

RESOLUTION NO. 5645

A RESOLUTION OF THE COUNCIL OF THE CITY OF CASA GRANDE, ARIZONA, ADOPTING THE TENTATIVE ESTIMATES OF THE AMOUNT REQUIRED FOR THE PUBLIC EXPENSE FOR THE CITY OF CASA GRANDE FOR THE FISCAL YEAR 2024-2025; ADOPTING A TENTATIVE BUDGET SETTING FORTH THE RECEIPTS AND EXPENDITURES, THE AMOUNTS ACTUALLY LEVIED, AND THE AMOUNTS ESTIMATED AS COLLECTIBLE FOR THE PREVIOUS FISCAL YEAR AND THE AMOUNT PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES; AND GIVING NOTICE OF THE TIME FOR HEARING TAXPAYERS FOR ADOPTING OF BUDGET AND FOR FIXING THE TAX LEVIES

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

Section 1. Authorization for Adoption

The statements and schedules hereinafter set forth are adopted as the tentative budget for the City of Casa Grande for the Fiscal Year 2024-2025.

Section 2. Authorization for Publication of Estimates and Notice

The City Clerk is authorized and directed to publish, in the manner prescribed by law, the summary estimates of expenditures, as hereinafter set forth, together with a notice that the Council will meet for the purpose of final hearing of taxpayers regarding the adoption of the 2024-2025 Annual Budget and the 2024-2025 Tax Levy for the City of Casa Grande on the 3rd day of June, 2024, at 7:00 p.m. in the Council Chambers in City Hall of the City of Casa Grande. In compliance with sections 42-17104 and 42-17107 of the Arizona Revised Statutes, a Truth in Taxation hearing is required, and it will be combined with the expenditures and tax levy hearing provided for in this paragraph. A notice shall also be published that the Council will meet in a Special Meeting for the purpose of adoption of the 2024-2025 Final Budget on the 17th day of June, 2024, at 6:30 PM (prior to the Regularly Scheduled Council Meeting), and that the Council will meet for the purpose of adoption of the 2024-2025 Tax Levy for the City of Casa Grande on the 17th day of June, 2024, at the Regularly Scheduled Council Meeting at 7:00 p.m. in the Council Chambers in the City Hall of the City of Casa Grande.

Section 3. Authorization for Contingency Expenditures

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

Section 4. Authorization for Use of Funds

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

Section 5. Statements and Schedules of the Tentative Budget

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

PASSED AND ADOPTED by the Mayor and Council of the City of Casa Grande, Arizona, this **6th day of May, 2024.**

Anthony Edwards
/s/Anthony Edwards, Mayor Pro Tempore

ATTEST:

APPROVED AS TO FORM:

Gloria Leija
/s/Gloria Leija, MMC, City Clerk

Brett D. Wallace
/s/Brett D. Wallace, City Attorney

Official Budget Forms

City/Town of Casa Grande

Fiscal year 2025

City/Town of Casa Grande
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025

Fiscal year		S c h		Funds							
				General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	65,585,508	31,529,820	10,547,145	63,756,129	0	95,229,402	7,681,333	274,329,337
2024	Actual expenditures/expenses**	E	2	49,398,811	10,537,411	7,022,277	12,182,860	0	30,124,054	5,273,084	114,538,497
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	86,488,953	15,241,023	2,745,225	69,130,885	0	96,845,922	1,933,954	272,385,962
2025	Primary property tax levy	B	4	5,878,352							5,878,352
2025	Secondary property tax levy	B	5			1,941,155					1,941,155
2025	Estimated revenues other than property taxes	C	6	88,763,689	26,163,668	121,853	88,354,122	0	35,353,979	2,544,346	241,301,657
2025	Other financing sources	D	7	0	0	0	0	0	0	0	0
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2025	Interfund transfers in	D	9	0	35,500	3,649,960	17,000,000	0	0	8,165,289	28,850,749
2025	Interfund Transfers (out)	D	10	27,614,834	0	0	0	0	1,235,915	0	28,850,749
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures		11								
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2025	Total financial resources available		12	153,516,160	41,440,191	8,458,193	174,485,007	0	130,963,986	12,643,589	521,507,126
2025	Budgeted expenditures/expenses	E	13	72,358,323	24,087,118	8,508,658	148,690,846	0	108,050,534	8,165,289	369,860,768

Expenditure limitation comparison		2024	2025
1	Budgeted expenditures/expenses	\$ 274,329,337	\$ 369,860,768
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	274,329,337	369,860,768
4	Less: estimated exclusions	103,660,794	194,213,452
5	Amount subject to the expenditure limitation	\$ 170,668,543	\$ 175,647,316
6	EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 277,989,333	\$ 302,971,387

☐ The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes expenditure/expense adjustments approved in the current year from Schedule E.
** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.
*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

City/Town of Casa Grande
Tax levy and tax rate information
Fiscal year 2025

	<u>2024</u>	<u>2025</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>5,559,801</u>	\$ <u>5,889,498</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>4,938,900</u>	\$ <u>5,878,352</u>
Property tax judgment	_____	_____
B. Secondary property taxes	<u>2,149,314</u>	<u>1,941,155</u>
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>7,088,214</u>	\$ <u>7,819,507</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>4,938,900</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>4,938,900</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>2,149,314</u>	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ <u>2,149,314</u>	
C. Total property taxes collected	\$ <u>7,088,214</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.9643</u>	<u>0.9643</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	<u>0.4197</u>	<u>0.3790</u>
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>1.3840</u>	<u>1.3433</u>
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating <u>4</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

City/Town of Casa Grande
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
General Fund			
Local taxes			
Transaction Privilege Tax (Net)	\$ 30,071,016	\$ 37,815,763	\$ 39,417,615
Sales Tax - Prop 207		335,479	536,131
Franchise Fees	1,533,274	1,996,227	2,413,625
Licenses and permits			
Business Licenses	177,653	221,645	228,294
Building Permit Fees	2,000,000	3,673,673	3,783,883
Other Licenses and Permits	283,399	266,803	274,806
Intergovernmental			
State Sales Tax	8,685,953	8,930,098	9,159,388
Income Tax	15,472,916	15,907,972	12,892,532
State Auto In-Lieu (VLT)	4,679,752	4,694,054	4,652,340
E-Rate		56,234	34,421
Charges for services			
Community Services	679,459	1,012,579	1,031,786
General Government	148,333	63,831	38,890
Planning and Development	1,895,324	2,456,306	2,529,995
Public Safety	1,116,192	102,634	132,349
Public Works			
Fines and forfeits			
General Government	2,000	6,504	13,232
Public Safety	476,895	520,599	529,686
Interest on investments			
Investment Earnings	1,474,337	9,932,434	10,230,407
In-lieu property taxes			
Salt River Project	164,062		28,837
Contributions			
Voluntary contributions	115,000	33,586	34,593
Miscellaneous			
Other Revenues	85,461	320,963	306,304
Rental and Sale of Assets	386,650	480,170	494,575
Total General Fund	\$ 69,447,676	\$ 88,827,554	\$ 88,763,689

City/Town of Casa Grande
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Special revenue funds			
HURF	\$	\$	\$
Pinal County 1/2 Cent Sales Tax	3,994,011	4,975,260	4,774,928
Highway User Tax Revenue	5,584,653	5,663,604	5,734,030
Intergovernmental Revenue			170,927
Investment Income	22,453		258,856
Rental and Sales of Assets			139
	\$ 9,601,117	\$ 10,638,864	\$ 10,938,880
Grants (210,220,251-255)	\$	\$	\$
Intergovernmental Revenue	12,575,801	11,868,757	10,733,031
Licenses and Permits			1,916
Other Revenues		3,186	1,567
	\$ 12,575,801	\$ 11,871,943	\$ 10,736,514
Other Special Revenue Funds (205-207,211,212,225,237)	\$	\$	\$
Charges for Services	1,198,607	826,960	1,523,870
Fine and Forfeitures	79,546		
Investment Earnings	13,973		
Local Sales Tax (Net)	2,033,913	2,301,331	2,875,414
Other Revenues	1,739		3,062
Rental and Sales of Assets	46,048	708,308	85,928
	\$ 3,373,826	\$ 3,836,599	\$ 4,488,274
	\$	\$	\$
Total special revenue funds	\$ 25,550,744	\$ 26,347,406	\$ 26,163,668

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City/Town of Casa Grande
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Debt service funds			
Debt Service (Funds 301-303)	\$	\$	\$
Investment Earnings			103,845
Other Revenues	135,000	73,584	18,008
Total debt service funds	\$ 135,000	\$ 73,584	\$ 121,853
Capital projects funds			
Bond Proceeds	\$ 17,000,000	\$	\$ 11,000,000
Impact Fees	17,140,266	7,574,998	11,453,813
Intergovernmental Revenue	4,048,582	454,810	50,620,162
Investment Income	843,635	1,824,694	843,774
Local Sales Tax (Net)	6,712,048	10,588,485	14,436,373
Other Revenue	259,341		
Rental and Sale of Assets	65,813		
	\$ 46,069,685	\$ 20,442,987	\$ 88,354,122
Total capital projects funds	\$ 46,069,685	\$ 20,442,987	\$ 88,354,122

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City/Town of Casa Grande
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Permanent funds			
	\$	\$	\$
Total permanent funds	\$	\$	\$
Enterprise funds			
Golf Fund (510)	\$	\$	\$
Charges for Services	1,959,147	866,200	1,944,967
Investment Income	3,504		
Local Sales Tax	27,546	15,972	38,590
Other Revenues			11
	\$ 1,990,197	\$ 882,172	\$ 1,983,568
Wastewater Fund (520)	\$	\$	\$
Bond Proceeds	38,000,000		
Charges for Services	13,095,624	14,872,308	15,735,297
Impact Fees		7,281,124	6,930,643
Intergovernmental Revenue			702,528
Licenses and Permits		800	
Other Revenues		4,584	
Rental and Sale of Assets		281,376	
Investment Income	186,561	65,424	156,230
	\$ 51,282,185	\$ 22,505,616	\$ 23,524,698
Sanitation Fund (540)	\$	\$	\$
Charges for Services	8,144,693	8,646,408	9,219,540
Investment Income	137,785	7,560	327,875
Other Revenue		11,636	
	\$ 8,282,478	\$ 8,665,604	\$ 9,547,415
Water Fund (550)	\$	\$	\$
Charges for Services	271,719	311,104	298,298
Other Revenues		100	
	\$ 271,719	\$ 311,204	\$ 298,298
Total enterprise funds	\$ 61,826,579	\$ 32,364,596	\$ 35,353,979

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City/Town of Casa Grande
Revenues other than property taxes
Fiscal Year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Internal service funds			
Inter-Departmental Transfer	\$ 4,457,601	\$ 1,588,244	\$ 1,977,794
Other Revenues		1,123,896	566,552
	\$ 4,457,601	\$ 2,712,140	\$ 2,544,346
Total internal service funds	\$ 4,457,601	\$ 2,712,140	\$ 2,544,346
Total all funds	\$ 207,487,285	\$ 170,768,267	\$ 241,301,657

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City/Town of Casa Grande
Other financing sources/(uses) and interfund transfers
Fiscal year 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
Court (237)	\$	\$	\$	\$ 35,500
Capital Projects (401)				12,000,000
Airport Capital Projects (405)				5,000,000
Internal Service Funds (601 and 602)				6,929,374
Capital Leases (301)				1,701,734
Excise Bond (303)				1,948,226
Total General Fund	\$	\$	\$	\$ 27,614,834
Special revenue funds				
Court (237)	\$	\$	\$ 35,500	\$
Total special revenue funds	\$	\$	\$ 35,500	\$
Debt service funds				
Capital Leases (301)	\$	\$	\$ 1,701,734	\$
Excise Bond (303)			1,948,226	
Total debt service funds	\$	\$	\$ 3,649,960	\$
Capital projects funds				
Capital Projects (401)	\$	\$	\$ 12,000,000	\$
Airport Capital Projects (405)			5,000,000	
Total capital projects funds	\$	\$	\$ 17,000,000	\$
Permanent funds				
	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Sanitation (540)	\$	\$	\$	\$ 1,022,641
Wastewater (520)				156,879
Golf (510)				53,860
Water (550)				2,535
Total enterprise funds	\$	\$	\$	\$ 1,235,915
Internal service funds				
Internal Service Funds (601 and 602)	\$	\$	\$ 8,165,289	\$

City/Town of Casa Grande
Other financing sources/(uses) and interfund transfers
Fiscal year 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
Total Internal Service Funds	\$	\$	\$ 8,165,289	\$
Total all funds	\$	\$	\$ 28,850,749	\$ 28,850,749

City/Town of Casa Grande
Expenditures/expenses by fund
Fiscal year 2025

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
General Fund				
Mayor & Council	\$ 504,297	\$	\$ 430,094	\$ 634,831
General Operations	9,507,811	(2,583,377)	151,694	9,899,050
City Manager	7,420,237	365,629	2,001,313	4,649,620
City Clerk	604,350	50,372	541,399	705,796
Legal	1,128,611	49,530	1,305,290	1,369,770
Finance	4,920,071	599,618	4,749,020	6,990,463
Human Resources	716,452		743,504	772,999
Economic Development	308,459	15,304	357,812	430,790
Public Works	1,290,754	157,727	1,127,556	1,890,776
Planning and Development	2,529,406	46,381	2,541,848	2,703,031
Community Development	84,446		127,363	91,631
Community Services	7,733,833	74,375	7,287,999	8,417,831
Communications	2,110,970		2,189,061	2,387,540
Police	13,338,266		13,623,494	14,910,336
Fire	13,652,126		11,448,095	15,491,838
City Court	959,860		773,269	1,012,021
Contingency (included in funds)				
Total General Fund	\$ 66,809,949	\$ (1,224,441)	\$ 49,398,811	\$ 72,358,323
Special revenue funds				
HURF - Streets	\$ 18,097,560	\$ 947,268	\$ 5,472,440	\$ 11,289,025
Airport Operations	2,133,951	16,570	959,770	2,169,127
CG Mountain Park Dev				
Downtown Revitalization	465,326			
Senior Meals	287,248	(74,375)	309,000	145,074
Youth Services - Dedicated Sales Tax	140,000		208,080	
Recreation - Dedicated Sales Tax	2,022,595		176,848	2,097,595
Grants	6,045,095	(1,555,542)	2,046,116	5,319,060
Ed Hooper Rodeo Grounds				
Grande Sports World	292,514		182,782	67,801
Court - City JCEF	20,000		17,882	13,000
Court - Fill the Gap				
Court - FARE Program	2,000			
Court - Enhancement Fund	160,030	(70,000)		40,000
Court - Probationary Fund	45,670		20,720	81,201
Court - Security Fund	21,800		43,180	66,800
CDBG	1,119,807		388,513	1,398,288
Housing Fund	135,000		6,396	135,000
Tribal Grants	211,039	529,015	447,447	726,337
HOME	537,249		258,237	538,810
Contingency (included in funds)				
Total special revenue funds	\$ 31,736,884	\$ (207,064)	\$ 10,537,411	\$ 24,087,118
Debt service funds				
Debt Service/Capital Leases	\$ 2,564,491	\$	\$ 2,930,762	\$ 268,999
General Obligations Bonds	2,839,116		2,566,450	2,478,750
Excise Bonds	5,143,538		1,525,065	5,760,909
Total debt service funds	\$ 10,547,145	\$	\$ 7,022,277	\$ 8,508,658
Capital projects funds				
Capital Projects Fund	\$ 32,882,019	\$ (90,000)	\$ 4,686,555	\$ 38,657,165
Capital Projects - Dedicated Sales Tax	18,085,996	(1,678,027)	3,597,313	32,665,746
Equipment and Vehicle Replacement	2,608,400	(653,000)	1,283,136	2,770,618
Airport Capital Projects	24,864	726,339	644,977	6,310,127
Grants Capital Projects Fund	2,134,616			51,044,751
DIF - General Gov't	295,000	545,000	51,206	73,000

DIF - Transportation	1,780,020	120,945	1,824,070	12,002,022
DIF - Community Services			8,597	
DIF - Public Safety Police	458,000	90,000	84,796	548,000
DIF - Public Safety Fire	4,500,000			4,619,417
DIF - Transportation Historical	574,179	1,167,361	2,210	
DIF - Public Safety Fire Historical	184,417			
Contingency (included in funds)				
Total capital projects funds	\$ 63,527,511	\$ 228,618	\$ 12,182,860	\$ 148,690,846
Permanent funds				
Contingency	\$	\$	\$	\$
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Sanitation	\$ 9,104,899	\$ 1,202,887	\$ 5,906,092	\$ 11,999,392
Wastewater	75,630,954		20,737,104	63,006,509
DIF - Wastewater	6,196,800		1,722,394	28,472,783
DIF - Wastewater Historical				1,278,748
Golf	1,881,004		1,417,344	2,517,874
Water	1,212,858		341,120	775,228
Contingency (included in funds)				
Total enterprise funds	\$ 94,026,515	\$ 1,202,887	\$ 30,124,054	\$ 108,050,534
Internal service funds				
ISF - Fleet	\$ 2,468,256	\$	\$ 2,465,557	\$ 2,791,544
ISF - Facilities	3,805,871		1,547,442	3,901,880
ISF - Risk Management	1,407,206		1,260,085	1,471,865
Total internal service funds	\$ 7,681,333	\$	\$ 5,273,084	\$ 8,165,289
Total all funds	\$ 274,329,337	\$	\$ 114,538,497	\$ 369,860,768

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

City/Town of Casa Grande
Expenditures/expenses by department
Fiscal year 2024

Department/Fund	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
Mayor & Council				
General Fund	\$ 504,297	\$	\$ 430,094	\$ 634,831
Department total	\$ 504,297	\$ 0	\$ 430,094	\$ 634,831
General Operations				
General Fund	\$ 9,507,811	\$ (2,583,377)	\$ 151,694	\$ 9,899,050
Special Revenue Funds	3,309,670	(1,740,754)	258,000	1,000,000
Debt Service	10,547,145		7,022,277	8,508,658
Capital Projects Fund	295,000	250,000	33,785	
Department total	\$ 23,659,626	\$ (4,074,131)	\$ 7,465,756	\$ 19,407,708
City Manager				
General Fund	\$ 7,420,237	365,629	2,001,313	\$ 4,649,620
Special Revenue Funds	3,171,686		460,696	2,149,100
Capital Projects Fund	4,324,000	(956,000)	293,682	3,113,000
Enterprise				4,341,980
Department total	\$ 14,915,923	\$ (590,371)	\$ 2,755,691	\$ 14,253,700
City Clerk				
General Fund	\$ 604,350	50,372	541,399	\$ 705,796
Special Revenues Fund		82,700	17,953	60,000
Capital Projects Fund			0	
Department total	\$ 604,350	\$ 133,072	\$ 559,352	\$ 765,796
Legal				
General Fund	\$ 1,128,611	49,530	1,305,290	\$ 1,369,770
Special Revenues Fund	75,084		91,043	89,397
Department total	\$ 1,203,695	\$ 49,530	\$ 1,396,333	\$ 1,459,167
Finance				
General Fund	\$ 4,920,071	599,618	4,749,020	\$ 6,990,463
Capital Projects	1,779,818	295,000	624,080	1,085,800
Department total	\$ 6,699,889	\$ 894,618	\$ 5,373,100	\$ 8,076,263
Human Resources				
General Fund	\$ 716,452		743,504	\$ 772,999
Internal Service Fund	1,407,206		1,260,085	1,471,865

Department total	\$	<u>2,123,658</u>	\$	<u>0</u>	\$	<u>2,003,589</u>	\$	<u>2,244,864</u>
Economic Development								
General Fund	\$	<u>308,459</u>	\$	<u>15,304</u>	\$	<u>357,812</u>	\$	<u>430,790</u>
Department total	\$	<u>308,459</u>	\$	<u>15,304</u>	\$	<u>357,812</u>	\$	<u>430,790</u>
Public Works								
General Fund	\$	<u>1,290,754</u>		<u>157,727</u>		<u>1,127,556</u>	\$	<u>1,890,776</u>
Special Revenues Fund		<u>19,231,511</u>		<u>963,838</u>		<u>6,432,872</u>		<u>13,467,074</u>
Capital Projects Fund		<u>43,291,300</u>		<u>336,618</u>		<u>7,317,596</u>		<u>115,796,471</u>
Enterprise Funds		<u>85,948,711</u>		<u>1,202,887</u>		<u>26,984,317</u>		<u>101,190,680</u>
Internal Service Funds		<u>6,274,127</u>				<u>4,012,999</u>		<u>6,693,424</u>
Department total	\$	<u>156,036,403</u>	\$	<u>2,661,070</u>	\$	<u>45,875,340</u>	\$	<u>239,038,425</u>
Planning & Development								
General Fund	\$	<u>2,529,406</u>		<u>46,381</u>		<u>2,541,848</u>	\$	<u>2,703,031</u>
Special Revenues Fund		<u>60,951</u>				<u>78,419</u>		<u>77,281</u>
Capital Projects Fund		<u>2,618,500</u>		<u>37,000</u>		<u>122,798</u>		<u>4,287,000</u>
Department total	\$	<u>5,208,857</u>	\$	<u>83,381</u>	\$	<u>2,743,065</u>	\$	<u>7,067,312</u>
Community Development								
General Fund	\$	<u>84,446</u>				<u>127,363</u>	\$	<u>91,631</u>
Special Revenues Fund		<u>1,864,603</u>		<u>50,000</u>		<u>642,633</u>		<u>2,726,717</u>
Capital Projects								
Department total	\$	<u>1,949,049</u>	\$	<u>50,000</u>	\$	<u>769,996</u>	\$	<u>2,818,348</u>
Community Services								
General Fund	\$	<u>7,733,833</u>		<u>74,375</u>		<u>7,287,999</u>	\$	<u>8,417,831</u>
Speical Revenue Funds		<u>1,742,357</u>		<u>33,125</u>		<u>949,798</u>		<u>1,385,470</u>
Capital Projects Fund		<u>2,481,400</u>				<u>1,121,080</u>		<u>2,849,891</u>
Enterprise Fund		<u>1,881,004</u>				<u>1,417,344</u>		<u>2,517,874</u>
Department total	\$	<u>13,838,594</u>	\$	<u>107,500</u>	\$	<u>10,776,221</u>	\$	<u>15,171,066</u>
Communications								
General Fund	\$	<u>2,110,970</u>				<u>2,189,061</u>	\$	<u>2,387,540</u>
Capital Projects Fund		<u>119,417</u>						<u>119,417</u>
Department total	\$	<u>2,230,387</u>	\$	<u>0</u>	\$	<u>2,189,061</u>	\$	<u>2,506,957</u>
Police								
General Fund	\$	<u>13,338,266</u>				<u>13,623,494</u>	\$	<u>14,910,336</u>
Special Revenues Fund		<u>901,078</u>		<u>336,780</u>		<u>873,011</u>		<u>2,017,049</u>
Capital Projects Fund		<u>1,142,000</u>		<u>(164,000)</u>		<u>420,676</u>		<u>1,308,773</u>
Department total	\$	<u>15,381,344</u>	\$	<u>172,780</u>	\$	<u>14,917,181</u>	\$	<u>18,236,158</u>

Fire

General Fund	\$	13,652,126		11,448,095	\$	15,491,838
Special Revenues Fund		805,444	107,247	644,964		914,029
Capital Projects Fund		13,672,876	390,000	3,971,557		20,090,494
Department total	\$	<u>28,130,446</u>	\$ <u>497,247</u>	\$ <u>16,064,616</u>	\$	<u>36,496,361</u>

City Court

General Fund	\$	959,860		773,269	\$	1,012,021
Special Revenue Funds		574,500	(70,000)	88,022		201,001
Department total	\$	<u>1,534,360</u>	\$ <u>(70,000)</u>	\$ <u>861,291</u>	\$	<u>1,213,022</u>
Total Budget	\$					<u>369,820,768</u>

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of

City/Town of Casa Grande
Full-time employees and personnel compensation
Fiscal year 2025

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2025	2025	2025	2025	2025	2025
General Fund	378	\$ 34,290,896	\$ 4,342,905	\$ 3,327,705	\$ 3,080,610	\$ 45,042,116
Special revenue funds						
HURF	20	\$ 1,150,042	\$ 138,070	\$ 167,425	\$ 177,064	\$ 1,632,601
Grants	22	1,843,444	213,515	251,765	140,008	2,448,732
All Other Special Revenues	3	204,918	21,998	21,845	26,664	275,425
Total special revenue funds	45	\$ 3,198,404	\$ 373,583	\$ 441,035	\$ 343,736	\$ 4,356,758
Enterprise funds						
Golf	2	\$ 171,058	\$ 14,206	\$ 24,878	\$ 34,109	\$ 244,251
Wastewater & Water	17	1,233,558	140,928	170,908	138,404	1,683,798
Sanitation	32	2,028,231	237,391	340,015	260,064	2,865,701
Total enterprise funds	51	\$ 3,432,847	\$ 392,525	\$ 535,801	\$ 432,577	\$ 4,793,750
Internal service funds						
Facilities	4	\$ 579,523	\$ 70,494	\$ 91,117	\$ 58,282	\$ 799,416
Fleet	11	214,101	24,430	44,447	23,859	306,837
Risk Management	1	68,877	8,451	6,927	6,403	90,658
Total internal service fund	16	\$ 862,501	\$ 103,375	\$ 142,491	\$ 88,544	\$ 1,196,911
Total all funds	489	\$ 41,784,648	\$ 5,212,388	\$ 4,447,032	\$ 3,945,467	\$ 55,389,535