
Final budget approved July 6 on 6-1 vote,
with Councilman Dick Powell opposed.

FY2022 TENTATIVE BUDGET

CITY OF CASA GRANDE
PRESENTATION AND DISCUSSION
JUNE 7, 2021





Mission

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

Serve Casa Grande through a variety of City Services designed to promote quality of life.

Ensure the safety of the community through aggressive public safety efforts and programs.

Respond to the needs of the community by promoting communications and accessibility.

Value the tax dollar and maintain a fiscal policy that keeps taxes low.

Incorporate safeguards to assure fairness and equitable treatment of all citizens.

Continue to evaluate our services and ourselves to ensure quality.

Endeavor to hire the best people we can find and help them develop their abilities.

HIGHLIGHTS

- Recommending a final budget of \$300,681,482 (including transfers)
- Total budget excluding transfers is \$281,496,256 (final budget FY22)
- FY2022 Expenditure Limitation of \$248,882,370 (Economic Estimates Commission of the Department of Revenue)
- **NO INCREASE IN PRIMARY PROPERTY TAXES**
 - Primary Levy of \$4,270,004 is below maximum not requiring a Truth In Taxation Hearing
- **INCREASE IN SECONDARY PROPERTY TAXES**
 - Secondary tax rate of 0.5702/\$2,297,380 is below tax rates for both FY18 & FY19

Secondary Tax Rates	FY18	FY19	FY20	FY21	FY22
	0.6010	0.6010	0.2752	0.2752	0.5702

- Maintains current levels of service and, where necessary expanding services that were restricted due to COVID-19 pandemic

HIGHLIGHTS (CONT'D)

- Provides for \$68,000,000 bond proceeds to payoff PSPRS unfunded liabilities
- Provides for \$14,000,000 bond proceeds for Capital Projects
- Provides for \$3,000,000 Bond Proceeds for bond issuance costs
- Personnel costs include merit increases adjusted for compensation and class study
- Provides for twelve (12) new positions
- Seven (7) vacant positions remain authorized, but unfunded
- Includes proposed funding of capital improvement projects totaling \$70,160,149 with contingency

SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES / EXPENSES

Fiscal year	Sch	Funds									
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds		
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	57,121,411	33,246,061	6,508,951	74,714,899	0	25,810,087	5,357,399	202,758,807
2021	Actual Expenditures/Expenses**	E	2	40,411,362	11,398,876	788,114	1,742,583	0	11,627,790	4,642,504	70,611,229
2022	Fund Balance/Net Position at July 1***		3	71,003,254	12,074,432	2,035,690	56,640,340		4,999,106	1,948,921	148,701,743
2022	Primary Property Tax Levy	B	4	4,270,004							4,270,004
2022	Secondary Property Tax Levy	B	5	0		2,297,380					2,297,380
2022	Estimated Revenues Other than Property Taxes	C	6	56,197,042	38,751,089	70,000	24,657,205	0	32,541,309	5,177,032	157,393,677
2022	Other Financing Sources	D	7	68,000,000	0	3,000,000	14,000,000	0	0	0	85,000,000
2022	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2022	Interfund Transfers In	D	9	0	1,881,685	5,179,761	12,037,845	0	85,935	0	19,185,226
2022	Interfund Transfers (Out)	D	10	17,124,622	0	0	2,060,604	0	0	0	19,185,226
2022	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures										
	Maintained for Future Debt Retirement					2,148,975					2,148,975
	Maintained for Future Capital Projects		11								0
	Maintained for Future Financial Stability			32,804,817							32,804,817
											0
											0
2022	Total Financial Resources Available		12	149,540,861	52,707,206	10,433,856	105,274,786	0	37,626,350	7,125,953	362,709,012
2022	Budgeted Expenditures/Expenses	E	13	133,609,633	46,275,980	6,972,398	57,386,990	0	32,310,757	4,940,498	281,496,256

Expenditure Limitation Comparison

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

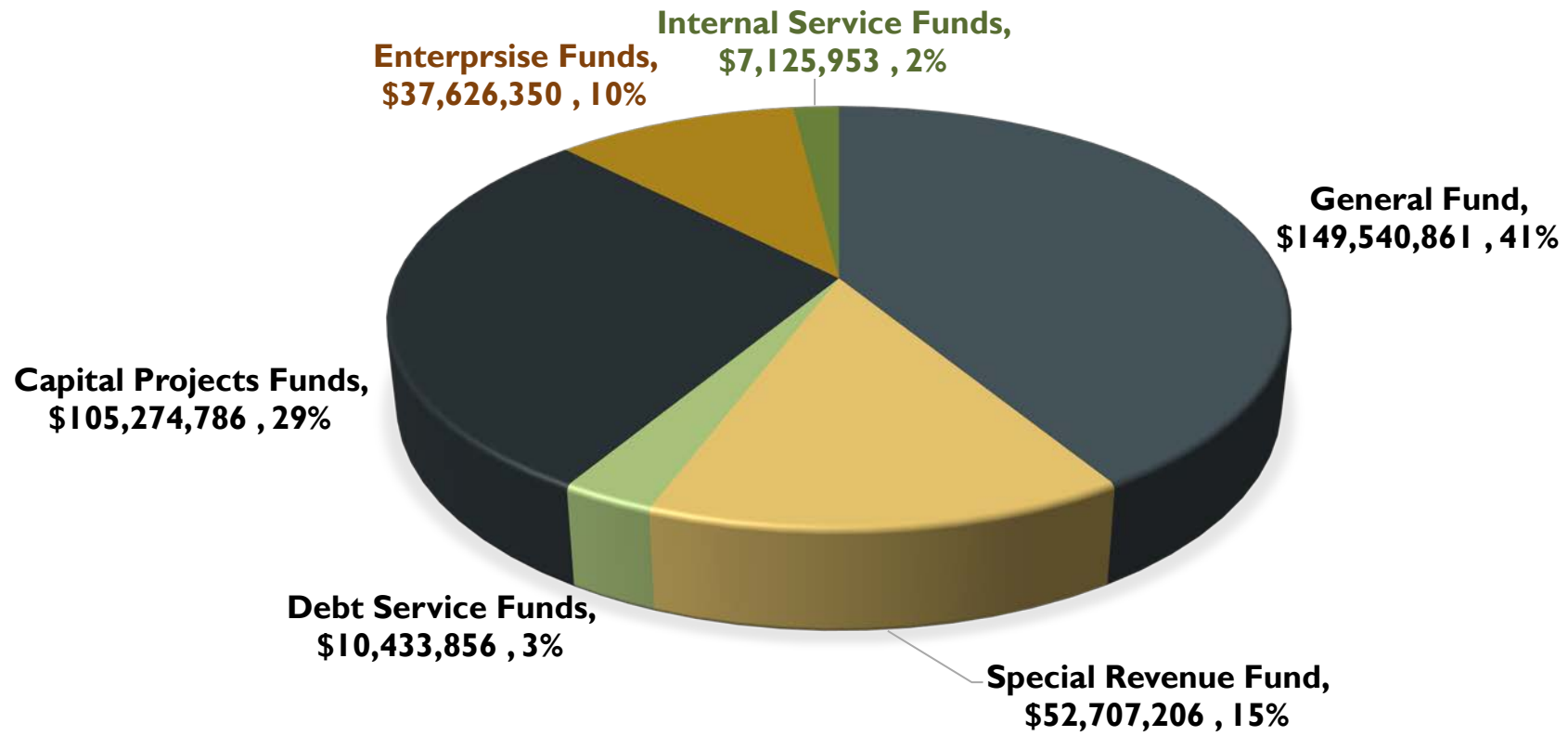
	2021	2022
	\$ 202,758,807	\$ 281,496,256
	202,758,807	281,496,256
		130,587,169
	\$ 202,758,807	\$ 150,909,087
	\$	\$ 248,882,370

EXPENDITURE LIMITATION COMPARISON

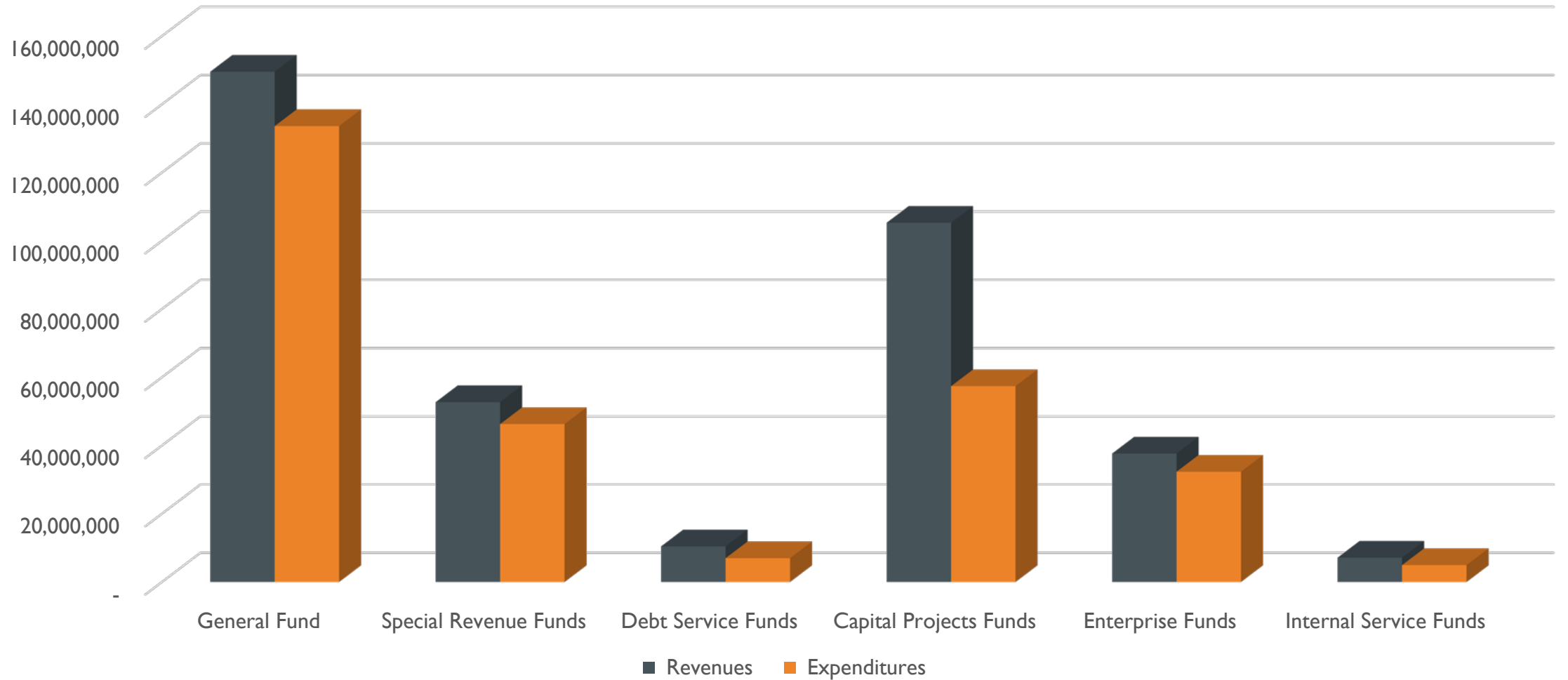
Expenditure Limitation Comparison	\$ 2,021	\$ 2,022
Budgeted expenditures/expenses	\$ 202,758,807	\$ 281,496,256
Add/subtract: estimated net reconciling items	\$ -	\$ -
Budgeted expenditures/expenses adjusted for reconciling items	\$ 202,758,807	\$ 281,496,256
Less: estimated exclusions	\$ -	\$ 130,587,169
Amount subject to the expenditure limitation	\$ 202,758,807	\$ 150,909,087
EEC expenditure limitation	\$ -	\$ 248,882,370

Bond Proceeds	\$85,000,000
Federal Grants	\$31,709,648
HURF	\$11,188,871
Airport Capital Grants	\$2,688,650
Total Exclusions	\$130,587,169

TOTAL RESOURCES AVAILABLE



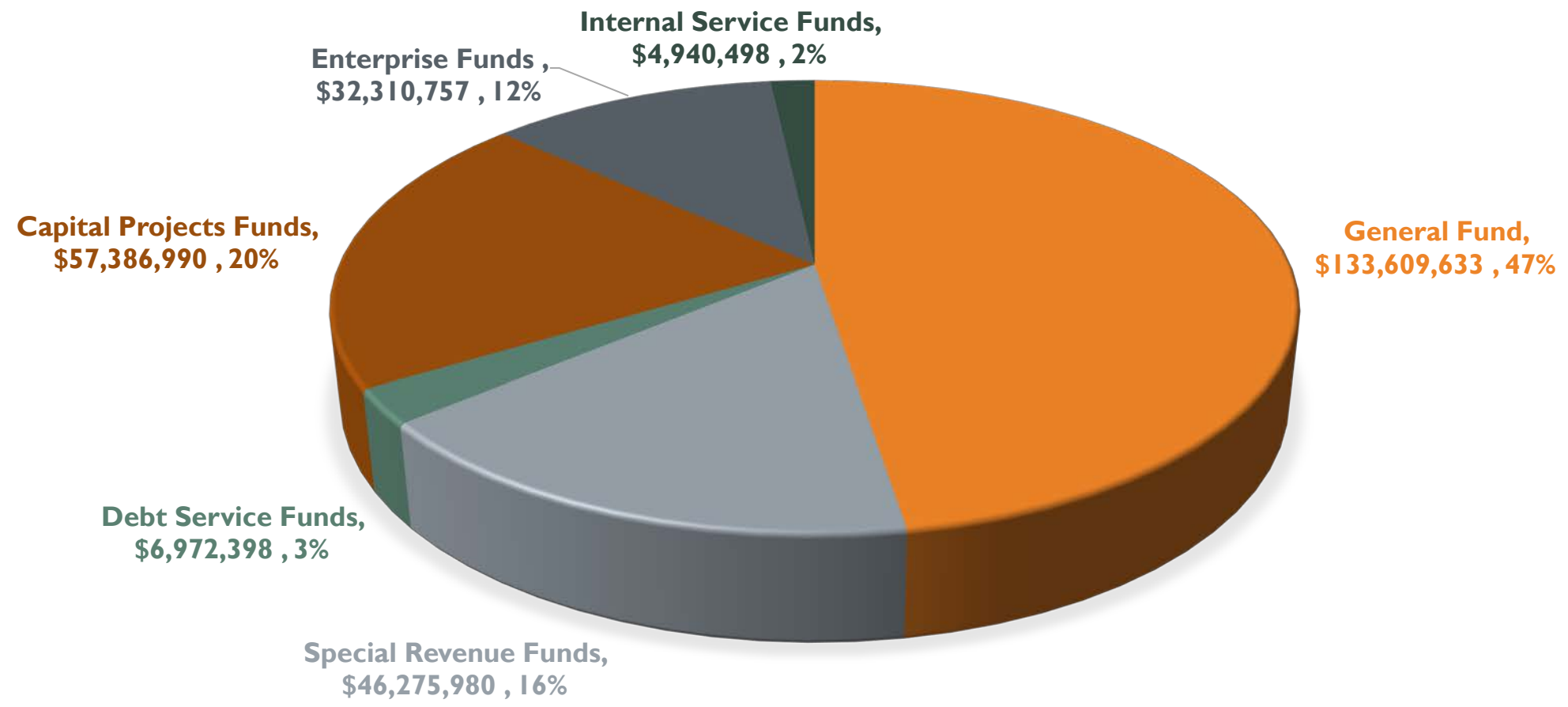
AVAILABLE RESOURCES VS. (ALL) EXPENDITURES BY FUND TYPES



COMBINED PROPERTY TAX RATES

	FY20 (%)	FY21 (%)	FY22 (%)
Primary Property Tax	1.0606	1.0598	1.0148
Secondary Property Tax	.2752	.2752	.5702
Total	1.3358	1.3350	1.5850
Combined property tax levy on a home valued at \$100K	133.58	133.50	158.50
Primary Property Tax Levy	\$4,140,493	\$4,270,004	\$4,270,004
Secondary Property Tax Levy	\$1,074,261	\$1,108,799	\$2,297,380
Total	\$5,214,754	\$5,378,803	\$6,567,384

EXPENDITURES BY FUND TYPE



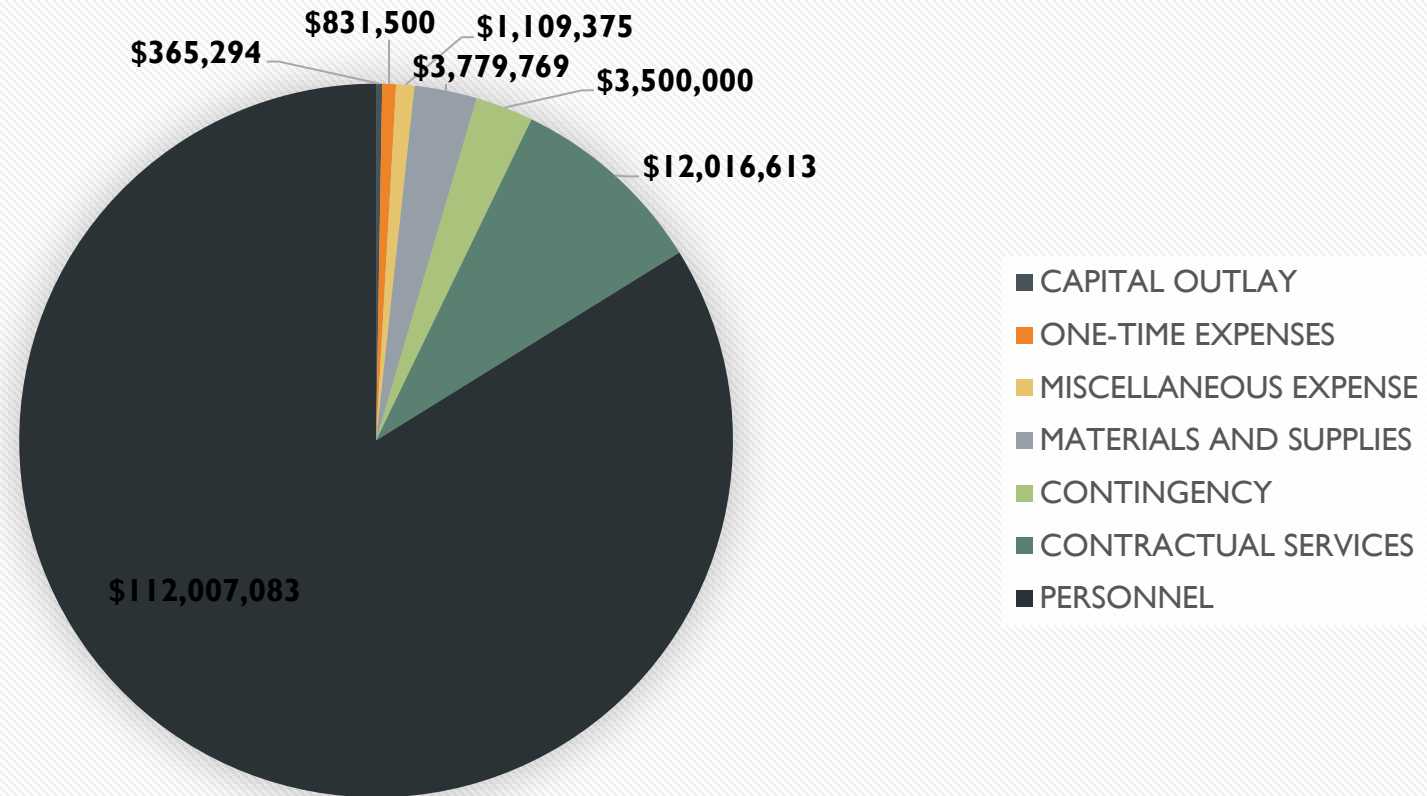
Total Anticipated Expenditures \$281,496,256

GENERAL FUND – FUND BALANCE

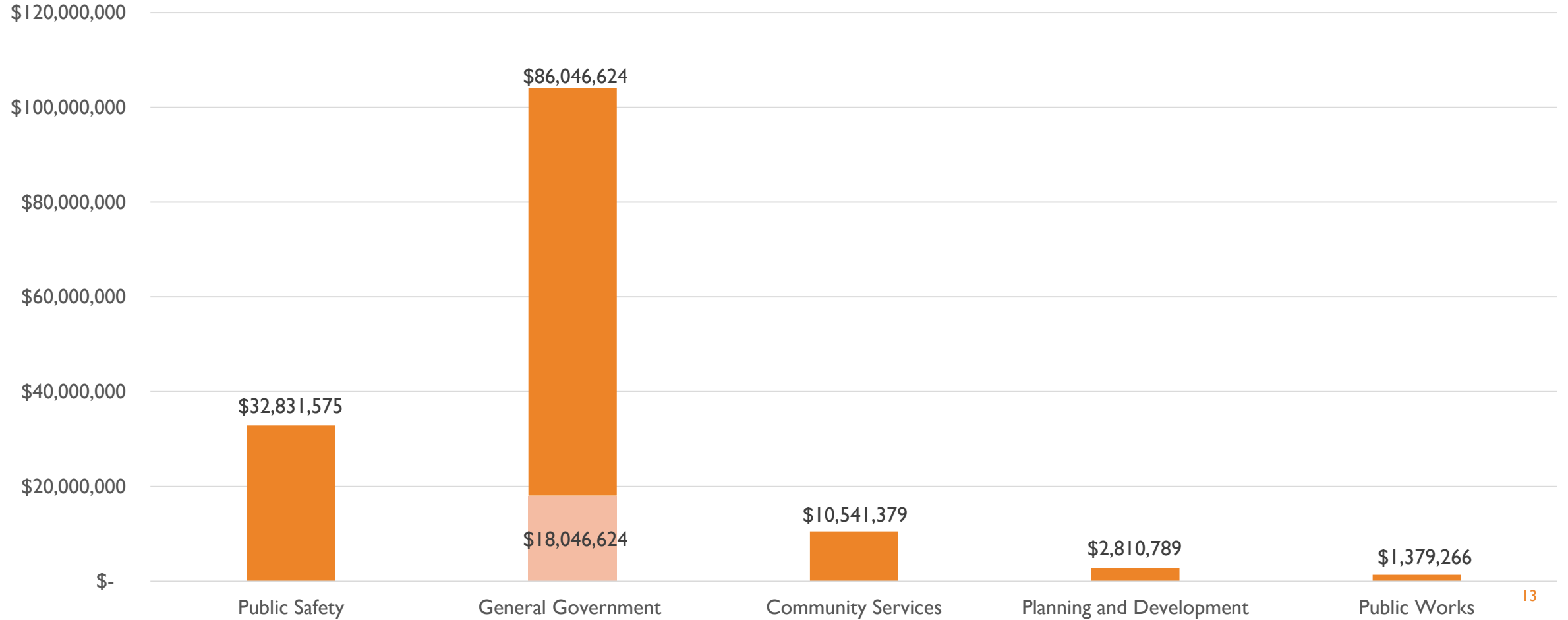
Total Revenue	\$ 128,467,046
Expenditures	
Mayor & Council (11)	\$ 528,184
General Operations (12)	\$ 74,942,541
City Manager (13)	\$ 2,892,425
City Clerk (14)	\$ 576,572
Legal (15)	\$ 1,117,510
Finance (16)	\$ 4,147,279
Human Resources (17)	\$ 717,330
Economic Development (18)	\$ 344,300
Public Works (21)	\$ 1,379,266
Planning & Development (31)	\$ 2,718,449
Community Development (32)	\$ 92,340
Community Services (41)	\$ 10,541,379
Communications (61)	\$ 2,274,995
Police (62)	\$ 17,489,887
Fire (63)	\$ 13,066,693
City Court (64)	\$ 780,483
Total Expenditures	\$ 133,609,633
Projected Surplus/(Deficit)	\$ (5,142,587)
Projected FY21 Fund/Cash Balance	\$ 71,003,254
Transfer In/(Out):	\$ (5,086,777)
Transfer Out to Capital Projects fund 401	\$ (12,037,845)
Less Revenue Stabilization	\$ (32,804,817)
Transfer out to Community Arts Fund - 110	\$ (10,000)
Transfer in from General Fund 101	\$ 10,000
Excess/(Deficiency)	\$ 15,931,229
General Fund Balance As % of Expenditures	24%

NOTABLE GENERAL FUND IMPACTS

GENERAL FUND EXPENDITURE BREAKDOWN

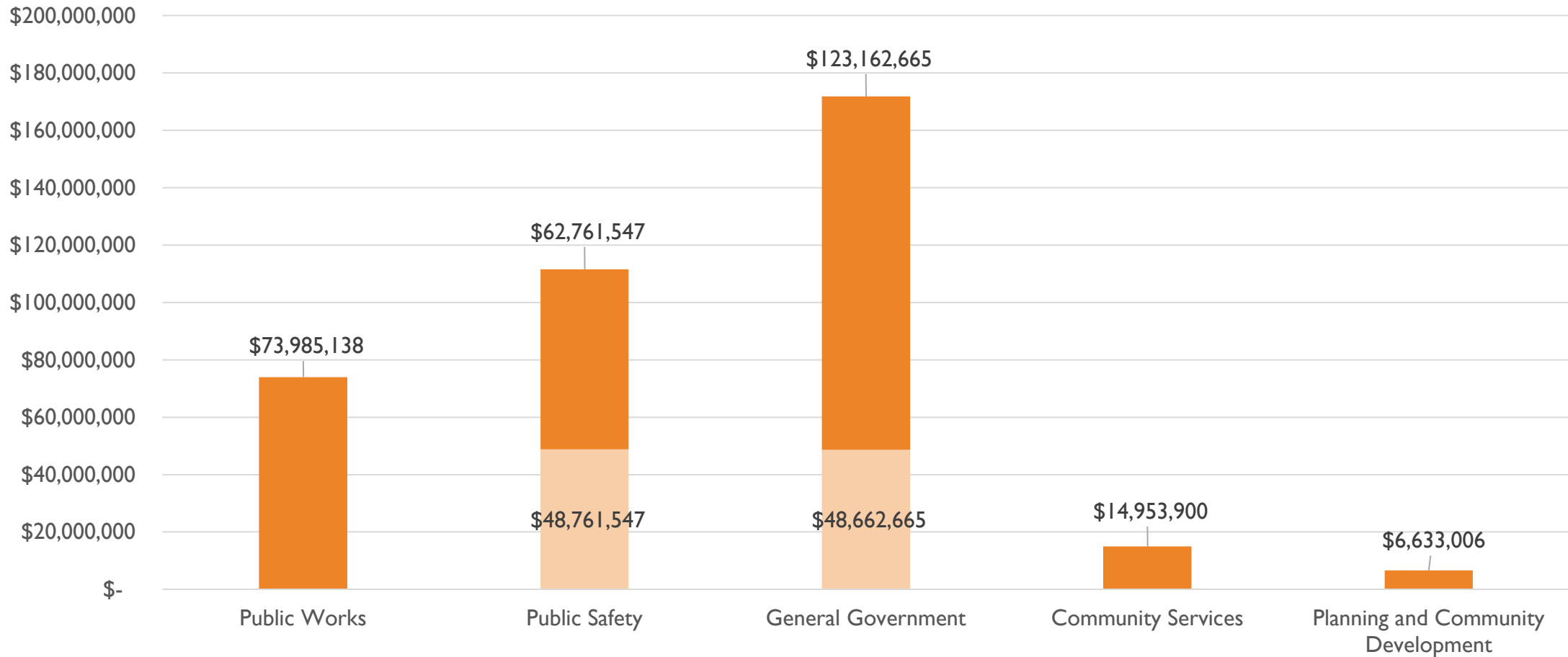


GENERAL FUND EXPENDITURES BY SERVICE AREA



Total Anticipated General Fund Expenditures \$133,609,633

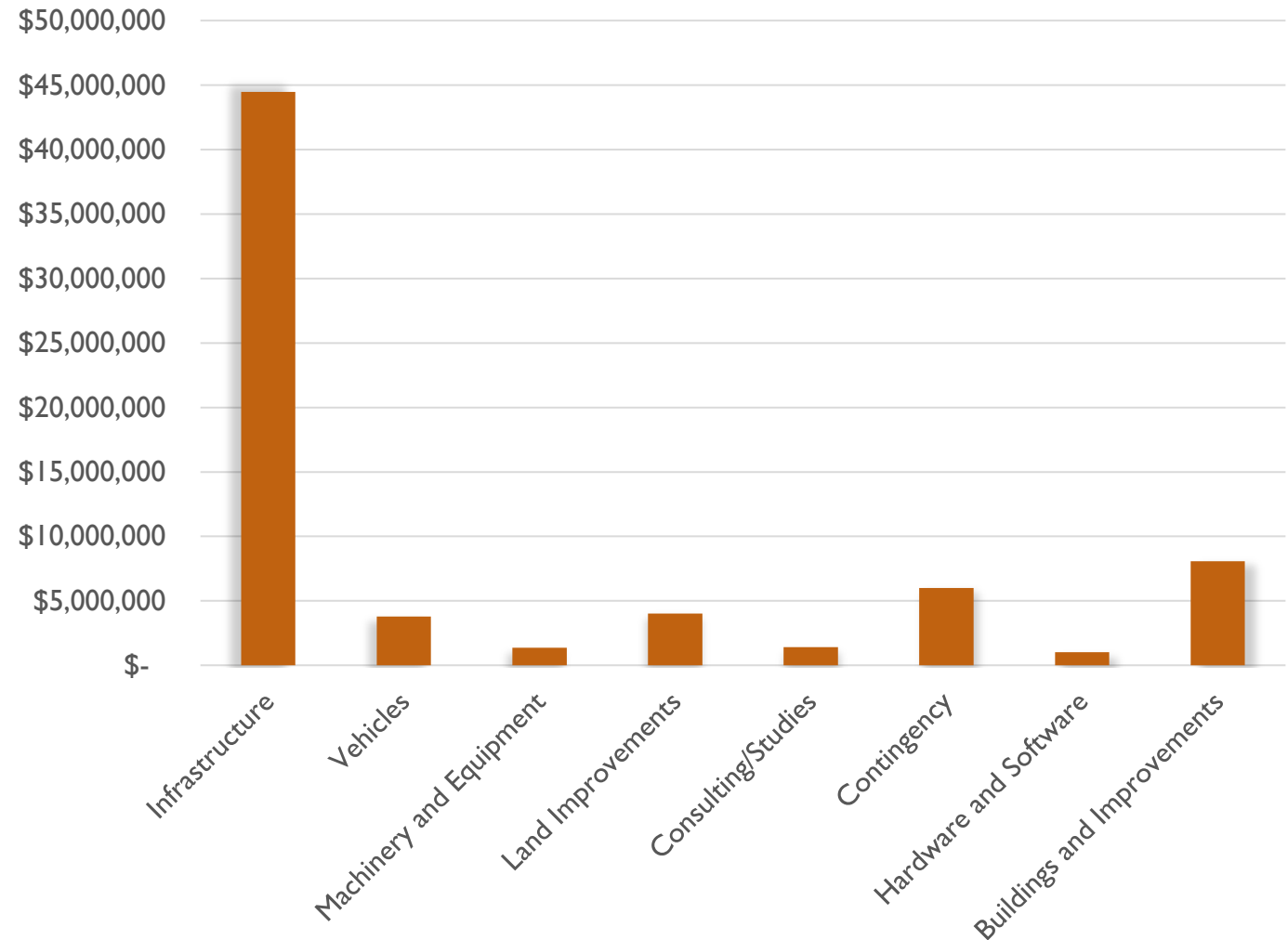
EXPENDITURES BY SERVICE AREA – ALL FUNDS



Total Anticipated Expenditures \$ 281,496,256

CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS - \$70M FUNDING

- Thornton Road Widening (\$9M)
- Sewer Improvements/Expansion (\$5.7M)
- Replace Fire Stations (\$2.1M)
- Vehicles (\$3.8M)
- Neighborhood Parks/Urban Trails (\$1.2M)
- Streetscape Enhancement/Signage (\$1.2M)
- Union Pacific Railroad Art Project (\$281K)
- Evidence Bay Expansion (\$500K)
- Radio Replacement (\$72K)
- Landfill Machinery and Equipment (\$950K)
- Phone/Network Improvement (\$300K)



AUTHORIZED POSITIONS BY FISCAL YEAR

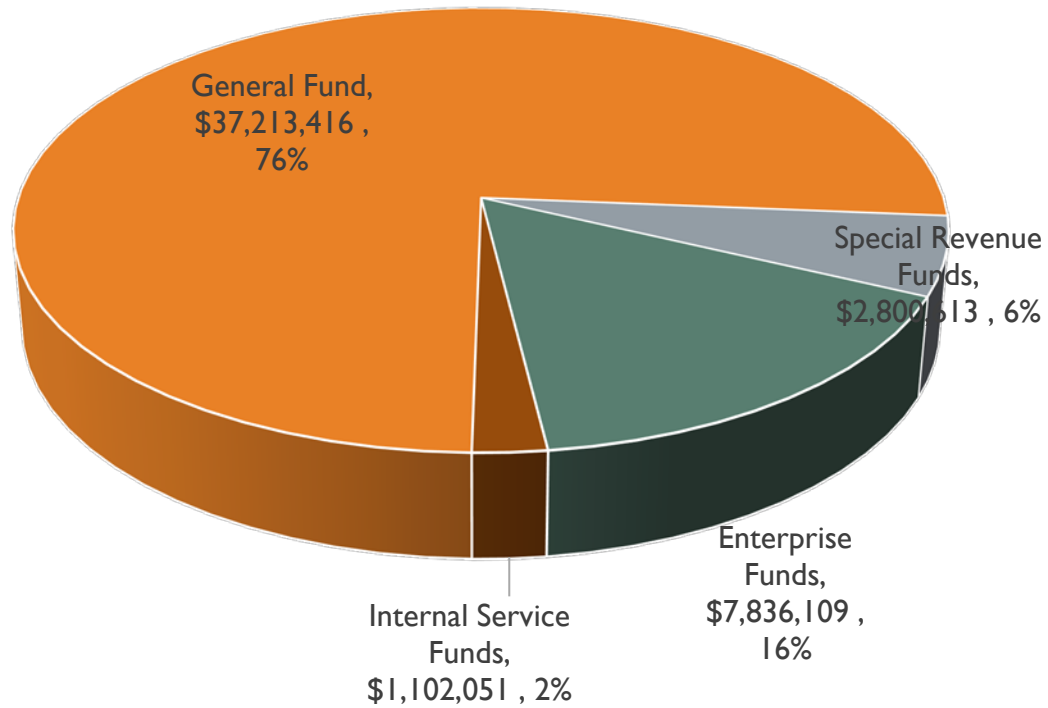
Department	FY19-20	FY20-21	FY21-22	Change
Mayor and City Council	7.00	7.00	7.00	0.00
City Manager	7.00	7.00	7.00	0.00
City Clerk	5.00	5.00	5.00	0.00
Legal	9.00	9.00	10.00	1.00
Finance and Information Technology	23.00	23.00	26.00	3.00
Human Resources and Risk Management	5.00	5.00	5.00	0.00
Economic Development	2.50	2.50	2.50	0.00
Public Works	103.00	103.00	105.00	2.00
Planning and Community Development	21.00	21.00	22.50	1.00
Community Services	101.6	101.6	58.55	(43.05)
Communications	19.00	19.00	19.00	0.00
Police	107.50	107.5	114.50	7.00
Fire	63.00	73.00	86.00	13.00
City Court	8.79	8.79	7.00	(1.79)
Total Funded Positions	482.39	492.39	475.05	(17.34)

- 12 New Positions
- Full Year's Cost for SAFER Grant Positions
- 7 FTE Authorized and not funded.
 - All Non-Sworn

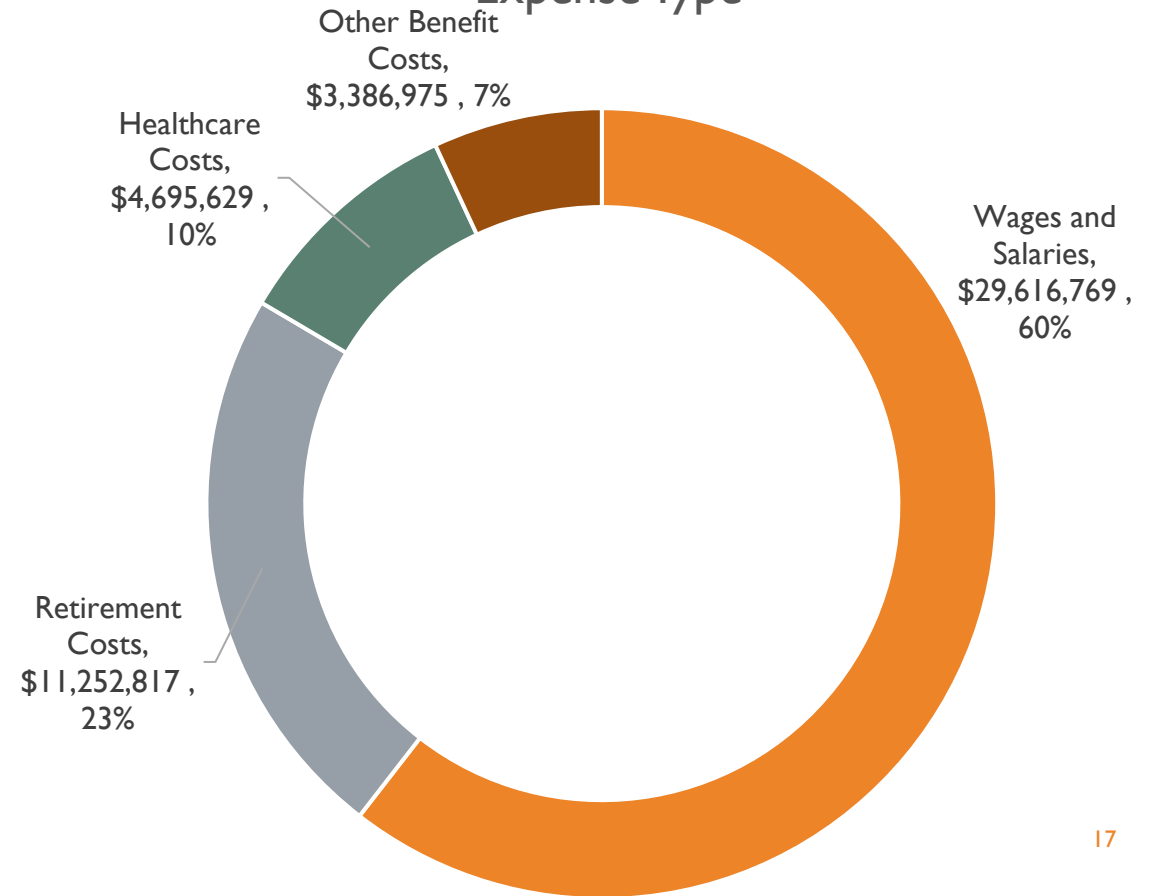
*Previous years brought in PTNB

PERSONNEL EXPENSES

Personnel Expense by Fund Type



Expense Type



KEY DATES

- Public Hearing on FY22 Budget and Property Tax Levy – July 6, 2021
- Special Meeting to Adopt the FY22 Budget – July 6, 2021 (posted to City Website – before July 15, 2021)
- Adopt Property Tax Levy
 - First Reading – August 2, 2021
 - Final Reading – August 16, 2021

STAFF'S RECOMMENDATION

- Adopt Resolution to:
 - Set FY2022 Final Budget per the attached schedules