

OFFICIAL BUDGET FORMS

City of Casa Grande

Fiscal Year 2021

City of Casa Grande
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Fiscal Year 2021

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City of Casa Grande
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

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		
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	49,313,940	22,939,759	6,584,977	63,475,618	0	27,084,689	9,989,211	179,388,194
2020	Actual Expenditures/Expenses**	E	2	39,883,900	5,712,800	3,386,400	5,394,300	0	10,941,800	7,405,600	72,724,800
2021	Fund Balance/Net Position at July 1***		3	37,083,064	15,336,465	3,666,227	62,196,060	0	65,835,400	1,405,074	185,522,289
2021	Primary Property Tax Levy	B	4	4,270,004							4,270,004
2021	Secondary Property Tax Levy	B	5			1,108,799					1,108,799
2021	Estimated Revenues Other than Property Taxes	C	6	45,873,157	25,415,902	70,000	27,181,724	0	20,747,769	5,064,841	124,353,393
2021	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2021	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2021	Interfund Transfers In	D	9	2,423,007	1,973,504	3,980,901	0	0	0	0	8,377,412
2021	Interfund Transfers (Out)	D	10	4,319,853	2,768,577	0	0	0	1,288,982	0	8,377,412
2021	Reduction for Amounts Not Available:		11								
LESS:	Amounts for Future Debt Retirement:										0
	Maintained Fund Balance for Financial Stability			27,434,914							27,434,914
2021	Total Financial Resources Available		12	57,894,465	39,957,294	8,825,927	89,377,784	0	85,294,187	6,469,915	287,819,572
2021	Budgeted Expenditures/Expenses	E	13	54,869,828	31,290,770	6,508,951	83,123,077	0	23,658,473	5,357,399	204,808,497

EXPENDITURE LIMITATION COMPARISON

	2020	2021
1 Budgeted expenditures/expenses	\$ 179,383,194	\$ 204,808,497
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	179,383,194	204,808,497
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 179,383,194	\$ 204,808,497
6 EEC expenditure limitation	\$ 229,120,881	\$ 238,376,420

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 Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

City of Casa Grande
Tax Levy and Tax Rate Information
Fiscal Year 2021

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>4,389,245</u>	\$ <u>4,617,712</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u>0</u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>4,140,493</u>	\$ <u>4,270,004</u>
B. Secondary property taxes	<u>1,074,261</u>	<u>1,108,799</u>
C. Total property tax levy amounts	\$ <u>5,214,754</u>	\$ <u>5,378,803</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>4,414,187</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>4,414,187</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>1,122,891</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>1,122,891</u>	
C. Total property taxes collected	\$ <u>5,537,078</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.0606</u>	<u>1.0598</u>
(2) Secondary property tax rate	<u>0.2752</u>	<u>0.2752</u>
(3) Total city/town tax rate	<u>1.3358</u>	<u>1.3350</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>four</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

**City of Casa Grande
Revenues Other Than Property Taxes
Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
Transaction Privilege Tax - City Sales Tax	\$ 22,036,162	\$ 19,466,500	\$ 21,385,556
Franchise Fees	1,800,000	1,201,500	1,800,000
Licenses and permits			
Building Permits	1,590,000	1,500,200	1,500,000
Business Licenses	152,000	143,900	117,000
Other Licenses and Permits	52,500	30,600	47,500
Intergovernmental			
State Shared Sales Tax	5,829,964	5,007,400	5,315,081
Urban Revenue Sharing (Income Tax)	7,342,809	7,790,400	7,541,399
Auto-in-Lieu Tax (VLT)	3,529,325	3,548,500	3,374,258
Intergovernmental Grants	222,250	38,900	142,932
Charges for services			
General Government	35,000	29,200	25,000
Community Services	479,500	388,300	565,720
Development Center	473,900	546,400	575,000
Public Works	64,000	241,000	84,000
Public Safety	126,200	164,900	208,000
Fines and forfeits			
Public Safety	765,550	570,500	751,050
General	18,000	12,100	6,000
Interest on investments			
Interest Income	252,000	545,300	500,000
Contributions			
Salt River Project	205,000	103,800	205,000
Miscellaneous			
Contributions and Donations	10,500	1,500	7,100
Miscellaneous Revenue	530,563	128,300	601,311
Rentals and Leases of City Property	262,450	388,300	321,250
Sale of City Property	0	0	0
APS Aesthetic Revitalization Fund			
Franchise & License Fees	605,900	254,800	400,000
APS Economic Development Fund			
Franchise & License Fees	0	231,300	300,000
Community Arts Fund			
Contributions and Donations	1,000	0	2,000
Wildland Fire			
Reimbursements and Fees	59,411	68,900	100,000
Total General Fund	\$ 46,443,984	\$ 42,402,500	\$ 45,873,157

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

**City of Casa Grande
Revenues Other Than Property Taxes
Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
Streets Maintenance Fund			
Pinal County 1/2 Cent Sales Tax	\$ 2,000,000	\$ 2,156,500	\$ 1,700,000
Highway User Tax Revenue	4,523,867	4,251,300	4,014,813
Plan Review Fees	0	0	0
Miscellaneous Revenue	0	51,200	0
Investment Income	250,000	0	250,000
	<u>\$ 6,773,867</u>	<u>\$ 6,459,000</u>	<u>\$ 5,964,813</u>
Municipal Airport Fund			
Fuel and Lubricant Sales	\$ 576,500	\$ 389,600	\$ 576,500
Rentals and Leases	260,096	228,200	259,896
Miscellaneous Revenue	5,500	7,600	6,000
	<u>\$ 842,096</u>	<u>\$ 625,400</u>	<u>\$ 842,396</u>
CG Mountain Park Development Fund			
Lease Agreements	\$ 45,000	\$ 9,700	\$ 20,000
Investment Income	10,000	0	10,000
Other Income	0	(2,200)	0
	<u>\$ 55,000</u>	<u>\$ 7,500</u>	<u>\$ 30,000</u>
Downtown Revitalization Fund			
Facility and Building Rental	\$ 28,800	\$ 30,900	\$ 28,800
	<u>\$ 28,800</u>	<u>\$ 30,900</u>	<u>\$ 28,800</u>
Senior Services			
Federal Grants	\$ 141,688	\$ 139,200	\$ 154,489
Other Grants	0	0	0
Program Revenue	24,000	36,100	26,000
Contributions and Donations	7,500	4,000	7,500
	<u>\$ 173,188</u>	<u>\$ 179,300</u>	<u>\$ 187,989</u>
Youth Services - Dedicated Sales Tax			
Transaction Privilege Tax	\$ 365,000	\$ 1,050,200	\$ 200,000
Investment Income	3,500	0	3,500
	<u>\$ 368,500</u>	<u>\$ 1,050,200</u>	<u>\$ 203,500</u>
Recreation - Dedicated Sales Tax			
Transaction Privilege Tax	\$ 1,369,000	\$ 586,500	\$ 1,330,963
Investment Income	45,000	0	45,000
	<u>\$ 1,414,000</u>	<u>\$ 586,500</u>	<u>\$ 1,375,963</u>
Grant Fund			
Federal Grants	\$ 7,700,000	\$ 350,100	\$ 14,641,044
State Grants	34,500	164,800	107,100
Other Grants	10,000	10,400	110,000
	<u>\$ 7,744,500</u>	<u>\$ 525,300</u>	<u>\$ 14,858,144</u>
Ed Hooper Rodeo Grounds			
Rentals and Leases	\$ 4,600	\$ 3,300	\$ 4,600
	<u>\$ 4,600</u>	<u>\$ 3,300</u>	<u>\$ 4,600</u>
Grande Sports World			
Utility and Facility Fees	\$ 215,000	\$ 277,000	\$ 215,000
	<u>\$ 215,000</u>	<u>\$ 277,000</u>	<u>\$ 215,000</u>
Court - City JCEF			
Dedicated Court Fees	\$ 17,000	\$ 9,200	\$ 17,000
	<u>\$ 17,000</u>	<u>\$ 9,200</u>	<u>\$ 17,000</u>
Court - Fill the Gap (FTG)			
Program Revenue	\$ 6,000	\$ 1,200	\$ 6,000
	<u>\$ 6,000</u>	<u>\$ 1,200</u>	<u>\$ 6,000</u>
Court - FARE Program			
Program Revenue	\$ 2,000	\$ 2,900	\$ 2,000

**City of Casa Grande
Revenues Other Than Property Taxes
Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
Dedicated Court Fees	0	0	0
	\$ 2,000	\$ 2,900	\$ 2,000
Court - Enhancement Fund			
Dedicated Court Fees	\$ 60,000	\$ 39,500	\$ 60,000
Investment Income	0	0	0
	\$ 60,000	\$ 39,500	\$ 60,000
Court - Probationary			
Dedicated Court Fees	\$ 45,000	\$ 34,800	\$ 45,000
Investment Income	0	0	0
	\$ 45,000	\$ 34,800	\$ 45,000
Court - Security Fund			
Dedicated Court Fees	\$ 35,000	\$ 20,500	\$ 35,000
	\$ 35,000	\$ 20,500	\$ 35,000
CDBG			
Federal Grants	\$ 535,836	\$ 131,200	\$ 666,197
Program Revenue	15,000	14,200	10,000
Miscellaneous Revenue	0	100	0
	\$ 550,836	\$ 145,500	\$ 676,197
Housing Fund			
Building Permit Fees	\$ 17,000	\$ 2,700	\$ 135,000
Program Revenue	140,000	400	0
Investment Income	0	0	0
Miscellaneous Revenue	0	0	0
	\$ 157,000	\$ 3,100	\$ 135,000
Tribal Grants			
Other Grants	\$ 130,000	\$ 141,800	\$ 258,000
	\$ 130,000	\$ 141,800	\$ 258,000
HOME			
Federal Grants	\$ 313,500	\$ 69,400	\$ 470,500
Program Revenue	0	0	0
	\$ 313,500	\$ 69,400	\$ 470,500
Total Special Revenue Funds	\$ 18,935,887	\$ 10,212,300	\$ 25,415,902

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

**City of Casa Grande
Revenues Other Than Property Taxes
Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
DEBT SERVICE FUNDS			
Capital Leases			
Solar Energy Credits	\$ 70,000	\$ 79,400	\$ 70,000
Lease Purchase Proceeds	0	0	0
Investment Income	0	0	0
	<u>\$ 70,000</u>	<u>\$ 79,400</u>	<u>\$ 70,000</u>
General Obligation Bonds			
Lease Purchase Proceeds	\$ 0	\$ 0	\$ 0
Investment Income	0	0	0
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excise Revenue Tax Bonds			
Investment Income	\$ 0	\$ 0	\$ 0
Proceeds from Obligations	0	0	0
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Debt Service Funds	<u>\$ 70,000</u>	<u>\$ 79,400</u>	<u>\$ 70,000</u>
CAPITAL PROJECTS FUNDS			
Capital Projects Fund			
Unanticipated Grants	\$ 0	\$ 0	\$ 12,000,000
Investment Income	0	0	0
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,000,000</u>
Capital Projects Fund - Dedicated Sales Tax			
Transaction Privilege Tax	\$ 1,500,000	\$ 512,700	\$ 3,791,330
Investment Income	10,000	0	10,000
	<u>\$ 1,510,000</u>	<u>\$ 512,700</u>	<u>\$ 3,801,330</u>
Equipment and Vehicle Replacement			
Interdepartmental Income	\$ 0	\$ 0	\$ 0
Sale of Assets	0	49,900	0
Investment Income	0	0	0
	<u>\$ 0</u>	<u>\$ 49,900</u>	<u>\$ 0</u>
Airport Grants Fund			
Federal Grants	\$ 4,000,000	\$ 0	\$ 4,030,000
State Grants	0	0	0
Sale of Assets	845,000	0	845,000
	<u>\$ 4,845,000</u>	<u>\$ 0</u>	<u>\$ 4,875,000</u>
Development Impact Fees - System Development / Debt Service			
Impact Fees	\$ 340,100	\$ 163,600	\$ 340,100
Investment Income	5,500	0	5,500
	<u>\$ 345,600</u>	<u>\$ 163,600</u>	<u>\$ 345,600</u>
Development Impact Fees - Transportation			
Impact Fees	\$ 2,119,390	\$ 1,789,600	\$ 2,119,390
Investment Income	15,000	0	15,000
	<u>\$ 2,134,390</u>	<u>\$ 1,789,600</u>	<u>\$ 2,134,390</u>
Development Impact Fees - Community Services			
Impact Fees	\$ 528,165	\$ 649,100	\$ 528,165
Investment Income	0	0	0
	<u>\$ 528,165</u>	<u>\$ 649,100</u>	<u>\$ 528,165</u>
Development Impact Fees - Public Safety Police			
Impact Fees	\$ 330,525	\$ 108,500	\$ 330,525
Investment Income	5,000	0	5,000
	<u>\$ 335,525</u>	<u>\$ 108,500</u>	<u>\$ 335,525</u>
Development Impact Fees - Public Safety Fire			
Impact Fees	\$ 652,430	\$ 361,500	\$ 652,430
Investment Income	10,000	0	10,000

**City of Casa Grande
Revenues Other Than Property Taxes
Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
	\$ 662,430	\$ 361,500	\$ 662,430
Development Impact Fees - Wastewater			
Impact Fees	\$ 2,349,100	\$ 2,457,900	\$ 2,349,100
Investment Income	12,000	0	12,000
	\$ 2,361,100	\$ 2,457,900	\$ 2,361,100
Community Facilities Districts			
Mission Royale	\$ 6,900	\$ 7,700	\$ 84,833
Villago	2,900	5,500	53,351
Copper Mountain Ranch	300	600	0
Post Ranch	29,800	0	0
	\$ 39,900	\$ 13,800	\$ 138,184
Total Capital Projects Funds	\$ 12,762,110	\$ 6,106,600	\$ 27,181,724

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

**City of Casa Grande
Revenues Other Than Property Taxes
Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
PERMANENT FUNDS			
N/A	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
Golf Course			
User Fees	\$ 1,069,000	\$ 1,199,100	\$ 1,096,000
Food, Beverage, and Merchandise	268,000	282,300	282,000
Transaction Privilege Tax	30,000	12,500	30,000
Other Income	2,000	(25,300)	2,000
	\$ 1,369,000	\$ 1,468,600	\$ 1,410,000
Wastewater			
Charges for Services	\$ 10,980,565	\$ 10,287,300	\$ 10,912,405
Fines, Fees and Penalties	1,072,893	608,900	632,720
Miscellaneous Income	20,767	307,200	230,850
	\$ 12,074,225	\$ 11,203,400	\$ 11,775,975
Sanitation			
Charges for Services	\$ 7,015,785	\$ 6,688,500	\$ 7,015,785
Fines, Fees and Penalties	280,000	184,200	280,000
Miscellaneous Income	35,000	217,400	17,000
	\$ 7,330,785	\$ 7,090,100	\$ 7,312,785
Water			
Charges for Services	\$ 261,222	\$ 221,100	\$ 248,384
Fines, Fees and Penalties	770	500	625
Miscellaneous Income	0	0	0
	\$ 261,992	\$ 221,600	\$ 249,009
Total Enterprise Funds	\$ 21,036,002	\$ 19,983,700	\$ 20,747,769

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

**City of Casa Grande
Revenues Other Than Property Taxes
Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
INTERNAL SERVICE FUNDS			
Fleet Services			
Interdepartmental Charge	\$ 1,847,022	\$ 1,284,900	\$ 2,019,177
Fuel Sales	60,000	47,100	60,000
Miscellaneous Revenue	0	0	0
	<u>\$ 1,907,022</u>	<u>\$ 1,332,000</u>	<u>\$ 2,079,177</u>
Facilities Maintenance			
Interdepartmental Charge	\$ 1,080,903	\$ 1,146,000	\$ 1,571,714
Miscellaneous Revenue	0	0	0
Investment Income	0	0	0
	<u>\$ 1,080,903</u>	<u>\$ 1,146,000</u>	<u>\$ 1,571,714</u>
Risk Management			
Interdepartmental Charge	\$ 855,140	\$ 713,700	\$ 983,950
Miscellaneous Revenue	0	194,600	0
Investment Income	0	0	0
	<u>\$ 855,140</u>	<u>\$ 908,300</u>	<u>\$ 983,950</u>
Health Benefit Trust			
Interdepartmental Charge	\$ 5,682,106	\$ 3,484,600	\$ 430,000
Miscellaneous Revenue	0	0	0
Investment Income	0	0	0
	<u>\$ 5,682,106</u>	<u>\$ 3,484,600</u>	<u>\$ 430,000</u>
Total Internal Service Funds	<u>\$ 9,525,171</u>	<u>\$ 6,870,900</u>	<u>\$ 5,064,841</u>
TOTAL ALL FUNDS	<u>\$ 108,773,154</u>	<u>\$ 85,655,400</u>	<u>\$ 124,353,393</u>

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

City of Casa Grande
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
General Fund	\$	\$	\$ 2,408,007	\$ 4,319,853
Community Arts Fund			10,000	0
Youth Commission			5,000	0
Total General Fund	\$ 0	\$ 0	\$ 2,423,007	\$ 4,319,853
SPECIAL REVENUE FUNDS				
Streets	\$	\$	\$ 0	\$ 477,421
Airport			0	72,934
Senior Services			195,819	0
Fire			0	695,670
Grants			127,000	0
Grande Sports World			1,650,685	1,522,552
Total Special Revenue Funds	\$ 0	\$ 0	\$ 1,973,504	\$ 2,768,577
DEBT SERVICE FUNDS				
Capital Leases	\$	\$	\$ 538,516	\$ 0
General Obligation Bonds			0	0
Excise Tax Revenue Bonds			3,442,385	0
Total Debt Service Funds	\$ 0	\$ 0	\$ 3,980,901	\$ 0
CAPITAL PROJECTS FUNDS				
		0	0	0
		0	0	0
		0	0	0
Total Capital Projects Funds	\$ 0	\$ 0	\$ 0	\$ 0
PERMANENT FUNDS				
N/A	\$	\$	\$	\$
Total Permanent Funds	\$ 0	\$ 0	\$ 0	\$ 0
ENTERPRISE FUNDS				
Golf Course	\$	\$	\$ 0	\$ 125,888
Wastewater			0	523,080
Sanitation			0	602,600
Water			0	37,414
Total Enterprise Funds	\$ 0	\$ 0	\$ 0	\$ 1,288,982
INTERNAL SERVICE FUNDS				
Fleet Services	\$	\$	\$ 0	\$ 0
Facilities Services			0	0
Risk Management			0	0
Health Benefit Trust			0	0
Total Internal Service Funds	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	\$ 0	\$ 0	\$ 8,377,412	\$ 8,377,412

**City of Casa Grande
Expenditures/Expenses by Fund
Fiscal Year 2021**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
Mayor and City Council	\$ 521,280	\$ 0	\$ 460,700	\$ 514,765
General Operations	2,280,593	0	721,700	2,678,876
City Manager	1,261,830	0	892,500	1,125,266
City Clerk	411,070	0	363,800	527,398
Legal	1,026,038	0	919,700	968,102
Finance	3,988,462	0	3,136,600	3,864,630
Human Resources	822,446	0	418,200	692,401
Economic Development	263,721	0	242,100	266,945
Public Works	1,288,599	0	949,700	1,179,608
Planning and Development	2,205,212	0	1,795,000	2,542,616
Community Development	0	0	37,600	28,753
Community Services	7,347,996	0	5,996,100	7,428,028
Communications	1,940,518	0	1,539,600	2,006,094
Police	15,049,766	0	12,628,200	15,121,093
Fire	10,091,997	0	9,206,400	11,790,863
City Court	664,412	0	576,000	634,390
Reserve / Contingency	150,000	0	0	3,500,000
Total General Fund	\$ 49,313,940	\$ 0	\$ 39,883,900	\$ 54,869,828
SPECIAL REVENUE FUNDS				
Mayor and City Council	\$ 0	\$ 0	\$ 0	\$ 0
General Operations	7,155,330	0	149,300	280,330
City Manager	0	0	0	0
City Clerk	70,000	0	0	70,000
Legal	10,000	0	42,700	10,027
Finance	0	0	0	0
Human Resources	0	0	0	0
Economic Development	0	0	0	0
Public Works	11,856,389	0	4,093,900	13,770,936
Planning and Development	0	0	0	0
Community Development	1,323,800	0	218,300	1,733,424
Community Services	922,272	0	616,600	1,395,348
Communications	0	0	0	0
Police	1,280,000	0	473,900	621,569
Fire	0	0	39,900	0
City Court	321,968	0	78,200	302,798
Contingency	0	0	0	13,106,338
				0
Total Special Revenue Funds	\$ 22,939,759	\$ 0	\$ 5,712,800	\$ 31,290,770
DEBT SERVICE FUNDS				
Capital Leases	\$ 899,476	\$ 0	\$ 719,000	\$ 608,516
General Obligation Bonds	2,243,050	0	2,270,100	2,458,050
Excise Revenue Tax Bonds	3,442,451	0	397,300	3,442,385
Total Debt Service Funds	\$ 6,584,977	\$ 0	\$ 3,386,400	\$ 6,508,951
CAPITAL PROJECTS FUNDS				
Mayor and City Council	\$ 0	\$ 0	\$ 0	\$ 0
General Operations	28,356,136	0	226,600	1,500,000
City Manager	630,000	0	151,900	480,000
City Clerk	50,000	0	0	85,000
Legal	0	0	0	0
Finance	724,100	0	152,100	743,850
Human Resources	0	0	0	0
Economic Development	0	0	0	0
Public Works	10,995,880	0	605,500	50,030,190
Planning and Development	500,000	0	220,700	76,993
Community Development	0	0	0	0
Community Services	765,100	0	2,702,600	891,732

Communications	2,192,000	0	0	0
Police	1,086,000	0	760,700	918,176
Fire	655,000	0	98,300	41,000
City Court	0	0	0	0
Contingency	0	0	0	28,356,136
CFDs	17,521,402	0	475,900	0
Total Capital Projects Funds	\$ 63,475,618	\$ 0	\$ 5,394,300	\$ 83,123,077
PERMANENT FUNDS				
NA	\$	\$	\$	\$
Total Permanent Funds	\$ 0	\$ 0	\$ 0	\$ 0
ENTERPRISE FUNDS				
Golf	\$ 1,389,494	\$ 0	\$ 861,300	\$ 1,401,966
Wastewater	15,616,759	0	4,105,200	13,665,687
Sanitation	9,684,566	0	5,721,100	8,151,466
Water	393,869	0	254,200	439,354
Total Enterprise Funds	\$ 27,084,689	\$ 0	\$ 10,941,800	\$ 23,658,473
INTERNAL SERVICE FUNDS				
Fleet	\$ 1,717,218	\$ 0	\$ 1,583,400	\$ 2,005,854
Facilities	1,536,299	0	1,262,200	1,770,215
Risk Management	1,053,588	0	779,300	1,151,330
Health Benefit Trust	5,682,106	0	3,780,700	430,000
Total Internal Service Funds	\$ 9,989,211	\$ 0	\$ 7,405,600	\$ 5,357,399
TOTAL ALL FUNDS	\$ 179,388,194	\$ 0	\$ 72,724,800	\$ 204,808,497

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

**City of Casa Grande
Expenditures/Expenses by Department
Fiscal Year 2021**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2020	2020	2020	2021
Mayor and City Council				
General Fund	\$ 521,280	\$ 0	\$ 460,700	\$ 514,765
Department Total	\$ 521,280	\$ 0	\$ 460,700	\$ 514,765
General Operations				
General Fund	\$ 2,430,593	\$ 0	\$ 721,700	\$ 6,178,876
Special Revenue Funds	7,155,330	0	149,300	13,386,668
Debt Service Funds	6,584,977	0	3,386,400	6,508,951
Capital Projects Funds	28,356,136	0	226,600	29,856,136
Enterprise Funds	771,186	0	0	0
Internal Service Funds	0	0	0	0
Community Facilities Districts	30,034,649	0	475,900	0
Department Total	\$ 45,298,222	\$ 0	\$ 4,484,000	\$ 55,930,631
City Manager				
General Fund	\$ 1,261,830	\$ 0	\$ 875,200	\$ 1,125,266
APS Aesthetic Revitalization Fund	0	0	17,300	0
APS Economic Development Fund	0	0	0	0
Grants Fund	0	0	0	0
Capital Projects - Dedicated Sales Tax	630,000	0	151,900	480,000
Department Total	\$ 1,891,830	\$ 0	\$ 1,044,400	\$ 1,605,266
City Clerk				
General Fund	\$ 411,070	\$ 0	\$ 361,800	\$ 527,398
Tribal Grants	70,000	0	0	70,000
Capital Projects - Dedicated Sales Tax	50,000	0	0	85,000
Department Total	\$ 531,070	\$ 0	\$ 361,800	\$ 682,398
Legal				
General Fund	\$ 1,026,038	\$ 0	\$ 919,700	\$ 968,102
Grant Fund	10,000	0	42,700	10,027
	0	0	0	0
Department Total	\$ 1,036,038	\$ 0	\$ 962,400	\$ 978,129
Finance				
General Fund	\$ 3,988,462	\$ 0	\$ 3,136,600	\$ 3,864,630
Capital Projects - Dedicated Sales Tax	724,000	0	152,100	743,850
DIF - System Development Fees	100	0	0	0
DIF - General Government	0	0	0	0
Department Total	\$ 4,712,562	\$ 0	\$ 3,288,700	\$ 4,608,480
Human Resources				
General Fund	\$ 822,446	\$ 0	\$ 418,200	\$ 692,401
ISF - Risk Management	1,053,588	0	779,300	1,151,330
ISF - Health Benefit Trust	5,682,106	0	3,780,700	430,000
Department Total	\$ 7,558,139	\$ 0	\$ 4,978,200	\$ 2,273,731
Economic Development				
General Fund	\$ 263,721	\$ 0	\$ 242,100	\$ 266,945
Grants Fund	0	0	0	0
Economic Development Fund	0	0	0	0
Department Total	\$ 263,721	\$ 0	\$ 242,100	\$ 266,945
Public Works				
General Fund	\$ 1,288,599	\$ 0	\$ 949,700	\$ 1,179,608
Special Revenue Funds	11,856,389	0	4,093,900	13,770,936
Debt Service Funds	0	0	0	0
Capital Project Funds	10,995,880	0	605,500	50,030,190
Enterprise Funds	25,094,999	0	10,080,500	22,256,507
Internal Service Funds	3,253,517	0	2,845,600	3,776,069
Department Total	\$ 52,489,384	\$ 0	\$ 18,575,200	\$ 91,013,309
Planning and Development				
General Fund	\$ 2,205,212	\$ 0	\$ 1,795,000	\$ 2,542,616
Capital Projects - Dedicated Sales Tax	500,000	0	220,700	76,993
Equipment and Vehicle Replacement	0	0	0	0

Department Total	\$ 2,705,212	\$ 0	\$ 2,015,700	\$ 2,619,609
Community Development				
General Fund	\$ 0	\$ 0	\$ 37,600	\$ 28,753
CDBG	\$ 549,639	\$ 0	\$ 115,800	\$ 801,538
Housing Grants	259,363	0	700	117,100
Tribal Grants	60,000	0	0	188,000
HOME	454,798	0	101,800	626,786
Department Total	\$ 1,323,800	\$ 0	\$ 255,900	\$ 1,762,177
Community Services				
General Fund	\$ 6,714,261	\$ 0	\$ 5,649,100	\$ 6,605,609
APS Aesthetic Revitalization Fund	0	0	0	0
Youth Commission	5,000	0	0	0
Community Recreation Center	628,735	0	347,000	822,419
CG Mountain Park	60,000	0	0	70,000
Senior Services	369,008	0	246,500	324,615
Youth Services - Dedicated Sales Tax	140,000	0	73,000	133,000
Recreation - Dedicated Sales Tax	0	0	1,500	420,000
Grant Fund	0	0	12,400	100,000
ED Hooper Rodeo Grounds	4,600	0	600	4,600
Grande Sports World	348,665	0	237,300	343,133
Tribal Grants	0	0	14,000	0
Tribal Grants	0	0	31,300	0
Capital Projects Fund	(11,748,147)	12,513,247	2,516,100	230,732
Capital Projects - Dedicated Sales Tax	0	0	0	0
Equipment and Vehicle Replacement	0	0	0	0
DIF - System Development	0	0	0	0
DIF - Community Service	0	0	186,500	661,000
Golf	1,218,503	0	861,300	1,401,966
Department Total	\$ (2,259,376)	\$ 12,513,247	\$ 10,176,600	\$ 11,117,074
Communications				
General Fund	\$ 1,940,518	\$ 0	\$ 1,539,600	\$ 2,006,094
APS Aesthetic Revitalization Fund	0	0	0	0
Grants	0	0	0	0
Capital Projects - Dedicated Sales Tax	2,192,000	0	0	0
Department Total	\$ 4,132,518	\$ 0	\$ 1,539,600	\$ 2,006,094
Police				
General Fund	\$ 15,049,766	\$ 0	\$ 12,628,200	\$ 15,121,093
Grants	1,280,000	0	444,000	621,569
CDBG	0	0	0	0
Tribal Grants	0	0	29,900	0
Capital Project Funds	0	0	0	0
Capital Projects - Dedicated Sales Tax	50,000	0	115,300	50,000
Equipment and Vehicle Replacement	528,000	0	494,100	167,288
DIF - Public Safety Police	508,000	1,016,000	151,300	700,888
Department Total	\$ 17,415,766	\$ 1,016,000	\$ 13,862,800	\$ 16,660,838
Fire				
General Fund	\$ 10,057,895	\$ 0	\$ 9,180,200	\$ 11,756,761
Wildland Fire	34,102	0	26,200	34,102
Grants	0	0	0	0
Tribal Grants	0	0	39,900	0
Capital Projects - Dedicated Sales Tax	655,000	0	40,300	41,000
Equipment and Vehicle Replacement	0	0	58,000	0
DIF - Public Safety Police	0	0	0	0
Department Total	\$ 10,746,997	\$ 0	\$ 9,344,600	\$ 11,831,863
Court				
General Fund	\$ 664,412	\$ 0	\$ 576,000	\$ 634,390
Grants	0	0	2,800	0
Court - City JCEF	15,000	0	13,600	19,000
Court - Fill the GAP (FTG)	0	0	0	45,000
Court - FARE Program	2,000	0	0	2,000
Court - Enhancement Fund	68,000	0	7,900	99,800
Court - Probationary Fund	145,668	0	21,400	95,198

Court - Security Fund	91,300	0	32,500	41,800
DIF - System Development Fees	0	0	0	0
Department Total	\$ 986,380	\$ 0	\$ 654,200	\$ 937,188
TOTAL ALL FUNDS	\$ 149,353,545	\$ 13,529,247	\$ 72,246,900	\$ 204,808,497

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

City of Casa Grande
Full-Time Employees and Personnel Compensation
Fiscal Year 2021

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2021	2021	2021	2021	2021	2021
GENERAL FUND	387	\$ 23,421,610	\$ 7,855,864	\$ 3,141,070	\$ 2,112,194	\$ 36,530,738
SPECIAL REVENUE FUNDS						
Streets	18.00	\$ 1,070,361	\$ 121,948	\$ 158,415	\$ 146,691	\$ 1,497,415
Airport	3.00	164,132	18,441	23,253	15,630	221,456
Senior Services	4.70	129,254	5,717	14,776	11,355	161,102
Grants	0.50	218,100	129,144	500	28,044	375,788
Probationary Fund	1.00	40,277	4,922	10,900	3,149	59,248
CDBG	1.47	185,687	22,185	32,728	14,431	255,031
Housing Fund	0.62	0	0	0	0	0
HOME	0.31	29,625	3,559	2,036	2,697	37,917
Total Special Revenue Funds	29.60	\$ 1,837,436	\$ 305,916	\$ 242,608	\$ 221,998	\$ 2,607,958
ENTERPRISE FUNDS						
Golf	6.10	\$ 190,374	\$ 12,556	\$ 13,134	\$ 18,550	\$ 234,615
Wastewater	16.17	889,743	107,971	147,784	94,512	1,240,010
Sanitation	38.50	1,770,449	204,739	365,127	208,544	2,548,859
Water	0.33	22,347	2,720	2,167	2,336	29,569
Total Enterprise Funds	61.10	\$ 2,872,912	\$ 327,987	\$ 528,212	\$ 323,942	\$ 4,053,053
INTERNAL SERVICE FUND						
Fleet	10.00	\$ 474,621	\$ 58,010	\$ 85,775	\$ 45,459	\$ 663,865
Facilities	4.00	192,547	23,496	38,487	21,154	275,684
Risk	1.00	70,955	8,671	6,567	6,518	92,711
Total Internal Service Fund	15.00	\$ 738,123	\$ 90,176	\$ 130,829	\$ 73,131	\$ 1,032,259
TOTAL ALL FUNDS	492	\$ 28,870,082	\$ 8,579,943	\$ 4,042,719	\$ 2,731,264	\$ 44,224,008