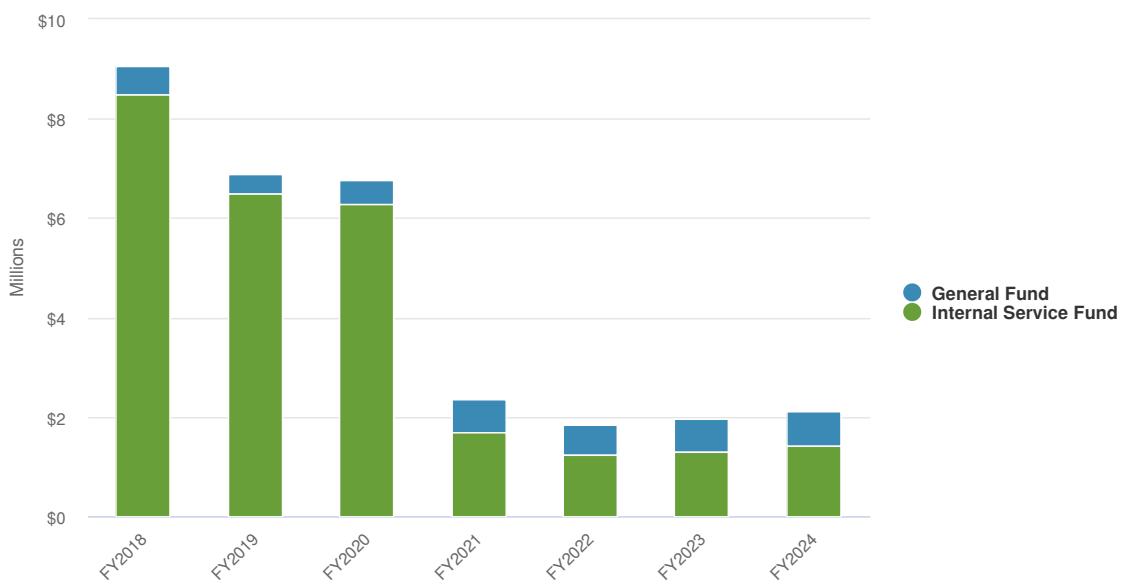
## FY2023/24 Budgeted Expenditures by Fund

The chart below displays the FY2023/24 Budgeted Expenditures by Fund. It indicates Internal Service Fund and General Fund account for 100% of total sources.<sup>2</sup>

FY2023/24 Budgeted Expenditures by Fund



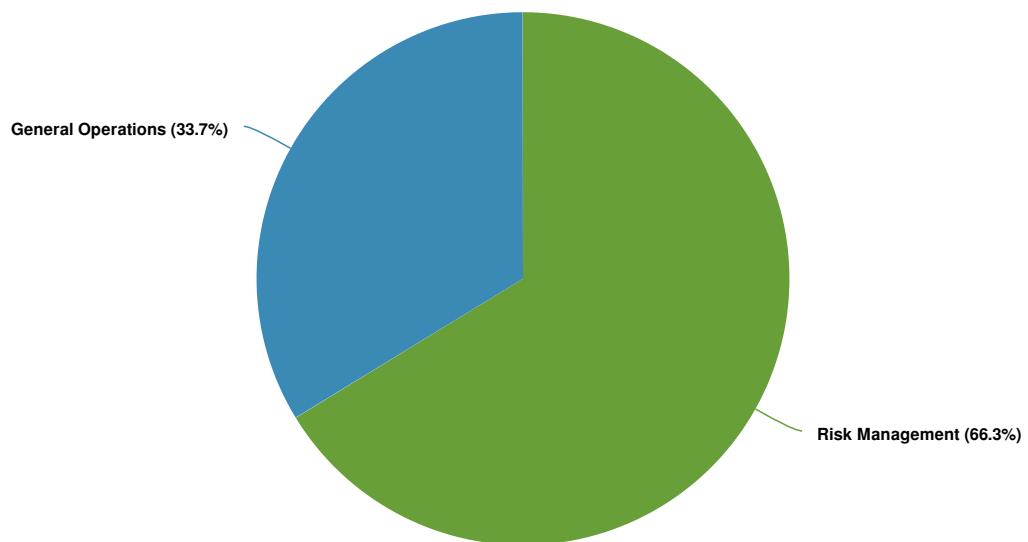
FY2023/24 Budgeted Expenditures by Fund and Historical Expenditures by Fund



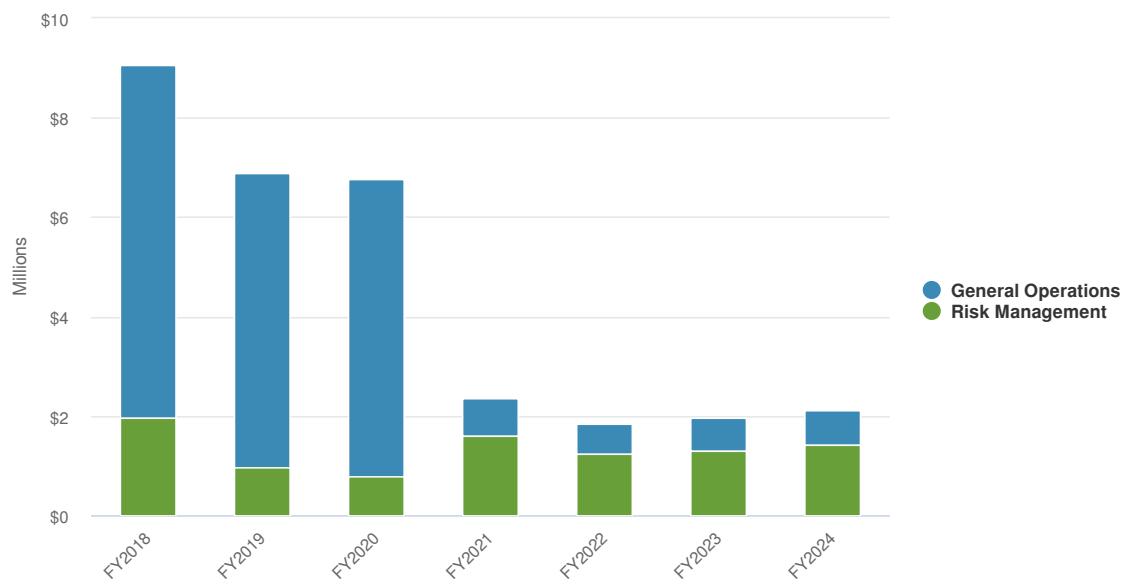
## FY2023/24 Budgeted Expenditures by Division

The chart below displays the FY2023/24 Budgeted Expenditures by Division. It indicates Risk Management accounts for 66.3% of total sources.

FY2023/24 Budgeted Expenditures by Division



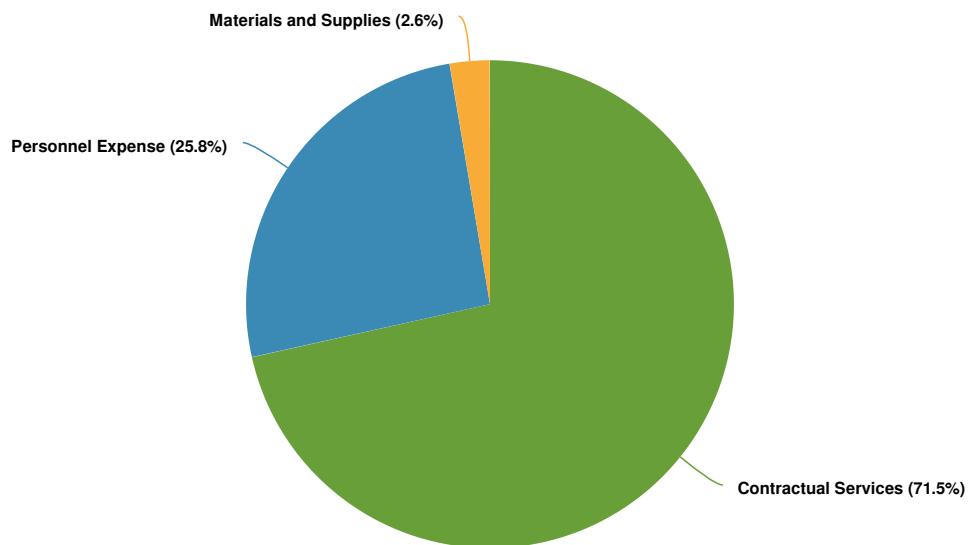
FY2023/24 Budgeted Expenditures by Division and Historical Expenditures by Division



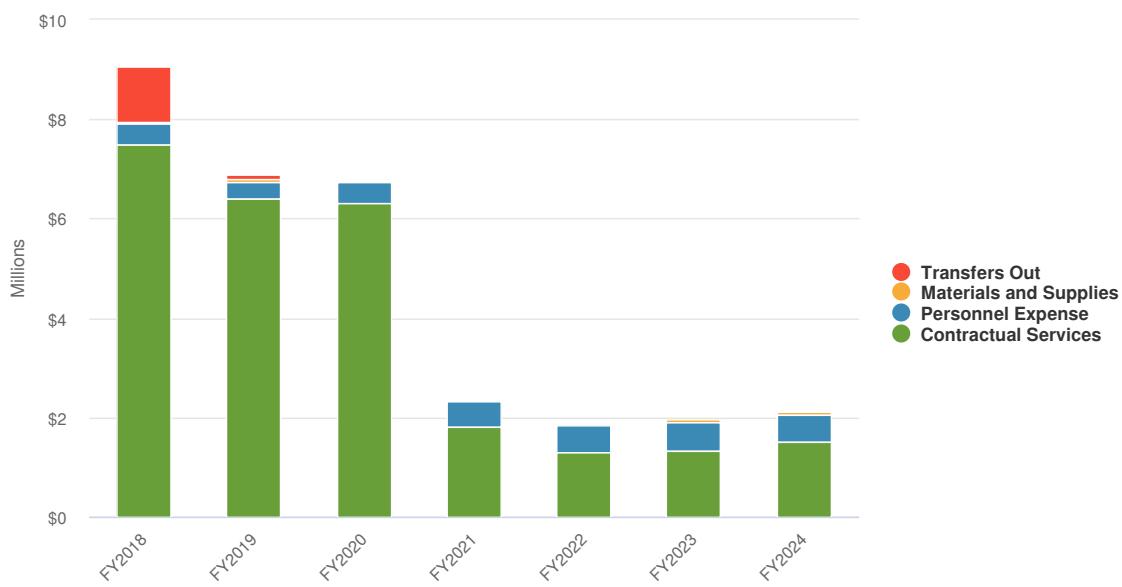
## FY2023/24 Budgeted Expenditures by Expense Type

The chart below displays the FY2023/24 Budgeted Expenditures by Expense Type. It indicates Contractual Services and Personnel account for 97.3% of total sources.

FY2023/24 Budgeted Expenditures by Expense Type



FY2023/24 Budgeted Expenditures by Expense Type and Historical Expenditures by Expense Type



# Human Resources Goals, Objectives, and Performance Measures



## Human Resources

### 2023-2024 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

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

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

## Human Resources Performance Indicators

<u>Performance Indicators</u>	<u>2020 - 21</u> <u>Actual</u>	<u>2021 - 22</u> <u>Actual</u>	<u>2022 - 23</u> <u>Actual</u>	<u>2023 - 24</u> <u>Projected</u>
Number of recruitments	74	85	70	70
Average # of applicants per recruitment	36	30	39	34
# Of property/liability claims filed per 10,000 population	7	7	8	9
# Of Worker's Compensation claims filed per 100 FTE's	6	8	8	8
Average # of workdays lost per claim	8	10	4.25	7
Experience Modifier (EMOD)	.82	.82	n/a	n/a



## Economic Development



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

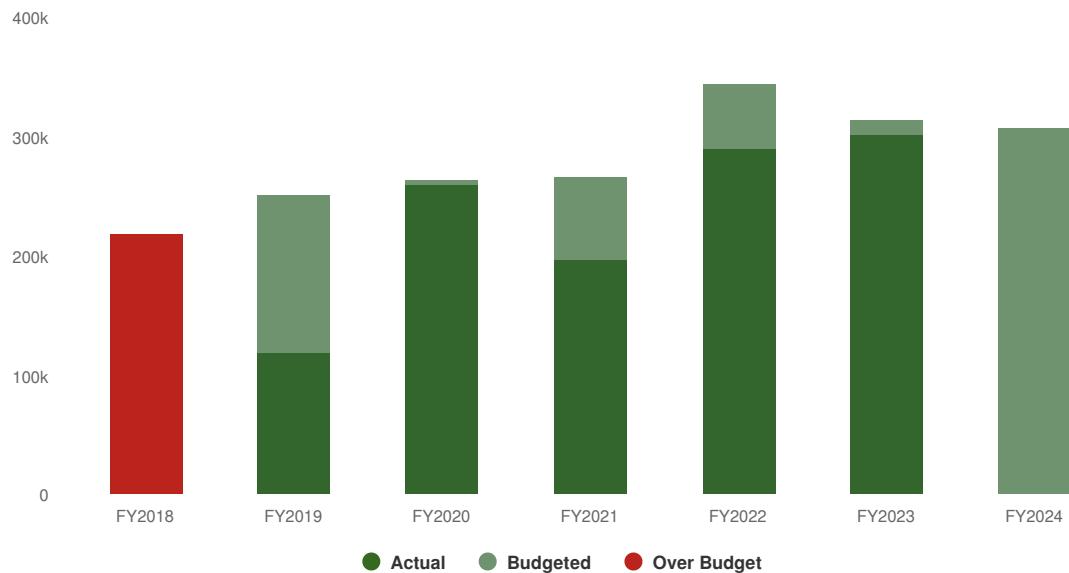
### Mission

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

## Expenditures Summary

**\$308,458** **-\$6,625**  
(-2.10% vs. prior year)

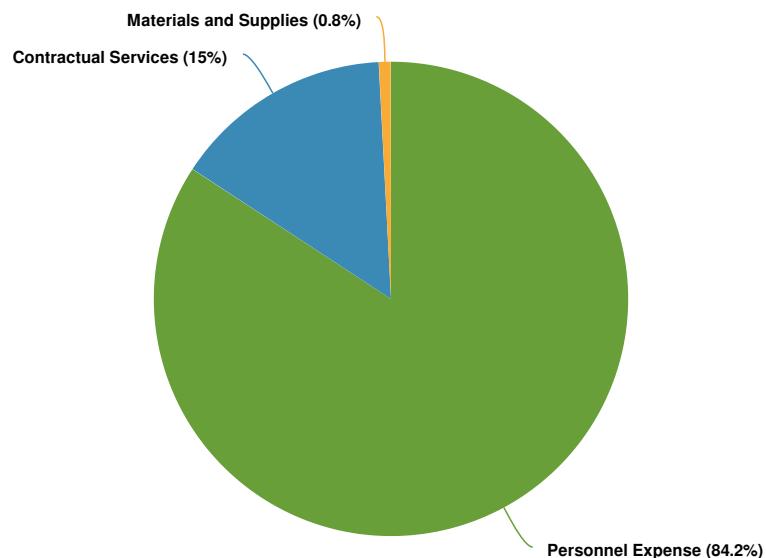
### Economic Development Proposed and Historical Budget vs. Actual



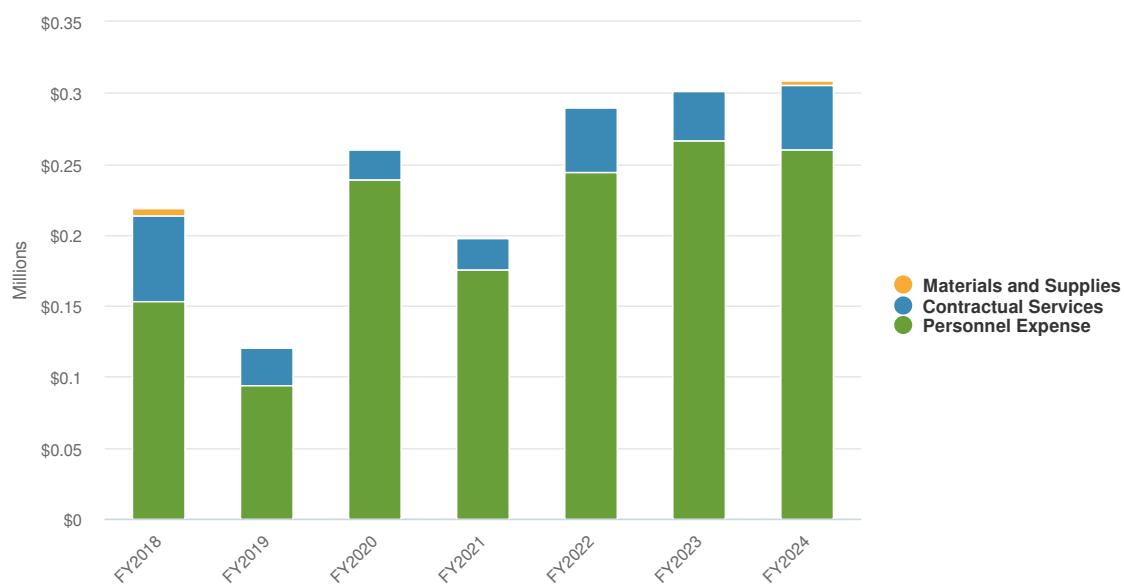
## FY2023/24 Budgeted Expenditures by Expense Type

The chart below displays the FY2023/24 Budgeted Expenditures by Expense Type. It indicates Personnel and Contractual Services account for 99.2% of total sources.

FY2023/24 Budgeted Expenditures by Expense Type



FY2023/24 Budgeted Expenditures by Expense Type and Historical Expenditures by Expense Type



# Economic Development Goals, Objectives, and Performance Measures



Location



Land



Infrastructure



Workforce



Connectivity



Quality of Life

## Economic Development

### 2023-2024 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOALS

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

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

#### Economic Development Performance Indicators

Performance Indicators	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Projected
Number of new jobs created	800	600	428	400
Average salary / wages	\$31.5M	\$31M	\$80M	\$60M
New Capital Investment Made	\$26M	\$421M	\$240M	\$250M
Companies announcing, they will locate in Casa Grande	3	3	3	3

# Planning & Development



The Planning & Development Department is made up of the following five (5) work groups:

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

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

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

The Community Development staff is responsible for administration of the Community Development Block Grant activities as well as grants associated with housing rehabilitation and other City departmental activities.

## Mission

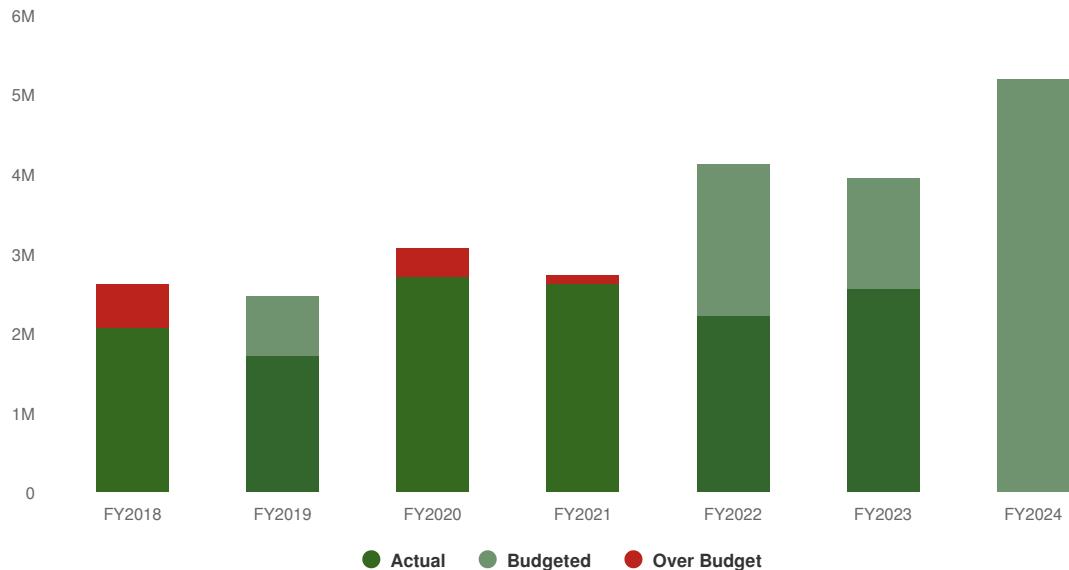
The mission of the Planning & Development Department is to effectively and efficiently manage growth and development in a manner that results in the implementation of the Casa Grande General Plan.

## Expenditures Summary

**\$5,208,857** **\$1,238,700**

(31.20% vs. prior year)

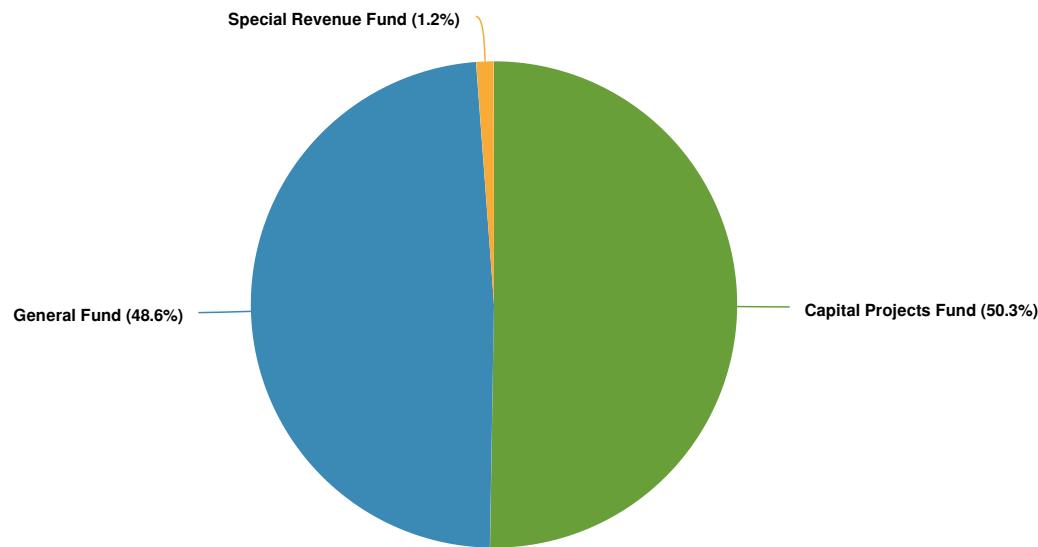
### Planning & Development Proposed and Historical Budget vs. Actual



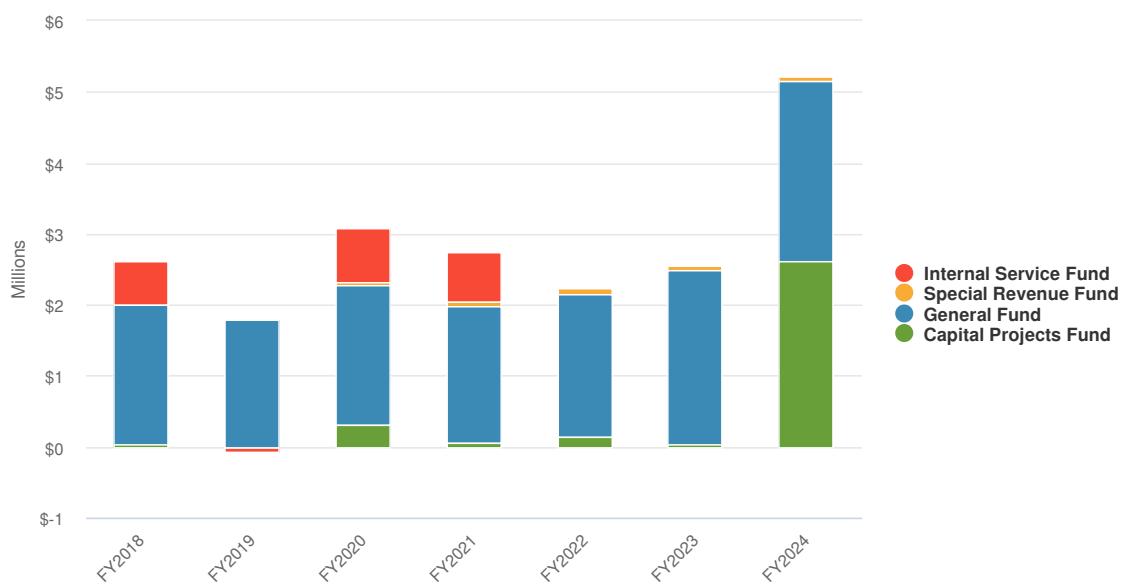
## FY2022/23 Budgeted Expenditures by Fund

The chart below displays the FY2023/24 Budgeted Expenditures by Fund. It indicates General Fund and Capital Projects Fund account for 98.9% of total sources.

**FY2023/24 Budgeted Expenditures by Fund**



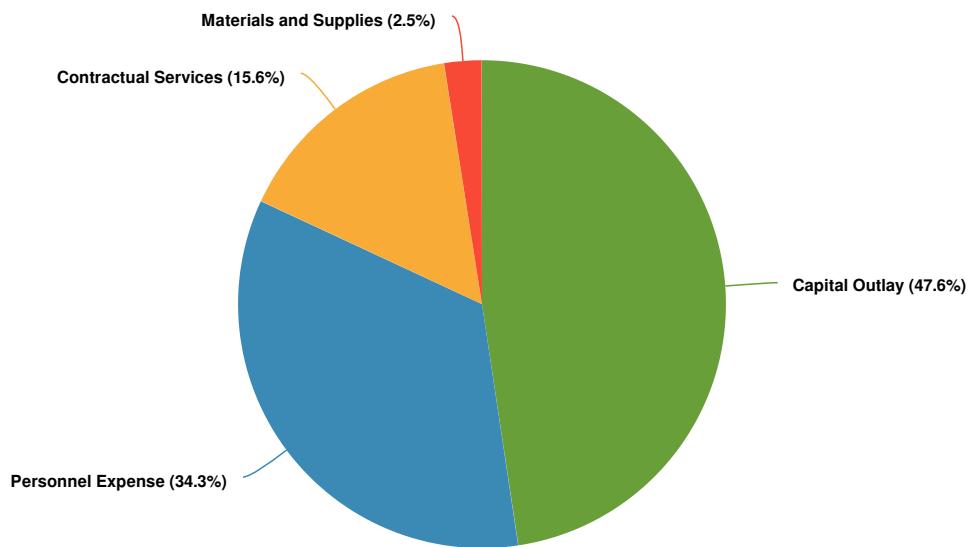
**FY2023/24 Budgeted Expenditures by Fund and Historical Expenditures by Fund**



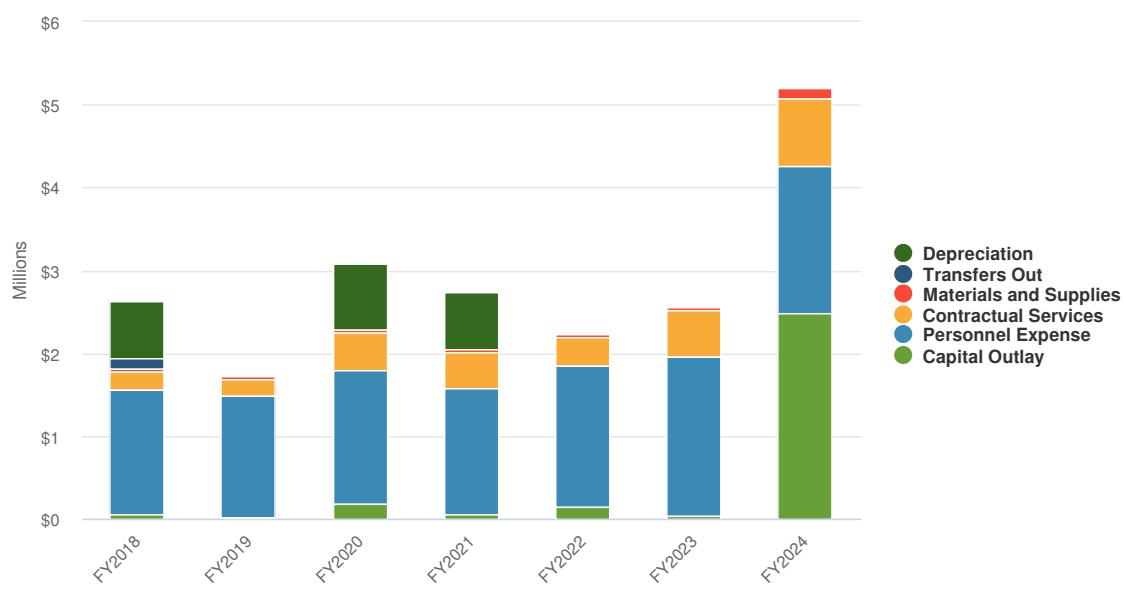
## FY2023/24 Budgeted Expenditures by Expense Type

The chart below displays the FY2023/24 Budgeted Expenditures by Expense Type. It indicates Personnel, Contractual Services and Capital Outlay account for 97.5% of total sources.

FY2023/24 Budgeted Expenditures by Expense Type



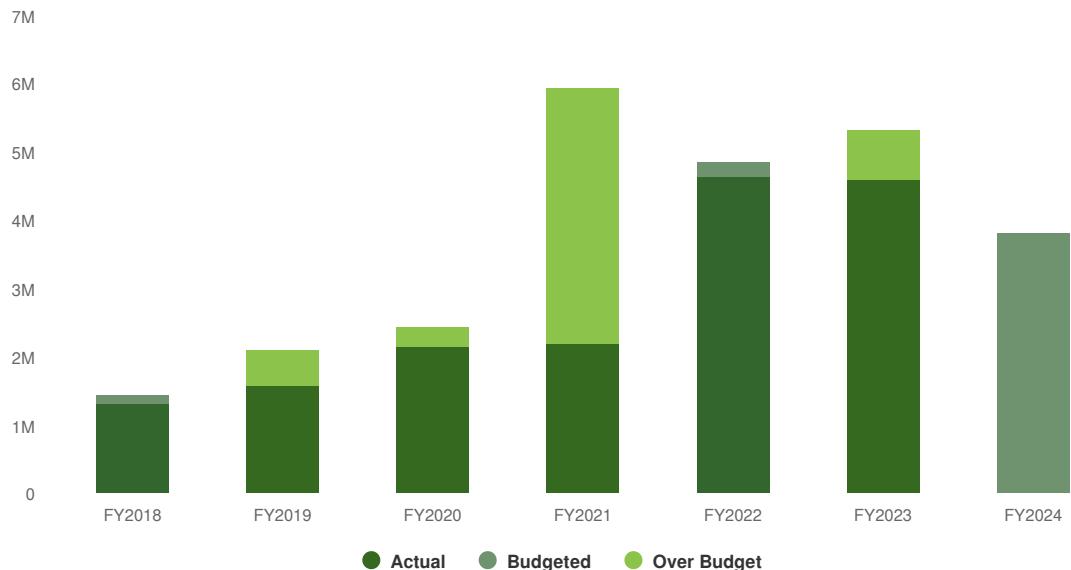
FY2023/24 Budgeted Expenditures by Expense Type and Historical Expenditures by Expense Type



## Revenues Summary

**\$3,838,681** **-\$763,801**  
(-16.60% vs. prior year)

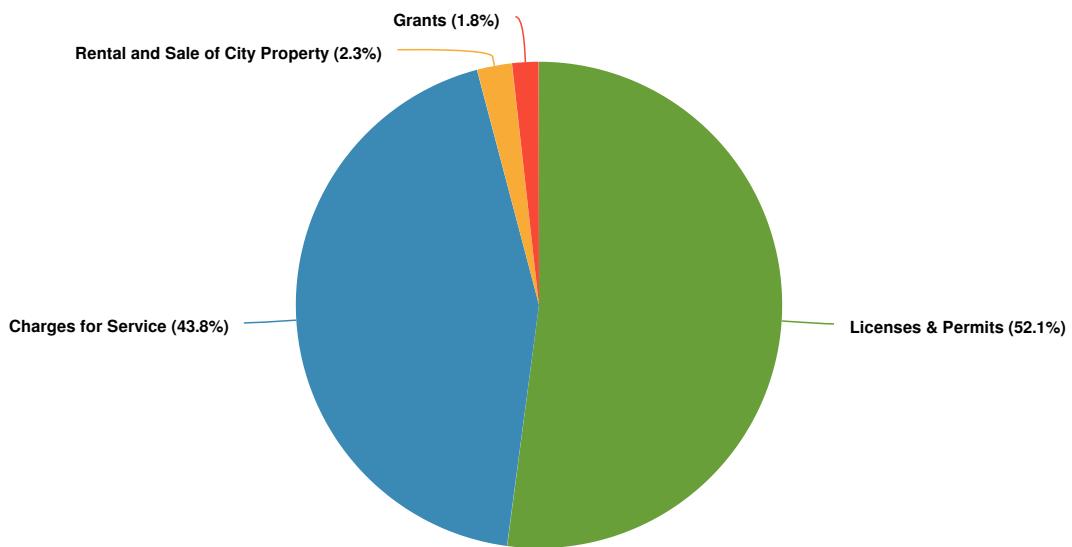
### Planning & Development Proposed and Historical Budget vs. Actual



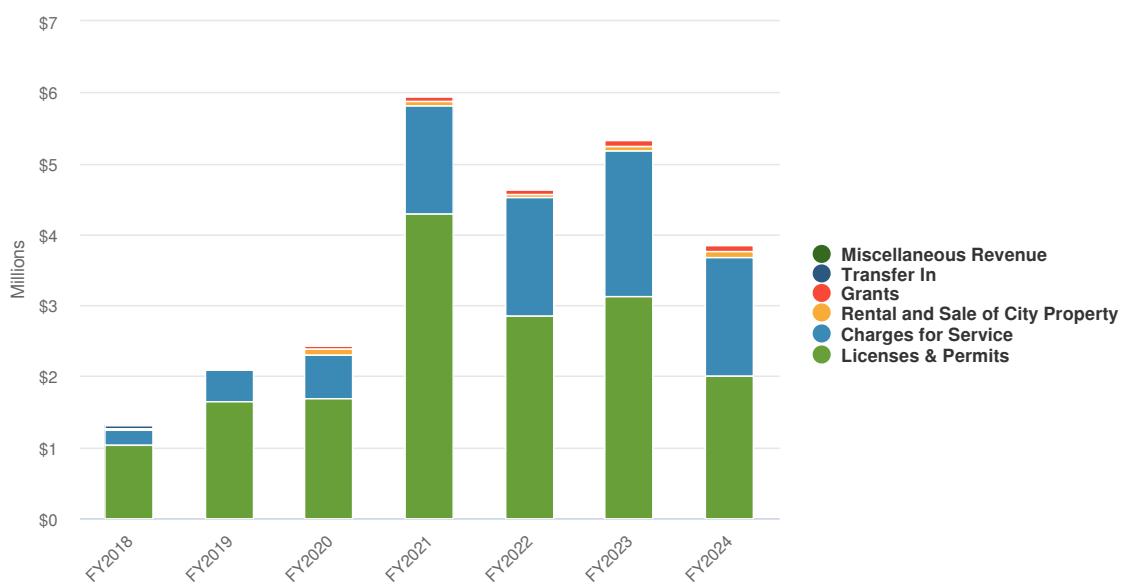
## FY2023/24 Projected Revenues by Source

The chart below displays the FY2023/24 Projected Revenues by Source. It indicates Licenses and Permits account for 52.1% of total sources.

FY2023/24 Projected Revenues by Source



FY2023/24 Projected Revenues by Source and Historical 2024 Revenues by Source



# Planning & Development Goals, Objectives, and Performance Measures



## Planning and Development

### 2023-2024 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

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

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



## Planning and Development Performance Indicators

<u>Performance Indicators</u>	<u>2020 - 21 Actual</u>	<u>2021 - 22 Actual</u>	<u>2022 - 23 Actual</u>	<u>2023 - 24 Projected</u>
% Of code enforcement cases related to removal of blight	75%	76%	80%	75%
Amount of direct abatement funds used to address unsightly/blighted properties (i.e., weeds, outside storage of junk, inoperable vehicles, etc.)	\$65,069	\$69,400	\$85,407	\$90,000
Number of UPPR blight related cases worked	N/A	4	N/A	N/A
Number of "Neighborhood Clean-Up" and "Keep Casa Grande Beautiful" events held	2	2	4	4
Number of "Project Tidy Up" proprieties recognized	1	4	4	4
% Of Development Center customers that are satisfied with the level of service provided in conjunction with Building Permits	N/A	N/A	N/A	N/A
% Of Development Center customers that are satisfied with the level of service provided in conjunction with Engineering Permits	N/A	N/A	N/A	N/A
% Of Development Center customers that are satisfied with the level of service provided in conjunction with Planning Projects	N/A	N/A	N/A	N/A
% Of building permit application submittals and reviews handled completely electronically	N/A	N/A	90	90
% Of engineering permit submittals and reviews handled completely electronically	N/A	N/A	100	100
% Of planning application submittals and reviews handled completely electronically	N/A	N/A	100	100
% Of Public Works Construction Inspections handled through an on-line system	N/A	N/A	50	100
% Of Fire Inspections handled through an on-line system	N/A	N/A	100	100
Number of building permits processed through a self-certification program	N/A	N/A	0	100



# Community Development



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

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

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

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

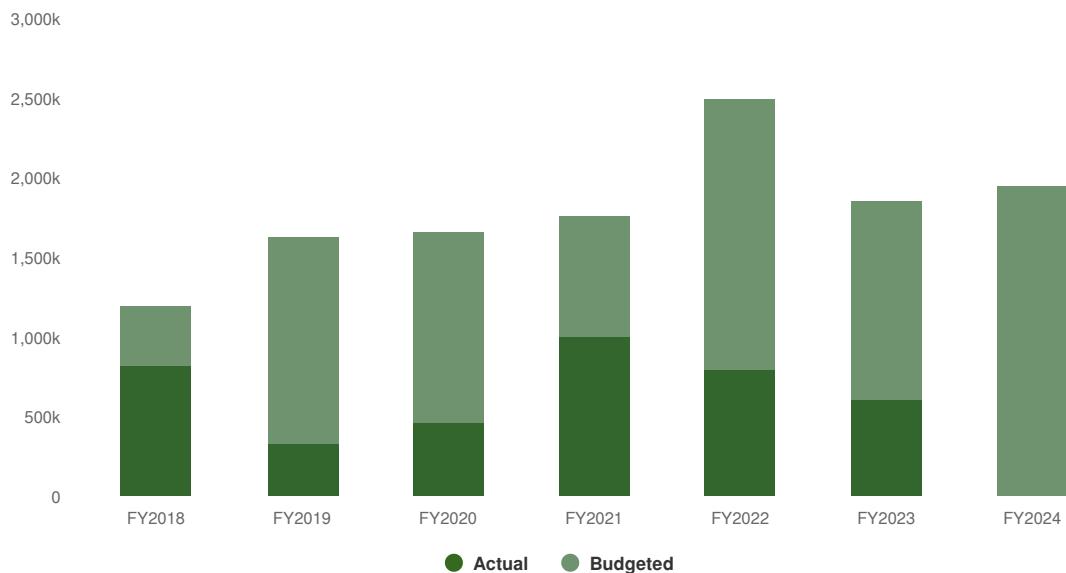
## Mission

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

## Expenditures Summary

**\$1,949,050**      **\$87,622**  
(4.71% vs. prior year)

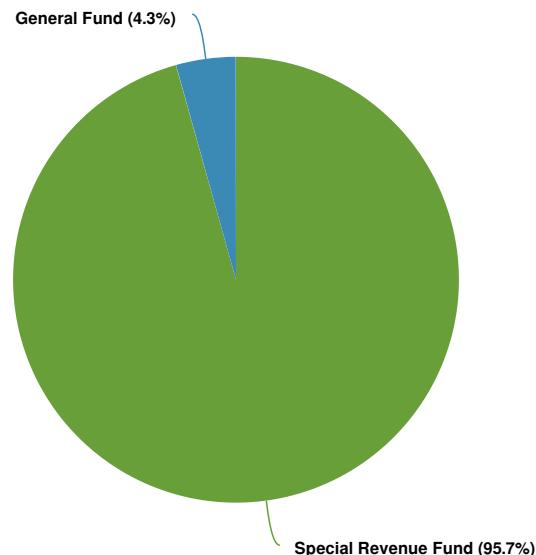
### Community Development Proposed and Historical Budget vs. Actual



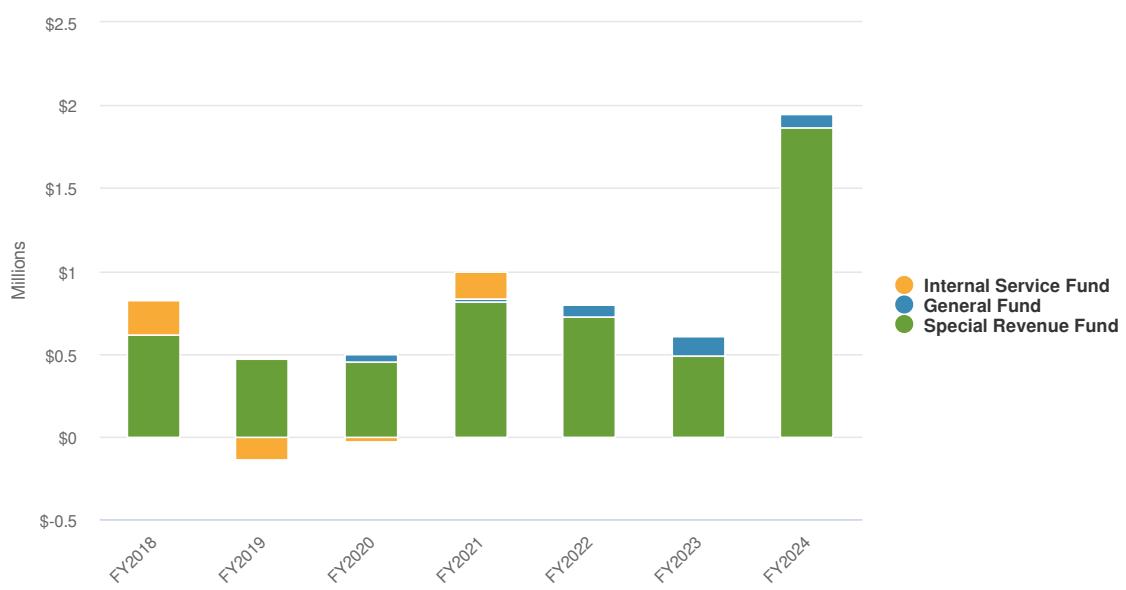
## FY2023/24 Budgeted Expenditures by Fund

The chart below displays the FY2023/24 Budgeted Expenditures by Fund. It indicates Special Revenue (CDBG, Housing, Tribal Grants & HOME) accounts for 95.7% of total sources.

**FY2022/23 Budgeted Expenditures by Fund**



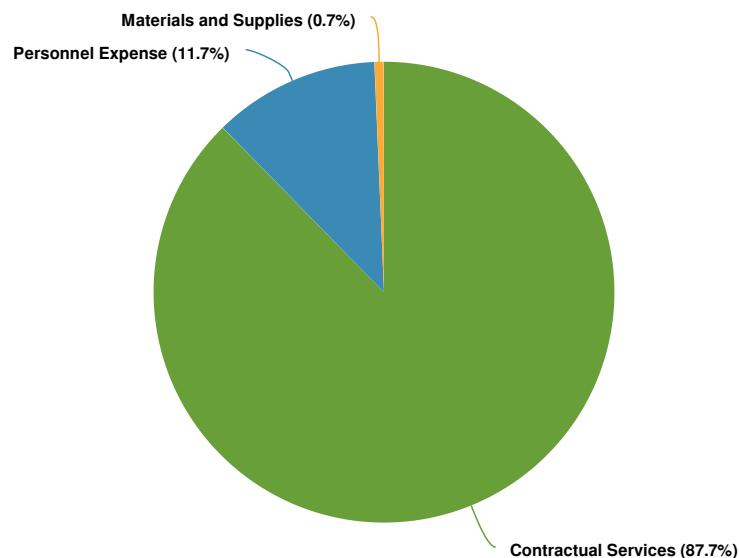
**FY2023/24 Budgeted Expenditures by Fund and Historical Expenditures by Fund**



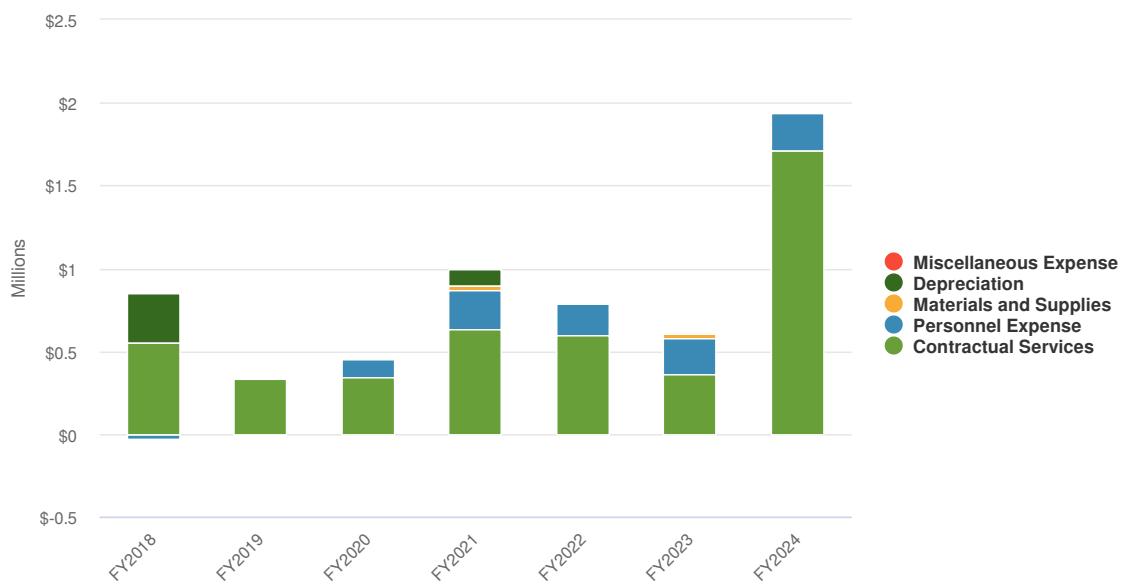
## FY2023/24 Budgeted Expenditures by Expense Type

The chart below displays the FY2023/24 Budgeted Expenditures by Expense Type. It indicates Contractual Services and Personnel account for 99.4% of total sources.

FY2023/24 Budgeted Expenditures by Expense Type



FY2023/24 Budgeted Expenditures by Expense Type and Historical Expenditures by Expense Type

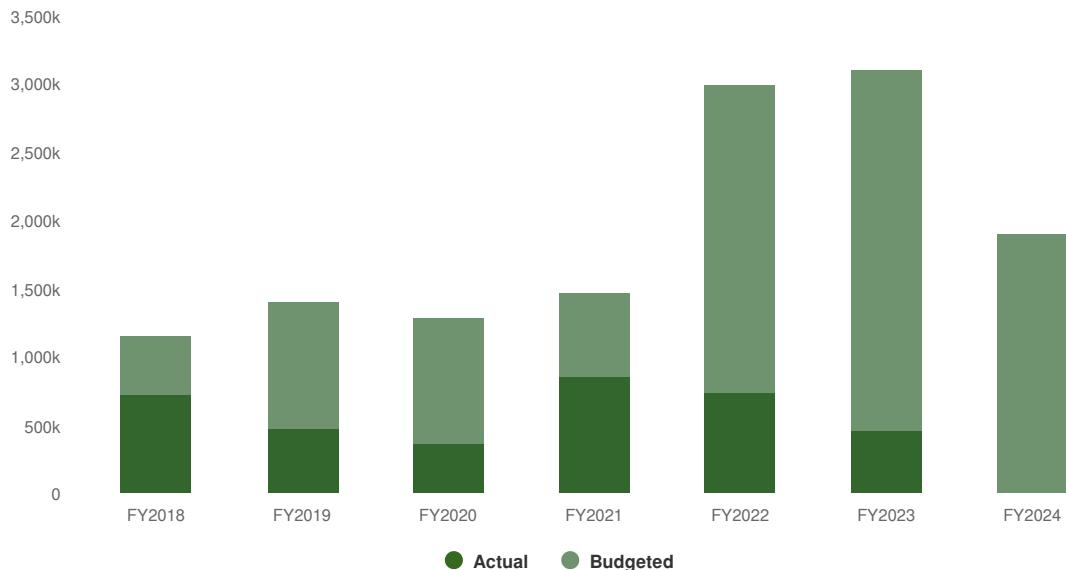


## Revenues Summary

**\$1,899,129** **-\$1,202,744**

(-38.77% vs. prior year)

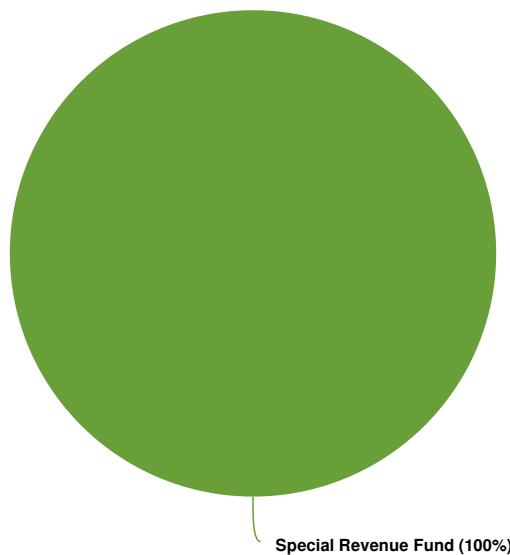
### Community Development Proposed and Historical Budget vs. Actual



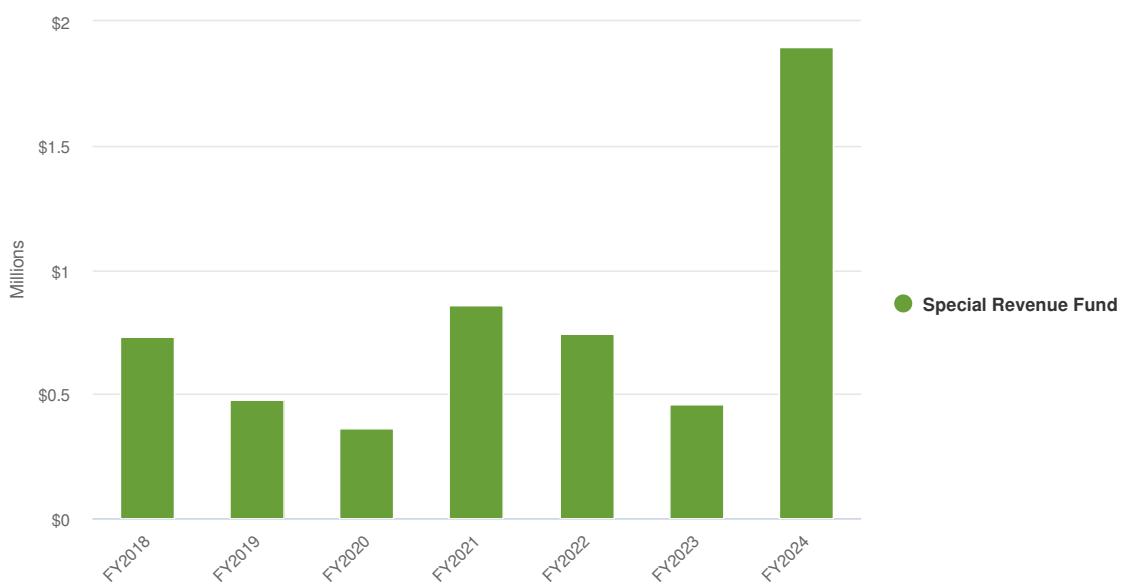
## FY2023/24 Projected Revenues by Fund

The chart below displays the FY2023/24 Projected Revenues by Fund. It indicates Grants Fund accounts for 100% of total sources.

FY2023/24 Projected Revenues by Fund



FY2023/24 Projected Revenues by Fund and Historical Revenue by Fund



# Community Development Goals, Objectives, and Performance Measures



## Community Development

### 2023-2024 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

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

City Council Focus Area	Objective(s)
Community Enhancement	<ul style="list-style-type: none"><li>Affordable Housing – To rehabilitate and preserve housing units belonging to low-to moderate-income homeowners by addressing health and safety issues and by meeting housing quality standards and applicable codes through OOHR and Code Enforcement activities.</li><li>Community Development – To improve the sidewalks and ADA accessibility and park improvements in neighborhoods that is comprised of at least 51% low-to moderate- income residents.</li><li>Grant support all city departments</li></ul>
Health-Safe-And-Vibrant Community Environments	<ul style="list-style-type: none"><li>Homeless Prevention – To partner with a non- profit public service provider, to assist with rehousing individuals or families who are experiencing homelessness.</li><li>Public Services – To provide services for the following activities: Senior Services for social isolation prevention and dementia activities, domestic violence advocacy, crime prevention, childcare, and food insecurities.</li></ul>

#### Community Development Performance Indicators

Performance Indicators	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Projected
Total houses rehabilitated	5	3	5	5
City-wide grants awarded	50	50	36	40



## Community Services



The Community Services Department includes the following operational divisions: Administration, Library, Senior Services, Parks, Recreation, Special Interest Classes, Community Events, Aquatics, Grande Sports World, and Golf.

### **Mission**

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

### **Divisions**

Administration  
Library  
General Recreation  
Youth Services  
Adult Services  
Senior Services  
Senior Meals  
Special Interest Classes  
Parks  
Community Events  
Recreation Facilities  
Aquatics  
Grande Sports World  
Municipal Golf Course

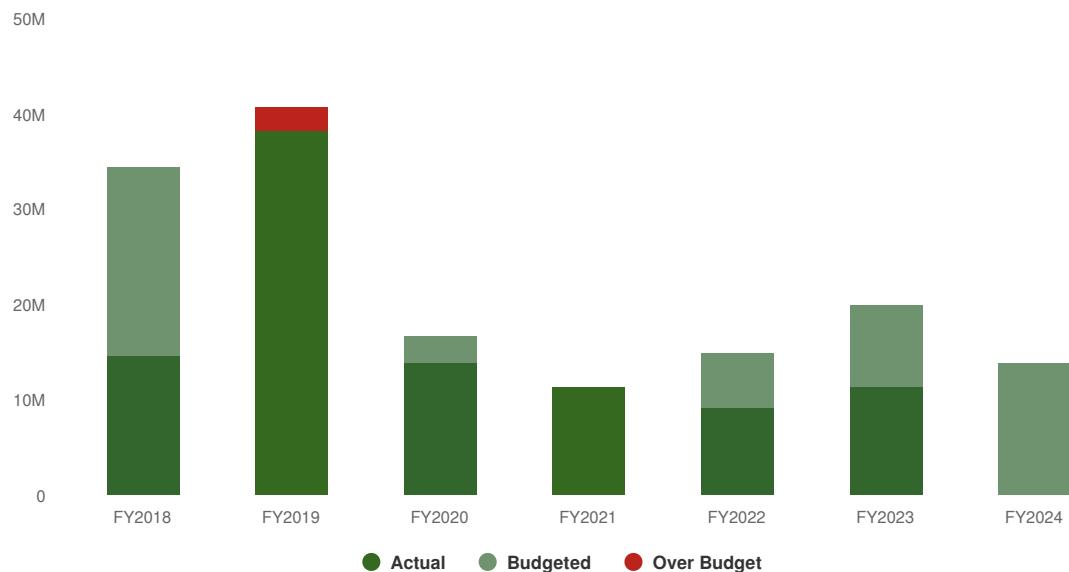
## Expenditures Summary

**\$13,838,593** **-\$6,056,147**

(-30.44% vs. prior year)



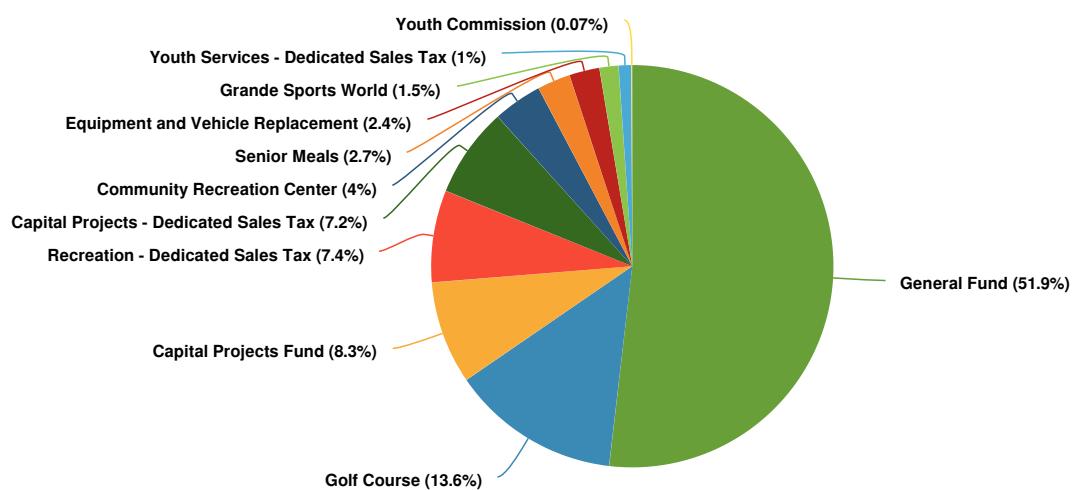
## Community Services Proposed and Historical Budget vs. Actual



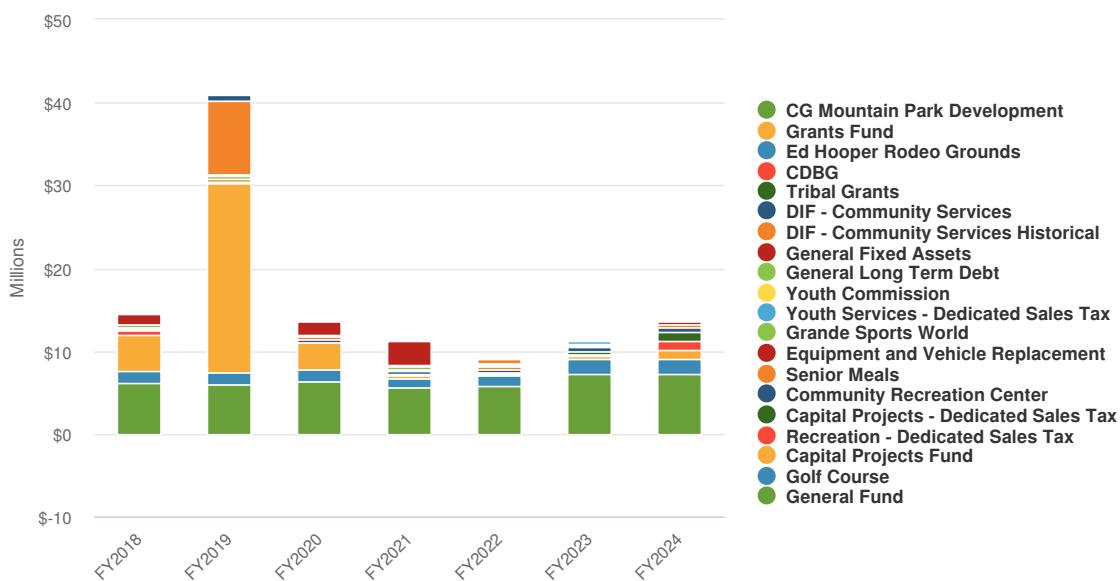
## FY2023/24 Budgeted Expenditures by Fund

The chart below displays the FY2023/24 Budgeted Expenditures by Fund. It indicates General Fund, Capital Projects, Golf, Recreation - Dedicated Sales Tax and Capital Projects-Dedicated Sales Tax account for 88.4% of total sources.

**FY2023/24 Budgeted Expenditures by Fund**



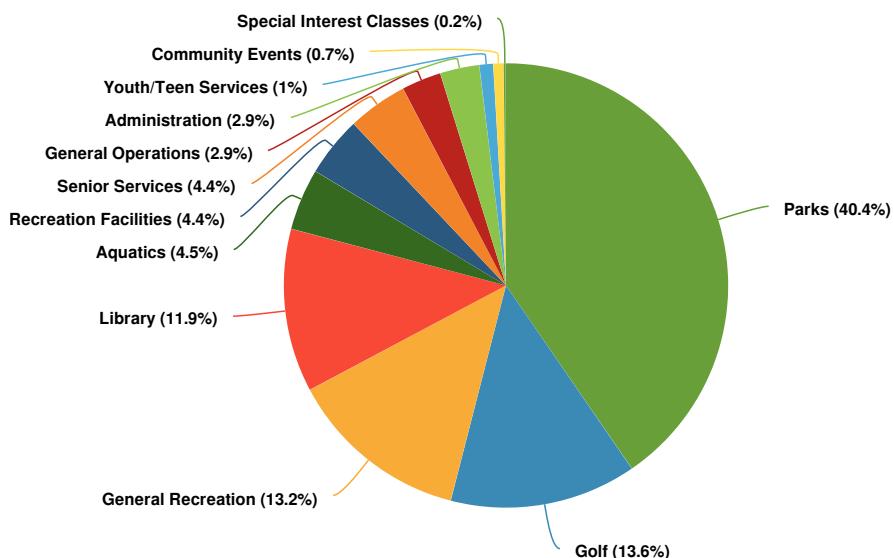
## Budgeted and Historical 2024 Expenditures by Fund



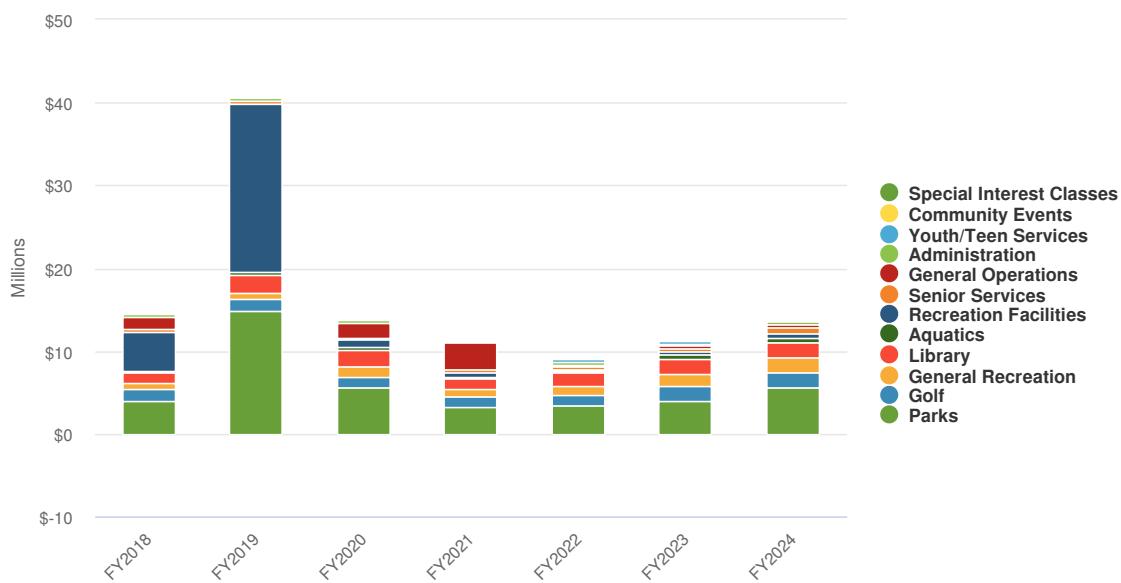
## FY2023/24 Budgeted Expenditures by Division

The chart below displays the FY2023/24 Budgeted Expenditures by Division. It indicates Parks, Golf, General Recreation and Library account for 79.1% of total sources.

### FY2023/24 Budgeted Expenditures by Division



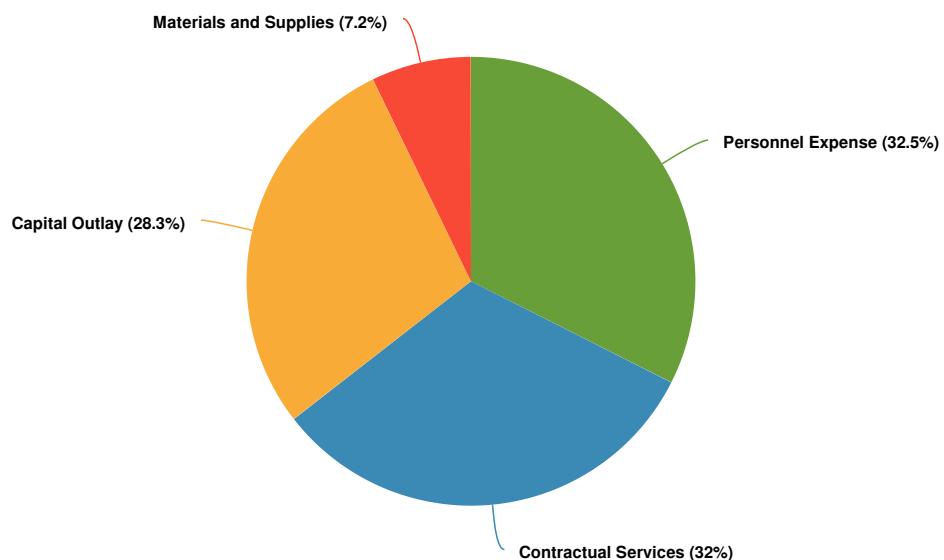
## FY2023/24 Budgeted Expenditures by Division and Historical Expenditures by Division



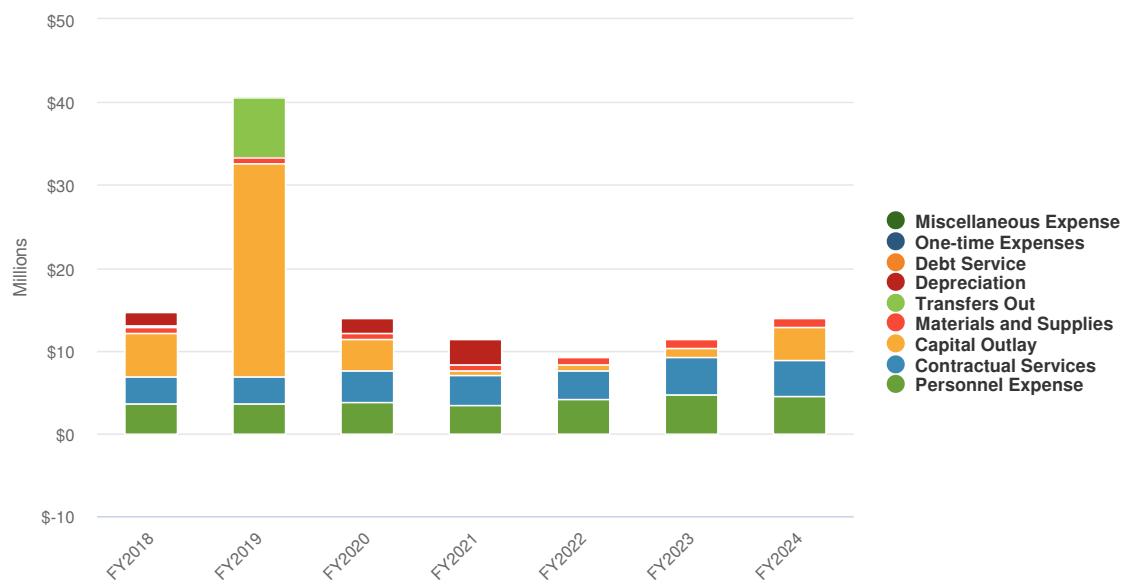
## FY2023/24 Budgeted Expenditures by Expense Type

The chart below displays the FY2023/24 Budgeted Expenditures by Expense Type. It indicates Personnel, Contractual Services and Capital Outlay account for 92.8% of total sources.

### FY2023/24 Budgeted Expenditures by Expense Type



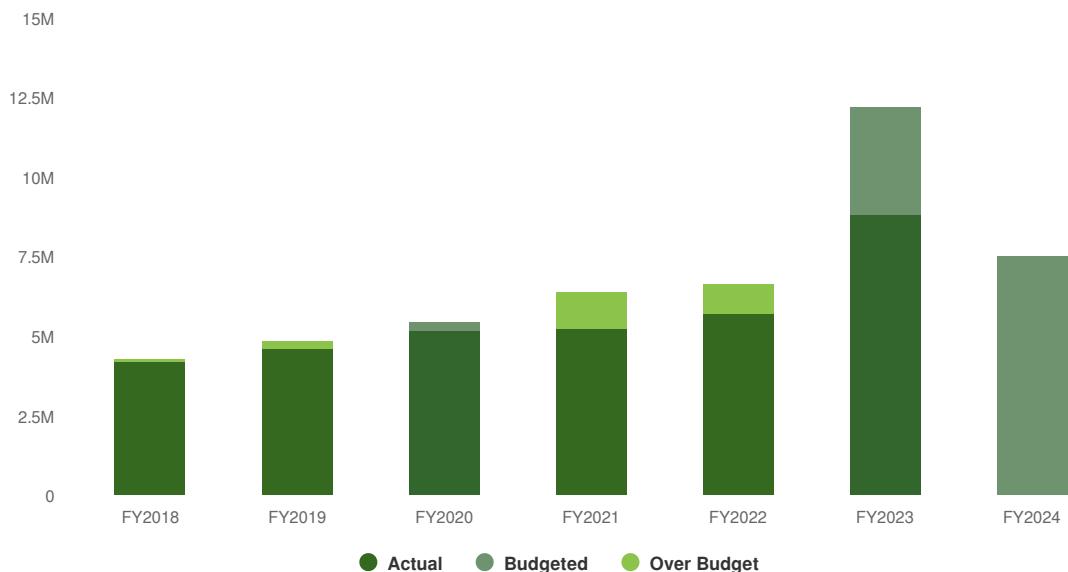
**FY2023/24 Budgeted Expenditures by Expense Type and Historical Expenditures by Expense Type**



## Revenues Summary

**\$7,524,388** **-\$4,679,019**  
(-38.34% vs. prior year)

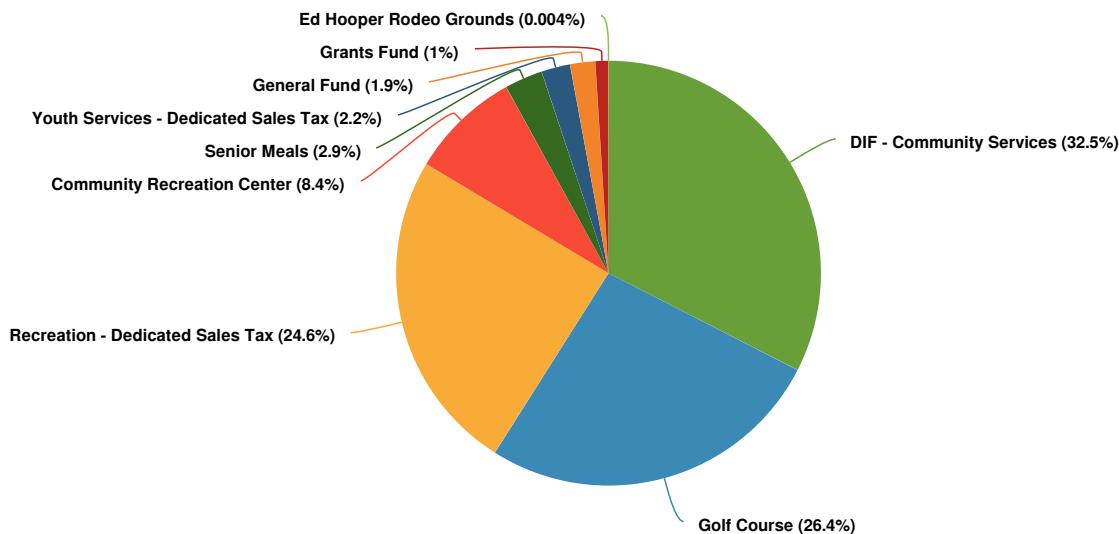
### Community Services Proposed and Historical Budget vs. Actual



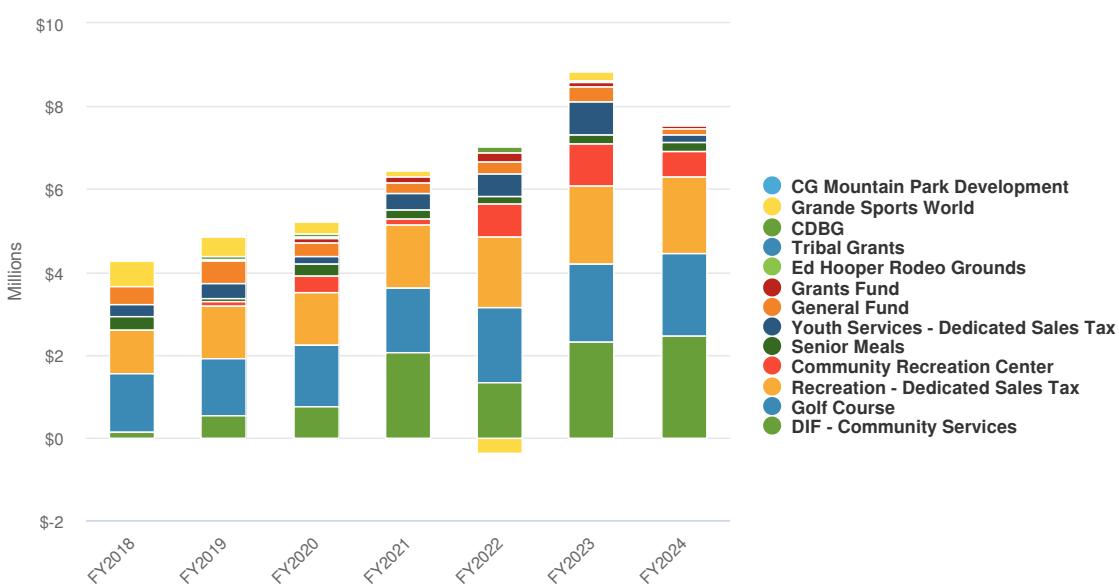
## FY2023/24 Projected Revenues by Fund

The chart below displays the FY2023/24 Projected Revenues by Fund. It indicates DIF-Community Services, Golf, Recreation - Dedicated Sales Tax account for 83.5% of total sources.

FY2023/24 Projected Revenues by Fund

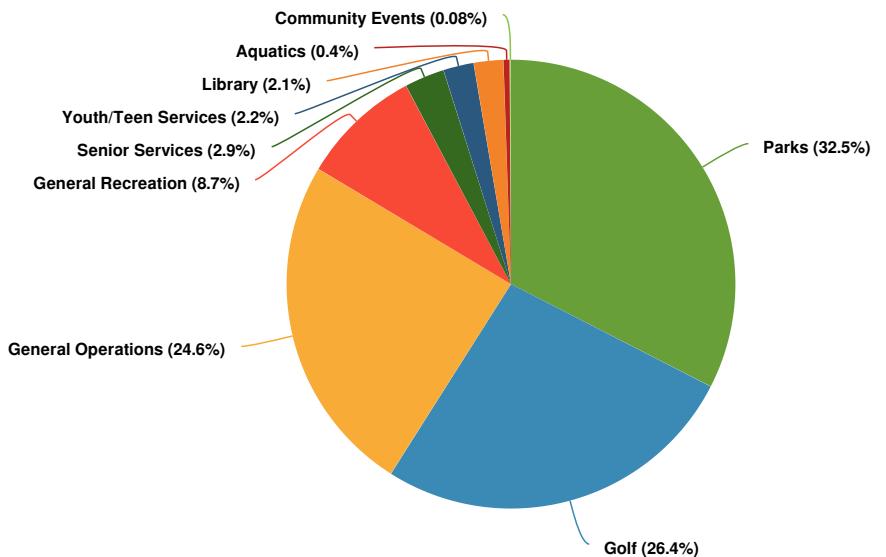


FY2023/24 Projected Revenues by Fund and Historical Revenue by Fund

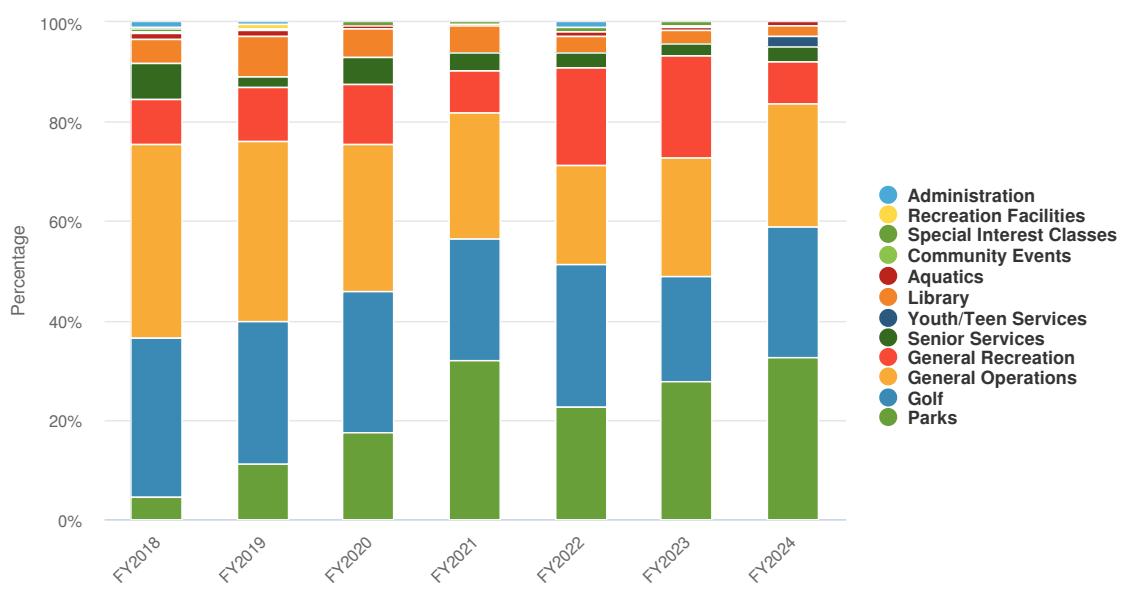


# Revenue by Division/Program

## Projected 2024 Revenue by Division/Program



## Budgeted and Historical 2024 Revenue by Department



# Community Services Goals, Objectives, and Performance Measures



## Community Services

### 2023-2024 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

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

City Council Focus Area	Objective(s)
Community Connection	<ul style="list-style-type: none"><li>Administer the additional open space and meeting rooms now available at Carr McNatt Park, the Main Library and Community Recreation Center</li><li>Promote field usage and ramada usage to attract practices, games, tournaments, and events</li><li>Expand the community trail, which runs between Peart and Trekkell near Rotary Park.</li><li>Continue the current golf programs and promotions to keep rounds of golf at 50,000 rounds or more annually</li></ul>
Financial Stability and Sustainability	<ul style="list-style-type: none"><li>Replace three park vehicles</li><li>Continue maintain a self-sustaining golf operation</li></ul>
Community Enhancement	<ul style="list-style-type: none"><li>Complete and start implementation process of Master Plan</li><li>Finish Phase 2 of the parking lot maintenance program</li><li>Continue phase two of CG Mountain Trail upgrades by adding more permanent fencing and barriers to key access points</li><li>Continue our reinvestment into smaller community parks through the neighborhood parks fund</li><li>Change out playground equipment and update the basketball court at Eastland Park</li><li>Continue to utilize resources from the Emergency Connective Fund to provide additional equipment and access to the internet for all citizens</li></ul>
Education and Workforce Advancement	<ul style="list-style-type: none"><li>Continue to expand and administer the AARP reading program within the Community Schools and Library system</li><li>Reestablish the Mayor's Reading Club in the local school district to pre-Covid levels</li></ul>
Economic Expansion	<ul style="list-style-type: none"><li>Work with Arizona Water to study water usage in all City facilities with a goal of 15% reduction of water usage by 2030</li><li>Conduct an irrigation audit and phase one of the irrigation system upgrade with the central control system</li><li>Complete the irrigation GIS program and develop a complete set of irrigation plans for future use</li></ul>



### Community Services Performance Indicators

<u>Performance Indicators</u>	<u>2020 - 21 Actual</u>	<u>2021 - 22 Actual</u>	<u>2022 -23 Actual</u>	<u>2023 -24 Projected</u>
Downtown Library				
Circulation	104,132	133,343	133,859	146,000
# Of library visits	42,342	84,301	95,465	92,000
# Of computer visits	6,683	14,445	14,330	15,900
# Of program attendance	943	2,457	5,501	2,700
Digital library circulation	98,112	96,666	100,955	106,000
Vista Grande Library				
Circulation	37,991	81,450	103,464	90,000
# Of library visits	15,098	78,841	104,559	86,000
# Of computer visits	1,704	3,462	5,815	3,200
# Of program attendance	1,250	5,412	8,000	5,700
Community Recreation Center				
# Of Contracts - As of June 30	1,779	2,856	3,579	3,000
# Of Members - As of June 30	3,407	5,135	5,843	5,200
CRC Attendance (All Visitors & Usage)	42,045	162,932	155,842	160,000
# Of Facility Reservations	23	264	299	250
Palm Island Aquatic Center				
Open Swim Attendance	82	8,252	15,271	10,000
Swim Lessons/Swim Team - Enrollment	107	1,503	347	1,600
Swim Lessons/Swim Team - Attendance	963	9,018	1,763	12,000
Community Service Facilities, Ramada's, Fields & Open Spaces				
Len Colla Attendance	Closed	Closed	Closed	6,000
Ramada Reservations	0	621	647	600
Ramada Attendance	0	25,939	32,634	25,000
Field Reservations	1,114	1,562	1,941	1,600
Field Attendance (Reservations)	17,116	26,784	39,372	27,000
Open Space Reservations	280	1,076	1,035	1,100
Open Space Attendance (Reservations)	4,368	36,566	28,906	37,000
Programs (Fall of previous year, Spring, Summer metrics)				
Rec Programs - Offered	96	80	66	90



Rec Programs - Enrollment	901	1,999	2,218	2,000
Rec Programs - Attendance	4,630	20,348	21,973	22,000
Special Interest Classes - Offered	37	63	110	60
Special Interest Classes - Enrollment	215	410	943	400
Special Interest Classes - Attendance	1,652	3,139	7,036	3,000
Health & Fitness - Offered	26	27	N/A	25
Health & Fitness - Enrollment	279	186	N/A	200
Health & Fitness - Attendance	870	983	N/A	1,000
Group Fitness Classes - Offered	998	1,976	3,467	2,500
Group Fitness Classes - Attendance	8,212	18,884	34,670	25,000
Leagues/ Tournaments - Offered	2	5	10	6
Leagues/Tournaments - Teams	20	44	92	50
Events				
Events: Signature	N/A	4	4	4
Events: Special	N/A	12	32	15
Events: Health & Fitness	4	11	18	15
Events - Attendance (All)	N/A	35,915	33,941	40,000
Electric Light Parade Entries	Modified	62	102	90
Deck the House Entries	62	60	63	60
Dorothy Powell Senior Center				
Visits to Dorothy Powell Senior Center	0	13,200	12,024	13,000
Annual new registered members	0	185	284	185
# Of Home Delivered Meals served	24,710	21,353	32,541	21,000
# Of Congregate meals served	6,480	7,156	5,574	7,000
# Of one-way trips (transportation)	0	1,539	1,652	1,500
Parks				
Developed Park acres	538	551	2,078	1,560
Developed Park acres per 1,000 population	11	11	26	11
Golf Course				
Rounds Played	52,716	53,842	55,379	55,000

# Public Works



Public Works comprises nine divisions: Administration, Airport, Engineering, Facilities Maintenance, Fleet Maintenance, Streets, Sanitation, Wastewater and Water. Public Works Administration, Operations and Engineering provides general direction to the Public Works divisions, support for alleys and drainage maintenance/repair and services to support city staff.

## Mission

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

## Divisions

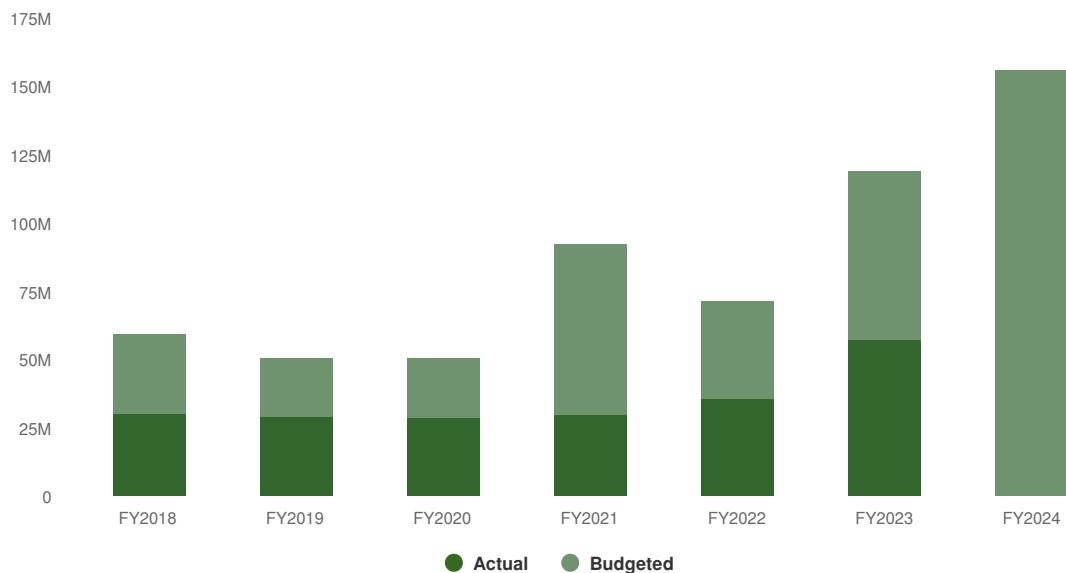
Public Works Operations  
Public Works Administration  
Engineering  
Streets  
Airport  
Fleet Services  
Facilities Maintenance  
Sanitation  
Wastewater  
Water

## Expenditures Summary

**\$156,035,404** **\$36,466,821**

(30.50% vs. prior year)

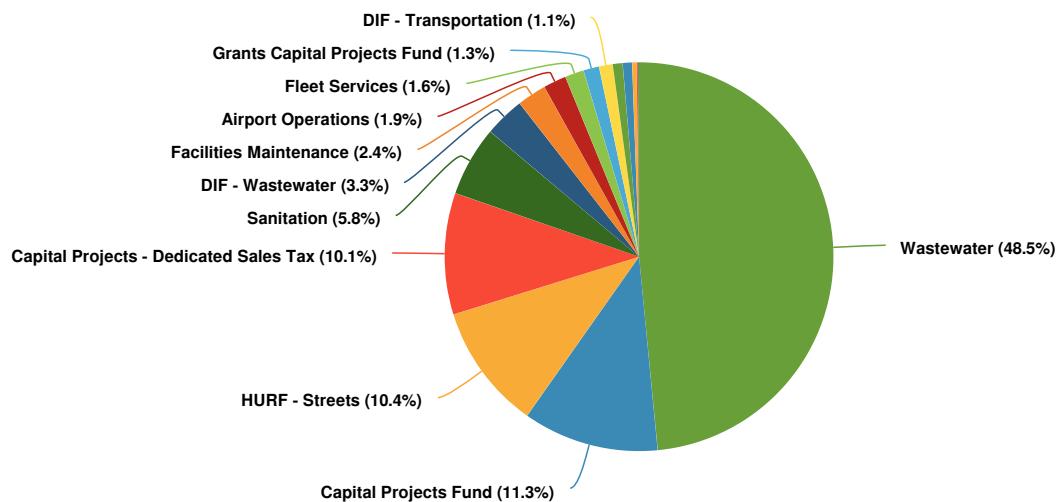
### Public Works Proposed and Historical Budget vs. Actual



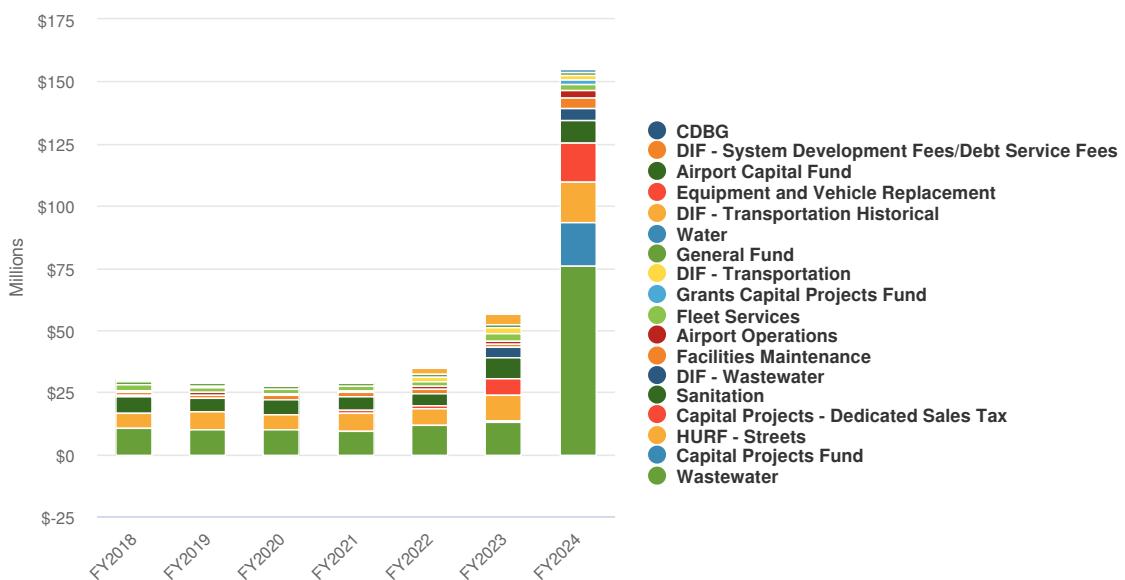
## FY2023/24 Budgeted Expenditures by Fund

The chart below displays the FY2023/24 Budgeted Expenditures by Fund. It indicates Wastewater, Capital Projects, HURF and Dedicated Sales Tax account for 80.3% of total sources.

**FY2023/24 Budgeted Expenditures by Fund**



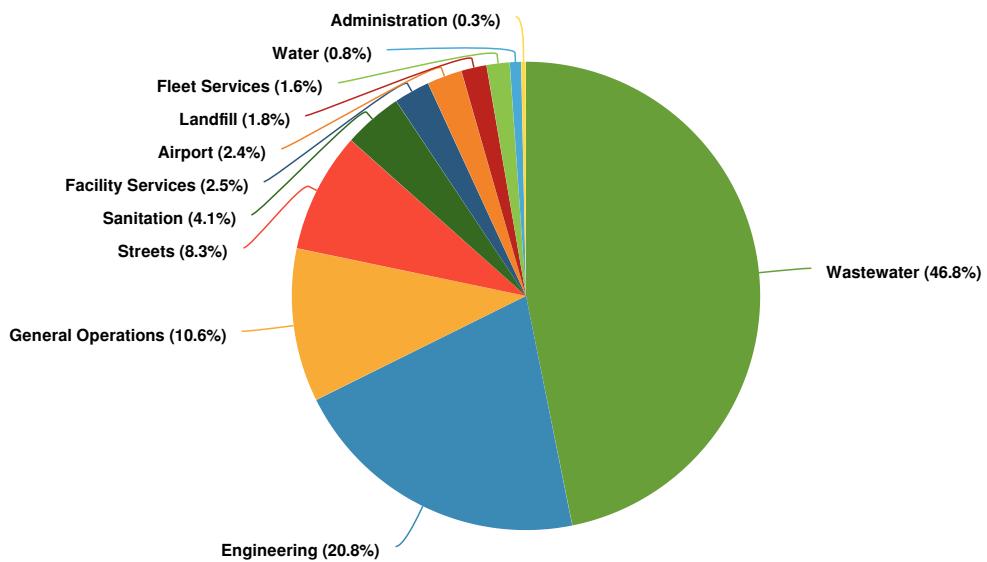
**Budgeted Historical and FY2023/24 Budgeted Expenditures by Fund**



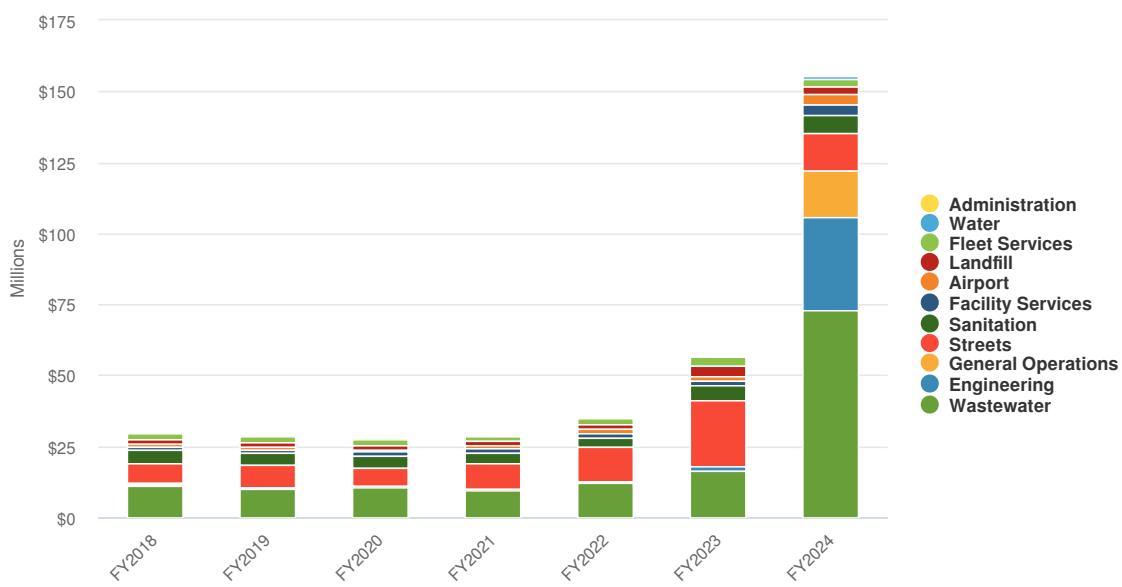
## FY2023/24 Budgeted Expenditures by Division

The chart below displays the FY2023/24 Budgeted Expenditures by Division. It indicates Wastewater, Engineering and General Operations account for 78.2% of total sources.

FY2023/24 Budgeted Expenditures by Division



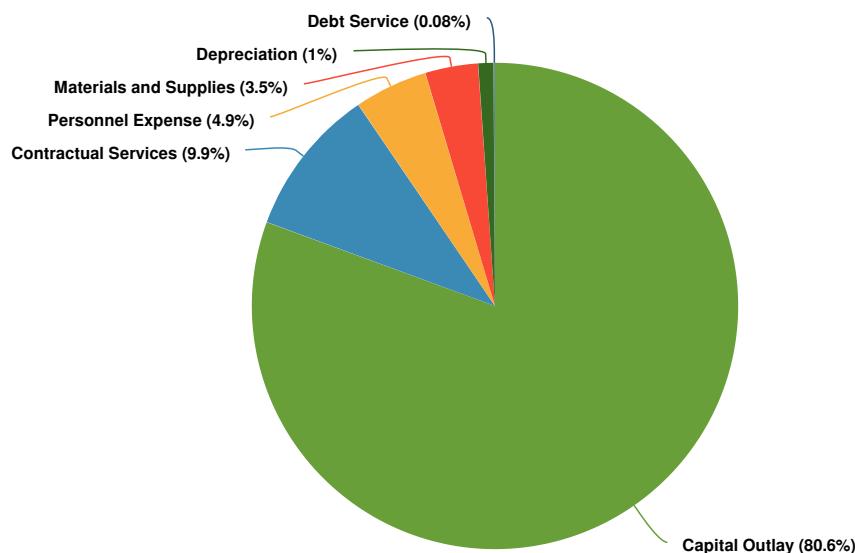
Budgeted Historical and FY2023/24 Budgeted Expenditures by Division



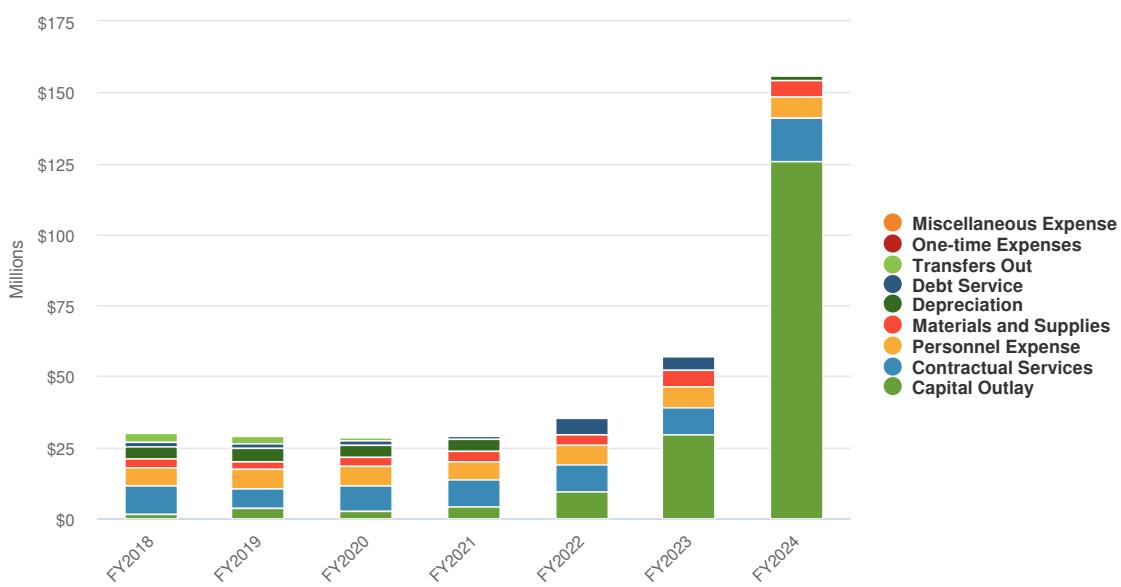
## FY2023/24 Budgeted Expenditures by Expense Type

The chart below displays the FY2023/24 Budgeted Expenditures by Expense Type. It indicates Capital Outlay, Contractual Services and Personnel account for 95.4% of total sources. FY2023/24 capital projects that were budgeted include: Westside Interceptor Sewer Design, Thornton Road Widening, Turn Lane Installation - Trekkell and Florence, 1/2 Street - Pinal Tech Park and Florence Blvd. Relief Sewer, just to name a few. For further detail see Capital Improvements section.

FY2023/24 Budgeted Expenditures by Expense Type



Budgeted Historical and FY2023/24 Budgeted Expenditures by Expense Type

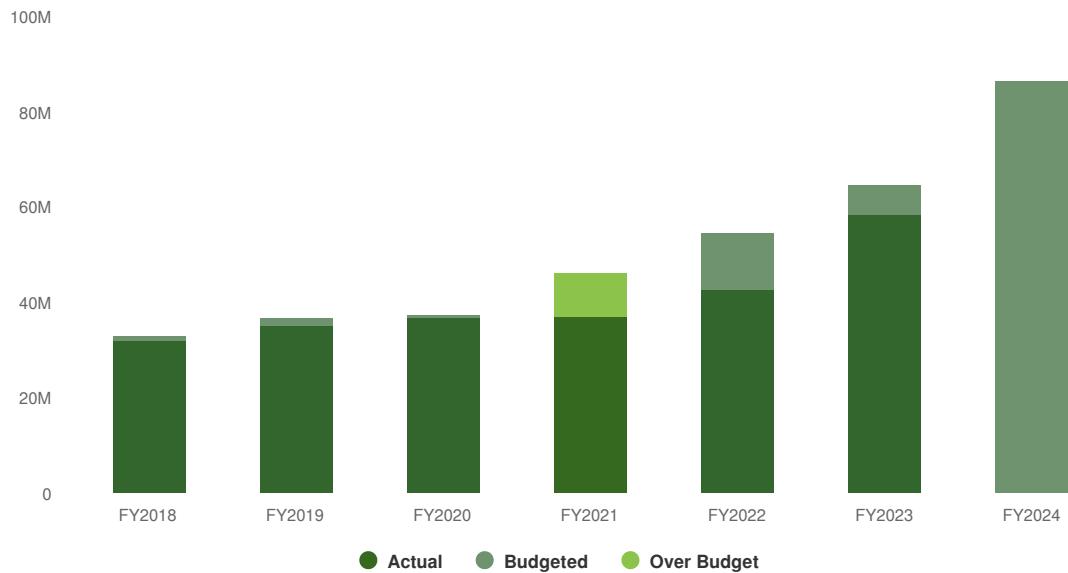


## Revenues Summary

**\$86,468,024** **\$21,536,943**

(33.17% vs. prior year)

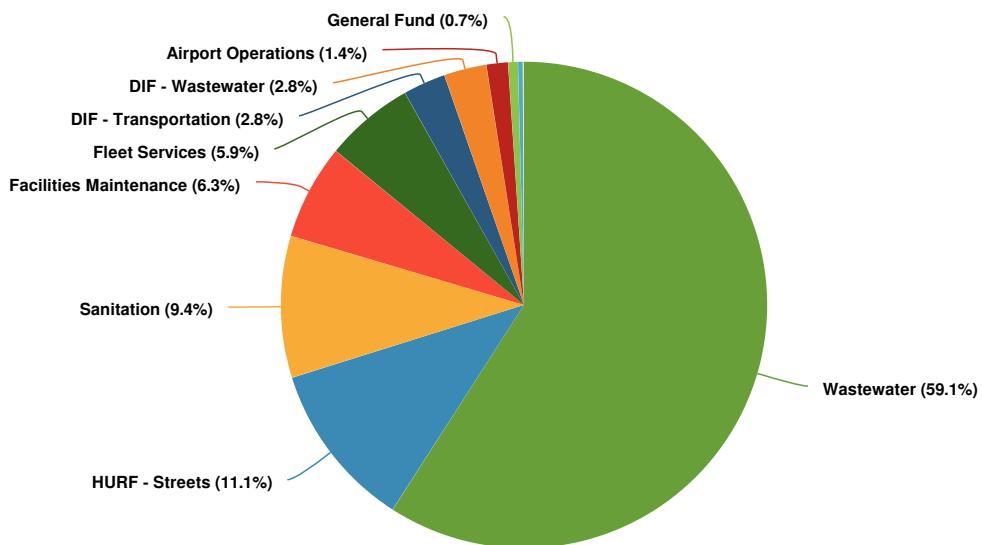
### Public Works Proposed and Historical Budget vs. Actual



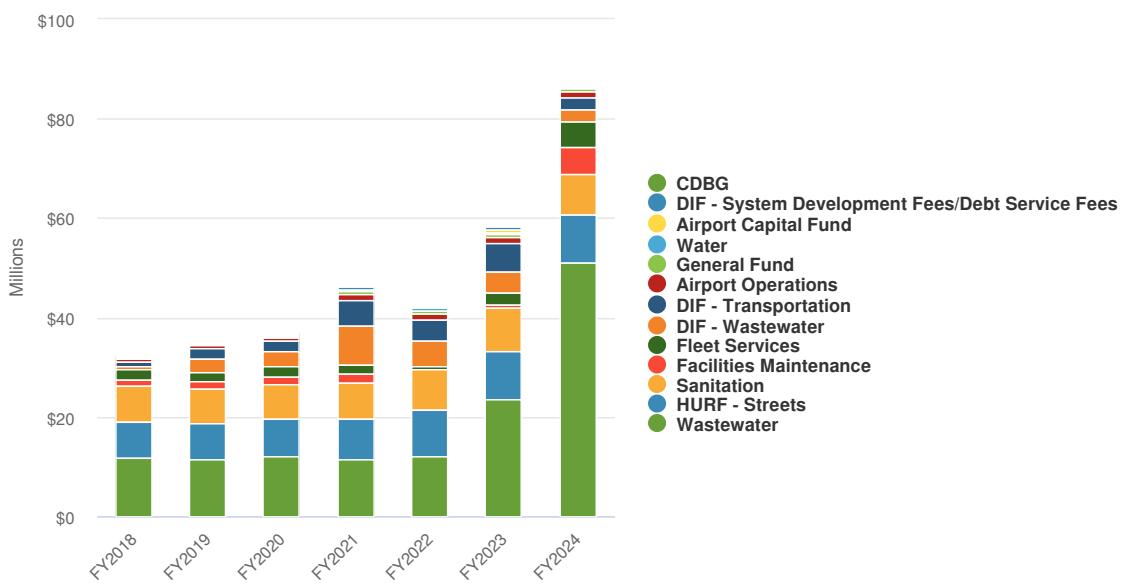
## FY2023/24 Projected Revenues by Fund

The chart below displays the FY2023/24 Projected Revenues by Fund. It indicates Wastewater, HURF, and Sanitation account for 79.6% of total sources.

FY2023/24 Projected Revenues by Fund

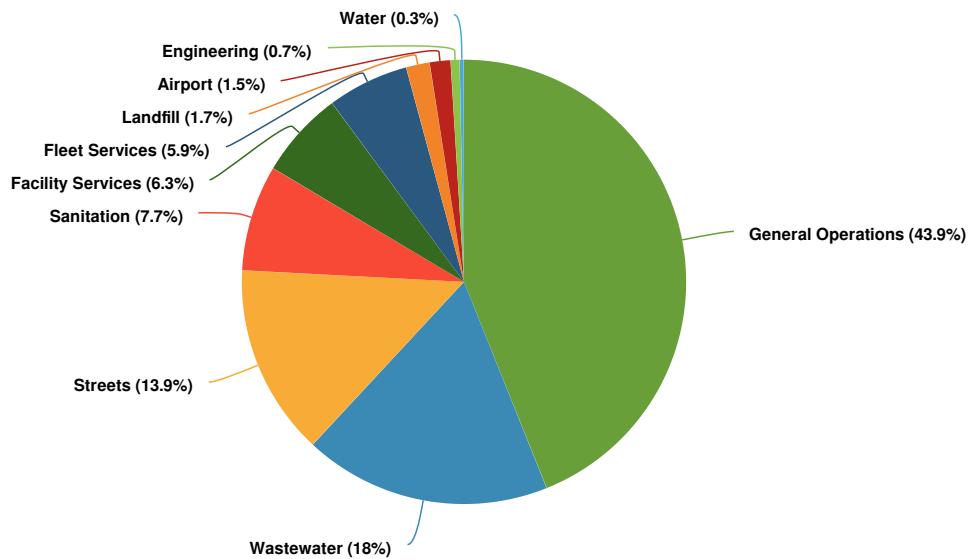


Budgeted Historical and FY2023/24 Projected Revenues by Fund

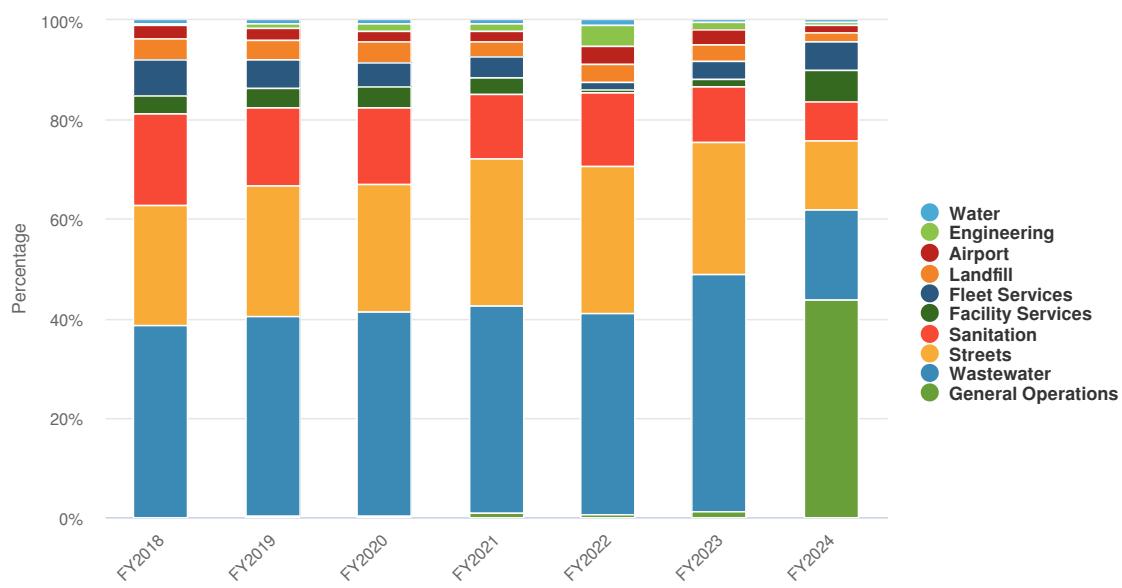


## Revenue by Division

### Projected 2024 Revenue by Division



### Budgeted and Historical 2024 Revenue by Department



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



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

2023-2024 Goals, Objectives, and Performance Measures

### STRATEGIC LEADERSHIP PLAN GOAL

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

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

	<ul style="list-style-type: none"> <li>Continue manhole rehabilitation project so that sewer infrastructure is protected</li> <li>Continue rehabilitation of aging sewer collections infrastructure</li> <li>Continue proactive cleaning of sewer collections network to reduce customer concerns and to protect sewage collections network</li> <li>Maintain the highest level of customer service possible for our residents through timely response to requests, complaints, or inquiries by leveraging workorder management system</li> <li>Upgrade / replace aging PLC network</li> <li>Continue delivering high quality drinking water to our customer that meets or exceeds water quality standards</li> <li>Repair all leaks and breaks in a timely manner while reducing outages to customers</li> <li>Respond to work orders in a timely manner</li> <li>Continue to strategically implement and replace components within the water distribution network to minimize outages to customers</li> </ul>
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Streets Performance Indicators				
Performance Indicators	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 -24 Projected
Average response time (days) per service request	4	4	2	4
Road lane miles paved	500	500	400	700
% of streets swept	100%	100%	90%	100%
Pothole service requests received	1,500	1,500	41	23

Sanitation Performance Indicators				
Performance Indicators	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 -24 Projected
Average # of containers serviced per route	1,191	1,015	1,028	1,025
# of households collected per staff hour	148	127	143	N/A
% of collection zones completed by end of week	99%	99%	99%	99%



Tons of uncontained trash collected per quarter	540	538	517	520
# of containers serviced per staff hour (Roll-Off)	1.15	1.12	1.22	1.25
# of containers serviced per staff hour (Front Load)	12.28	11.87	13.17	14
Cubic yards of soil used to cover each ton of waste	.64	.64	.58	.60
# of tons processed	69,111	72,500	85,293	85,500

Wastewater Performance Indicators				
Performance Indicators	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Projected
Gallons of wastewater reused (millions)	365	250	315	320
Wastewater treatment cost per 1,000 gallons	\$1.75	\$1.75	\$1.95	\$2.00
Gallons of water treated (billions)	1.84	1.91	1.96	2.00
% of linear ft. of sewer system cleaned per year	20%	20%	20%	20%
# of linear ft. of sewer line cleaned per year	28,000,000	28,000,000	280,000	300,000
Average response time (days) per service request	4	4	7.80	5
# of service requests responded to	150	150	100	N/A

Water Performance Indicators				
Performance Indicators	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Projected
Water pumped (gallons)	6,000,000	6,000,000	61,686,852	62,000,000
Meter installations	20	20	41	50
Chemical usage (gallons)	1,200	1,200	1,100	1,200



# Communications



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

## **Mission**

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

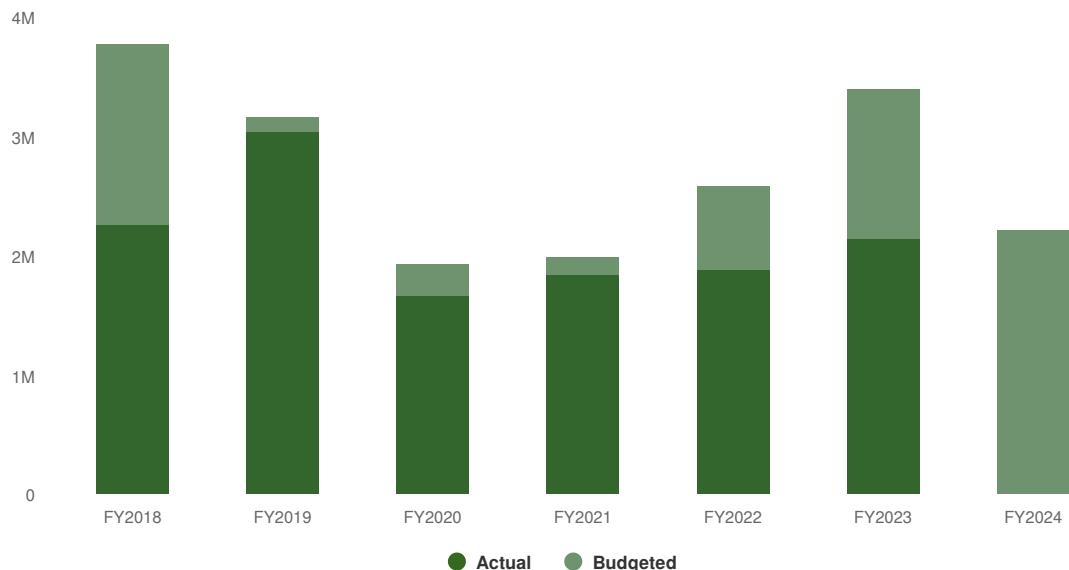
## **Expenditures Summary**

**\$2,230,387**

**-\$1,181,383**

(-34.63% vs. prior year)

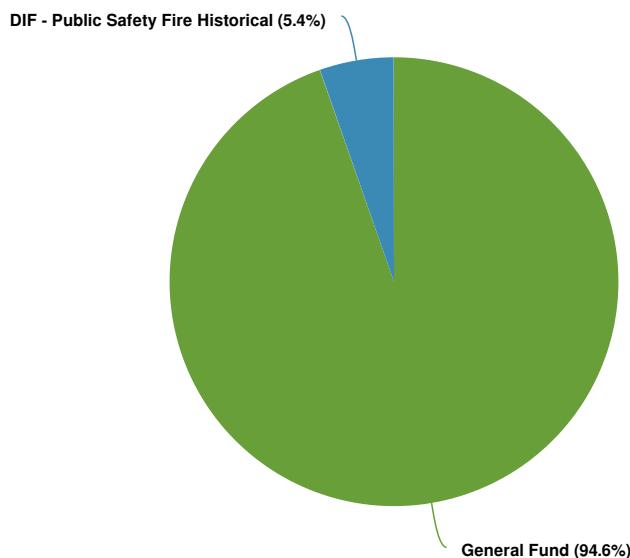
### **Communications Proposed and Historical Budget vs. Actual**



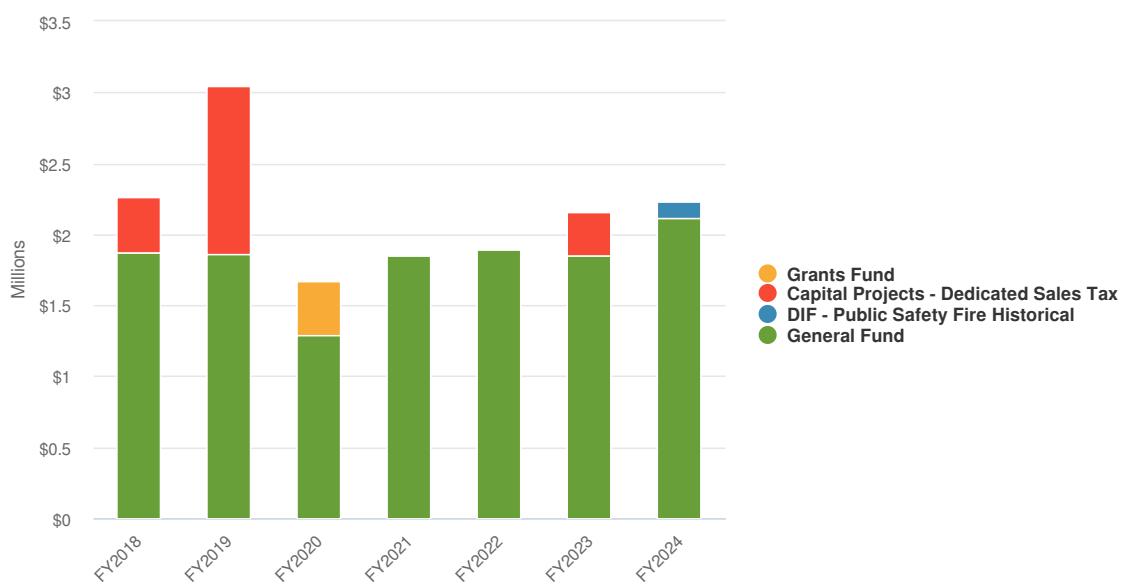
## FY2023/24 Budgeted Expenditures by Fund

The chart below displays the FY2023/24 Budgeted Expenditures by Fund. It indicates General Fund accounts for 94.6% of total sources.

FY2023/24 Budgeted Expenditures by Fund



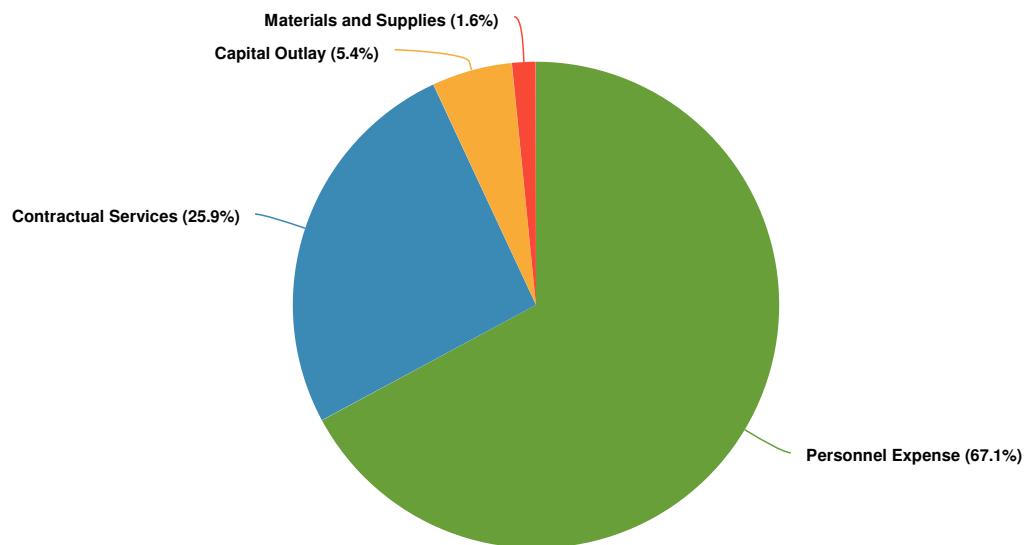
Budgeted Historical and FY2023/24 Budgeted Expenditures by Fund



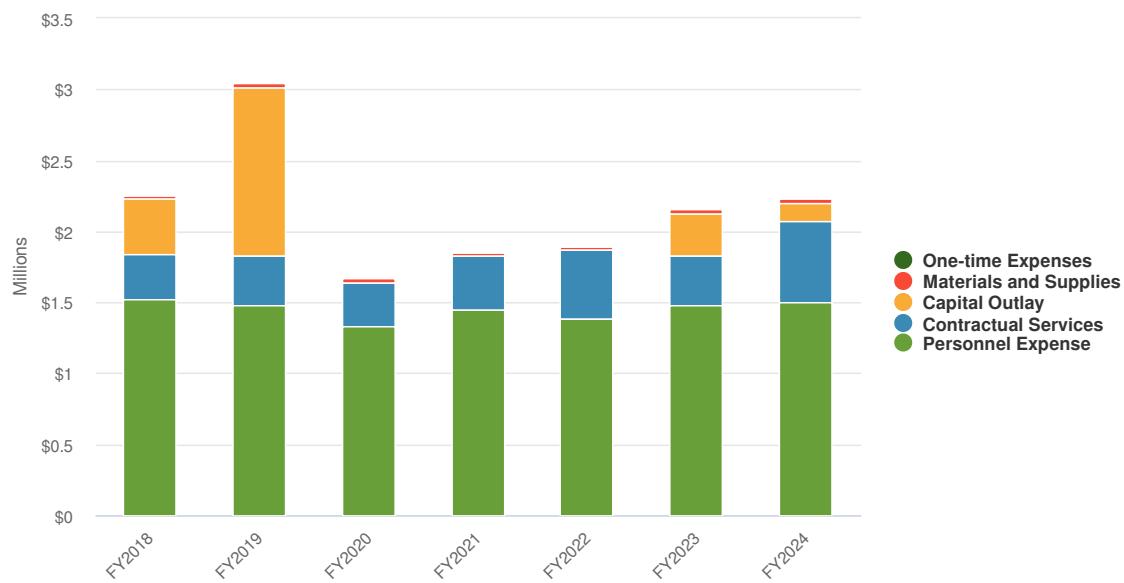
## FY2023/24 Budgeted Expenditures by Expense Type

The chart below displays the FY2023/24 Budgeted Expenditures by Expense Type. It indicates Personnel, Contractual Services and Capital Outlay for 98.4% of total sources.

FY2023/24 Budgeted Expenditures by Expense Type



Budgeted Historical and FY2023/24 Budgeted Expenditures by Expense Type



# Communications' Goals, Objectives, and Performance Measures



## Goals, Objectives, and Performance Measures

### Communications

#### 2023-2024 Goals, Objectives, and Performance Measures

##### STRATEGIC LEADERSHIP PLAN GOAL

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

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

#### Communications Performance Indicators

Performance Indicators	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 -24 Projected
Average time (in seconds) for priority one calls from start to dispatch - (immediate danger to life)	97	119	124	120
Average time (in seconds) for priority two calls from start to dispatch - (immediate danger to property)	345	325	428	380
Overall # calls received (CY)	122,054	123,197	130,329	131,000
% of 911 Calls Answered in 10 seconds or less at "Busy Hour" - (CY)	96%	96%	99%	98%
# Calls for Service (Police - FY)	44,497	46,527	47,673	47,850
# Calls for Service (Fire - FY)	11,101	13,207	13,827	14,800

# Police



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

## **Mission**

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

## **Divisions**

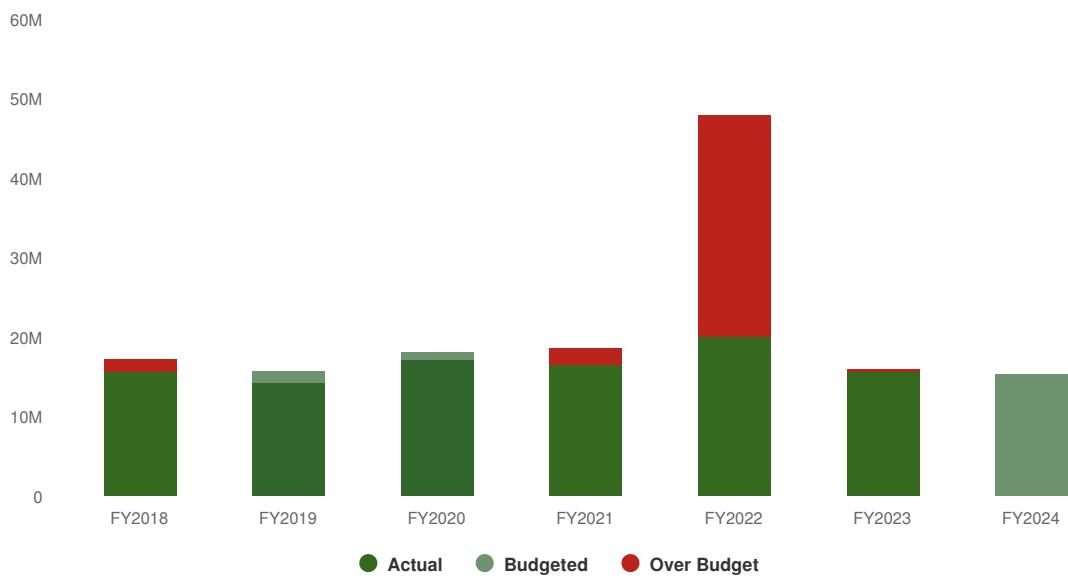
Administration  
Criminal Investigations  
Support Services  
Patrol  
Animal Control

## **Expenditures Summary**

**\$15,381,344** **-\$302,172**

(-1.93% vs. prior year)

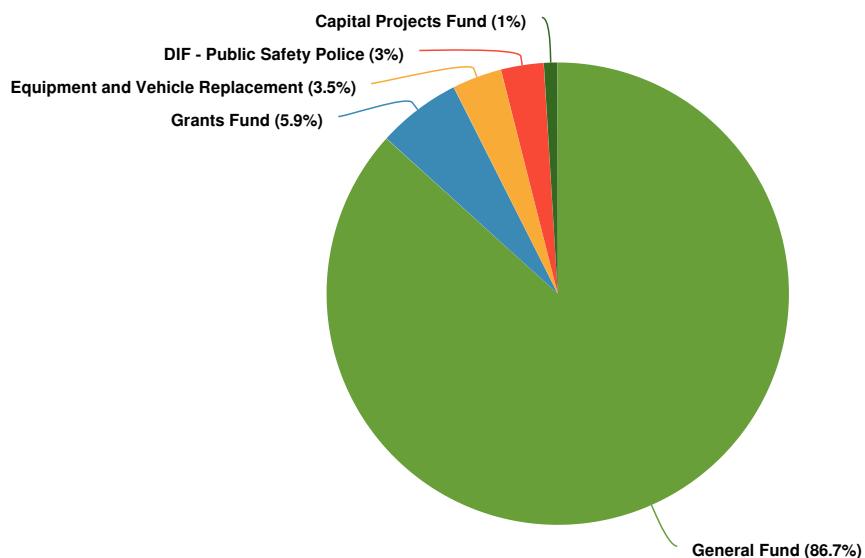
### **Police Proposed and Historical Budget vs. Actual**



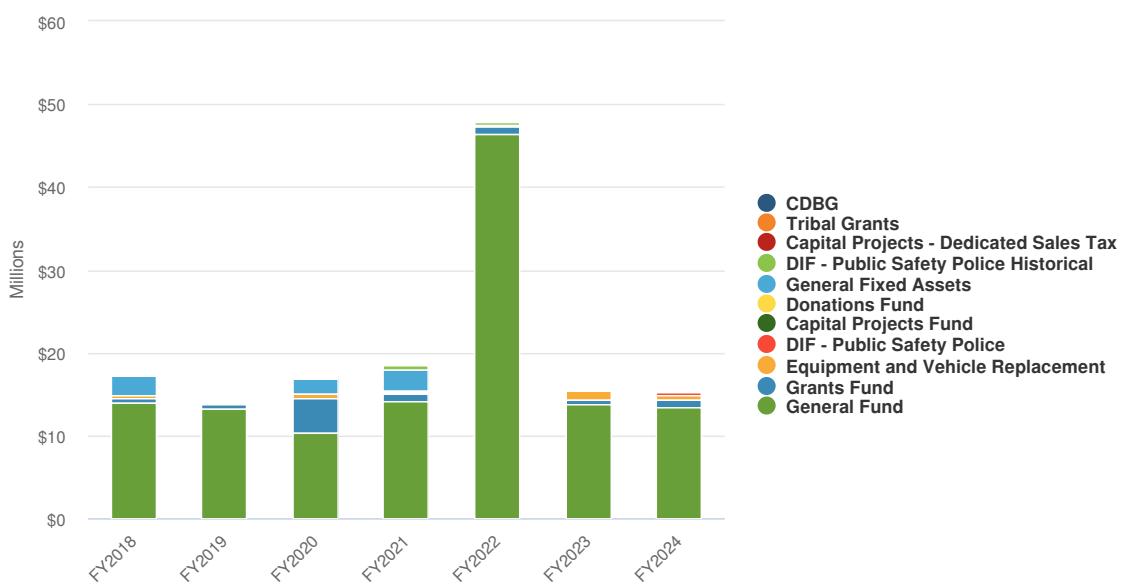
## FY2023/24 Budgeted Expenditures by Fund

The chart below displays the FY2023/24 Budgeted Expenditures by Fund. It indicates General Fund, Grants and Equipment and Vehicle Replacement account for 96.1% of total sources.

**FY2023/24 Budgeted Expenditures by Fund**



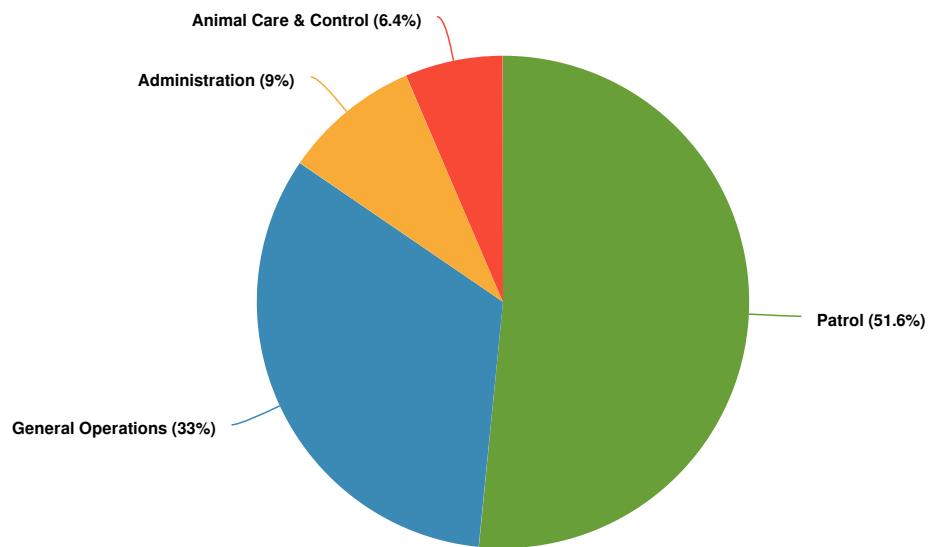
**Budgeted Historical and FY2023/24 Budgeted Expenditures by Fund**



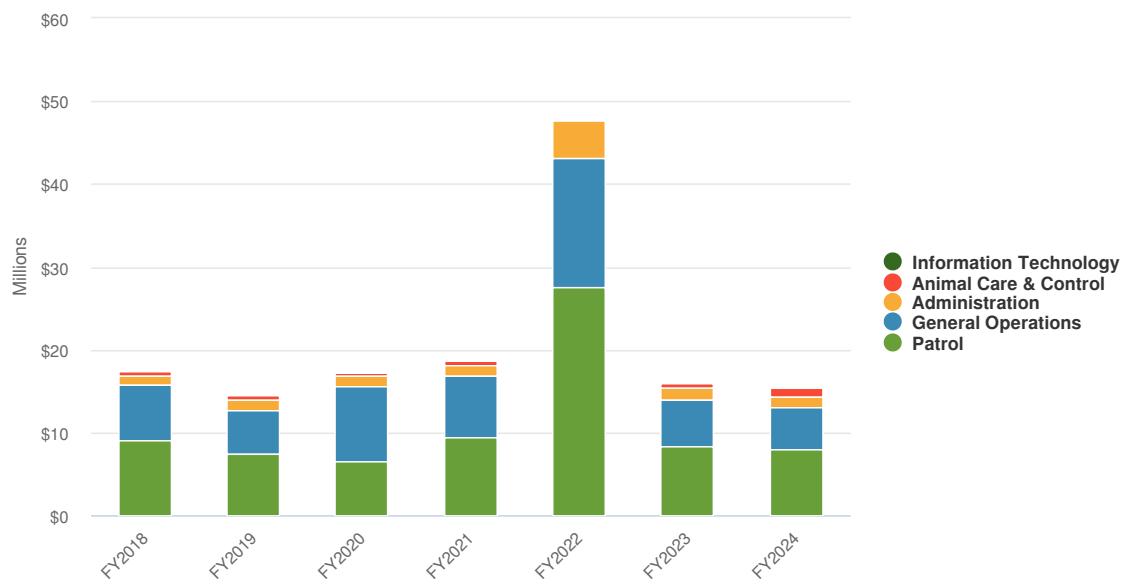
## FY2023/24 Budgeted Expenditures by Division

The chart below displays the FY2023/24 Budgeted Expenditures by Division. It indicates Patrol and General Operations account for 84.6% of total sources.

FY2023/24 Budgeted Expenditures by Division



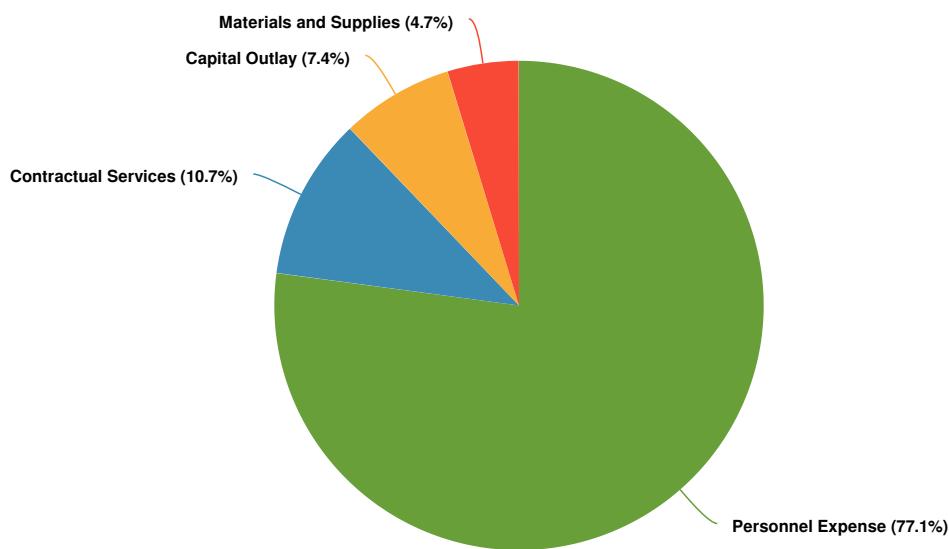
Budgeted Historical and FY2023/24 Budgeted Expenditures by Division



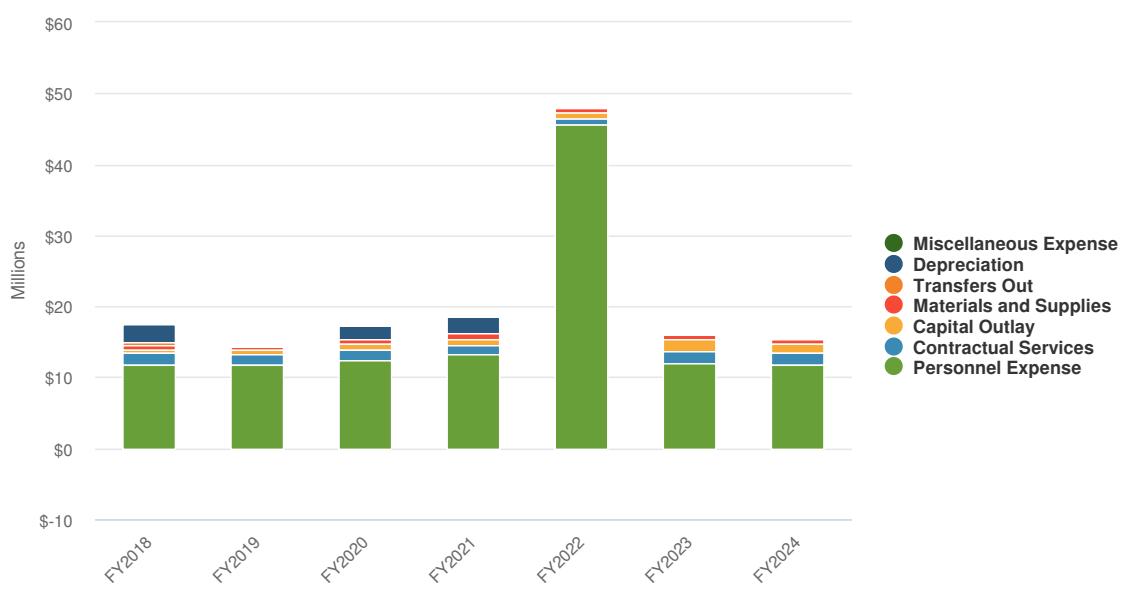
## FY2023/24 Budgeted Expenditures by Expense Type

The chart below displays the FY2023/24 Budgeted Expenditures by Expense Type. It indicates Personnel, Contractual Services and Capital Outlay account for 95.2% of total sources. The capital outlay for police includes vehicle replacement and radio replacement.

FY2023/24 Budgeted Expenditures by Expense Type



Budgeted Historical and FY2023/24 Budgeted Expenditures by Expense Type

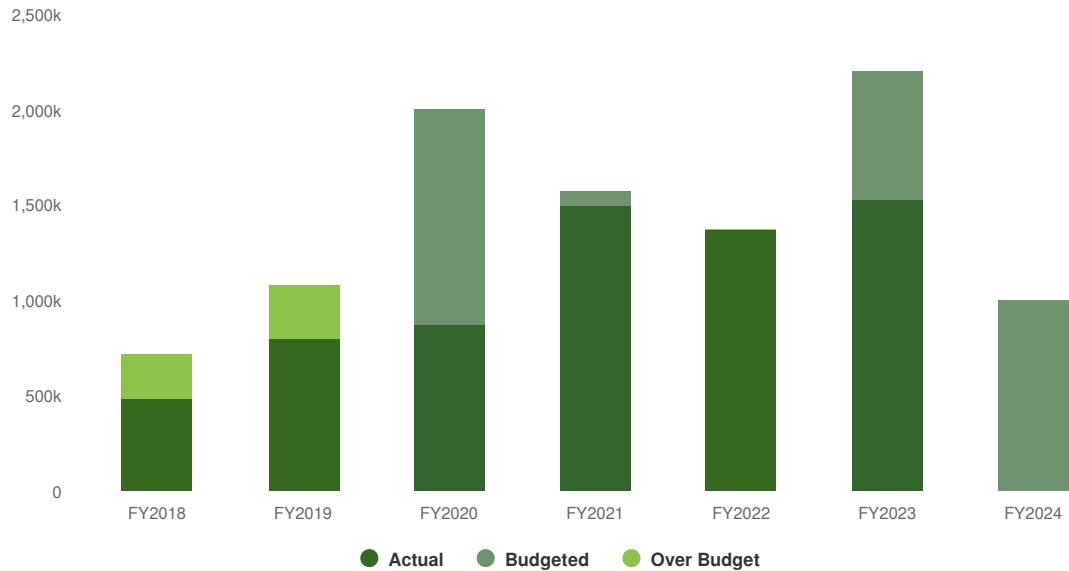


## Revenues Summary

**\$1,006,949** **-\$1,193,045**

(-54.23% vs. prior year)

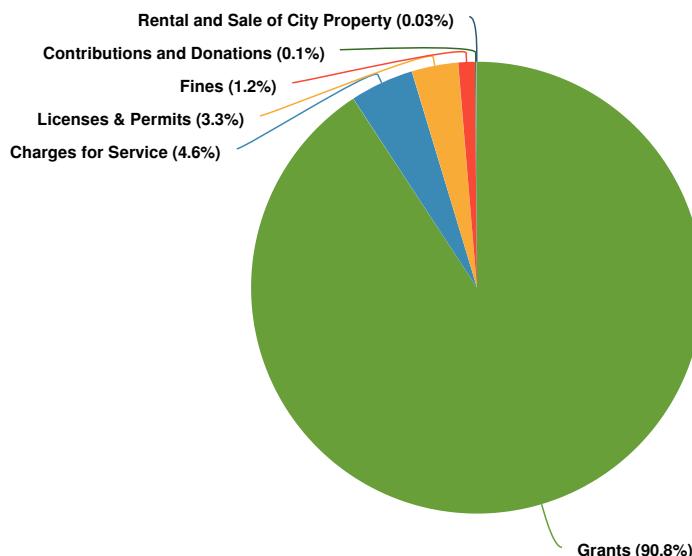
### Police Proposed and Historical Budget vs. Actual



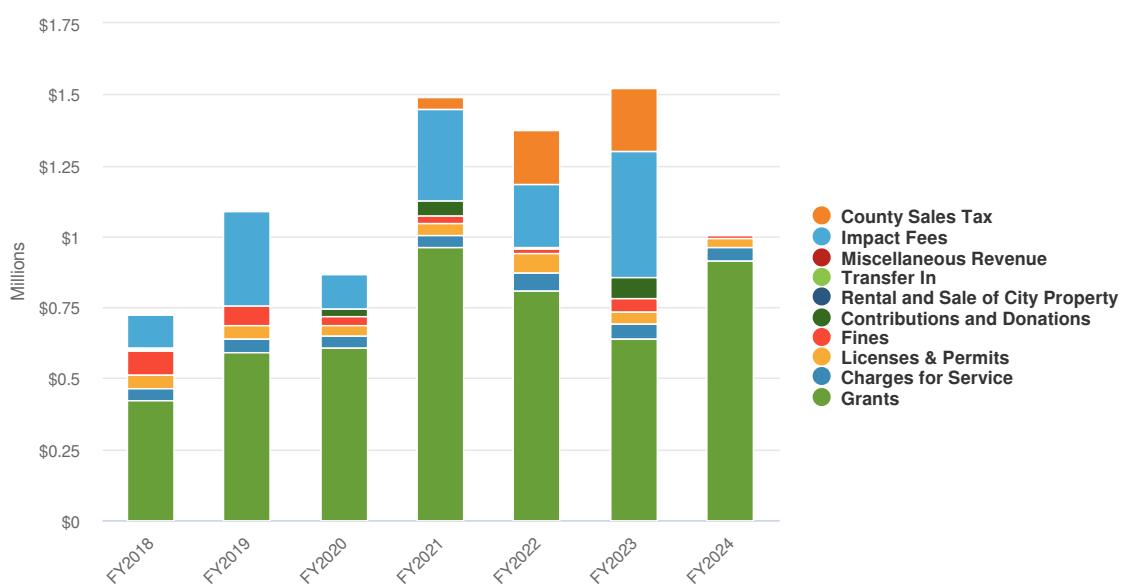
## FY2023/24 Projected Revenues by Source

The chart below displays the FY2023/24 Projected Revenues by Source. It indicates Grants and Charges for Service accounts for 95.4% of total sources.

**FY2023/24 Projected Revenues by Source**

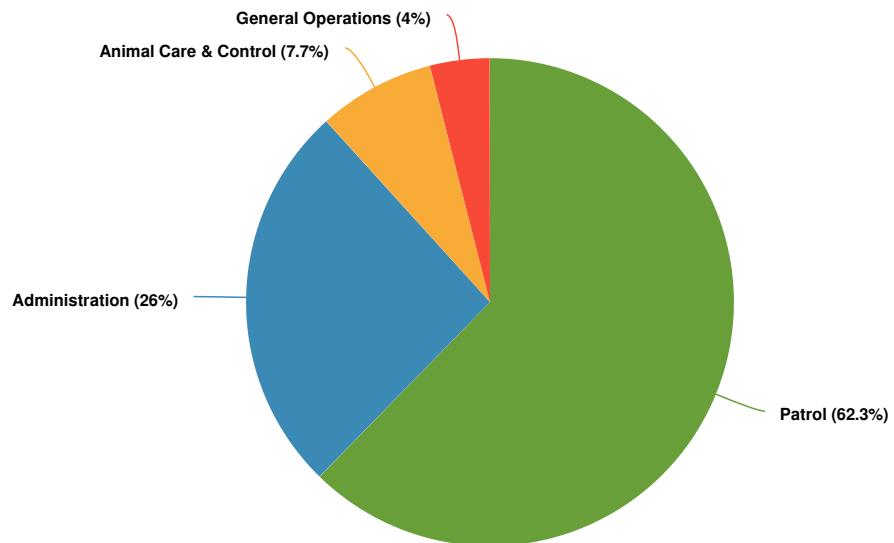


**Budgeted Historical and FY2023/24 Projected Revenues by Source**

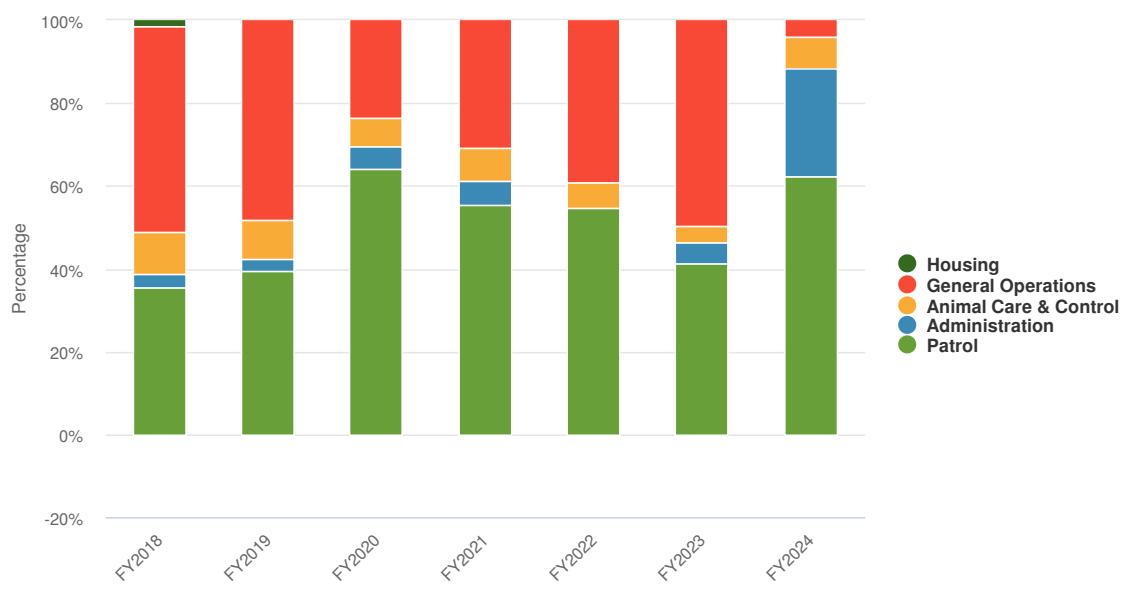


## Revenue by Division

### Projected 2024 Revenue by Division



### Budgeted and Historical 2024 Revenue by Department



# Police Department Goals, Objectives, and Performance Measures



## Police

### 2023-2024 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

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

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

#### Police Performance Indicators

Performance Indicators	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Projected
% Of UCR Part 1 crimes cleared by Investigators	N/A	N/A	N/A	N/A
% Of persons crimes cleared by Investigators	69%	57%	62%	62%
% Of property crimes cleared by Investigators	49%	51%	30%	40%
Total # of persons crimes assigned	248	178	614	325
Total # of Part 1 crimes assigned	N/A	N/A	N/A	N/A
Total # of property crimes assigned	87	58	86	70
Total # of traffic collisions per 1,000 population	17	19.24	21	21



Total # of volunteer hours donated	10,866	10,431	20,500	18,000
Total number of graffiti reports received	382	204	827	530
Number of graffiti abatement crew painted	469	240	700	345
Total number of cases sent to City Attorney	2	0	0	0
Number of citizens charged with criminal damage/graffiti	3	0	0	0
Response time (minutes) for top priority calls	6.09	7.22	6.85	6.7
Response time (minutes) for top priority calls from dispatched call to officer arrival	5.36	5.26	5.25	5.23
Calls for service	44,497	46,527	47,673	48,000
Arrests	3,000	3,350	3,283	3,300
Citations	4,800	3,714	3,892	3,900
Avg # of service calls per officer	1,800	2,178	2,212	2,225
# Of licenses issued	1,574	1,561	744	750
# Of animals adopted	95	132	149	155
# Of citations issued	72	31	42	40



## Fire



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

### Mission

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

### Divisions

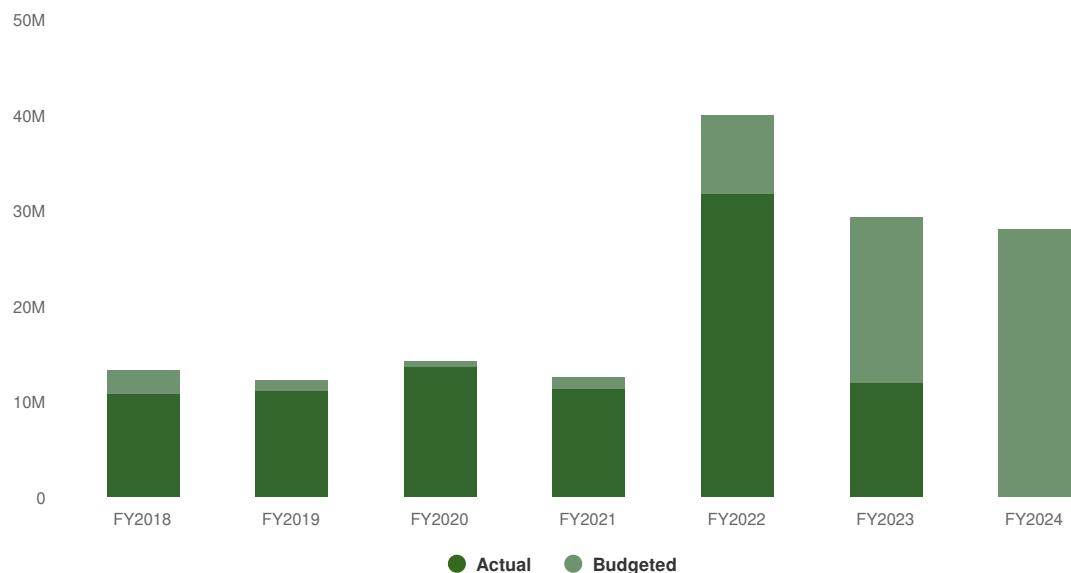
Fire Operations  
Fire Administration  
Fire Prevention  
Wildland Firefighting

## Expenditures Summary

**\$28,130,447** **-\$1,319,293**

(-4.48% vs. prior year)

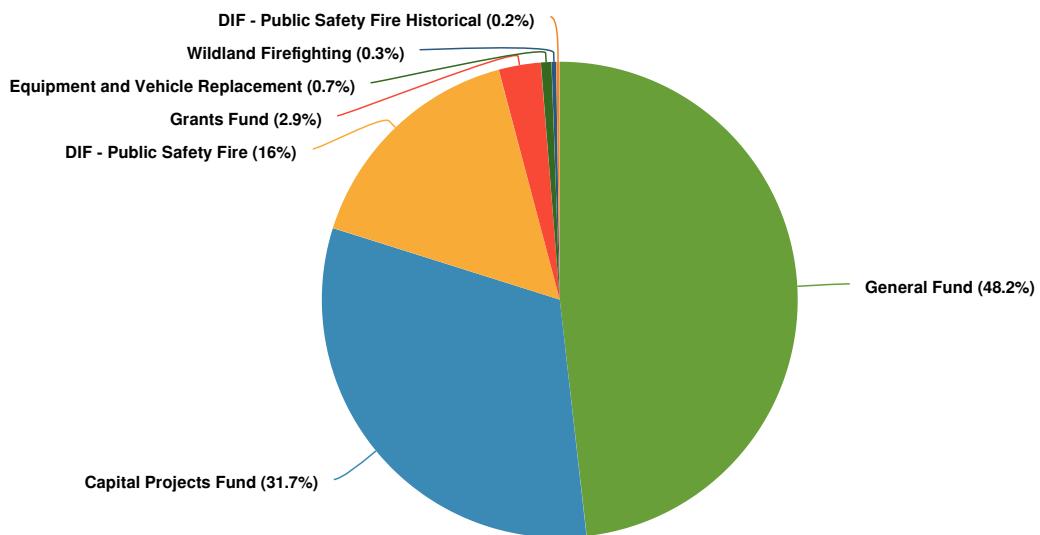
### Fire Proposed and Historical Budget vs. Actual



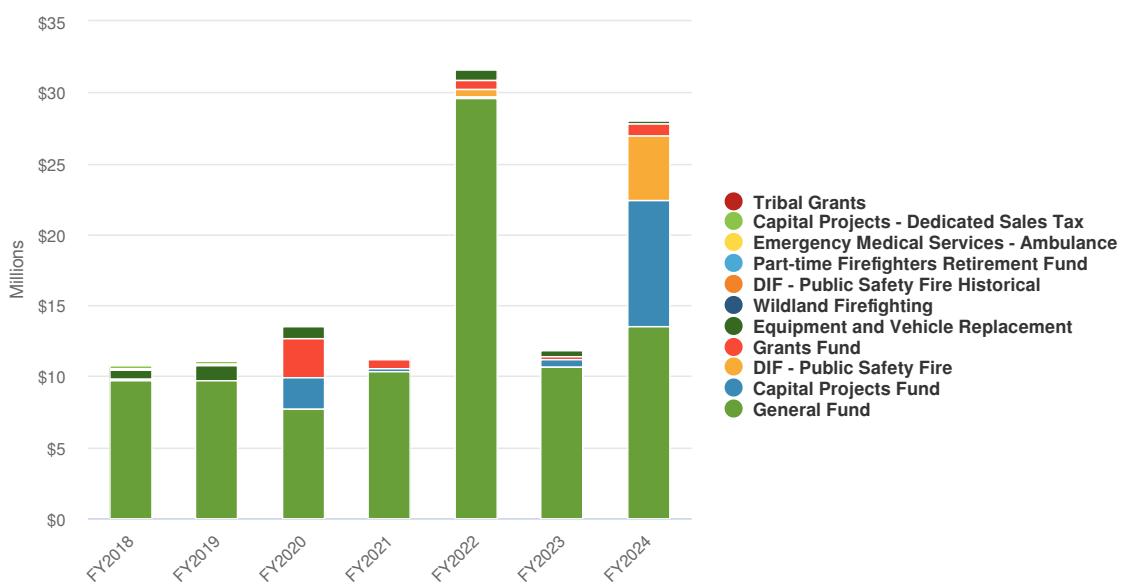
## FY2023/24 Budgeted Expenditures by Fund

The chart below displays the FY2023/24 Budgeted Expenditures by Fund. It indicates General Fund, Capital Projects and DIF - Public Safety Fire account for 95.9% of total sources.

FY2023/24 Budgeted Expenditures by Fund



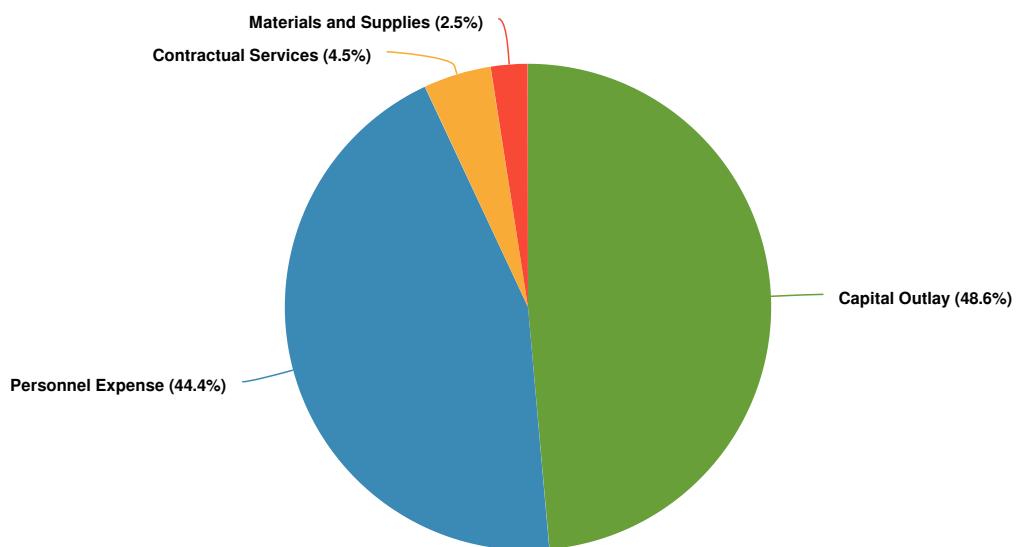
Budgeted Historical and FY2023/24 Budgeted Expenditures by Fund



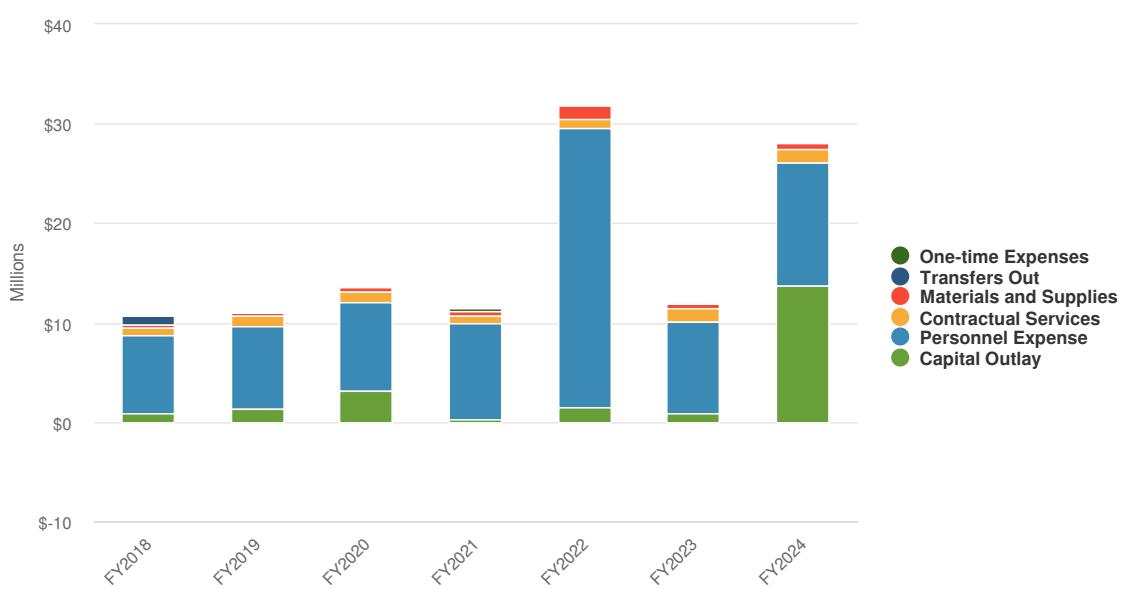
## FY2023/24 Budgeted Expenditures by Expense Type

The chart below displays the FY2023/24 Budgeted Expenditures by Expense Type. It indicates Capital Outlay, Personnel and Contractual Services account for 97.5% of total sources. The budgeted capital outlay includes 1 new fire station, 2 new ambulances for the Emergency Medical Service and vehicle replacements.

**FY2023/24 Budgeted Expenditures by Expense Type**



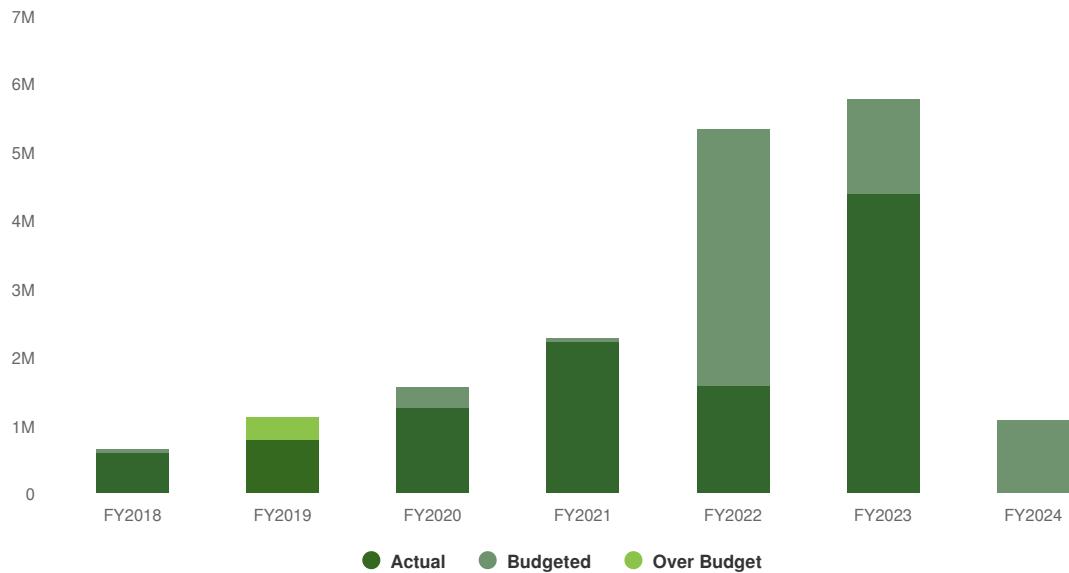
**Budgeted Historical and FY2023/24 Budgeted Expenditures by Expense Type**



## Revenues Summary

**\$1,085,070** **-\$4,697,075**  
(-81.23% vs. prior year)

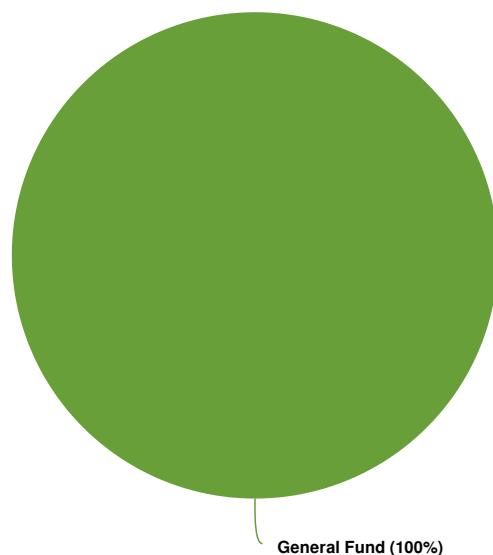
Fire Proposed and Historical Budget vs. Actual



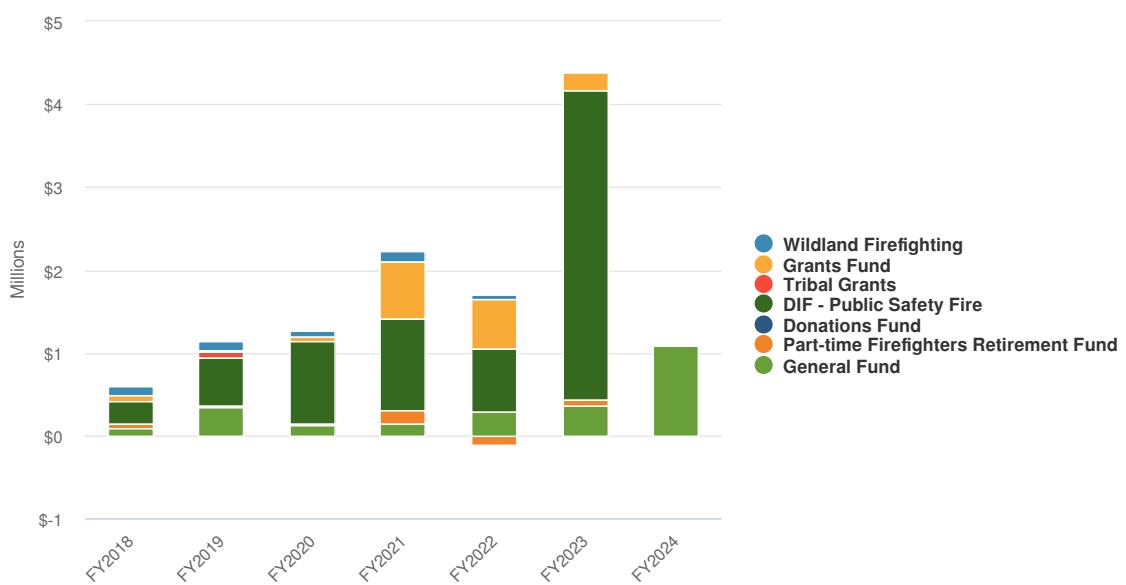
## FY2023/24 Projected Revenues by Fund

The chart below displays the FY2023/24 Projected Revenues by Fund. It indicates General Fund account for 100% of total sources.

**FY2023/24 Projected Revenues by Fund**



**Budgeted Historical and FY2023/24 Projected Revenues by Fund**



# Fire Department Goals, Objectives, and Performance Measures



## Fire

### 2023-2024 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

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

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

#### Fire Performance Indicators

Performance Indicators	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 -24 Projected
Residential Structure Fire Incidents	36	45	28	50
Commercial/Industrial Structure Fire	24	30	27	30
% of total fire calls with a response time of 5 minutes and under from dispatch to arrival time	43%	46%	44%	45%
Emergency Medical Calls	6,753	7,910	8,526	9,000
% of ALS response under 5 minutes from time of dispatch to arrival on scene.	80%	73%	72%	70%
Total Responses (Emergency/Non-Emergency)	10,600	11,250	13,207	14,500



## Court



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

### **Mission**

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

### **Divisions**

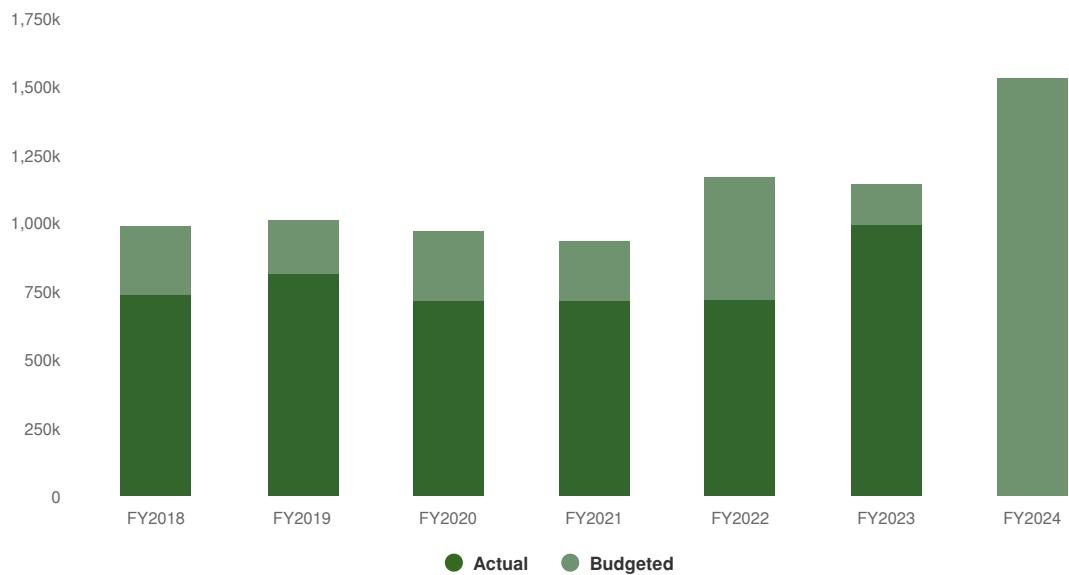
Judicial Collection Enhancement Fund (JCEF)  
Fill the Gap (FTG)  
Fines & Restitution Enforcement Program (FARE)  
Enhancement Fund  
Probationary Fund

## Expenditures Summary

**\$1,534,361    \$389,257**

(33.99% vs. prior year)

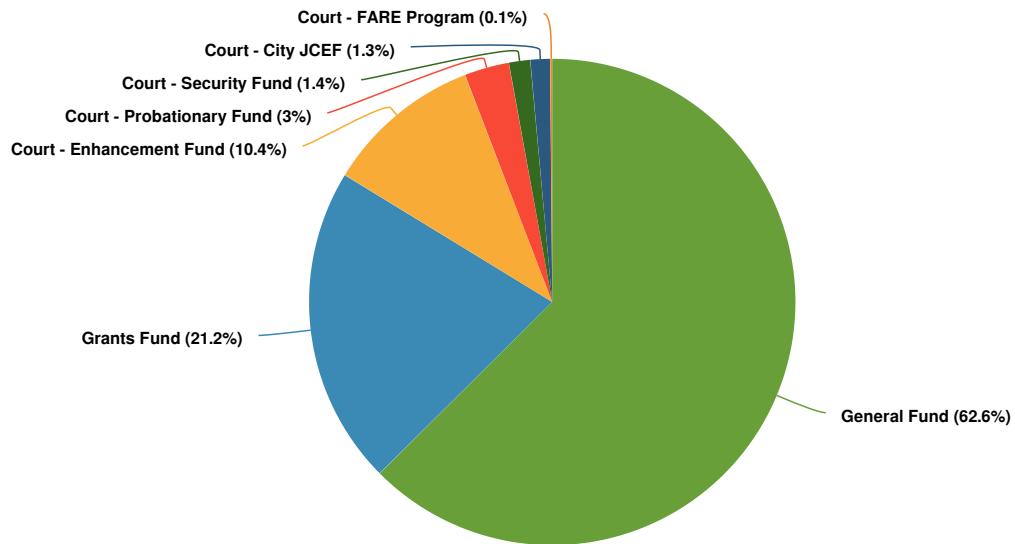
### Court Proposed and Historical Budget vs. Actual



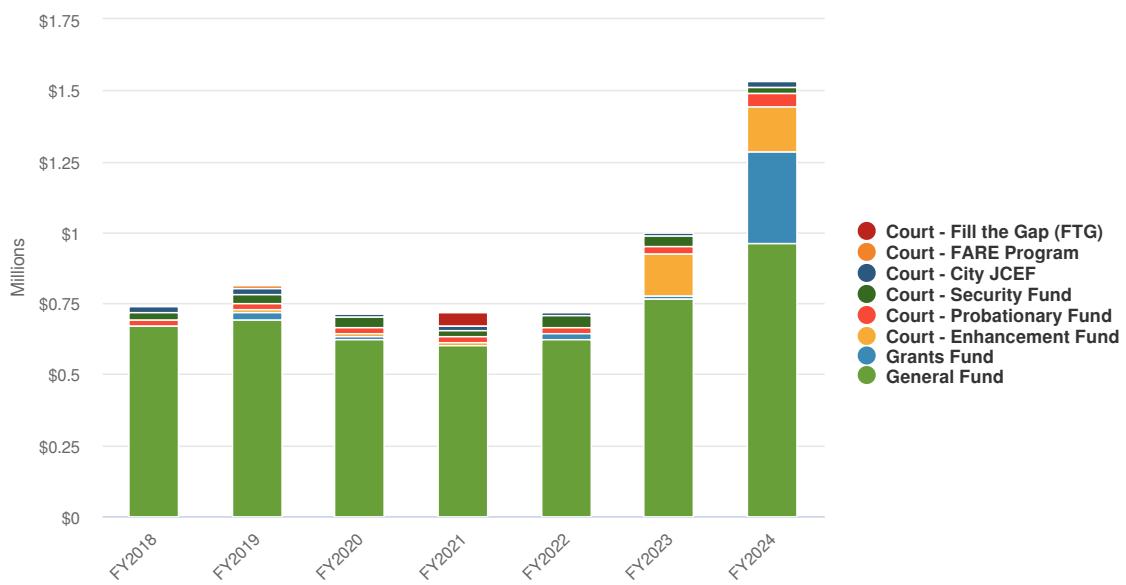
## FY2023/24 Budgeted Expenditures by Fund

The chart below displays the FY2023/24 Budgeted Expenditures by Fund. It indicates General Fund, Grant Funds and Court-Enhancement account for 94.2% of total sources.

FY2023/24 Budgeted Expenditures by Fund



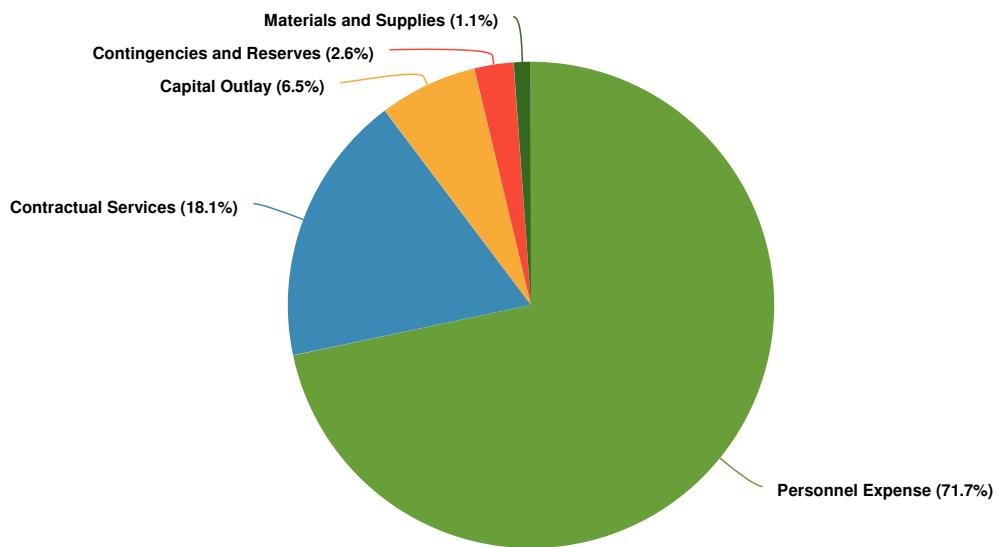
Budgeted Historical and FY2023/24 Budgeted Expenditures by Fund



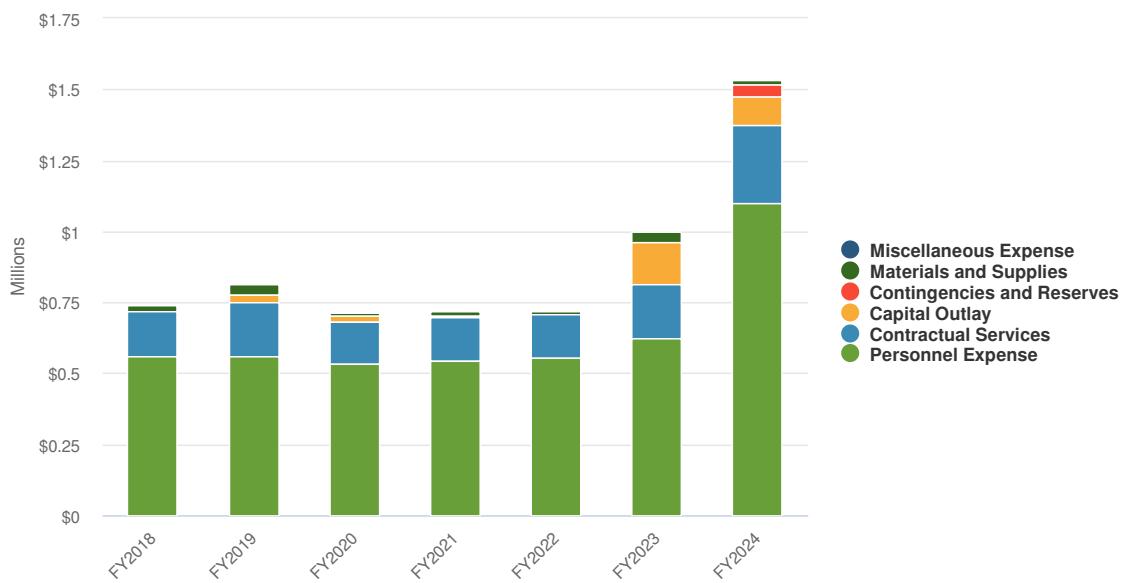
## FY2023/24 Budgeted Expenditures by Expense Type

The chart below displays the FY2023/24 Budgeted Expenditures by Expense Type. It indicates Personnel, Contractual Services and Capital Outlay account for 96.3% of total sources.

FY2023/24 Budgeted Expenditures by Expense Type



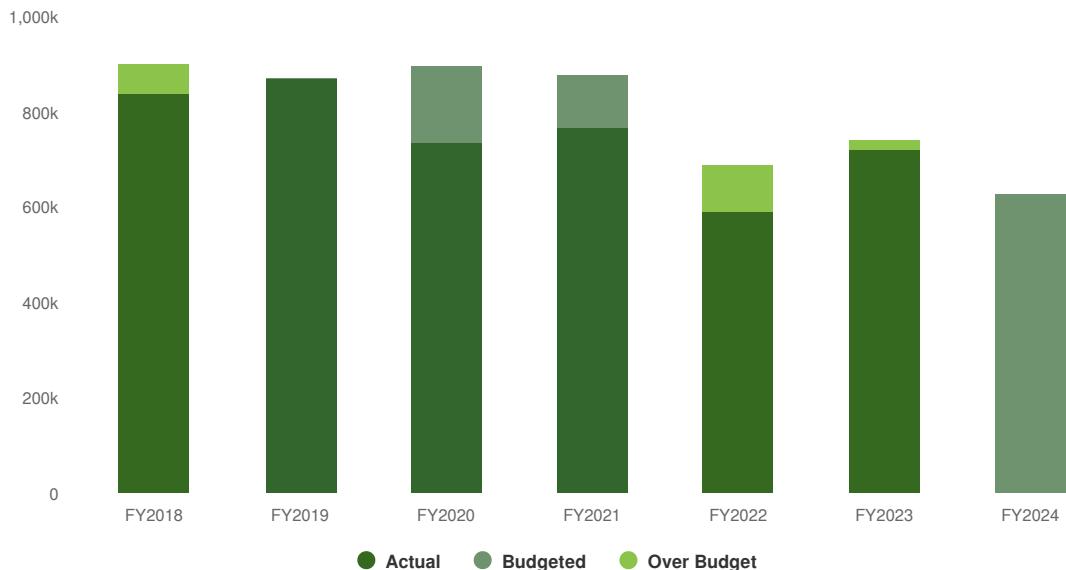
Budgeted Historical and FY2023/24 Budgeted Expenditures by Expense Type



## Revenues Summary

**\$629,107** **-\$92,169**  
(-12.78% vs. prior year)

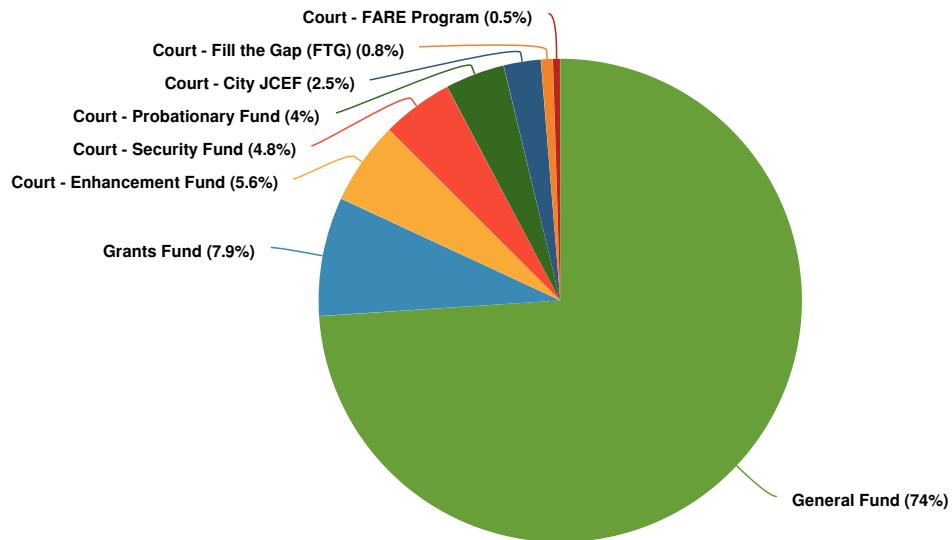
### Court Proposed and Historical Budget vs. Actual



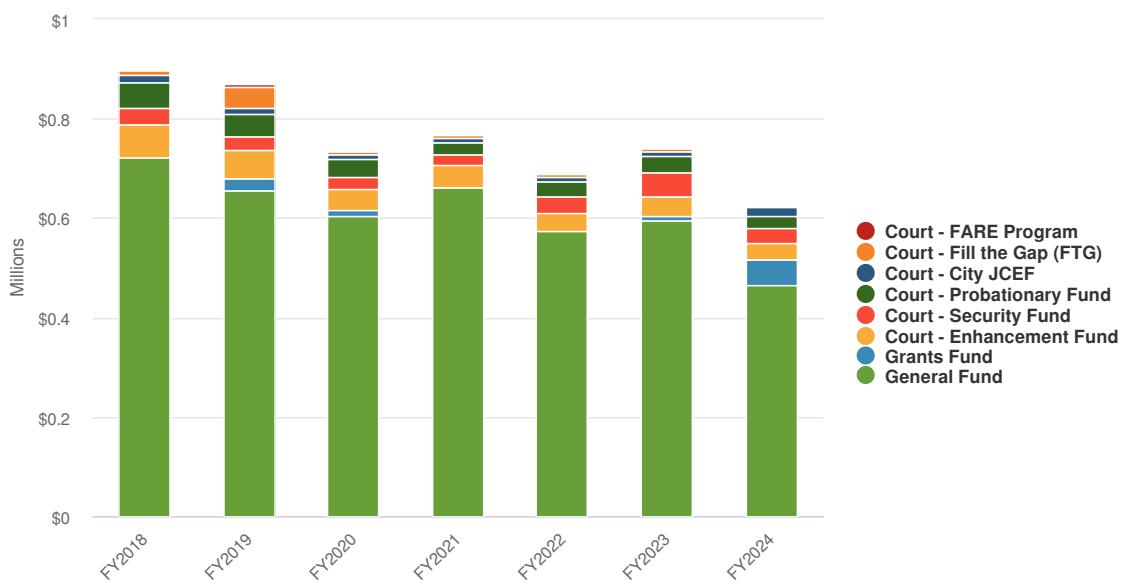
## FY2023/24 Projected Revenues by Fund

The chart below displays the FY2023/24 Projected Revenues by Fund. It indicates General Fund accounts for 74% of total sources.

FY2023/24 Projected Revenues by Fund



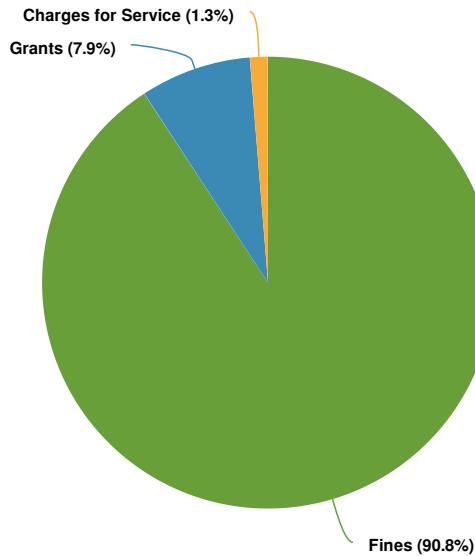
Budgeted Historical and FY2023/24 Projected Revenues by Fund



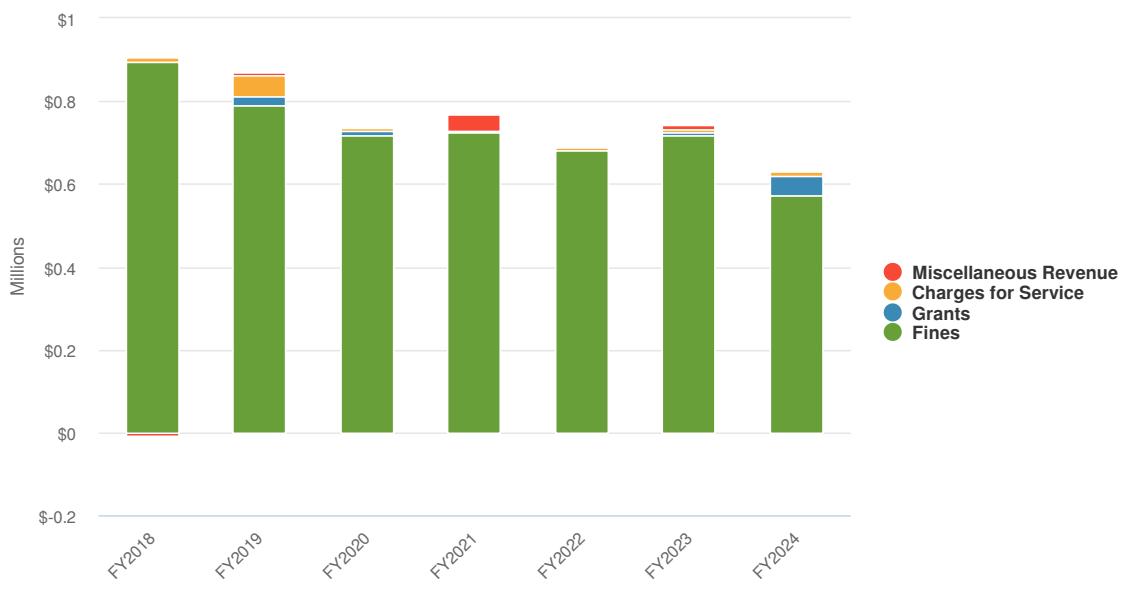
## FY2023/24 Projected Revenues by Source

The chart below displays the FY2023/24 Projected Revenues by Source. It indicates Fines account for 90.8% of total sources.

**FY2023/24 Projected Revenues by Source**



**Budgeted Historical and FY2023/24 Projected Revenues by Source**



# Courts' Goals, Objectives, and Performance Measures



## City Court

### 2023-2024 Goals, Objectives, and Performance Measures

#### STRATEGIC LEADERSHIP PLAN GOAL

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

City Council Focus Area	Objective(s)
Healthy-Safe-And Vibrant Community Environments	<ul style="list-style-type: none"><li>Maintain a high level of professionalism, accuracy, and efficiency</li><li>Treat all litigants with respect and dignity, and conduct all proceedings in accordance with application rules, regulations, and ethical standards to establish the court as an impartial arbiter of the law</li><li>Ensure justice in individual cases and protect the rights of each party and victim</li><li>Ensure strict compliance with new cases processing time standards as they are implemented and rolled out by the Arizona Supreme Court</li><li>Transition to digital case files for primary filing system</li></ul>

#### City Court Performance Indicators

Performance Indicators	2020 - 21 Actual	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Projected
% of Defendant's successfully completing probation	36%	74%	79%	70%
% of Defendant's successfully completing terms of sentence (non probation)	94%	85%	89%	80%
# of Defendant's completing Defensive Driving School diversion program	844	500	813	700
# of Defendant's completing Children are Priceless Passenger's (CAPP) diversion program <i>*All Classes were canceled due to COVID</i>	0*	3	3	N/A
# of participants enrolled in the Court's Compliance Assistance Program (CAP)	160	93	75	40



## Non-Departmental



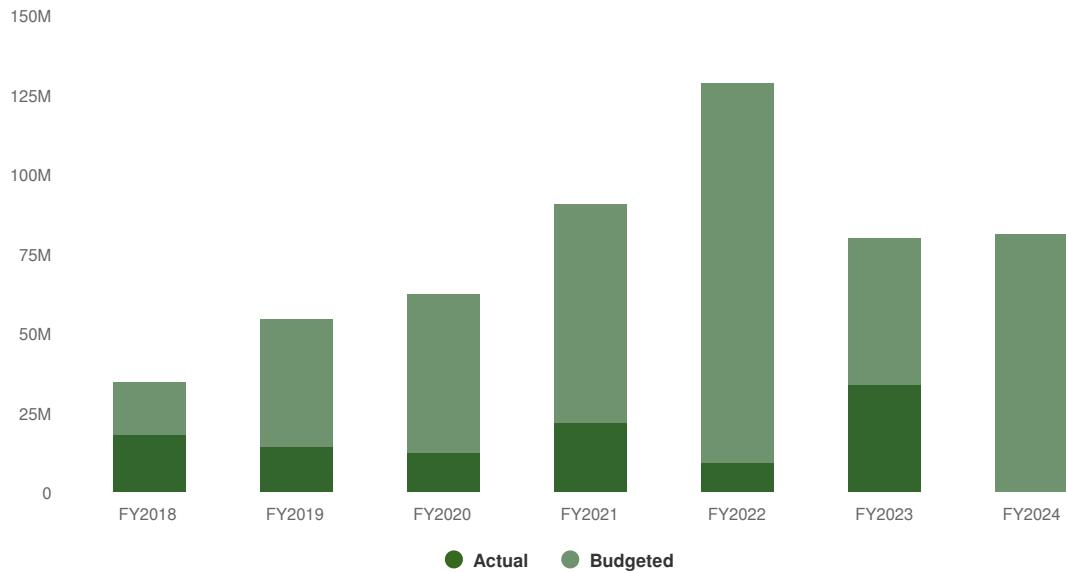
This department is utilized in a treasury capacity to account for non-departmental revenue and activities, unanticipated reserves, operational contingencies, principle and interest payments for various GO bond debts, and various interfund transfers.

### Expenditures Summary

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

**\$81,675,557** **\$1,353,272**  
(1.68% vs. prior year)

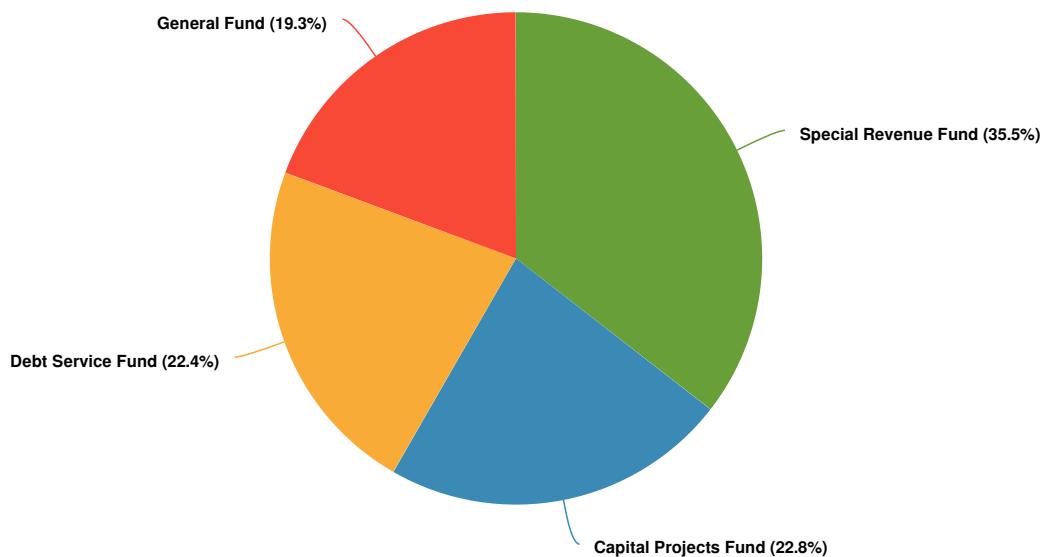
#### Non-Departmental Proposed and Historical Budget vs. Actual



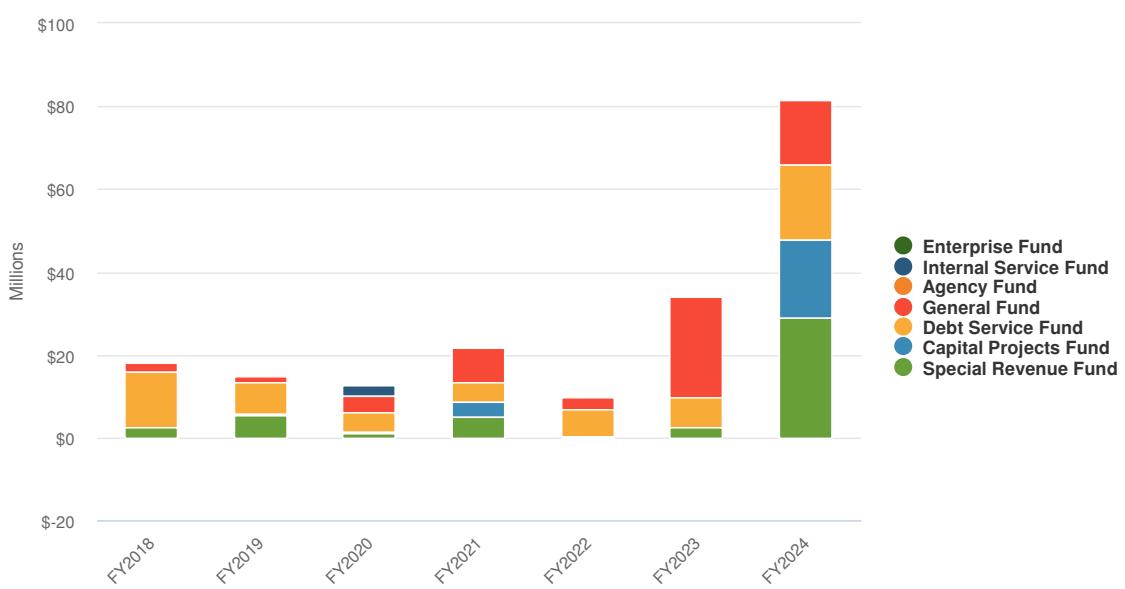
## FY2023/24 Budgeted Expenditures by Fund

The chart below displays the FY2023/24 Budgeted Expenditures by fund. As shown in the chart, 35.5% from Special Revenues, 22.8% from Capital Projects, 22.4% from Debt Service and 19.3% from General Fund.

FY2023/24 Budgeted Expenditures by Fund



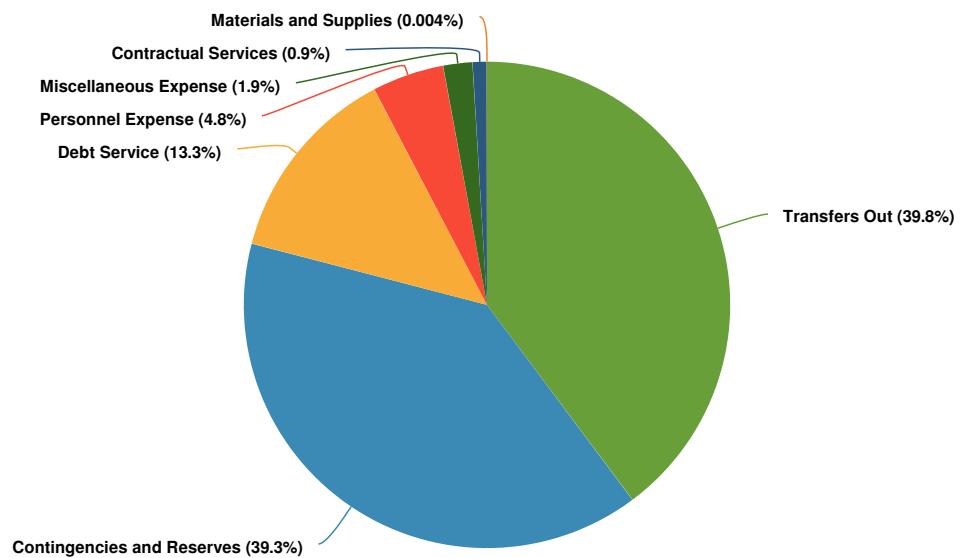
Budgeted Historical and FY2023/24 Budgeted Expenditures by Fund



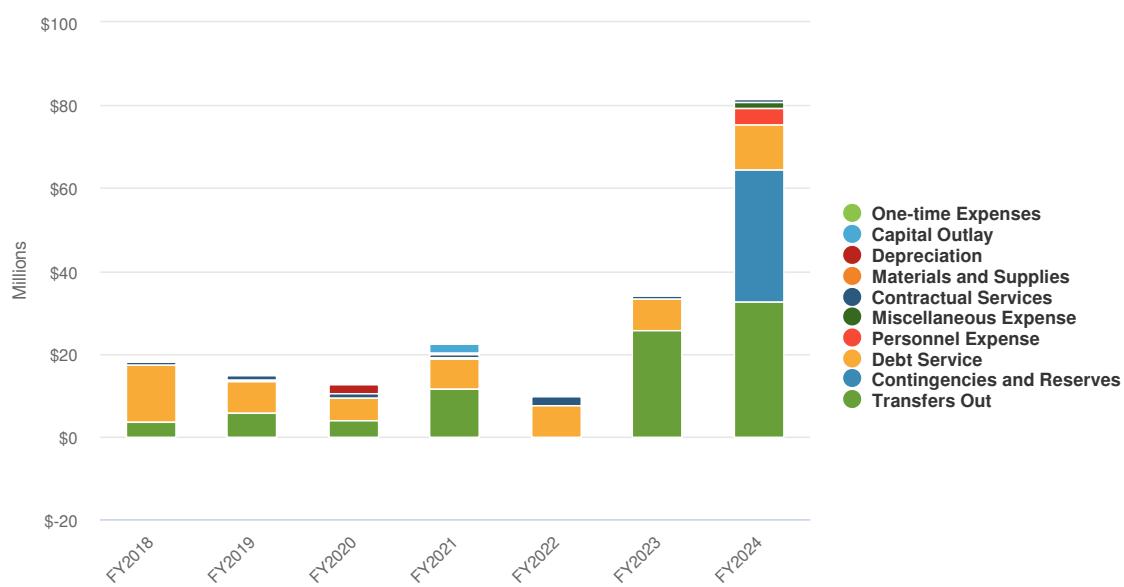
## FY2023/24 Budgeted Expenditures by Expense Type

The chart below displays the FY2023/24 Budgeted Expenditures by Expense Type. As shown in the chart, 39.8% account for Transfers, 39.3% account for Contingencies and Reserves and 13.3% account for Debt Service.

FY2023/24 Budgeted Expenditures by Expense Type



Budgeted Historical and FY2023/24 Budgeted Expenditures by Expense Type



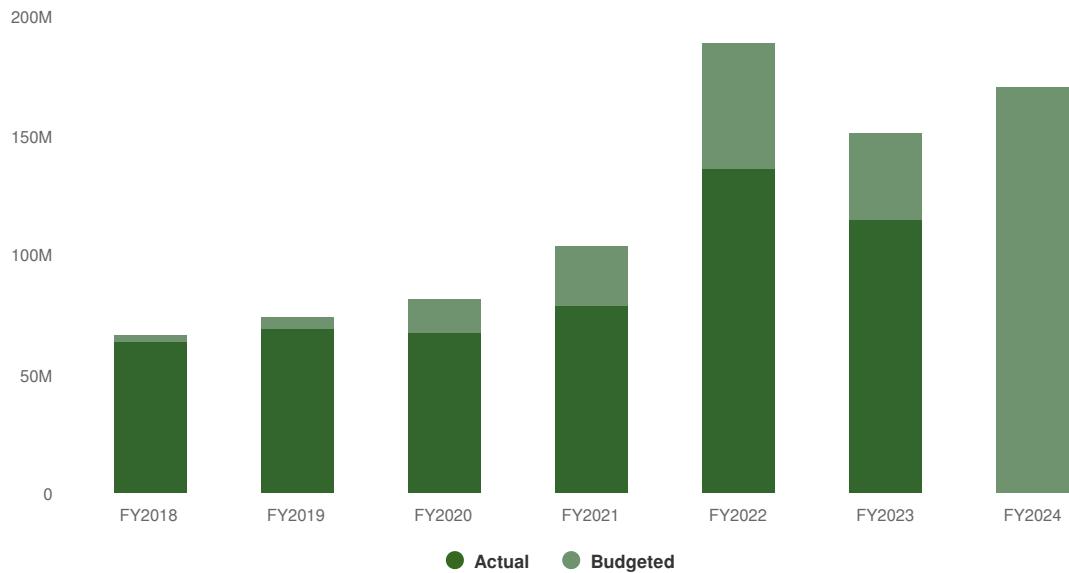
## Revenues Summary

**\$170,302,899**

**\$19,600,628**

(13.01% vs. prior year)

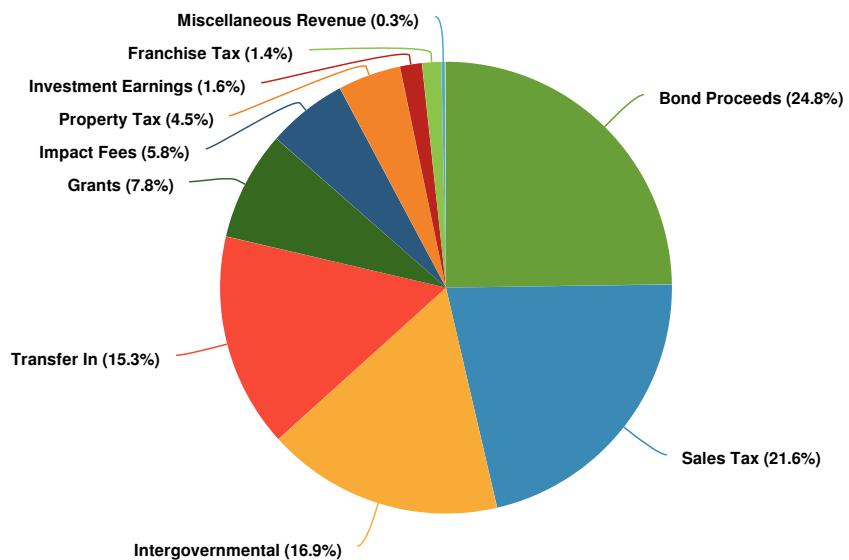
### Non-Departmental Proposed and Historical Budget vs. Actual



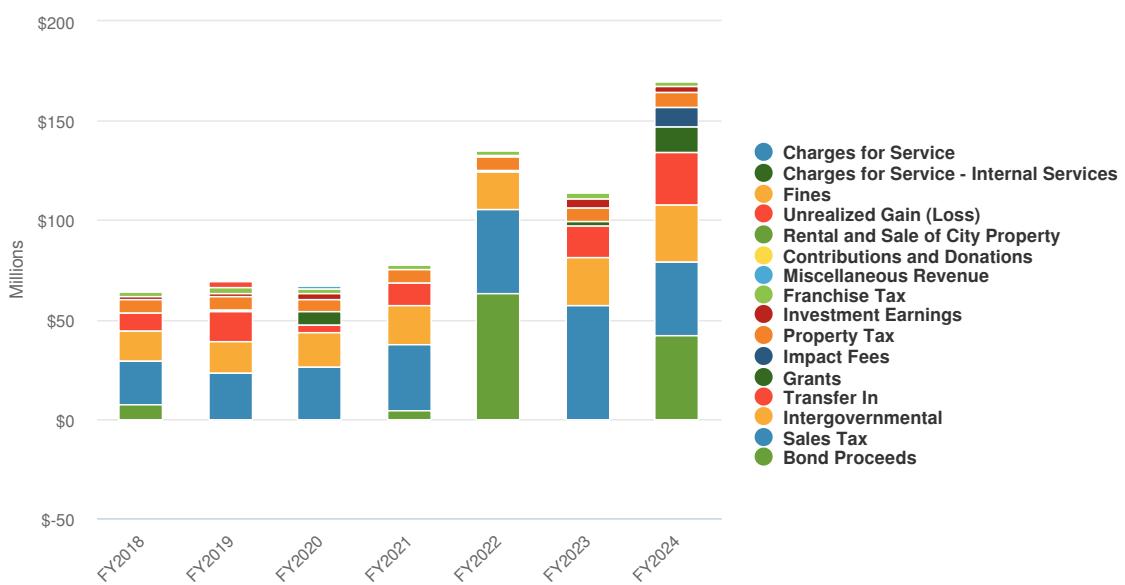
## FY2023/24 Projected Revenues by Source

The chart below displays the FY2023/24 Projected Revenues by Source. It indicates the Bond Proceeds, Sales Tax, Intergovernmental(State Sales Tax, Income Tax, VLT), and Sales Tax account for 78.6% of total sources.

**FY2023/24 Projected Revenues by Source**



**Budgeted Historical and FY2023/24 Projected Revenues by Source**



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## **CAPITAL IMPROVEMENTS**

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# Capital Improvement Plan (CIP)

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

## **Capital Improvement Plan Investment**

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

## **Capital Improvement Plan Principles**

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

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

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

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

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

## **The Capital Improvement Planning Process**

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

## **CIP Policy & Procedures**

The City has established a fully funded CIP with a target implementation and total spend date of June 30, 2024. If a project or purchase has not begun or been completed by June 30, its progress is evaluated, challenges are identified and discussed, and extenuating circumstances are considered prior to determining if the project will continue to receive "carryover" funding in the following fiscal year.

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



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

The 2023-2024 CIP was presented to the City Council as part of the annual budget process. Certain capital improvements and purchases, such as the replacement of equipment and vehicles, have a short-term impact on the City's financial resources. Projects such as the city's replacement of three fire stations, have a longer-term impact on the City's financial resources and could potentially affect the city's debt, capital, and operational financial profile for many years to come.

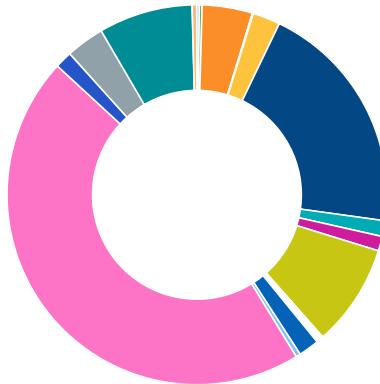


# Capital Improvements: One-year Plan

**Total Capital Requested**  
**\$147,843,430**

**142 Capital Improvement Projects**

**Total Funding Requested by Department**



● Airport (0%)	\$289,500.00
● Animal Care & Control (0%)	\$375,000.00
● City Manager (4%)	\$6,324,000.00
● Communications (0%)	\$119,417.00
● Community Services (2%)	\$3,447,595.00
● Engineering (20%)	\$29,650,000.00
● Facility Services (1%)	\$1,988,000.00
● Finance (1%)	\$1,829,818.00
● Fire (9%)	\$12,872,000.00
● Fleet Services (0%)	\$31,000.00
● Golf (0%)	\$225,490.00
● Landfill (0%)	\$220,000.00
● Library (0%)	\$25,000.00
● Parks (0%)	\$206,400.00
● Patrol (0%)	\$205,000.00
● Planning and Development (2%)	\$2,618,500.00
● Police (0%)	\$562,000.00
● Public Works (46%)	\$67,429,240.00
● Sanitation (1%)	\$2,167,670.00
● Streets (3%)	\$4,821,000.00
● Wastewater (8%)	\$11,836,800.00
● Water (0%)	\$600,000.00
<b>TOTAL</b>	<b>\$147,843,430.00</b>

Capital Improvement Project highlight - \$124M funding across all funds including \$7M of contingency. The majority of the funds, \$90M will go toward adding/improving infrastructure; funding is also projected for replacing existing assets that have reached their useful life. To the right are some of the major projects to be funded this year.

The following major projects:

**7068** Thornton Road Widening (**\$5.8M**), 2 Fire Station replacements (**\$14M**) pending voter approved bond, **23053** Kortsen Relief Sewer (**\$8.5M**), **22056** WRF Expansion Construction (**\$1.8M**), Constructed Recharge Facility (**\$1.7M**), **23030** 1/2 Street Improvement - Pinal County Tech Park (**\$7.5M**), **22035** Initial Roadway Improvements - Pinal Tech Park (**\$1.9M**) and various vehicle replacements (**\$3.5M**).

**Capital Costs Breakdown**



## **City Manager Requests**

### **Itemized Requests for 2024**

#### **City Hall Campus Improvements**

**\$1,000,000**

City Hall Campus Improvements, the dismantling of the auditorium.

#### **Technical**

**\$5,324,000**

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

**Total: \$6,324,000**



## Communications Requests

### Itemized Requests for 2024

<b>EOC Operational Expansion</b>	<b>\$119,417</b>
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Upfitting the current console furniture with a radio console, CAD/computer equipment, and telephone functionality.

**Total: \$119,417**



# Community Services Requests

## Itemized Requests for 2024

<b>Aquatic Park Safety Upgrades at Palm Island Aquatic Park</b>	<b>\$150,000</b>
This project is to upgrade the Palm Island Aquatic Park for general safety concerns including trip hazards, gutter repair, pool tile repair, lighting repair, slide repair, shade installation and pool deck work.	
<b>Carr McNatt Trail Coating</b>	<b>\$25,000</b>
The trail at Carr McNatt is in need of protection from a variety of elements. The trail is inundated with rain, sprinklers and regular use. This requires continual maintenance to ensure safety of users. The coating will not require the current...	
<b>CRC - Fitness Loft Expansion Equipment</b>	<b>\$50,000</b>
Currently the fixed desk upstairs is not used as anticipated when built. The membership numbers have risen and space is desperately needed. The desk would be moved downstairs to replace existing desk and be placed closer to entrance.	
<b>CRC - Fitness Loft Expansion Desk realignment</b>	<b>\$75,000</b>
Currently the fixed desk upstairs is not used as anticipated when built. The membership numbers have risen and space is desperately needed. The desk would be moved downstairs to replace existing desk and be placed closer to entrance.	
<b>Dorothy Powell Senior Center Internal and External upgrades</b>	<b>\$150,000</b>
The outside of the Senior Center is in need of upgrades for aesthetic reasons and safety concerns. The outside of the building needs painting, patchwork, landscaping upgrades. The front door needs to be redesigned to incorporate safety features.	
<b>Dorothy Powell Senior Center Video Surveillance System</b>	<b>\$50,000</b>
The senior center works with a vulnerable population and is located geographically within a high pedestrian area. The cameras are for safety purposes. Staff are able to monitor unstaffed rooms, outside/entrance areas and programs.	
<b>Fuel Tank at Golf Course - Infrastructure</b>	<b>\$100,000</b>
This project is to replace the current fuel station at Dave White Golf Course Maintenance Yard. Also to purchase new 4 IBC and 2 single barrel spill containment units. And 1 new Oil containment unit.	
<b>Golf Course Irrigation Upgrades</b>	<b>\$250,000</b>
This project is a continuation from FY22 to continue to upgrade the irrigation system at Dave White Golf Course. FY 22 - Design and replacement of control system. Control system on order. As of December 2022 has not arrived. FY...	
<b>Landscape and Irrigation Improvements at City Hall Campus</b>	<b>\$250,000</b>
A partnership has been formed with Arizona Water and the Lincoln Institute/Babbit Center to start this project. A conceptual design has been completed. A \$10,000 grant has been provided by the Lincoln Institute to offset the cost of...	
<b>Neighborhood Parks Improvement Program</b>	<b>\$300,000</b>
This is an annual project to continue to replace and update park amenities, assets, and playground equipment throughout the Parks inventory.	
<b>Park Vehicle #111 Replacement</b>	<b>\$70,000</b>
Parks Vehicle #111 Replacement	
<b>Parking Lot Replacement and Repair program</b>	<b>\$250,000</b>
FY 24. Replacement of portion of Paul Mason Sports Complex. FY 25 Replacement of any remaining portions of Paul Mason Sport Complex. FY 26 Replacement of Main Library Parking lot.	
<b>Parks Unit #103 F250 w/SVC Body - Replacement</b>	<b>\$30,000</b>
Parks Unit 103 Replacement Vehicle. To replace 2012 F250 with SVC Body. Additional funding needed for replacement	



<b>Parks Unit #105 2012 F250 SVC Body - Replacement</b>	<b>\$30,000</b>
Parks Unit #105 2012 F250 SVC Body Replacement - Additional funds needed.	
<b>Ramada Roofs/Restrooms at North Mountain Park</b>	<b>\$100,000</b>
North Mountain Ramada Roof and Restrooms repair, replacement and maintenance.	
<b>Replace Field Lighting - Paul Mason Sports Complex</b>	<b>\$750,000</b>
This project is for the replacement of the current metal halide lights at Paul Mason Sports Complex. The light fixtures would be replaced with energy-saving, modern LED lights. There is an additional request of \$150,000 added to the carryforward...	
<b>Spoil Van/Vacmaster Excavation System</b>	<b>\$70,000</b>
This equipment/trailer is for underground work when nearby utility lines like gas, water, fiber optic, sewer etc. It eliminates digging and instead vacuums out soil so lines are not harmed. Also can be used for sign post installation, flood clean...	
<b>Upgrades to Vista Grande Library</b>	<b>\$150,000</b>
Upgrades to Vista Grande Library - Flooring, lighting and other improvements	
<b>Urban trail Design and Development</b>	<b>\$547,595</b>
This project is the design and construction of the Community Trail within the City of Casa Grande. The goal is to extend the trail from the Mission Valley to Dave White Park. The segment from Peart to Trekal is completed.	
<b>Video Surveillance System Parks</b>	<b>\$50,000</b>
This project has developed over the past years between discussions with the Police Department, Community Services Department and the IT Division. The project would establish a camera system at Carr McNatt Park/Palm Island Aquatic center that...	

**Total: \$3,447,595**



# Finance Requests

## Itemized Requests for 2024

<b>2023 Ford Transit Van</b>	<b>\$60,000</b>
Casa Grande Information Technology (IT) is requesting an additional cargo vehicle. The request for \$60,000 is a placeholder assuming a base model 2023 Ford Transit Van with an MSRP of \$43,455, various taxes, and light decal work for official...	
<b>ERP - Financial management system replacement</b>	<b>\$1,261,643</b>
ERP - Financial management system replacement Includes new and carryforward amounts	
<b>Microwave Ethernet Backhaul - Water Reclamation Facility</b>	<b>\$50,000</b>
At this point the recommendation is to install Ceragon wireless radios between the Water Reclamation Facility and either the NOC or Communications (depending on best line-of-sight) to serve as a wireless data backhaul. This would use FCC licensed...	
<b>Network Reconstruction Project</b>	<b>\$165,175</b>
This Capital Improvement Project (CIP) was initiated in FY17. It had a target completion window of FY22. However, there was a deferment in FY20, and the COVID-19 pandemic presented additional complications over the course of FY21 and...	
<b>Purchase of two (2) sedans for City-wide use</b>	<b>\$68,000</b>
Request is being made for the purchase two (2) 2023 Chevy Malibu vehicles for City-wide use. Amount includes MSRP plus estimated delivery, taxes, and necessary inflation.	
<b>Redesign lobby and front counter</b>	<b>\$75,000</b>
Seeking funds to upgrade front counter, lobby area, and bathrooms and to place a door between the lobby and bathroom and to possibly refresh exterior of finance administration building which currently looks abandoned. Requested estimates have not...	
<b>Vertical Phone System Replacement</b>	<b>\$150,000</b>
This Capital Improvement Project (CIP) will replace the Voice over Internet Protocol (VoIP) Vertical phone system in use agency-wide by the City of Casa Grande. This CIP is expected to improve the level of service offered by the City of...	

**Total: \$1,829,818**



# Fire Requests

## Itemized Requests for 2024

### **EMS Chief Vehicle (Tahoe)**

**\$60,000**

This vehicle will be assigned to the EMS Chief to conduct day-to-day business and attend specific meetings.

### **New Ambulance #3**

**\$490,000**

Type 1 ambulances are mounted on a truck-style chassis. The driver's compartment resembles a pickup truck. Type 1 ambulances are available on many different styles of chassis. Type 1 ambulances include a pass through that connects the driver...

### **New Ambulance #4**

**\$490,000**

Type 1 ambulances are mounted on a truck-style chassis. The driver's compartment resembles a pickup truck. Type 1 ambulances are available on many different styles of chassis. Type 1 ambulances include a pass through that connects the driver...

### **Public Education Vehicle**

**\$65,000**

Providing the ability to make contact with the community and provide fire and life safety education is an effective means for establishing fire-safe behavior among people of all ages and abilities. It also promotes understanding and acceptance of...

### **Replace FS 503**

**\$7,125,000**

Replace FS 503

### **Replace FS 503--New Request**

**\$4,500,000**

Build new FS 503

### **Replacement of a Physio-Control Life-Pak 15**

**\$47,000**

A cardiac monitor is a device that allows for the continuous monitoring of the heart's activity through electrocardiography (ECG/EKG). Outside of the doctor's office, heart monitoring is done with an ambulatory cardiac monitor that a...

### **Vehicle Exhaust Removal System**

**\$95,000**

Hazardous vehicle exhaust emissions in a fire station are a firefighter's most significant cancer health risk and could be a serious legal liability for the fire department. This hazard can be eliminated with the installation of source...

**Total: \$12,872,000**



## Planning and Development Requests

### Itemized Requests for 2024

<b>New City Entryway Signage</b>	<b>\$137,500</b>
Creation of new design for City Entryway Signage	
<b>Phased implementation of the Florence Blvd. Streetscape Plan</b>	<b>\$2,370,000</b>
Completion of conceptual design for the entire Florence Blvd. corridor from Pinal to I-10. Completion of construction drawings for Phase 1. Right of Way/Easement acquisition. Initial construction of the Phase 1 section. This includes a...	
<b>Replacement of Building Inspector pick-up #376.</b>	<b>\$37,000</b>
This pick-up was funded for replacement in the FY23 budget at \$30,000 but will likely not be able to be purchased until FY24. Additionally, Fleet advises that the purchase price will likely be \$37,000 for a basic Ford F-150, or equivalent,...	
<b>Replacement of Building Inspector pick-up #378</b>	<b>\$37,000</b>
This pick-up was funded for replacement in the FY23 budget at \$30,000 but will likely not be able to be purchased until FY24. Additionally, Fleet advises that the purchase price will likely be \$37,000 for a basic Ford F-150, or equivalent, pick-up...	
<b>Replacement of Building Inspector pick-up #379</b>	<b>\$37,000</b>
This pick-up was funded for replacement in the FY23 budget at \$30,000 but will likely not be able to be purchased until FY24. Additionally, Fleet advises that the purchase price will likely be \$37,000 for a basic Ford F-150, or equivalent,...	
<b>Total: \$2,618,500</b>	

## Police Requests

### Itemized Requests for 2024

<b>Drying Chambers and Machines</b>	<b>\$59,000</b>
This is a carryforward request from the approved project in FY23 for replacement of the Drying Chambers and Machines	
<b>FARO Technologies Focus Laser Scanner</b>	<b>\$90,000</b>
Faro Technologies Forensic Scene 3D Scanning and Reconstruction.	
<b>Replace Detective Vehicle 2502</b>	<b>\$65,000</b>
Replacement of Detective Vehicle #2502	
<b>Replace Detective Vehicle 2504</b>	<b>\$65,000</b>
Replacement of Detective Vehicle #2504	
<b>Replacement of Police Detective Unit #2500</b>	<b>\$50,000</b>
Carryforward request for Replacement of Police Detective Until #2500	
<b>Replacement of Police Transport Van Unit #248</b>	<b>\$75,000</b>
This is a carryforward request for PD Transport Van Unit #248 from FY22.	
<b>Technology Equipment in Conference Rooms</b>	<b>\$158,000</b>
This was a multi-year project. The equipment in the conference rooms is in need of being updated and replaced.	
<b>Total: \$562,000</b>	



# Public Works Requests

## Itemized Requests for 2024

<b>ADA Sidewalk improvements</b>	<b>\$50,000</b>
Repair and replace sidewalks throughout the city.	
<b>Airport Industrial Park Drainage Improvements</b>	<b>\$500,000</b>
Improving airport industrial area	
<b>Desert Valley Reconstruction</b>	<b>\$925,000</b>
Rollover \$252,203 from 201-21-201-100-8301-23004 and add an additional 672,797. PCI scores warrant a partial reconstruction geotechnical evaluation. It has been performed. It was underfunded last budget year.	
<b>Improve Cottonwood Lane Intersection with Thornton Rd, add additional lane - Design</b>	<b>\$280,000</b>
add an additional lane from Cottonwood to 100 feet South of RR. Improve intersection	
<b>Kortsen Relief Sewer Design/Construction</b>	<b>\$16,500,000</b>
A force main extending from approximately the Kortsen and Henness intersection to the WRF to provide capacity for new development. In addition requesting \$4.2M of additional funding	
<b>McCartney Rd. Improvements - I-10 - Pinal</b>	<b>\$12,000,000</b>
McCartney Rd. Improvements - I-10 - Pinal - to accommodate growth in the community (bond issue)	
<b>Peters Road Improvements Widening Peters Rd from Thornton- Chui Chu Design</b>	<b>\$1,120,000</b>
Peters Road is deteriorating and needs to be rebuilt. Increased traffic warrants four lanes.	
<b>PM-10_Response Plan</b>	<b>\$150,000</b>
Double Chip Seal 1 mile of dirt road each year	
<b>Replace 6100- 2011 Ford F-250 X Cab</b>	<b>\$80,000</b>
This replacement has been deferred for 2 years because of unavailability of trucks. Was supposedly carried forward but I do not see funds in Financials	
<b>Replace 612 2013 Ford F-250 Crew Cab - Additional Funds</b>	<b>\$30,000</b>
Carry Forward \$50,000 from 201-21-201-100-8601-23036 and add \$30,000. Years and mileage meet replacement warrants, underfunded last budget year	
<b>Replace 679 2016 Global Sweeper Additional funds</b>	<b>\$375,000</b>
Additional Funds needed to complete purchase of sweeper	
<b>Replace Unit 640 Carry Forward</b>	<b>\$20,000</b>
Rollover \$71,000 from 201-21-201-100-8601-23038 Add additional \$20,000. Underfunded and no truck availability Carry forward 71K and add an additional 20K	
<b>Southside Pavement Reconstruction ADA Improvements</b>	<b>\$5,071,000</b>
PCI scores warrant mill and overlay at a minimum, will be contingent on geotechnical evaluation to determine final treatment	
<b>Traffic Signal - Centennial Blvd and Pinal Ave</b>	<b>\$769,980</b>
Carry forward \$730,020 from 410-21-201-100-8301-17112. Waiting to see if CG is chosen for Federal Earmark Funds	



<b>Traffic Signal - Centennial Blvd and Pinal Ave CFWD</b>	<b>\$530,020</b>
Carry forward for Centennial signal project	
<b>Traffic Signal Pueblo and Cottonwood-Design</b>	<b>\$50,000</b>
Due to increased development and school traffic, this has become one of the busiest unsignalized intersections in the City.	
<b>Trekell Rd. Improvements - Rodeo - McCartney</b>	<b>\$5,000,000</b>
Trekell Rd. Improvements - Rodeo - McCartney - to accommodate growth in the community (bond issue)	
<b>Trekell Road-Cottonwood to Kortsen Sanitary Sewer - Design</b>	<b>\$600,000</b>
Sewer Line Improvements. Upgrade to existing Trekell sewer line between Kortsen and Cottonwood. Approximately 5,300 linear feet of 18" gravity sewer line is needed to maintain service quality in the area and increase capacity of the existing...	
<b>Turn Lane Installation - Trekell at Florence</b>	<b>\$1,200,821</b>
Partial amount of \$574,179 is rollover from 417-21-201-100-8301-17009. Totals to \$1,775,000	
<b>Turn Lane Installation - Trekell at Florence CFWD</b>	<b>\$574,179</b>
Partial amount of \$574,179 is rollover from 417-21-201-100-8301-17009. Totals to \$1,775,000	
<b>Upgrade to existing WRF</b>	<b>\$21,603,240</b>
Increase treatment capacity at Water Reclamation Facility. Provide upgrades to increase efficiency.	
<b>Total: \$67,429,240</b>	

## Streets Requests

### Itemized Requests for 2024

<b>Initial Roadway Improvements - Pinal Tech Park</b>	<b>\$250,000</b>
Design started late FY23 and won't be completed until FY24. Carry forward \$250,000.	
<b>Maricopa Casa Grande Highway</b>	<b>\$3,500,000</b>
Waiting to see if CG is chosen for grant through RTAC and State Legislature for \$3.5 million FY 24	
<b>Peters Road Widening</b>	<b>\$950,000</b>
Professional Engineering Design Service Solicitation to be advertised late FY23. Carryforward \$950k into FY24.	
<b>Replace 612 2013 Ford F-250 Crew Cab Carryforward</b>	<b>\$50,000</b>
Replacement of vehicle for roadway maintaince crews.	
<b>Replace Unit 640</b>	<b>\$71,000</b>
New truck needed for roadway maintainence crews	
<b>Total: \$4,821,000</b>	



## Sanitation Requests

### Itemized Requests for 2024

<b>Blight control; gates in abandoned non-serviced alleyways and surveillance cameras to help curb illegal dumping.</b>	<b>\$50,000</b>
Blight control; gates in abandoned non-serviced alleyways and surveillance cameras to help curb illegal dumping.	
<b>Peterbuilt -Side Loaders FY2022 project #23093 Carryforward</b>	<b>\$434,534</b>
Peterbuilt -Side Loaders FY2022 project #23093 Carryforward.	
<b>Peterbuilt -Side Loaders FY2022 project #23094 Carryforward</b>	<b>\$434,534</b>
Peterbuilt -Side Loaders FY2022 project #23094 Carryforward.	
<b>Re-chassis Automated Sideload Trash Truck</b>	<b>\$375,000</b>
The refurbishing of one of the current Scorpion ASL bodies and installation on a new chassis.	
<b>Replace unit #500 2009 Ford F-150</b>	<b>\$45,000</b>
Replace unit #500 2009 Ford F-150	
<b>Replace unit #506 2008 Ford F-350 FY2022 project #23091 Carryforward</b>	<b>\$47,500</b>
Replace unit #506 2008 Ford F-350 FY2022 project #23091 Carryforward.	
<b>Replace Unit #536 2012 Mack Front Load Trash Truck</b>	<b>\$425,000</b>
Replace Unit #536 2012 Mack Front Load Trash Truck	
<b>Replace unit #544 2011 Kubota Loader</b>	<b>\$70,000</b>
Replace unit #544 2011 Kubota Loader.	
<b>Replace unit #557 2009 Ford F-350</b>	<b>\$62,500</b>
Replace unit #557 2009 Ford F-350.	
<b>Three additional ASL trash trucks, FY2022 project #23074 Carryforward</b>	<b>\$223,602</b>
Three additional ASL trash trucks, FY2022 project #23074.	

**Total: \$2,167,670**



## Landfill Requests

### Itemized Requests for 2024

<b>Landfill east disposal cell permitting and design</b>	<b>\$50,000</b>
Landfill east disposal cell permitting and design.	
<b>Replace unit #508 2013 Ford F-150 4x4 Crew Cab</b>	<b>\$45,000</b>
Replace unit #508 2013 Ford F-150 4x4 Crew Cab.	
<b>Replace unit #583 Six inch trash pump</b>	<b>\$60,000</b>
Replace unit #583 Six inch trash pump.	
<b>Undercarriage replacement unit #580 D7R Caterpillar Bulldozer</b>	<b>\$65,000</b>
Undercarriage replacement unit #580 D7R Caterpillar Bulldozer.	
<b>Total: \$220,000</b>	



# Facility Services Requests

## Itemized Requests for 2024

<b>A/C replacement City Library</b>	<b>\$320,000</b>
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Our City Library has 4 10-ton package AC units with gas heat. These units are ready for replacement. We have been working on these units over the years replacing parts to keep them running. Some have had major components replaced such as...

<b>Casa Grande Main Library Carpet Replacement</b>	<b>\$153,000</b>
----------------------------------------------------	------------------

Our City Library carpet has shown discoloration and worn out areas due to such a high volume of traffic that goes thru this building on a daily basis. This money will be used to replace all the carpet and base boards,. This project will...

<b>City Hall Chiller Replacement</b>	<b>\$850,000</b>
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City Hall Main 90 Ton Chiller system replacement.

<b>Entrance Gate Controller Replacements</b>	<b>\$120,000</b>
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Replace existing Gate Controllers with new gate controllers.

<b>FM Truck #153 Vehicle Replacement</b>	<b>\$60,000</b>
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2023 Ford F250 Truck with Service Bed and ladder rack. This will replace FM Truck 153 with a service bed and ladder rack, Also F250

<b>IT Server room HVAC Replacement</b>	<b>\$85,000</b>
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Replacement Liebert HVAC system for IT Server Room Critical environment

<b>NOC Break Room Improvements Project</b>	<b>\$50,000</b>
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Separating the breakroom from the gym to have more privacy for those who are using either room.

<b>NOC Landscape Improvement Project</b>	<b>\$200,000</b>
------------------------------------------	------------------

We will be bringing the landscaping back up to city standards. This will include patio furnishing for the covered deck and new signage if budget holds out.

<b>Palm Island Pool House Acid Room Renovation</b>	<b>\$150,000</b>
----------------------------------------------------	------------------

Palm Island pool house has two outside closets that house our Acid and Chlorine, the fumes that come off of these containers has been destroying anything metal that is in this room due to improper ventilation. This includes the door...

**Total: \$1,988,000**



## Airport Requests

### Itemized Requests for 2024

<b>Airport Beacon Light - LED Replacement</b>	<b>\$35,000</b>
Replace the obsolete and high maintenance Airport Rotating Beacon Light with a new FAA Approved LED Rotating Beacon Light.	
<b>Airport Fiberoptic Communication Line Upgrade</b>	<b>\$40,000</b>
Airport communication line upgrade from point-to-point wireless to conduit and fiberoptic lines.	
<b>Airport Lighting - LED Conversion</b>	<b>\$75,000</b>
Airport lighting upgrade to LED conversions or replacements	
<b>CFWD Airport Drainage Study and Master Plan</b>	<b>\$24,864</b>
Conduct a drainage study and develop a drainage master plan for the Airport.	
<b>CFWD+ Airport T-Hangar Taxiway(s) Pavement Reconstruction</b>	<b>\$114,636</b>
Airport T-Hangar Taxiway(s) Pavement Reconstruction. Approximately 24,000 SY.	
<b>Total: \$289,500</b>	

## Patrol Requests

### Itemized Requests for 2024

<b>Replace K9 Vehicle 2155</b>	<b>\$90,000</b>
Replacement of K9 Vehicle #2155	
<b>Replacement of Police Transport Van Unit #2300</b>	<b>\$75,000</b>
Carryforward request of Police Transport Van Until #2300	
<b>Replacement of Police Vehicle Unit #2147</b>	<b>\$40,000</b>
Replacement of patrol unit 2147 is in the process.	
<b>Total: \$205,000</b>	

## Animal Care & Control Requests

### Itemized Requests for 2024

<b>Animal Control Unit #319</b>	<b>\$75,000</b>
This is a carryforward request for replacement of Animal Control Vehicle #319 that was approved in FY22, but due to supply chain issues we have not been able to obtain a replacement.	
<b>Kennel Renovations</b>	<b>\$300,000</b>
Rennovations to dog kennel and dog runs	
<b>Total: \$375,000</b>	



# Wastewater Requests

## Itemized Requests for 2024

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

<b>La Posada sewer replacement</b>	<b>\$150,000</b>
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The current sewer line in LaPosada mobile home park which is located underneath several mobile homes is in need of replacement. This project would abandon the existing line and install a new line and reconnect all services. A quote for this work...

<b>Lift station generator project</b>	<b>\$200,000</b>
---------------------------------------	------------------

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

<b>New Request Provide for design &amp; construction of three (3) injection/recharge</b>	<b>\$4,396,800</b>
------------------------------------------------------------------------------------------	--------------------

This project intends to provide the design, drilling, and equipping, etc of three (3) recharge/injection wells to dispose of effluent generated by the existing WRF.

<b>New WRF WEST - Planning &amp; Permitting</b>	<b>\$100,000</b>
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Work tasks necessary to obtain permits as well as to provide needed planning services

<b>Provide for design &amp; construction of three (3) injection/recharge</b>	<b>\$6,000,000</b>
------------------------------------------------------------------------------	--------------------

This project intends to provide the design, drilling, and equipping, etc of three (3) recharge/injection wells to dispose of effluent generated by the existing WRF.

<b>Rancho Grande Sewer Infrastructure Repairs</b>	<b>\$505,000</b>
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This project would allow for repairs/replacements to the Rancho Grande sewage collection network that were previously identified as part of an inspection project.

<b>Replace unit 705</b>	<b>\$45,000</b>
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Unit 705 is a 2009 Ford F150 pickup that is primarily utilized as the divisions blue-staking vehicle. Staff is proposing that this unit be replaced with a Ford F150 regular cab pickup that will continue to be utilized for blue-staking...

<b>Replace unit 706</b>	<b>\$20,000</b>
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Unit 706 is a 2000 John Deere Gator UTV that is primarily utilized by a wastewater operator at the water reclamation facility for performing daily walk-thru activities as well as other plant operations and maintenance tasks. Staff is...

<b>Replace unit 707</b>	<b>\$20,000</b>
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Unit 707 is a 2000 John Deere Gator UTV that is primarily utilized by a wastewater operator at the water reclamation facility for performing day to day solids handling activities as well as other plant operations and maintenance tasks....

**Total: \$11,836,800**



## Fleet Services Requests

### Itemized Requests for 2024

<b>SOC fuel dispenser replacement</b>	<b>\$31,000</b>
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SOC fuel dispenser replacement or study .

**Total: \$31,000**



# Engineering Requests

## Itemized Requests for 2024

<b>1/2 Street Improvements Pinal Tech Park</b>	<b>\$7,500,000</b>
Project is part of the development agreement with Kohler. Increased industrial development makes this project a priority. CMAR will start in FY23 but will extend into FY24.	
<b>Henness Road Sanitary Sewer - Design</b>	<b>\$900,000</b>
Sewer Line Improvements. Adding approximately 12,000 linear feet of new 12" to 21" gravity sewer line in Henness Road from Camino Mercado to Kortsen to move sewage to new force main in Kortsen Road, bringing sewage treatment to a new...	
<b>Interconnect Traffic Signals</b>	<b>\$50,000</b>
Rollover \$50,000 of funds from 403-21-200-100-8301-22052 .Project incomplete this fiscal year will extend into following.	
<b>Managed Recharge Systems</b>	<b>\$100,000</b>
A project to help alleviate and provide a solution for excessive effluent discharge. The project was originally created with the idea of creating effluent discharge system	
<b>Peters Road Sanitary Sewer - Design</b>	<b>\$200,000</b>
Sewer Line Improvements. New sewer line required from Thornton Rd to Commerce for development to occur east of Thornton Rd in conjunction with the widening of Peters Rd.	
<b>Peters Road Widening - Construction</b>	<b>\$5,000,000</b>
Project will widen Peters Rd to four lanes from Burris Rd to Thornton Rd.	
<b>Roundabout - Ash Ave &amp; Florence St Design</b>	<b>\$100,000</b>
Create design plans for a traffic circle located at Ash Ave and Florence St	
<b>Thornton Road RR Overpass Construction</b>	<b>\$1,250,000</b>
City will apply for grant to construct RR overpass.	
<b>Trekell Road-Rodeo to Kortsen Sanitary Sewer - Design</b>	<b>\$550,000</b>
Sewer Line Improvements. Upgrade to existing Trekell sewer line between Kortsen and Rodeo. Approximately 5,300 linear feet of 18" gravity sewer line is needed to maintain service quality in the area and increase capacity of the existing line.	
<b>West Area Wastewater Improvements</b>	<b>\$12,600,000</b>
Combining three (3) 414 West Area Wastewater segment/accounts (23056, 23057 & 23058) monies from WW FY 23 carryforward and FY 24 and FY 25 budgeting into one (1) new CIP request segment based on CMAR selected contractor for all 3 segments and...	
<b>WRF Expansion Construction</b>	<b>\$1,400,000</b>
These monies are to be combined with 520-21-214-422-8301-22045, Mary Allen's COVID federal funding, and new CIP funds for a new constructed recharge facility northeast of WRF that will be scoped by Public Works and their consultant Wilson...	
<b>Total: \$29,650,000</b>	



## Parks Requests

### Itemized Requests for 2024

<b>Parks Replacement Vehicle #109</b>	<b>\$45,600</b>
Parks Replacement Vehicle #109	
<b>Parks Unit 103 - 2012 F250 With SVC Body Replace</b>	<b>\$40,000</b>
Replacement year was 2020. This information provided to fleet services.	
<b>Parks Unit 105 - 2012 F250 With SVC Body Replace</b>	<b>\$40,000</b>
Replacement year was 2020. This information provided to fleet services.	
<b>Parks Vehicle #121</b>	<b>\$34,000</b>
Replacement Parks Vehicle #121. This includes a new ask of \$2,200.	
<b>Replace Vehicle #110</b>	<b>\$46,800</b>
Parks Vehicle Replacement	
<b>Total: \$206,400</b>	

## Library Requests

### Itemized Requests for 2024

<b>Main Library Window Replacement</b>	<b>\$25,000</b>
This is to replace some windows in the upstairs main library activity room for better circulation. The window will include safety features since it is on the second floor.	
<b>Total: \$25,000</b>	

## Golf Requests

### Itemized Requests for 2024

<b>Additional Turf Equip Dave White GC</b>	<b>\$100,000</b>
This project would replace several pieces of equipment at the Dave White Golf Course that have reached the end of their useful life. Items planned for replacement include -Triplex fairway mower -Triplex greens mower -Two utility vehicles - Sprayer...	
<b>Irrigation System Upgrades - Golf Course</b>	<b>\$125,490</b>
This project is to upgrade the irrigation system at Dave White Golf Course.	
<b>Total: \$225,490</b>	



# Water Requests

## Itemized Requests for 2024

<b>Distribution System Repair/Replacement</b>	<b>\$100,000</b>
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This project would allow for repairs/replacements that will likely be identified as part of the system wide distribution system assessment / leak assessment analysis that will be conducted as part of the Remedial Action Plan that the City...

<b>Water Co. Emergency Generator Project</b>	<b>\$250,000</b>
----------------------------------------------	------------------

Create a new CIP project that would add an emergency generator and automatic transfer switch at the Copper Mountain Ranch Water Co. well site located at the NE corner of Maricopa / Casa Grande Hwy. and Anderson Rd. This well site is not currently...

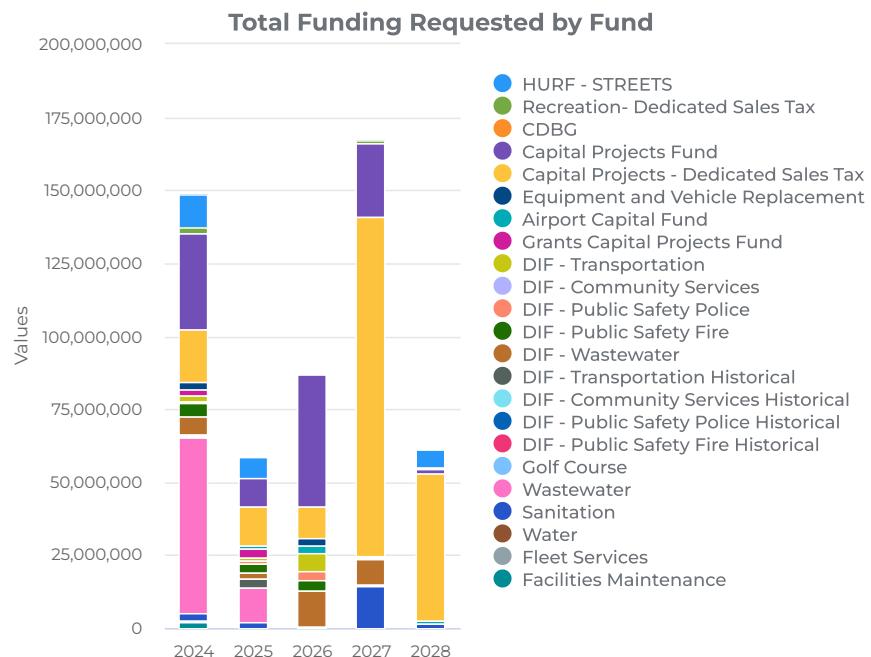
<b>Water Co. generator project</b>	<b>\$250,000</b>
------------------------------------	------------------

Create a new CIP project that would add an emergency generator and automatic transfer switch at the Copper Mountain Ranch Water Co. well site located at the NE corner of Maricopa / Casa Grande Hwy. and Anderson Rd. This well site is not currently...

**Total: \$600,000**



## Total Funding Requested by Fund - 5 Years



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

### Operating Impact

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

Project	Description	Long-Term Operating Cost Associated	FY24	FY25	FY26	FY27	FY28
Capital Projects - Dedicated Sales Tax 22001	Communications &EOC Op Expansion- Infrastructure	Annual Software Licensing agreement for CAD	\$ 37,200	\$ 39,060	\$ 41,013	\$ 43,064	\$ 45,217
<b>Total All Funds</b>			<b>\$ 37,200</b>	<b>\$ 39,060</b>	<b>\$ 41,013</b>	<b>\$ 43,064</b>	<b>\$ 45,217</b>

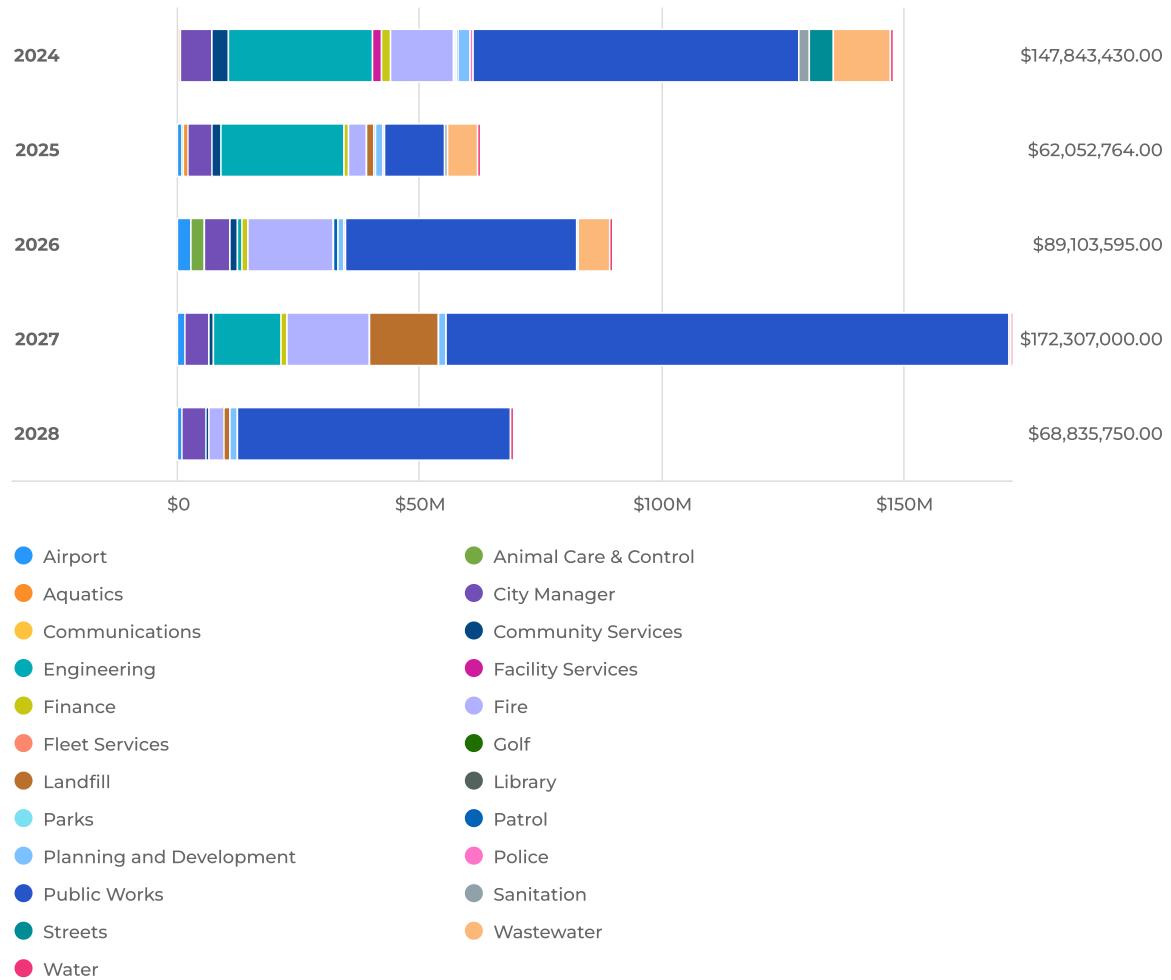
## Capital Improvements: Multi-year Plan

**Total Capital Requested**  
**\$540,142,539**

222 Capital Improvement Projects



## Total Funding Requested by Department



## City Manager Requests

### Itemized Requests for 2024-2029

Category	Amount
<b>City Hall Campus Improvements</b>	<b>\$1,000,000</b>
City Hall Campus Improvements, the dismantling of the auditorium.	
<b>Technical</b> <span style="float: right;"><b>\$25,324,000</b></span>	
This is the City Manager's Technical budget between the following funds, 201 - HURF, 212 - Dedicated Sales Tax, 403 - Capital Projects Dedicated Sales Tax, 404 - Equipment and Vehicle Replacement and 414 - DIF Wastewater.	
<b>Total: \$26,324,000</b>	



## Communications Requests

### Itemized Requests for 2024-2029

<b>EOC Operational Expansion</b>	<b>\$119,417</b>
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Upfitting the current console furniture with a radio console, CAD/computer equipment, and telephone functionality.

**Total: \$119,417**



# Community Services Requests

## Itemized Requests for 2024-2029

<b>Aquatic Park Safety Upgrades at Palm Island Aquatic Park</b>	<b>\$750,000</b>
This project is to upgrade the Palm Island Aquatic Park for general safety concerns including trip hazards, gutter repair, pool tile repair, lighting repair, slide repair, shade installation and pool deck work.	
<b>Carr McNatt Trail Coating</b>	<b>\$25,000</b>
The trail at Carr McNatt is in need of protection from a variety of elements. The trail is inundated with rain, sprinklers and regular use. This requires continual maintenance to ensure safety of users. The coating will not require the current...	
<b>Casa Grande Mountain Improvements</b>	<b>\$700,000</b>
This project would make improvements to the trail system at Casa Grande Mountain Park by adding barriers to prevent illegal OHV traffic to drive into the park and trails. The trails were designed only for hiking, biking, and equestrian...	
<b>CRC - Fitness Loft Expansion Equipment</b>	<b>\$50,001</b>
Currently the fixed desk upstairs is not used as anticipated when built. The membership numbers have risen and space is desperately needed. The desk would be moved downstairs to replace existing desk and be placed closer to entrance.	
<b>CRC - Fitness Loft Expansion Equipment Copy</b>	<b>\$1</b>
Currently the fixed desk upstairs is not used as anticipated when built. The membership numbers have risen and space is desperately needed. The desk would be moved downstairs to replace existing desk and be placed closer to entrance.	
<b>CRC - Fitness Loft Expansion Desk realignment</b>	<b>\$75,001</b>
Currently the fixed desk upstairs is not used as anticipated when built. The membership numbers have risen and space is desperately needed. The desk would be moved downstairs to replace existing desk and be placed closer to entrance.	
<b>Dorothy Powell Senior Center Internal and External upgrades</b>	<b>\$150,000</b>
The outside of the Senior Center is in need of upgrades for aesthetic reasons and safety concerns. The outside of the building needs painting, patchwork, landscaping upgrades. The front door needs to be redesigned to incorporate safety features.	
<b>Dorothy Powell Senior Center Video Surveillance System</b>	<b>\$50,000</b>
The senior center works with a vulnerable population and is located geographically within a high pedestrian area. The cameras are for safety purposes. Staff are able to monitor unstaffed rooms, outside/entrance areas and programs.	
<b>Fuel Tank at Golf Course - Infrastructure</b>	<b>\$100,000</b>
This project is to replace the current fuel station at Dave White Golf Course Maintenance Yard. Also to purchase new 4 IBC and 2 single barrel spill containment units. And 1 new Oil containment unit.	
<b>Golf Course Irrigation Upgrades</b>	<b>\$350,000</b>
This project is a continuation from FY22 to continue to upgrade the irrigation system at Dave White Golf Course. FY 22 - Design and replacement of control system. Control system on order. As of December 2022 has not arrived. FY...	
<b>Landscape and Irrigation Improvements at City Hall Campus</b>	<b>\$250,000</b>
A partnership has been formed with Arizona Water and the Lincoln Institute/Babbit Center to start this project. A conceptual design has been completed. A \$10,000 grant has been provided by the Lincoln Institute to offset the cost of...	
<b>Neighborhood Parks Improvement Program</b>	<b>\$1,200,000</b>
This is an annual project to continue to replace and update park amenities, assets, and playground equipment throughout the Parks inventory.	



<b>Park Vehicle #111 Replacement</b>	<b>\$70,000</b>
Parks Vehicle #111 Replacement	
<b>Parking Lot Replacement and Repair program</b>	<b>\$1,250,000</b>
FY 24. Replacement of portion of Paul Mason Sports Complex. FY 25 Replacemnt of any remaining portions of Paul Mason Sport Complex. FY 26 Replacement of Main Library Parking lot.	
<b>Parks Unit #103 F250 w/SVC Body - Replacement</b>	<b>\$30,000</b>
Parks Unit 103 Replacement Vehicle. To replace 2012 F250 with SVC Body. Additional funding needed for replacement	
<b>Parks Unit #105 2012 F250 SVC Body - Replacement</b>	<b>\$30,000</b>
Parks Unit #105 2012 F250 SVC Body Replacement - Additional funds needed.	
<b>Ramada Roofs/Restrooms at North Mountain Park</b>	<b>\$300,000</b>
North Mountain Ramada Roof and Restrooms repair, replacement and maintenance.	
<b>Replace Field Lighting - Paul Mason Sports Complex</b>	<b>\$750,000</b>
This project is for the replacement of the current metal halide lights at Paul Mason Sports Complex. The light fixtures would be replaced with energy-saving, modern LED lights. There is an additional request of \$150,000 added to the carryforward...	
<b>Spoil Van/Vacmaster Excavation System</b>	<b>\$70,000</b>
This equipment/trailer is for underground work when nearby utility lines like gas, water, fiber optic, sewer etc. It eliminates digging and instead vacuums out soil so lines are not harmed. Also can be used for sign post installation, flood clean...	
<b>Upgrades to Vista Grande Library</b>	<b>\$150,000</b>
Upgrades to Vista Grande Library - Flooring, lighting and other improvements	
<b>Urban trail Design and Development</b>	<b>\$1,642,785</b>
This project is the design and construction of the Community Trail within the City of Casa Grande. The goal is to extend the trail from the Mission Valley to Dave White Park. The segment from Peart to Trekal is completed.	
<b>Video Surveillance System Parks</b>	<b>\$195,000</b>
This project has developed over the past years between discussions with the Police Department, Community Services Department and the IT Division. The project would establish a camera system at Carr McNatt Park/Palm Island Aquatic center that...	

**Total: \$8,187,788**



# Finance Requests

## Itemized Requests for 2024-2029

<b>2023 Ford Transit Van</b>	<b>\$60,000</b>
Casa Grande Information Technology (IT) is requesting an additional cargo vehicle. The request for \$60,000 is a placeholder assuming a base model 2023 Ford Transit Van with an MSRP of \$43,455, various taxes, and light decal work for official...	
<b>ERP - Financial management system replacement</b>	<b>\$4,734,143</b>
ERP - Financial management system replacement Includes new and carryforward amounts	
<b>Microwave Ethernet Backhaul - Water Reclamation Facility</b>	<b>\$50,000</b>
At this point the recommendation is to install Ceragon wireless radios between the Water Reclamation Facility and either the NOC or Communications (depending on best line-of-sight) to serve as a wireless data backhaul. This would use FCC licensed...	
<b>Network Reconstruction Project</b>	<b>\$165,175</b>
This Capital Improvement Project (CIP) was initiated in FY17. It had a target completion window of FY22. However, there was a deferment in FY20, and the COVID-19 pandemic presented additional complications over the course of FY21 and...	
<b>Purchase of two (2) sedans for City-wide use</b>	<b>\$68,000</b>
Request is being made for the purchase two (2) 2023 Chevy Malibu vehicles for City-wide use. Amount includes MSRP plus estimated delivery, taxes, and necessary inflation.	
<b>Redesign lobby and front counter</b>	<b>\$75,000</b>
Seeking funds to upgrade front counter, lobby area, and bathrooms and to place a door between the lobby and bathroom and to possibly refresh exterior of finance administration building which currently looks abandoned. Requested estimates have not...	
<b>Vertical Phone System Replacement</b>	<b>\$150,000</b>
This Capital Improvement Project (CIP) will replace the Voice over Internet Protocol (VoIP) Vertical phone system in use agency-wide by the City of Casa Grande. This CIP is expected to improve the level of service offered by the City of...	

**Total: \$5,302,318**



# Fire Requests

## Itemized Requests for 2024-2029

<b>EMS Chief Vehicle (Tahoe)</b>	<b>\$60,000</b>
This vehicle will be assigned to the EMS Chief to conduct day-to-day business and attend specific meetings.	
<b>Fire Department Resource Center</b>	<b>\$1,694,000</b>
The Fire Department's Resource Management is a component of Support Services. Resource Management staff provide services such as purchasing, warehousing, and equipment. All Fire Department purchasing is processed by the Department's...	
<b>Helipad</b>	<b>\$562,000</b>
Helicopters are of immense help when it comes to quick and safe transportation, especially in hard-to-reach places. The one thing that is extremely convenient and important is the safe and effective operations of moving a patient to a secure...	
<b>New Ambulance #3</b>	<b>\$490,000</b>
Type 1 ambulances are mounted on a truck-style chassis. The driver's compartment resembles a pickup truck. Type 1 ambulances are available on many different styles of chassis. Type 1 ambulances include a pass through that connects the driver...	
<b>New Ambulance #4</b>	<b>\$490,000</b>
Type 1 ambulances are mounted on a truck-style chassis. The driver's compartment resembles a pickup truck. Type 1 ambulances are available on many different styles of chassis. Type 1 ambulances include a pass through that connects the driver...	
<b>Public Education Vehicle</b>	<b>\$65,000</b>
Providing the ability to make contact with the community and provide fire and life safety education is an effective means for establishing fire-safe behavior among people of all ages and abilities. It also promotes understanding and acceptance of...	
<b>Remodel Fire Station 504</b>	<b>\$2,567,000</b>
Remodel Fire Station 504 by adding an ambulance bay and sleeping quarters in anticipation of the awarding of the CON.	
<b>Replace a Type 6 (Shop 427) with a Type III Apparatus</b>	<b>\$600,000</b>
A Type 3 fire engine is what you'll see if you live in a mountainous or rural community. These (typically) four-wheel drive apparatus are designed for rapid deployment, pick up, and relocation during wildfires. Technically, a Type 3 fire...	
<b>Replace Fire Apparatus Shop #438</b>	<b>\$1,250,000</b>
Type 1 fire trucks are purposefully designed to support urban, rural and suburban departments because they carry all of the required NFPA firefighting equipment. These versatile vehicles are often the first on scene because they support both...	
<b>Replace Fire Station 501</b>	<b>\$16,000,000</b>
Replacement of an aging fire station (60 years old).	
<b>Replace Fire Station 502</b>	<b>\$17,000,000</b>
Replace Fire Station 502. This building was built to address an immediate need in 1995. Growth of the city dictates that a long term station be built providing the ability to place multi-companies in service.	
<b>Replace FS 503</b>	<b>\$7,125,000</b>
Replace FS 503	
<b>Replace FS 503--New Request</b>	<b>\$4,500,000</b>
Build new FS 503	



<b>Replace shop 430 (Bronto) with a straight stick ladder truck</b>	<b>\$1,800,000</b>
---------------------------------------------------------------------	--------------------

A ladder fire truck is a basic tool for rapid response, ventilation, extinguishment and rescue operations in the fire service. An aerial ladder truck stands out in a fleet because of the highly visible ladder device on the top of the truck with...

<b>Replacement of a Physio-Control Life-Pak 15</b>	<b>\$47,000</b>
----------------------------------------------------	-----------------

A cardiac monitor is a device that allows for the continuous monitoring of the heart's activity through electrocardiography (ECG/EKG). Outside of the doctor's office, heart monitoring is done with an ambulatory cardiac monitor that a...

<b>Vehicle Exhaust Removal System</b>	<b>\$95,000</b>
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Hazardous vehicle exhaust emissions in a fire station are a firefighter's most significant cancer health risk and could be a serious legal liability for the fire department. This hazard can be eliminated with the installation of source...

**Total: \$54,345,000**

## Planning and Development Requests

### Itemized Requests for 2024-2029

<b>New City Entryway Signage</b>	<b>\$137,500</b>
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Creation of new design for City Entryway Signage

<b>Phased implementation of the Florence Blvd. Streetscape Plan</b>	<b>\$8,370,000</b>
---------------------------------------------------------------------	--------------------

Completion of conceptual design for the entire Florence Blvd. corridor from Pinal to I-10. Completion of construction drawings for Phase 1. Right of Way/Easement acquisition. Initial construction of the Phase 1 section. This includes a...

<b>Replacement of Building Inspector pick-up #376.</b>	<b>\$37,000</b>
--------------------------------------------------------	-----------------

This pick-up was funded for replacement in the FY23 budget at \$30,000 but will likely not be able to be purchased until FY24. Additionally, Fleet advises that the purchase price will likely be \$37,000 for a basic Ford F-150, or equivalent,...

<b>Replacement of Building Inspector pick-up #378</b>	<b>\$37,000</b>
-------------------------------------------------------	-----------------

This pick-up was funded for replacement in the FY23 budget at \$30,000 but will likely not be able to be purchased until FY24. Additionally, Fleet advises that the purchase price will likely be \$37,000 for a basic Ford F-150, or equivalent, pick-up...

<b>Replacement of Building Inspector pick-up #379</b>	<b>\$37,000</b>
-------------------------------------------------------	-----------------

This pick-up was funded for replacement in the FY23 budget at \$30,000 but will likely not be able to be purchased until FY24. Additionally, Fleet advises that the purchase price will likely be \$37,000 for a basic Ford F-150, or equivalent,...

**Total: \$8,618,500**



# Police Requests

## Itemized Requests for 2024-2029

<b>Additional Vehicles for General Investigations</b>	<b>\$100,000</b>
Additional Vehicles for General Investigations	
<b>Drying Chambers and Machines</b>	<b>\$59,000</b>
This is a carryforward request from the approved project in FY23 for replacement of the Drying Chambers and Machines	
<b>FARO Technologies Focus Laser Scanner</b>	<b>\$90,000</b>
Faro Technologies Forensic Scene 3D Scanning and Reconstruction.	
<b>Interview Room Cameras &amp; Recording System</b>	<b>\$150,000</b>
Replacement of Interview and Interrogation Room Cameras and Recording System	
<b>Replace Detective Vehicle 2502</b>	<b>\$65,000</b>
Replacement of Detective Vehicle #2502	
<b>Replace Detective Vehicle 2504</b>	<b>\$65,000</b>
Replacement of Detective Vehicle #2504	
<b>Replace Detective Vehicle 2506</b>	<b>\$50,000</b>
Replacement of Detective Vehicle 2506	
<b>Replace Detective Vehicle 2508</b>	<b>\$50,000</b>
Replacement of Detective Vehicle #2508	
<b>Replace Detective Vehicle 2510</b>	<b>\$50,000</b>
Replacement of Detective Vehicle #2510	
<b>Replacement of Police Detective Unit #2500</b>	<b>\$50,000</b>
Carryforward request for Replacement of Police Detective Until #2500	
<b>Replacement of Police Transport Van Unit #248</b>	<b>\$75,000</b>
This is a carryforward request for PD Transport Van Unit #248 from FY22.	
<b>Technology Equipment in Conference Rooms</b>	<b>\$158,000</b>
This was a multi-year project. The equipment in the conference rooms is in need of being updated and replaced.	
<b>Total: \$962,000</b>	



# Public Works Requests

## Itemized Requests for 2024-2029

<b>ADA Sidewalk improvements</b>	<b>\$250,000</b>
Repair and replace sidewalks throughout the city.	
<b>Airport Industrial Park Drainage Improvements</b>	<b>\$500,000</b>
Improving airport industrial area	
<b>Desert Valley Reconstruction</b>	<b>\$925,000</b>
Rollover \$252,203 from 201-21-201-100-8301-23004 and add an additional 672,797. PCI scores warrant a partial reconstruction geotechnical evaluation. It has been performed. It was underfunded last budget year.	
<b>Fifth Street/Pert Square Improvements</b>	<b>\$6,000,000</b>
Fifth Street/Pert Square Improvements - to accommodate growth in the community (bond issue) Introduction of new streets that connects to the existing downtown and Florence Blvd. an extension of 5th street from Drylake to Marshall. Requesting...	
<b>Improve Cottonwood Lane Intersection with Thornton Rd, add additional lane - Construction</b>	<b>\$3,500,000</b>
Due to increased industrial traffic, more capacity is needed. Currently, traffic backs up from the RR tracks to Cottonwood Ln.	
<b>Improve Cottonwood Lane Intersection with Thornton Rd, add additional lane - Design</b>	<b>\$280,000</b>
add an additional lane from Cottonwood to 100 feet South of RR. Improve intersection	
<b>Jimmie Kerr and Trekell Intersection &amp; RR crossing Improvements Construction</b>	<b>\$4,000,000</b>
Expansion of turn lanes and traffic signal improvements	
<b>Jimmie Kerr and Trekell Intersection &amp; RR crossing Improvements Design</b>	<b>\$400,000</b>
Design needed ahead of construction to develop scope and cost estimate of the project	
<b>Kortsen Relief Sewer Design/Construction</b>	<b>\$16,500,000</b>
A force main extending from approximately the Kortsen and Henness intersection to the WRF to provide capacity for new development. In addition requesting \$4.2M of additional funding	
<b>Kortsen Road Buildout-Pinal to Peart</b>	<b>\$5,000,000</b>
Complete unfinished portions of this roadway to improve traffic flow and safety	
<b>McCartney Rd. Improvements - I-10 - Pinal</b>	<b>\$12,000,000</b>
McCartney Rd. Improvements - I-10 - Pinal - to accommodate growth in the community (bond issue)	
<b>Peters Road Improvements Widening Peters Rd from Thornton- Chui Chu Construction</b>	<b>\$10,000,000</b>
Expansion of roadway to compensate for increased traffic from industrial areas	
<b>Peters Road Improvements Widening Peters Rd from Thornton- Chui Chu Design</b>	<b>\$1,120,000</b>
Peters Road is deteriorating and needs to be rebuilt. Increased traffic warrants four lanes.	
<b>Peters Road Widening from Thornton to Burris- Construction</b>	<b>\$12,000,000</b>
Project design will be completed in FY24. Anticipate construction in FY27. Increased traffic at Lucid and other industrial users warrants widening to four lanes.	

<b>Pinal Avenue Relief Sewer - Design &amp; Construction</b>	<b>\$6,000,000</b>
Sewer Line Improvements. Currently, existing development along Rodeo east of Pinal runs west to a line within Pinal then south to Kortsen. Sewer improvements in Pinal Avenue from Rodeo to Kortsen will increase capacity.	
<b>PM-10_Response Plan</b>	<b>\$750,000</b>
Double Chip Seal 1 mile of dirt road each year	
<b>Replace 6100- 2011 Ford F-250 X Cab</b>	<b>\$80,000</b>
This replacement has been deferred for 2 years because of unavailability of trucks. Was supposedly carried forward but I do not see funds in Financials	
<b>Replace 612 2013 Ford F-250 Crew Cab - Additional Funds</b>	<b>\$30,000</b>
Carry Forward \$50,000 from 201-21-201-100-8601-23036 and add \$30,000. Years and milage meet replacement warrants, underfunded last budget year	
<b>Replace 679 2016 Global Sweeper Additional funds</b>	<b>\$375,000</b>
Additional Funds needed to complete purchase of sweeper	
<b>Replace Unit 631 Case Gannon</b>	<b>\$130,000</b>
Years and hours meet replacement warrants	
<b>Replace Unit 640 Carry Forward</b>	<b>\$20,000</b>
Rollover \$71,000 from 201-21-201-100-8601-23038 Add additional \$20,000. Underfunded and no truck availability Carry forward 71K and add an additional 20K	
<b>Roundabout- Ash Ave &amp; Florence St Construction</b>	<b>\$3,500,000</b>
Project design will be completed in FY24. Anticipate construction in FY25.	
<b>Selma Highway Thornton road to I-10-Construction</b>	<b>\$100,000,000</b>
Increased Traffic in the industrial area needs another route to I-10	
<b>Selma Highway Thornton road to I-10-Design</b>	<b>\$10,000,000</b>
Increased traffic in the industrial area needs another route to I-10.	
<b>Selma Hwy Interchange &amp; Removal of Jimmie Kerr, I-10 Interchange</b>	<b>\$30,000,000</b>
Provide a new Traffic Interchange for increased traffic	
<b>Selma Hwy reconstruction Pinal County Joint Project sections in City Limits</b>	<b>\$6,000,000</b>
Mill and repaving of the City's sections of Selma Hwy	
<b>Southside Pavement Reconstruction ADA Improvements</b>	<b>\$5,071,000</b>
PCI scores warrant mill and overlay at a minimum, will be contingent on geotechnical evaluation to determine final treatment	
<b>Thornton Rd. Widening Peters-Hwy 84</b>	<b>\$15,000,000</b>
This project will provide 4 lanes with two (2) lanes southbound and two lanes (2) lane northbound. Anticipate construction FY26.	
<b>Thornton Road HY 84 to Cottonwood Lane-Construction</b>	<b>\$5,000,000</b>
This project will provide 4 lanes with two (2) lanes southbound and two lanes (2) lane northbound. Anticipate construction FY26.	



<b>Traffic Signal - Centennial Blvd and Pinal Ave</b>	<b>\$769,980</b>
Carry forward \$730,020 from 410-21-201-100-8301-17112. Waiting to see if CG is chosen for Federal Earmark Funds	
<b>Traffic Signal - Centennial Blvd and Pinal Ave CFWD</b>	<b>\$530,020</b>
Carry foward for Centennial signal project	
<b>Traffic Signal Pueblo and Cottonwood- Construction</b>	<b>\$1,000,000</b>
Due to increased development and school traffic this has become one of the busiest unsignalized intersection in City.	
<b>Traffic Signal Pueblo and Cottonwood-Design</b>	<b>\$50,000</b>
Due to increased development and school traffic, this has become one of the busiest unsignalized intersections in the City.	
<b>Traffic Signal-Henness and Cottonwood Design</b>	<b>\$50,000</b>
Very busy intersection without signal currently	
<b>Trekell Rd Improvements McCartney-Val Vista Construction</b>	<b>\$10,000,000</b>
Project design will be completed in FY26. Anticipate construction in FY27.	
<b>Trekell Rd Improvements McCartney-Val Vista Design</b>	<b>\$1,000,000</b>
Improvements to Trekell Road. Potential new surface.	
<b>Trekell Rd. Improvements - Rodeo - McCartney</b>	<b>\$5,000,000</b>
Trekell Rd. Improvements - Rodeo - McCartney - to accommodate growth in the community (bond issue)	
<b>Trekell Road-Cottowood to Kortsen Sanitary Sewer - Design</b>	<b>\$600,000</b>
Sewer Line Improvements. Upgrade to existing Trekell sewer line between Kortsen and Cottonwood. Approximately 5,300 linear feet of 18" gravity sewer line is needed to maintain service quality in the area and increase capacity of the existing...	
<b>Turn Lane Installation - Arizola at Florence</b>	<b>\$3,000,000</b>
Addition of dual left turn lanes on the north and south end of Arizola Road at the Florence Blvd intersection.	
<b>Turn Lane Installation - Trekell at Florence</b>	<b>\$1,200,821</b>
Partial amount of \$574,179 is rollover from 417-21-201-100-8301-17009. Totals to \$1,775,000	
<b>Turn Lane Installation - Trekell at Florence CFWD</b>	<b>\$574,179</b>
Partial amount of \$574,179 is rollover from 417-21-201-100-8301-17009. Totals to \$1,775,000	
<b>Upgrade to existing WRF</b>	<b>\$21,603,240</b>
Increase treatment capacity at Water Reclamation Facility. Provide upgrades to increase efficiency.	

**Total: \$299,809,240**



## Streets Requests

### Itemized Requests for 2024-2029

<b>Initial Roadway Improvements - Pinal Tech Park</b>	<b>\$250,000</b>
Design started late FY23 and won't be completed until FY24. Carry forward \$250,000.	
<b>Maricopa Casa Grande Highway</b>	<b>\$3,500,000</b>
Waiting to see if CG is chosen for grant through RTAC and State Legislature for \$3.5 million FY 24	
<b>Peters Road Widening</b>	<b>\$950,000</b>
Professional Engineering Design Service Solicitation to be advertised late FY23. Carryforward \$950k into FY24.	
<b>Replace 612 2013 Ford F-250 Crew Cab Carryforward</b>	<b>\$50,000</b>
Replacement of vehicle for roadway maintaintice crews.	
<b>Replace Unit 640</b>	<b>\$71,000</b>
New truck needed for roadway maintainence crews	
<b>Replace Unit 674 John Deere Mower</b>	<b>\$160,000</b>
Years and milage meet replacement warrants, underfunded last budget year	
<b>Total: \$4,981,000</b>	



## Sanitation Requests

### Itemized Requests for 2024-2029

<b>Blight control; gates in abandoned non-serviced alleyways and surveillance cameras to help curb illegal dumping.</b>	<b>\$50,000</b>
Blight control; gates in abandoned non-serviced alleyways and surveillance cameras to help curb illegal dumping.	
<b>Peterbuilt -Side Loaders FY2022 project #23093 Carryforward</b>	<b>\$434,534</b>
Peterbuilt -Side Loaders FY2022 project #23093 Carryforward.	
<b>Peterbuilt -Side Loaders FY2022 project #23094 Carryforward</b>	<b>\$434,534</b>
Peterbuilt -Side Loaders FY2022 project #23094 Carryforward.	
<b>Re-chassis Automated Sideload Trash Truck</b>	<b>\$375,000</b>
The refurbishing of one of the current Scorpion ASL bodies and installation on a new chassis.	
<b>Re-chassis Automated Sideload Trash Truck FY2025</b>	<b>\$375,000</b>
The refurbishing of one of the current Scorpion ASL bodies and installation on a new chassis.	
<b>Replace unit #500 2009 Ford F-150</b>	<b>\$45,000</b>
Replace unit #500 2009 Ford F-150	
<b>Replace unit #506 2008 Ford F-350 FY2022 project #23091 Carryforward</b>	<b>\$47,500</b>
Replace unit #506 2008 Ford F-350 FY2022 project #23091 Carryforward.	
<b>Replace unit #5201 2010 Auto Car Roll-Off truck FY2026</b>	<b>\$325,000</b>
Replace unit #5201 2010 Auto Car Roll-Off truck FY2026.	
<b>Replace unit #5202 2010 Auto Car Roll-Off truck FY2027</b>	<b>\$325,000</b>
Replace unit #5202 2010 Auto Car Roll-Off truck FY2027.	
<b>Replace Unit #536 2012 Mack Front Load Trash Truck</b>	<b>\$425,000</b>
Replace Unit #536 2012 Mack Front Load Trash Truck	
<b>Replace Unit #539 2015 Mack Front Load Trash Truck FY2025</b>	<b>\$425,000</b>
Replace Unit #539 2015 Mack Front Load Trash Truck	
<b>Replace unit #544 2011 Kubota Loader</b>	<b>\$70,000</b>
Replace unit #544 2011 Kubota Loader.	
<b>Replace unit #557 2009 Ford F-350</b>	<b>\$62,500</b>
Replace unit #557 2009 Ford F-350.	
<b>Three additional ASL trash trucks, FY2022 project #23074 Carryforward</b>	<b>\$223,602</b>
Three additional ASL trash trucks, FY2022 project #23074.	

**Total: \$3,617,670**



# Landfill Requests

## Itemized Requests for 2024-2029

<b>Gas Collection System Design and Installation</b>	<b>\$1,130,000</b>
Gas Collection System Design and installation	
<b>Land Purchase</b>	<b>\$12,000,000</b>
Land Purchase	
<b>Landfill east disposal cell permitting and design</b>	<b>\$50,000</b>
Landfill east disposal cell permitting and design.	
<b>Replace unit #508 2013 Ford F-150 4x4 Crew Cab</b>	<b>\$45,000</b>
Replace unit #508 2013 Ford F-150 4x4 Crew Cab.	
<b>Replace unit #566 2022 836K Caterpillar Compactor FY2028</b>	<b>\$1,500,000</b>
Replace unit #566 2022 836K Caterpillar Compactor FY2028.	
<b>Replace unit #581 2020 623K Caterpillar Scraper FY2027</b>	<b>\$1,250,000</b>
Replace unit #581 2020 623K Caterpillar Scraper FY2027.	
<b>Replace unit #583 Six inch trash pump</b>	<b>\$60,000</b>
Replace unit #583 Six inch trash pump.	
<b>Replace Unit 580 D7R BullDozer</b>	<b>\$500,000</b>
Replace Unit 580 D7R BullDozer	
<b>Replace Unit 586 CAT Water Carrier</b>	<b>\$660,000</b>
Replace Unit 586 CAT Water Carrier	
<b>Undercarriage replacement unit #580 D7R Caterpillar Bulldozer</b>	<b>\$65,000</b>
Undercarriage replacement unit #580 D7R Caterpillar Bulldozer.	

**Total: \$17,260,000**



# Facility Services Requests

## Itemized Requests for 2024-2029

<b>A/C replacement City Library</b>	<b>\$320,000</b>
-------------------------------------	------------------

Our City Library has 4 10-ton package AC units with gas heat. These units are ready for replacement. We have been working on these units over the years replacing parts to keep them running. Some have had major components replaced such as...

<b>Casa Grande Main Library Carpet Replacement</b>	<b>\$153,000</b>
----------------------------------------------------	------------------

Our City Library carpet has shown discoloration and worn out areas due to such a high volume of traffic that goes thru this building on a daily basis. This money will be used to replace all the carpet and base boards,. This project will...

<b>City Hall Chiller Replacement</b>	<b>\$850,000</b>
--------------------------------------	------------------

City Hall Main 90 Ton Chiller system replacement.

<b>Entrance Gate Controller Replacements</b>	<b>\$120,000</b>
----------------------------------------------	------------------

Replace existing Gate Controllers with new gate controllers.

<b>FM Truck #153 Vehicle Replacement</b>	<b>\$60,000</b>
------------------------------------------	-----------------

2023 Ford F250 Truck with Service Bed and ladder rack. This will replace FM Truck 153 with a service bed and ladder rack, Also F250

<b>IT Server room HVAC Replacement</b>	<b>\$85,000</b>
----------------------------------------	-----------------

Replacement Liebert HVAC system for IT Server Room Critical environment

<b>NOC Break Room Improvements Project</b>	<b>\$50,000</b>
--------------------------------------------	-----------------

Separating the breakroom from the gym to have more privacy for those who are using either room.

<b>NOC Landscape Improvement Project</b>	<b>\$200,000</b>
------------------------------------------	------------------

We will be bringing the landscaping back up to city standards. This will include patio furnishing for the covered deck and new signage if budget holds out.

<b>Outside Parking Lot Lighting and Controls</b>	<b>\$110,000</b>
--------------------------------------------------	------------------

The public safety building was set up with a creston light control system that has never met the needs of this building. Causing problems with lights being on at all hours, day or night or not being on when they should be. I have...

<b>Palm Island Pool House Acid Room Renovation</b>	<b>\$150,000</b>
----------------------------------------------------	------------------

Palm Island pool house has two outside closets that house our Acid and Chlorine, the fumes that come off of these containers has been destroying anything metal that is in this room due to improper ventilation. This includes the door...

**Total: \$2,098,000**



# Airport Requests

## Itemized Requests for 2024-2029

<b>Airport Aircraft Wash Rack</b>	<b>\$385,000</b>
Design and Construct the Airport Aircraft Wash Rack	
<b>Airport Beacon Light - LED Replacement</b>	<b>\$35,000</b>
Replace the obsolete and high maintenance Airport Rotating Beacon Light with a new FAA Approved LED Rotating Beacon Light.	
<b>Airport EA for RPZ Land Acquisition</b>	<b>\$173,250</b>
Airport EA for RPZ Land Acquisition	
<b>Airport Fiberoptic Communication Line Upgrade</b>	<b>\$40,000</b>
Airport communication line upgrade from point-to-point wireless to conduit and fiberoptic lines.	
<b>Airport Helipad Apron</b>	<b>\$385,000</b>
Design and Construct the Airport Helipad Apron	
<b>Airport Lighting - LED Conversion</b>	<b>\$75,000</b>
Airport lighting upgrade to LED conversions or replacements	
<b>Airport Obstruction Removal (Palm Trees)</b>	<b>\$27,500</b>
Airport Obstruction Removal (Palm Trees)	
<b>Airport Perimeter Fence Extension to the Airport Property Line</b>	<b>\$400,000</b>
Design and Construct the extension of the Airport Perimeter Fence to the airport property line to protect the ILS infrastructure & RPZ.	
<b>Airport Runway 05-23 Bypass Taxiways</b>	<b>\$1,056,000</b>
Design and Construct Airport Runway 05-23 Bypass Taxiways	
<b>Airport Terminal Parking Lot Reconstruction</b>	<b>\$544,500</b>
Airport Terminal Parking Lot Reconstruction and Expansion	
<b>CFWD Airport Drainage Study and Master Plan</b>	<b>\$24,864</b>
Conduct a drainage study and develop a drainage master plan for the Airport.	
<b>CFWD Airport Terminal Apron Pavement Rehab</b>	<b>\$1,782,000</b>
Design Airport Terminal Apron Pavement Rehabilitation then Construct based on the Design.	
<b>CFWD+ Airport T-Hangar Taxiway(s) Pavement Reconstruction</b>	<b>\$290,636</b>
Airport T-Hangar Taxiway(s) Pavement Reconstruction. Approximately 24,000 SY.	
<b>CFWD+ Airport Taxiway G (AIP through-the-fence airport access)</b>	<b>\$950,000</b>
Design and Construct taxiway infrastructure to allow through-the-fence Airport access for the Donovan Kramer Airport Industrial Park (AIP) lot owners.	

**Total: \$6,168,750**



## **Patrol Requests**

### **Itemized Requests for 2024-2029**

<b>Additional Vehicles to Patrol</b>	<b>\$380,000</b>
Additional Patrol Vehicles	
<b>Police Command Post</b>	<b>\$450,000</b>
Police Command Post	
<b>Replace K9 Vehicle 2155</b>	<b>\$90,000</b>
Replacement of K9 Vehicle #2155	
<b>Replace Patrol Vehicle 2157</b>	<b>\$90,000</b>
Replacement of Patrol Vehicle #2157	
<b>Replace Patrol Vehicle 2159</b>	<b>\$90,000</b>
Replacement of Patrol Vehicle 2159	
<b>Replace Patrol Vehicle 2160</b>	<b>\$90,000</b>
Replacement of Patrol Vehicle #2160	
<b>Replace Patrol Vehicle 2162</b>	<b>\$90,000</b>
Replacement of Patrol Vehicle #2162	
<b>Replace Patrol Vehicle 2169</b>	<b>\$90,000</b>
Replacement of Patrol Vehicle 2169	
<b>Replace Patrol Vehicle 2174</b>	<b>\$90,000</b>
Replacement of Patrol Vehicle #2174	
<b>Replacement of Police Transport Van Unit #2300</b>	<b>\$75,000</b>
Carryforward request of Police Transport Van Until #2300	
<b>Replacement of Police Vehicle Unit #2147</b>	<b>\$40,000</b>
Replacement of patrol unit 2147 is in the process.	

**Total: \$1,575,000**



## Animal Care & Control Requests

### Itemized Requests for 2024-2029

<b>ACO Office</b>	<b>\$253,000</b>
Renovations to current ACO office	
<b>Addition of 70 Kennels with A/C</b>	<b>\$2,850,000</b>
Addition of 70 kennels with A/C	
<b>Animal Control Unit #319</b>	<b>\$75,000</b>
This is a carryforward request for replacement of Animal Control Vehicle #319 that was approved in FY22, but due to supply chain issues we have not been able to obtain a replacement.	
<b>Animal Transport Van</b>	<b>\$80,000</b>
Animal Transport Van	
<b>Cat Room Renovations</b>	<b>\$221,166</b>
Cat Room Renovations	
<b>Kennel Renovations</b>	<b>\$300,000</b>
Renovations to dog kennel and dog runs	
<b>Security Cameras for Animal Control</b>	<b>\$120,000</b>
Security Camera System for Animal Control	
<b>Total: \$3,899,166</b>	



# Wastewater Requests

## Itemized Requests for 2024-2029

<b>Arizola Road Relief Sewer - Design &amp; Construction</b>	<b>\$6,250,000</b>
Sewer Line Improvements. Upsizing of sewerline from Earley through Florence Blvd. The existing 12" in this section is inadequately sized to convey flows from future development within this segment and anything from the south. The project will...	
<b>Biosolids Hauling Equipment</b>	<b>\$400,000</b>
The biosolids hauling tractor has been purchased. However, funds that were remaining in FY22 were not carried forward as intended for the purchase of end dump trailers. The requested carryforward amount of \$400,000 is for the purchase of...	
<b>La Posada sewer replacement</b>	<b>\$150,000</b>
The current sewer line in LaPosada mobile home park which is located underneath several mobile homes is in need of replacement. This project would abondon the existing line and install a new line and reconnect all services. A quote for this work...	
<b>Lift station generator project</b>	<b>\$1,000,000</b>
Create a new CIP project that would add emergency generators and automatic transfer switches to all sewage and storm water lift/pump stations. None of the City's existing pump stations are currently equipped with generators or any means to run...	
<b>New Request Provide for design &amp; construction of three (3) injection/recharge</b>	<b>\$4,396,800</b>
This project intends to provide the design, drilling, and equipping, etc of three (3) recharge/injection wells to dispose of effluent generated by the existing WRF.	
<b>New WRF WEST - Planning &amp; Permitting</b>	<b>\$100,000</b>
Work tasks necessary to obtain permits as well as to provide needed planning services	
<b>Provide for design &amp; construction of three (3) injection/recharge</b>	<b>\$6,000,000</b>
This project intends to provide the design, drilling, and equipping, etc of three (3) recharge/injection wells to dispose of effluent generated by the existing WRF.	
<b>Rancho Grande Sewer Infrastructure Repairs</b>	<b>\$505,000</b>
This project would allow for repairs/replacements to the Rancho Grande sewage collection network that were previously identified as part of an inspection project.	
<b>Replace unit 705</b>	<b>\$45,000</b>
Unit 705 is a 2009 Ford F150 pickup that is primarily utilized as the divisions blue-staking vehicle. Staff is proposing that this unit be replaced with a Ford F150 regular cab pickup that will continue to be utilized for blue-staking...	
<b>Replace unit 706</b>	<b>\$20,000</b>
Unit 706 is a 2000 John Deere Gator UTV that is primarily utilized by a wastewater operator at the water reclamation facility for performing daily walk-thru activities as well as other plant operations and maintenance tasks. Staff is...	
<b>Replace unit 707</b>	<b>\$20,000</b>
Unit 707 is a 2000 John Deere Gator UTV that is primarily utilized by a wastewater operator at the water reclamation facility for performing day to day solids handling activities as well as other plant operations and maintenance tasks....	
<b>Trekell Road-Cottowood to Kortsen Sanitary Sewer - Construction</b>	<b>\$6,000,000</b>
Sewer Line Improvements. Upgrade to the existing Trekell sewer line between Kortsen and Cottonwood. Approximately 5,300 linear feet of 18" gravity sewer line is needed to maintain service quality in the area and increase the capacity of the...	



## **Fleet Services Requests**

### **Itemized Requests for 2024-2029**

#### **SOC fuel dispenser replacement**

**\$31,000**

SOC fuel dispenser replacement or study .

**Total: \$31,000**

# Engineering Requests

## Itemized Requests for 2024-2029

<b>1/2 Street Improvements Pinal Tech Park</b>	<b>\$7,500,000</b>
Project is part of the development agreement with Kohler. Increased industrial development makes this project a priority. CMAR will start in FY23 but will extend into FY24.	
<b>Burris Road Relief Sewer - Design &amp; Construction</b>	<b>\$9,000,000</b>
Sewer Line Improvements Construction of second line within Burris from Hanna Rd to the S/W corner of existing WRF. With projected industrial sewer flows along this corridor, not designated to flow west, to the west area lift station, a second...	
<b>Downtown Streets Improvements (drainage) Design</b>	<b>\$5,000,000</b>
Project in recently passed GO bond. Phase III of downtown Streets improvements design for future construction. Improvement for roads and Drainage.	
<b>Henness Road Sanitary Sewer - Construction</b>	<b>\$9,000,000</b>
Sewer Line Improvements. Adding approximately 12,000 linear feet of new 12" to 21" gravity sewer line in Henness Road from Camino Mercado to Kortsen to move sewage to new force main in Kortsen Road bringing sewage treatment to a new area...	
<b>Henness Road Sanitary Sewer - Design</b>	<b>\$900,000</b>
Sewer Line Improvements. Adding approximately 12,000 linear feet of new 12" to 21" gravity sewer line in Henness Road from Camino Mercado to Kortsen to move sewage to new force main in Kortsen Road, bringing sewage treatment to a new...	
<b>Interconnect Traffic Signals</b>	<b>\$50,000</b>
Rollover \$50,000 of funds from 403-21-200-100-8301-22052 .Project incomplete this fiscal year will extend into following.	
<b>Managed Recharge Systems</b>	<b>\$100,000</b>
A project to help alleviate and provide a solution for excessive effluent discharge. The project was originally created with the idea of creating effluent discharge system	
<b>Peters Road Sanitary Sewer - Design</b>	<b>\$200,000</b>
Sewer Line Improvements. New sewer line required from Thornton Rd to Commerce for development to occur east of Thornton Rd in conjunction with the widening of Peters Rd.	
<b>Peters Road Sanitary Sewer- Construction</b>	<b>\$2,000,000</b>
Sewer Line Improvements. New sewer line required from Thornton Rd to Commerce for development to occur east of Thornton Rd in conjunction with the widening of Peters Rd.	
<b>Peters Road Widening - Construction</b>	<b>\$9,000,000</b>
Project will widen Peters Rd to four lanes from Burris Rd to Thornton Rd.	
<b>Roundabout - Ash Ave &amp; Florence St Design</b>	<b>\$100,000</b>
Create design plans for a traffic circle located at Ash Ave and Florence St	
<b>Thornton Road RR Overpass Construction</b>	<b>\$1,250,000</b>
City will apply for grant to construct RR overpass.	
<b>Traffic Signal-Henness and Cottonwood-construction</b>	<b>\$1,000,000</b>
Busy intersection that needs a traffic signal	



<b>Trekell Road-Rodeo to Kortsen Sanitary Sewer - Construction</b>	<b>\$5,500,000</b>
Sewer Line Improvements. Upgrade to the existing Trekell sewer line between Kortsen and Rodeo. Approximately 5,300 linear feet of 18" gravity sewer line is needed to maintain service quality in the area and increase the capacity of the...	
<b>Trekell Road-Rodeo to Kortsen Sanitary Sewer - Design</b>	<b>\$550,000</b>
Sewer Line Improvements. Upgrade to existing Trekell sewer line between Kortsen and Rodeo. Approximately 5,300 linear feet of 18" gravity sewer line is needed to maintain service quality in the area and increase capacity of the existing line.	
<b>Val Vista TI-Design</b>	<b>\$5,000,000</b>
Increased traffic in relationship to Coper Mtn. Ranch will warrant a TI at Val Vista and I-10	
<b>West Area Wastewater Improvements</b>	<b>\$12,600,000</b>
Combining three (3) 414 West Area Wastewater segment/accounts (23056, 23057 & 23058) monies from WW FY 23 carryforward and FY 24 and FY 25 budgeting into one (1) new CIP request segment based on CMAR selected contractor for all 3 segments and...	
<b>WRF Expansion Construction</b>	<b>\$1,400,000</b>
These monies are to be combined with 520-21-214-422-8301-22045, Mary Allen's COVID federal funding, and new CIP funds for a new constructed recharge facility northeast of WRF that will be scoped by Public Works and their consultant Wilson...	
<b>Total: \$70,150,000</b>	

## Parks Requests

<b>Itemized Requests for 2024-2029</b>	
<b>Parks Replacement Vehicle #109</b>	<b>\$45,600</b>
Parks Replacement Vehicle #109	
<b>Parks Unit 103 - 2012 F250 With SVC Body Replace</b>	<b>\$40,000</b>
Replacement year was 2020. This information provided to fleet services.	
<b>Parks Unit 105 - 2012 F250 With SVC Body Replace</b>	<b>\$40,000</b>
Replacement year was 2020. This information provided to fleet services.	
<b>Parks Vehicle #121</b>	<b>\$34,000</b>
Replacement Parks Vehicle #121. This includes a new ask of \$2,200.	
<b>Replace Vehicle #110</b>	<b>\$46,800</b>
Parks Vehicle Replacement	
<b>Total: \$206,400</b>	



## Library Requests

### Itemized Requests for 2024-2029

<b>Main Library Window Replacement</b>	<b>\$25,000</b>
----------------------------------------	-----------------

This is to replace some windows in the upstairs main library activity room for better circulation. The window will include safety features since it is on the second floor.

**Total: \$25,000**

## Aquatics Requests

### Itemized Requests for 2024-2029

<b>Palm Island Aquatic Center Pool Heater</b>	<b>\$750,000</b>
-----------------------------------------------	------------------

The heater would expand programming opportunities for the community. This includes swim lessons, swim teams, senior water ex classes, lap swim and rentals.

**Total: \$750,000**

## Golf Requests

### Itemized Requests for 2024-2029

<b>Additional Turf Equip Dave White CC</b>	<b>\$100,000</b>
--------------------------------------------	------------------

This project would replace several pieces of equipment at the Dave White Golf Course that have reached the end of their useful life. Items planned for replacement include -Triplex fairway mower -Triplex greens mower -Two utility vehicles - Sprayer...

<b>Irrigation System Upgrades - Golf Course</b>	<b>\$125,490</b>
-------------------------------------------------	------------------

This project is to upgrade the irrigation system at Dave White Golf Course.

**Total: \$225,490**



## Water Requests

### Itemized Requests for 2024-2029

<b>Distribution System Repair/Replacement</b>	<b>\$100,000</b>
-----------------------------------------------	------------------

This project would allow for repairs/replacements that will likely be identified as part of the system wide distribution system assessment / leak assessment analysis that will be conducted as part of the Remedial Action Plan that the City...

<b>Water Co. Emergency Generator Project</b>	<b>\$250,000</b>
----------------------------------------------	------------------

Create a new CIP project that would add an emergency generator and automatic transfer switch at the Copper Mountain Ranch Water Co. well site located at the NE corner of Maricopa / Casa Grande Hwy. and Anderson Rd. This well site is not currently...

<b>Water Co. generator project</b>	<b>\$250,000</b>
------------------------------------	------------------

Create a new CIP project that would add an emergency generator and automatic transfer switch at the Copper Mountain Ranch Water Co. well site located at the NE corner of Maricopa / Casa Grande Hwy. and Anderson Rd. This well site is not currently...

**Total: \$600,000**



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## **DEBT**

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## Government-Wide Debt Overview

Bonded debt obligations are a source of revenue to finance capital projects for the City of Casa Grande. Once bonds are issued and revenue secured, a commitment is required to repay the debt on the bonds. Revenues generated from bond sales must be spent only for the purposes specified in the official statement and related bond documents. After satisfying the purposes of a bond issue, unexpended monies can only be used to retire the bonded indebtedness. Different types of bonds provide financing for various projects.

**General Obligation Bonds** - Bonds are referred to as general obligation or full faith and credit bonds because they are guaranteed by the full taxing power of the city. These bonds are usually retired from property tax funds. The amount of indebtedness which a city can incur through the issuance of general obligation bonds is limited in the state constitution. The constitution says that for general municipal purposes, a municipality cannot incur a debt exceeding six percent of the assessed valuation of taxable property in the city or town. Additional bonds amounting to twenty percent of the assessed valuation of taxable property can be issued for supplying such specific city and town services as water, streets, artificial light, sewers, acquisition and development of land for open space preserves, parks, playgrounds and recreational facilities, public safety, law enforcement, fire and emergency services facilities, and streets and transportation facilities. The issuance of general obligation bonds must be submitted to the voters for approval.

The debt capacity as of 6-30-2023 is:

Debt Capacity	20%	6%
2020-2021 Assessed Value	\$542,642,383	\$542,642,383
Debt Limit (value x 20% / 6%)	108,528,477	32,558,543
Outstanding Debt	25,203,000	962,000
Debt Capacity (debt limit - outstanding debt)	83,325,477	31,596,543

**Revenue Bonds** - This type of bond is used to finance a revenue-producing facility such as a public utility or airport. The bonds are secured from revenues produced by the facility for which they were issued. If revenues are insufficient to cover the repayment of the bonds, the city or town is not obligated to provide tax funds for repayment. These bonds are not secured by taxing authorities; they represent a somewhat greater risk for obligation securities. Revenue bonds may be issued for such utility undertakings as wastewater, sanitation or golf course, airport buildings or other airport facilities. Revenue bonds are not subject to the debt limitation in the State constitution; however, they must still be submitted to the voters of the community for approval.

**Street Improvement Bonds** - Bonds for constructing streets and highways within the municipality can also be issued. To pay the principal and interest on this type of bond, the municipality may use its share of the highway user revenues. There are limitations on the issuance of these bonds for which HURF revenues are pledged for repayment. The annual revenue from gasoline tax must be at least two times the annual debt payment. These bonds are not subject to the debt limitation in the state constitution; however, to issue the bonds, the voters first must approve them. Street improvement bonds may also be secured by the full taxing power of a city or town; however, this is not required.

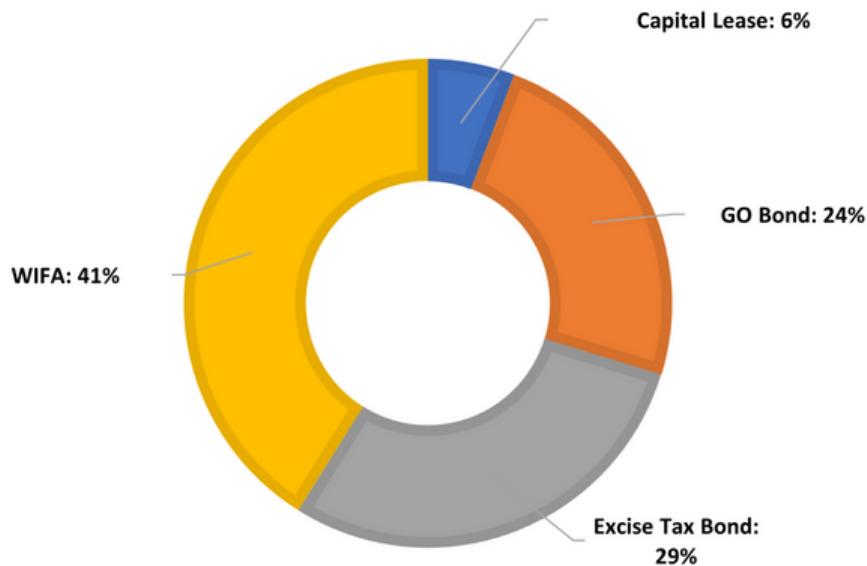
**Special Improvement District Bonds** - These bonds can be issued by a city or town to finance improvement in specific areas of the municipality. The property owners benefiting from the improvements in the area are assessed an amount to cover the cost of retiring the bonds. This type of finance mechanism is used generally on such projects as paving streets, placement of sidewalks, extension of sewer and water lines and similar projects. As of 1996, state law permits a city or town by resolution to combine two or more municipal improvement district projects.

FY2024 Debt Budget					
Fund	Fund Name	Debt / Payment Type	Principal Payment	Interest Payment	Total
301	Debt Service Fund	Capital Lease	\$2,854,386	\$63,440	\$2,917,825
302	General Obligation Bonds	GO Bond	1,460,000	904,250	2,364,250
303	Excise Bonds	Excise Tax Bond	3,715,000	1,550,070	5,265,070
520	Wastewater	WIFA	3,467,434	924,546	4,391,980
805	Villago CFD	GO Bond	175,000	108,825	283,825
		Total:	\$11,671,819	\$3,551,131	\$15,222,950

*\*The City is proposing to pay off the outstanding debt for capital leaves of \$2.6M with Capital One and First Interstate banks resulting in a savings of \$388k.*



## TOTAL BUDGETED DEBT PAYMENTS - BY TYPE



## Bond Funded CIP

### Future Capital Improvement Projects - General Obligation Bond Financing

Project Description	FY2024	FY2025	FY2026	FY2027	FY2028	Totals
Trekell Rd. Improvements - Rodeo - McCartney	\$ 12,000,000					\$ 12,000,000
Trekell Rd. Improvements-Val Vista			\$ 5,000,000	\$ 5,000,000		\$ 10,000,000
McCartney Rd. Improvements - I-10 - Pinal					\$ 12,000,000	\$ 12,000,000
Downtown Streets Improvements	\$ 5,000,000					\$ 5,000,000
<b>Totals</b>	<b>\$ 25,000,000</b>	<b>\$ 20,000,000</b>	<b>\$ 20,000,000</b>	<b>\$ 20,000,000</b>	<b>\$ 15,000,000</b>	<b>\$ 119,000,000</b>



## FY24 Secondary Property Tax Calculation

### City of Casa Grande FY 2024 Secondary Property Tax

Projected interest and redemption fund balance as of 6/30/2023	2,395,766	
Projected balance from any other interest and redemption fund not reported above	0	
Amount needed for 8/1/2023 debt service payment	(1,923,975)	
Net cash remaining in fund balance from the previous fiscal year	471,791	
Fund balance estimated interest earnings	20,000	
Revenue supported transfers or impact fees	0	
Federal subsidy payments (Build America Bonds)	0	
Voluntary contributions in lieu of property taxes	115,000	
<b>Total amount available</b>	<b>606,791</b>	
Debt service payments for existing bonds due 2/1/2024 and 8/1/2024	2,505,550	
Projected debt service payments on new bonds planned for the fiscal year	0	
Total principal and interest debt service payments	2,505,550	
Additional levy for estimated delinquency factor for uncollected taxes	0.0%	
Additional cash reserves, if any, not to exceed 10% of the annual payments of principal and interest in the current fiscal year	10.0%	250,555
Other fees and expenses	0	
<b>Total amount required</b>	<b>2,756,105</b>	
<b>Total secondary debt service tax levy</b>	<b>2,149,314</b>	

Net Assessed Values:	512,153,486
Total secondary debt service tax levy:	2,149,314
Total secondary debt service tax rate:	0.4197

SRP Assessed Values 18,680,000

Notes:

- Pursuant to § 35-458(B), monies derived from the levy of the tax when collected shall constitute a fund for payment of interest and the bonds. The fund shall be kept separately and shall be known as the "interest fund" and "redemption fund", or the two funds may be combined into a single "interest and redemption fund".
- HB 2011 (Chapter 212, Laws 2011) amended § 35-458 to clarify that the levy shall be net of all cash in excess of 10% of the annual payments of principal and interest in the current fiscal year from the previous year remaining in the fund or funds prescribed by § 35-458(B).

Total assessed values	530,833,486	Local secondary tax levy	2,149,314
Total before tax levy	2,264,314	SRP in lieu of property taxes	115,000
	0.4266		2,264,314



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## **APPENDIX**

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## Glossary

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Adopted** - The amount approved by Council that represents the maximum spending authority.

**Allocation** - A part of a larger dollar appropriation designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

**Appropriation** - A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Assessed Valuation** - A value that is established, by the County Assessor, for real and personal property to use as a basis for levying property taxes.

**Asset** - Resources owned or held by a government, which have a monetary value.

**Available (Undesignated) Fund Balance** - Refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

**Base Budget** - The on-going expenditures for personnel, operating services, and the replacement of supplies and equipment to maintain existing service levels.

**Balanced Budget** - Total proposed expenditures shall not exceed total estimated revenue and available fund balances.

**Bonds** - A written instrument to pay a sum of money at a specified interest rate, on a specific date or dates in the future, called maturity dates. The interest payments and the repayment of the principal are detailed in a bond resolution or ordinance. Two common types of bonds are general obligation and revenue bonds, which are most commonly used for construction of large capital projects such as buildings, streets, and sewers. The difference between a note and a bond is that a bond is used for a longer period of time and requires more formality.

**Bond Refinancing** - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** - A financial and operating plan representing an estimate of proposed expenditures and the proposed means of financing them for a given period. This official public document reflects decisions; measures service needs, establish the allocation of resources and is the spending plan for achieving goals and objectives.

**Budget Calendar** - The schedule of key dates and/or events, the City followed during the preparation, adoption, and administration of this fiscal budget.

**Budget Message** - The opening section of the budget, which provides the City Council and the public with a general summary of the most important budget issues, changes from recent fiscal years, and recommendations regarding the financial policy for the coming fiscal year.

**Budgetary Adjustment** - A procedure to revise a budget appropriation either by City Council approval, through the adoption of a supplemental appropriation ordinance for any interdepartmental or interfund adjustments, or by the City Manager authorization to adjust appropriations within a departmental budget.

**Budgetary Basis** - This refers to the form of accounting used throughout the budget process. These generally take one of three forms: GAAP, Cash, Modified Accrual, or some type of statutory form. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that (a) encumbrances are considered to be an expenditure chargeable to appropriations, (b) depreciation is budgeted in the enterprise funds, (c) investments in supply inventories and assets restricted for self-insurance purpose are not considered to be appropriable, (d) revenues accruing to sinking funds are not appropriable, and (e) contributions into sinking funds are not budgeted. Unencumbered appropriations lapse at the close of the year.

**Budgetary Control** - The control or management of a governmental unit or enterprise in accordance with an adopted budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.



**Capital Budget** - The appropriation of bonds or operating revenue for improvements or construction of facilities and other infrastructure.

**Capital Improvements** - Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's infrastructure.

**Capital Improvements Program** - The Capital Improvement Program (CIP) is a comprehensive plan of capital investment projects which identifies priorities as to need, method of financing, cost, and revenues during a five-year period. The program is a guide for identifying current and future fiscal year requirements and has become the basis for determining the annual capital budget.

**Capital Outlay** - Expenditures resulting in the acquisition or addition to the government's general fixed assets. These assets generally have a useful life of more than one year.

**Capital Replacement Fund** - An accounting methodology to allow purchase of operating capital items over the useful life of an asset through budgeted annual payments and transfers during the fiscal year.

**Cash Basis** - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Community Facilities District (CFD)** - Were formed for the purpose of acquiring and improving public infrastructure in specified land areas. As special purpose districts and separate political subdivisions under the Arizona Constitution, the Districts levy taxes and issue bonds independently of the City.

**Contingency** - A budgetary reserve set aside for emergencies or unforeseen expenditures.

**Contractual Services** - Professional, technical, or maintenance expertise typically purchased from external sources.

**Cost Center** - An organizational budget or operating unit within each City department or division, i.e., Engineering is a cost center within the Public Works Department.

**Debt** - An obligation resulting from issuing bonds or from the purchase of goods and services through a lease or financing agreement.

**Debt Management (Capacity) Plan** - The City's basis to evaluate upcoming and future debt financing in relation to the impact that borrowing will have on the City's debt ratios, statutory limits, credit position, and rating, as determined by the major agencies.

**Debt Service** - The amount of interest and principal the City must pay each year on short and long-term debt.

**Debt Service Fund** - A fund organized to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit** - The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

**Department** - A major administrative division of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Depreciation** - Consumption of the service life of fixed assets, due to normal wear, deterioration, environmental elements, passage of time, and obsolescence. The portion of the cost of a fixed asset charged as an expense during a specified period based on service life of the asset and ultimately expending the entire cost of the asset.

**Direct Debt** - The sum of the total bonded debt and any unfunded debt (e.g. short-term notes) of the City for which the City has pledged its "full faith and credit." It does not include the debt of overlapping jurisdictions.

**Distinguished Budget Presentation Awards Program** - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Division** - A group of homogenous cost centers within a department, (e.g., all solid waste, residential collections, recycling and commercial collection cost centers make up the Solid Waste Division within the Public Works Department).



**Encumbrance** - The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Enterprise Fund** - A proprietary accounting fund in which the services provided are financed and operated similarly to those of a private business. The governing body's intention is to finance or recover operation costs through user fees. The City has established Enterprise Funds for water, wastewater service, solid waste service, and golf course operations.

**Estimated Revenue** - The projected amount of revenues to be collected during any fiscal year.

**Expenditure Control Budgeting (ECB)** - A system of budgeting which uses a "base" budget (the previous fiscal year) on a lump sum, bottom line basis to determine the ensuing fiscal year's appropriation. The base budget is adjusted annually for various factors, including population growth and inflation if projected revenues are sufficient to cover the growth and inflation factor.

**Expenditure/Expense** - Expenditures include operating expenses such as the acquisition of assets or goods and services, and personnel costs.

**Expenditure Limitation** - Amendment to the Arizona State Constitution, which limits the total annual expenditures of all municipalities. The limit is set by the Economic Estimates Commission based on population growth and inflation.

**Fiduciary Fund** - One of three major fund types utilized by state and local government; utilized to account for assets held by government in a trustee capacity for the use and benefits of others.

**Fiscal Year** - Time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has a fiscal year beginning July 1 and ending June 30 as established by the City Charter.

**Fixed Asset** - Tangible assets with a long life (generally over a year), with a value greater than \$10,000.

**Franchise Fee** - A fee paid by public service business for the special privilege to use City streets, alleys, and property in providing their services to the citizens of the community. Services requiring franchise fees include electricity, telephone, natural gas, and cable television.

**Full Time Equivalent (FTE)** - A position converted to the decimal equivalent of a full- time position based on, 2,080 hours per year.

**Function** - Activity, which is performed by one or more organizational units for the purposes of accomplishing a goal. The City is divided into several major functions: (1) General Government; (2) Public Works; (3) Planning and Community Development; (4) Community Services; and (5) Public Safety.

**Fund** - An accounting entity having a set of self- balancing accounts and records all financial transactions for specific activities or government functions in attaining certain objectives governed by special regulations, restrictions, or limitation.

**Fund Balance** - Fund Balance is the excess of resources over liabilities. The beginning fund balance is the residual funds brought forward from the previous fiscal years.

**General Fund** - The operating fund established to account for resources and uses of general operating functions of City departments that are not required to be accounted for in another fund.

**General Governmental Revenue** - The revenues of a government other than those derived from and retained in an enterprise fund. General governmental revenues include those from the General, Debt Service, and Special Revenue Funds.

**General Obligation (G.O.) Bonds** - Bonds that finance a variety of public projects and requires voter approval. These bonds are backed by the full faith and credit of the City. Limitations for bonding capacity are set by State Statute. General obligation bonds for streets, public buildings, fire, and airport are limited to 6% of the City's assessed valuation. General obligation bonds for open space and utility operations, such as water and wastewater, are limited to 20% of the City's assessed value.



**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Goal** - A long-term, attainable operational result.

**Governmental Fund** - One of three major fund types utilized by state and local government. Governmental funds include the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Community Facility District Funds.

**Grant** - Contributions or gifts of cash or other assets from another to be used for a specified purpose, activity, or facility.

**Highway User Revenue Fund (HURF)** - A fund whose revenues consist of state taxes collected on gasoline, vehicle, and a number of other additional transportation related fees. These funds must be used for street and highway purposes.

**Highway Users Revenue Bond** - This type of revenue bond is used solely for street and highway improvements. State law imposes the maximum limitation of highway users revenue that shall be used for debt servicing of revenue bonds. The amount shall not exceed 50% of the total from highway user revenue for the previous twelve- month period. These bonds require voter authorization.

**Improvement Districts** - Improvement Districts are formed consisting of property owners desiring improvements, primarily street reconstruction, to their property. Bonds are issued to finance these improvements, which are repaid by assessments on affected property owners.

**Indirect Cost** - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance, or custodial services.

**Interfund Transfer** - The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue** - Revenues from other governments in the form of grant, entitlements, shared revenues, or payments in lieu of taxes.

**Internal Service Charges** - The charge to a City department for service provided by other City departments. This includes Equipment Maintenance, Insurance and Risk Management, and Facilities Maintenance.

**Internal Service Fund** - Fund used to account for goods or services provided by one department or agency of the City to other departments or agencies on a cost reimbursement basis. The services are tangible and measurable to which they benefit the individual departments or agencies within the City.

**Levy** - Imposed taxes for the support of government activities.

**Line-Item & Budget** - A budget that lists each expenditure category (salary, materials, telecommunications, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

**Long Term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Modified Accrual Basis** - Under the modified accrual basis of accounting, recommended for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

**Objective** - A specific measurable and observable result of an activity, which advances the department towards its goal.

**Operating Budget** - Plan for current expenditures and the resources to finance them. This budget, associated with providing on-going services to citizens, includes general expenditures such as personal services, contractual services, operating supplies, and operating capital items. The budget is the primary measure of controlling financing, acquisition, spending and delivering of services of the entity.

**Operating Expenses** - The cost of personnel, materials, and equipment required for a department to accomplish day to day activities.



**Operating Revenue** - Funds that the government receives as income to pay for ongoing operations. This includes such items as taxes, user fees, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Supplies** - Costs of goods consumed by the City in the course of its daily operations.

**Operating Transfers** - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**Other Services and Charges** - Services rendered to the City in the form on contractual, professional, maintenance, and vehicle maintenance services. This also includes expenses for rentals, dues and memberships that may be charged by employees.

**Outstanding Tax Supported Debt** - Debt for which the City has pledged to repay from secondary property taxes.

**Pay-As-You-Go Financing** - A term used to describe a financial policy by which the capital program is financed from available cash rather than through borrowing.

**Performance Budget** - A Budget that incorporates departmental goals and objectives rather than relies solely on line items. Workload and unit cost data are collected in order to assess the effectiveness and efficiency of services. Typical measures collected might include average emergency response time for fire or cost per man-hour or garbage collection.

**Performance Indicators** - Measurable means of evaluating the effectiveness of a cost center in accomplishing its defined objectives.

**Personnel Services** - Cost related to compensating employees, included wages insurance, payroll taxes, retirement contributions, allowances.

**Policy** - A plan, course of action, or guiding principle designed to set parameters for decisions and actions.

**Primary Property Tax** - A limited tax levy used for general governmental operations. The total levy for primary taxes is restricted as to annual increases, adjusted for allowances for annexations, new construction, and population increases.

**Program Budget** - Budget that focuses on broad functions of a jurisdiction rather than upon its budget units and /or object classes of expenditures.

**Property Tax Levy** - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance. In Arizona, the property tax system is divided into a primary and secondary rate.

**Property Tax Rate** - The amount of tax stated in terms of a unit of the tax base expressed as dollars per \$100 of net assessed valuation.

**Proprietary Fund** - One of three major fund types utilized by state and local government; used to account for the City's internal services (fleet, facility maintenance, & risk management) and business- type activities (i.e. enterprise funds: water, wastewater, sanitation, and golf).

**Resolution** - A special or temporary order of a legislative body requiring less formality than an ordinance or statute.

**Reserve** - An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is not available for general appropriation.

**Resources** - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Retained Earnings** - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**Revenue** - Receipts from taxes, intergovernmental sources, and user fees or resources from voter- authorized bonds, system development fees, and grants.



**Revenue Bond** - A legal debt instrument which is used to finance public projects for services such as water and/or sewer. Revenue Bonds are bonds payable from a specific source of revenue and do not pledge the full faith and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rate. Pledged revenues may be derived from the operation of the financed project, grants, and excise or other specified non-property tax.

**Risk Management** - Organized effort to protect a government's assets against accidental loss in the most economical method available at the time.

**Secondary Property Taxes** - A tax levy restricted to general bonded debt obligations and for voter approved budget overrides.

**Self-Insurance Fund** - This fund is established to account for the cost of property and public- liability claims incurred by the City under a self- insurance program instead of transferring the risk through the purchase of an insurance policy.

**Self-Supporting Debt** - Debt for which the City has pledged a repayment source separate from its general tax revenues (e.g. water bond repaid from water utility income/special assessment bonds.)

**Source of Revenue** - Revenues are classified according to their source or point of origin.

**Special Revenue Fund** - A fund used to finance distinct activities and is created out of receipts of specific revenues.

**System Development Fees** - The funding source provided from the system development fees charged in water and wastewater that may be used for capital improvements or debt service. In the capital program, system development fees in water are used as the funding source in lieu of general obligation bonds. In wastewater, the system development fees are not used in lieu of bonds, as they are required for debt service needs of that operation.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfers In/Out** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trust and Agency Funds** - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

**Unreserved Fund Balance** - Monies available for appropriations and not designed for other purposes.

**User Charges** - The payment of a fee for direct receipt of a public service to the party who benefits from the service.

