

OFFICIAL BUDGET FORMS

City of Casa Grande

Fiscal Year 2016

City of Casa Grande
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Fiscal Year 2016

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City of Casa Grande
Summary Schedule of Estimated Revenues and Expenditures/Expenses
2016

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	
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	43,012,700	16,583,000	3,239,300	61,871,300	0	41,474,000	4,507,600	170,687,900
2015	Actual Expenditures/Expenses**	E	40,055,700	11,633,900	3,371,000	4,987,000	0	24,932,300	4,031,300	89,011,200
2016	Fund Balance/Net Position at July 1***		5,135,600	16,594,100	4,112,300	41,470,500	0	12,374,300	1,819,900	81,506,700
2016	Primary Property Tax Levy	B	3,364,200	0	0	0	0	0	0	3,364,200
2016	Secondary Property Tax Levy	B	0	0	2,110,300	0	0	0	0	2,110,300
2016	Estimated Revenues Other than Property Taxes	C	36,461,700	14,641,400	0	4,870,000	0	1,118,400	4,205,000	61,296,500
2016	Other Financing Sources	D	0	1,000,000	0	16,000,000	0	0	0	17,000,000
2016	Other Financing (Uses)	D	0	1,000,000	0	16,000,000	0	0	0	17,000,000
2016	Interfund Transfers In	D	2,825,400	782,600	1,585,900	3,453,400	0	9,788,400	0	18,435,700
2016	Interfund Transfers (Out)	D	3,676,700	2,424,900	99,000	9,352,400	0	2,509,700	373,000	18,435,700
2016	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
										0
										0
										0
2016	Total Financial Resources Available		44,110,200	29,593,200	7,709,500	40,441,500	0	20,771,400	5,651,900	148,277,700
2016	Budgeted Expenditures/Expenses	E	46,362,100	26,135,500	7,808,500	56,318,500	0	34,184,900	4,550,700	175,360,200

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

	2015	2016
	\$ 170,687,900	\$ 175,360,200
	170,687,900	175,360,200
	64,642,800	45,016,500
	\$ 106,045,100	\$ 130,343,700
	\$ 191,234,966	\$ 191,845,700

* 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

City of Casa Grande
Tax Levy and Tax Rate Information
Fiscal Year 2016

	2015	2016
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>3,459,965</u>	\$ <u>3,595,284</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>3,251,900</u>	\$ <u>3,364,200</u>
B. Secondary property taxes	<u>2,110,300</u>	<u>2,110,300</u>
C. Total property tax levy amounts	\$ <u>5,362,200</u>	\$ <u>5,474,500</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>3,364,200</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>3,364,200</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>2,110,300</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>2,110,300</u>	
C. Total property taxes collected	\$ <u>5,474,500</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.9999</u>	<u>0.9999</u>
(2) Secondary property tax rate	<u>0.6308</u>	<u>0.6308</u>
(3) Total city/town tax rate	<u>1.6307</u>	<u>1.6307</u>
B. Special assessment district tax rates		

Secondary property tax rates - As of the date the proposed budget was prepared, the city was not operating any special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city.

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

City of Casa Grande
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 17,310,300	\$ 17,560,000	\$ 17,560,000
Franchise & License Fees	2,170,000	2,275,000	2,245,000
Licenses and permits			
Business Licenses	150,000	150,000	160,000
Animal Licenses	45,000	45,000	45,000
Planning, Zoning & Development	1,169,600	1,341,200	1,159,800
Intergovernmental			
State Shared Sales Tax	4,388,700	4,388,700	4,640,100
Urban Revenue Sharing (Income Tax)	5,879,400	5,879,400	5,847,900
Auto-in-Lieu Tax (VLT)	2,258,900	2,258,900	2,480,900
Intergovernmental/Grants	146,000	151,000	166,000
Charges for services			
Engineering Fees	94,800	171,800	94,800
Library Fees	43,500	44,000	43,500
Parks & Recreation Fees	305,500	353,100	464,800
Evergreen Irrigation District Fees	15,000	30,000	10,000
Building Rental	130,000	120,000	130,000
Police Fees	145,800	130,600	140,300
Fire Fees/Ambulance Revenue	255,200	225,200	225,200
Fines and forfeits			
Fines and Forfeitures	598,500	584,600	584,900
Animal Care & Control Fines	8,000	10,000	10,000
Interest on investments			
Interest Income	103,000	200,100	200,000
In-lieu property taxes			
Salt River Project	210,000	200,000	200,000
Contributions			
Voluntary contributions	500	4,500	500
Miscellaneous			
Sale of Assets	23,000	8,200	3,000
Lien Releases			
Miscellaneous Revenue	47,000	59,500	50,000
Total General Fund	\$ 35,497,700	\$ 36,190,800	\$ 36,461,700
SPECIAL REVENUE FUNDS			
Streets Maintenance Fund			
Pinal County 1/2 cent Sales Tax	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Highway User Revenue Funds	3,333,800	3,333,800	3,357,500
Miscellaneous	6,000	136,900	7,000
	\$ 5,039,800	\$ 5,170,700	\$ 5,064,500

* 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.

SCHEDULE C

City of Casa Grande
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
System Development Fees			
Impact Fees	\$ 162,000	\$ 157,000	\$ 87,000
Interest Income	1,000	2,000	2,000
	<u>\$ 163,000</u>	<u>\$ 159,000</u>	<u>\$ 89,000</u>
Municipal Airport Fund			
Miscellaneous	\$ 4,900	\$ (1,146,400)	\$ 3,100
Fuel & Lubricant Sales	922,000	663,700	606,000
T-Shade and Hangar Rentals	235,000	210,000	235,000
	<u>\$ 1,161,900</u>	<u>\$ (272,700)</u>	<u>\$ 844,100</u>
Parks Development Fund			
Lease Agreements	\$ 36,000	\$ 29,100	\$ 16,600
Interest Income	300	200	300
	<u>\$ 36,300</u>	<u>\$ 29,300</u>	<u>\$ 16,900</u>
Community Arts Fund			
Miscellaneous	\$ 2,300	\$ 2,300	\$ 2,000
	<u>\$ 2,300</u>	<u>\$ 2,300</u>	<u>\$ 2,000</u>
Wildland Fire			
Wildland Revenue	\$ 272,400	\$ 272,400	\$ 179,600
	<u>\$ 272,400</u>	<u>\$ 272,400</u>	<u>\$ 179,600</u>
Grants & Subsidies Fund			
Federal and State Grants	\$ 1,136,700	\$ 749,300	\$ 6,146,400
Program Revenue	172,800	203,200	27,700
Contributions	44,500	46,000	45,500
Interest Income	100	100	100
	<u>\$ 1,354,000</u>	<u>\$ 998,600</u>	<u>\$ 6,219,600</u>
Energy Savings			
Miscellaneous	\$ 1,700,000	\$ 1,058,000	\$ 82,000
QECB Interest Refund	82,000	82,000	82,000
	<u>\$ 1,782,000</u>	<u>\$ 1,140,000</u>	<u>\$ 82,000</u>
Redevelopment Fund			
Miscellaneous	\$	\$	\$
Interest Income	200	200	200
	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 200</u>
Performance Institute			
Use Fees	\$ 184,000	\$ 167,600	\$ 144,000
	<u>\$ 184,000</u>	<u>\$ 167,600</u>	<u>\$ 144,000</u>
Promotion & Tourism			
Miscellaneous	\$	\$	\$
City Sales Tax	230,000	249,000	250,000
Interest Income	200	200	200
	<u>\$ 230,200</u>	<u>\$ 249,200</u>	<u>\$ 250,200</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
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
CAPP Program			
Program Revenue	\$ 5,000	\$ 5,000	\$
	\$ 5,000	\$ 5,000	\$
Court Fee Funds			
Judicial Collection Enhancement Fund (JCEF)	\$ 15,000	\$ 15,000	\$ 18,000
Fill the Gap (FTG)	4,000	4,000	4,000
FARE Program	2,500	2,000	1,200
Court Enhancement Fund	57,000	50,000	66,000
Probationary Fund	60,000	30,000	46,000
Court Security Fee	20,000	15,000	34,100
	\$ 158,500	\$ 116,000	\$ 169,300
Community Development Grants			
Community Development Block Grants	\$ 293,200	\$ 314,100	\$ 64,000
Housing Grant Funds	57,000	57,000	295,000
Housing Application Fund	2,500		
CDBG			200,000
Housing Preservation Grant	112,000	112,000	257,900
Home Program Fund	275,000	275,000	275,000
Housing Development Fees	13,000	10,100	10,100
	\$ 752,700	\$ 768,200	\$ 1,102,000
Fiduciary Funds			
Police Trust Fund (T)	\$ 1,000	\$ 2,500	\$ 1,000
Emergency Medical Services (T)	10,000	10,000	10,000
Bond & Performance Trust (F)	295,200	295,500	295,200
Police Volunteers Fund (T)	2,000	2,000	2,000
Volunteer Retirement Fund (F)			
125 Plan Account (F)	170,000	148,300	170,000
CDBG Escrow Fund (F)			
	\$ 478,200	\$ 458,300	\$ 478,200
Total Special Revenue Funds	\$ 11,620,300	\$ 9,264,100	\$ 14,641,400
DEBT SERVICE FUNDS			
Recreation (2%) Debt Service	\$	\$	\$
General Obligation Bond 2008		100	
ID #37 Debt Service			
ID #38 Debt Service			
Total Debt Service Funds	\$	\$ 100	\$
CAPITAL PROJECTS FUNDS			
Recreation Impact Fees			
Impact Fees	\$ 94,800	\$ 95,600	\$ 95,600
Interest Income			
	\$ 94,800	\$ 95,600	\$ 95,600

* 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 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
Construction Sales Tax Cap			
City Sales Tax	\$ 2,844,000	\$ 985,000	\$ 985,000
Interest Income	2,500	5,000	5,000
Miscellaneous			
	\$ 2,846,500	\$ 990,000	\$ 990,000
ID #39 Capital Improvements			
Miscellaneous	\$ 19,684,900		
	\$ 19,684,900		
Capital Replacement Projects			
Miscellaneous	\$	\$ 60,000	\$ 50,000
Interest Income	5,000	2,500	2,500
	\$ 5,000	\$ 62,500	\$ 52,500
Recreation Construction			
City Sales Tax	\$ 960,000	\$ 1,020,000	\$ 1,020,000
Interest Income	500	500	1,000
Miscellaneous			
	\$ 960,500	\$ 1,020,500	\$ 1,021,000
Airport Capital Improvements			
Federal & State Grants	\$ 2,005,300	\$ 128,700	\$ 1,371,400
	\$ 2,005,300	\$ 128,700	\$ 1,371,400
Transportation Impact Fees			
Impact Fees	\$ 542,000	\$ 541,500	\$ 542,000
Interest Income			
	\$ 542,000	\$ 541,500	\$ 542,000
Public Safety Impact Fees			
Impact Fees	\$ 253,900	\$ 254,400	\$ 253,900
Interest Income			
	\$ 253,900	\$ 254,400	\$ 253,900
Capital Development Projects			
Miscellaneous	\$ 16,000,000		\$ 20,000
Interest Income	400		
	\$ 16,000,400		\$ 20,000
Community Facilities Districts			
Mission Royale CFD	\$ 289,600	\$ 289,600	\$ 214,600
Villago CFD	276,000	276,000	276,000
Copper Mountain Ranch CFD	3,000	3,000	3,000
Post Ranch CFD	30,000	30,000	30,000
	\$ 598,600	\$ 598,600	\$ 523,600
Total Capital Projects Funds	\$ 42,991,900	\$ 3,691,800	\$ 4,870,000
PERMANENT FUNDS			
N/A	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$

* 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.

SCHEDULE C

City of Casa Grande
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
ENTERPRISE FUNDS			
Municipal Golf Course			
User Fees	\$ 1,129,800	\$ 1,120,500	\$ 1,092,100
City Sales Tax	26,300	26,300	26,300
	<u>\$ 1,156,100</u>	<u>\$ 1,146,800</u>	<u>\$ 1,118,400</u>
Wastewater Treatment			
User Fees	\$ 8,988,000	\$ 9,610,000	\$ 11,868,800
Interest Income	3,000	6,000	3,000
Other	5,000	5,000	5,000
	<u>\$ 8,996,000</u>	<u>\$ 9,621,000</u>	<u>\$ 11,876,800</u>
WWTP Expansion			
Miscellaneous	\$	\$ 198,400	\$
	<u>\$</u>	<u>\$ 198,400</u>	<u>\$</u>
Sewer System Development Fees			
Impact Fees	\$ 2,124,100	\$ 494,600	\$ 2,035,000
Interest Income		500	
	<u>\$ 2,124,100</u>	<u>\$ 495,100</u>	<u>\$ 2,035,000</u>
Sanitation Fund			
User Fees	\$ 6,593,000	\$ 6,649,500	\$ 7,522,400
Interest Income	500	2,200	1,000
	<u>\$ 6,593,500</u>	<u>\$ 6,651,700</u>	<u>\$ 7,523,400</u>
Copper Mountain Water Fund			
User Fees	\$ 216,600	\$ 200,600	\$ 251,800
Interest Income			
	<u>\$ 216,600</u>	<u>\$ 200,600</u>	<u>\$ 251,800</u>
Total Enterprise Funds	<u>\$ 19,086,300</u>	<u>\$ 18,313,600</u>	<u>\$ 22,805,400</u>
INTERNAL SERVICE FUNDS			
Fleet Maintenance			
Department Charges	\$ 1,695,200	\$ 1,804,700	\$ 1,865,200
Miscellaneous		11,200	
	<u>\$ 1,695,200</u>	<u>\$ 1,815,900</u>	<u>\$ 1,865,200</u>
Risk Management Fund			
Department Charges	\$ 508,100	\$ 508,100	\$ 593,600
Miscellaneous	150,000	151,500	150,000
	<u>\$ 658,100</u>	<u>\$ 659,600</u>	<u>\$ 743,600</u>
Facilities Maint Fund			
Department Charges	\$ 1,494,800	\$ 1,494,800	\$ 1,596,200
Miscellaneous			
	<u>\$ 1,494,800</u>	<u>\$ 1,494,800</u>	<u>\$ 1,596,200</u>
Total Internal Service Funds	<u>\$ 3,848,100</u>	<u>\$ 3,970,300</u>	<u>\$ 4,205,000</u>
TOTAL ALL FUNDS	<u>\$ 113,044,300</u>	<u>\$ 71,430,700</u>	<u>\$ 82,983,500</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.

SCHEDULE C

City of Casa Grande
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Special Revenue Funds	\$	\$	\$ 1,135,700	\$ 435,000
Debt Service Funds				1,085,900
Capital Funds				2,155,800
Enterprise Funds			1,277,100	
Internal Service Funds			336,900	
Community Facilities Districts			75,700	
Total General Fund	\$	\$	\$ 2,825,400	\$ 3,676,700
SPECIAL REVENUE FUNDS				
Street Maintenance Fund	\$	\$	\$	\$ 1,858,800
System Development Fees				87,000
Municipal Airport Fund	1,000,000	1,000,000		68,300
Parks Development Fund				
Community Arts Fund			5,000	
Wildland Fire				
Grants & Subsidies Fund				
Energy Savings			482,600	
Redevelopment Fund				
Performance Institute			295,000	
Promotion & Tourism				360,800
Court JCEF				
Court Fill the Gap (FTG)				
FARE Program				
Court Enhancement Fund				50,000
Probationary Fund				
CAPP Program				
Court Security Fee				
Community Development Block Grant				
Housing Application Fund				
Rural Development - Self Help				
Housing Preservation Grant				
Home Program Fund				
Housing Development Fees				
Fiduciary Funds				
Total Special Revenue Funds	\$ 1,000,000	\$ 1,000,000	\$ 782,600	\$ 2,424,900
DEBT SERVICE FUNDS				
Recreation (2%) Debt Service	\$	\$	\$ 1,585,900	\$
General Obligation Bond 2008				99,000
ID #37 Debt Service				
ID #38 Debt Service				
Total Debt Service Funds	\$	\$	\$ 1,585,900	\$ 99,000
CAPITAL PROJECTS FUNDS				
Recreation Impact Fees	\$	\$	\$	\$
Construction Sales Tax Cap				8,481,700
Capital Replacement Projects			3,448,700	
Recreation Construction				795,000
Airport Capital Improvements			4,700	
CAPITAL PROJECTS FUNDS (continued)				

City of Casa Grande
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
Transportation Impact Fees				
Public Safety Impact Fees				
Capital Development Projects	16,000,000	16,000,000		
ID #39 Capital Improvements				
Community Facilities Districts				75,700
Total Capital Projects Funds	\$ 16,000,000	\$ 16,000,000	\$ 3,453,400	\$ 9,352,400
PERMANENT FUNDS				
N/A	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Municipal Golf Course	\$	\$	\$ 99,000	\$ 112,800
Wastewater Treatment			255,500	523,700
Sewer Capacity Fund				
WWTP Expansion				
Sewer System Development Fees			8,477,000	225,000
Sanitation Fund			956,900	1,617,000
Sanitation Development Impact Fees				
Copper Mountain Water Fund				31,200
Total Enterprise Funds	\$	\$	\$ 9,788,400	\$ 2,509,700
INTERNAL SERVICE FUNDS				
Fleet Maintenance	\$	\$	\$	\$ 234,600
Insurance Fund				
Facilities Maint Fund				138,400
Total Internal Service Funds	\$	\$	\$	\$ 373,000
TOTAL ALL FUNDS	\$ 17,000,000	\$ 17,000,000	\$ 18,435,700	\$ 18,435,700

**City of Casa Grande
Expenditures/Expenses by Fund
Fiscal Year 2016**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Mayor & City Council	\$ 612,400	\$	\$ 600,900	\$ 604,700
Operations & Contingency	1,400,000		1,400,000	1,400,000
City Attorney	813,700		797,500	858,600
City Court	613,300		619,800	660,700
City Manager	830,100		887,900	840,100
City Clerk	421,900		399,400	441,200
Finance/Information Technology	2,818,900		2,796,000	3,290,600
Human Resources	471,100		468,800	482,100
Public Information Office	267,200		252,600	281,700
Public Works	1,491,700		1,426,300	1,406,100
Planning & Development Center	2,001,300		1,866,900	2,010,400
Community Services	4,778,300	88,400	4,631,200	4,927,000
Library	1,283,400		1,268,500	1,382,600
Police	15,474,200	11,300	13,587,800	16,938,200
Fire	7,893,700	15,500	7,815,700	9,317,200
Transfers	1,726,300		1,236,400	1,520,900
Total General Fund	\$ 42,897,500	\$ 115,200	\$ 40,055,700	\$ 46,362,100
SPECIAL REVENUE FUNDS				
Street Maintenance Fund	\$ 5,359,500	\$ (33,000)	\$ 5,129,400	\$ 8,127,400
System Development Fees	2,752,500	20,700	193,100	3,701,700
Municipal Airport Fund	2,431,000	60,000	1,082,900	1,830,600
Parks Development Fund	906,000		500	962,600
Community Arts Fund	13,400		13,400	15,200
Wildland Fire	272,400		272,400	279,200
Grants & Subsidies Fund	955,300	(4,402,700)	1,293,700	6,414,300
Energy Savings	2,246,600	1,700,000	1,580,100	564,600
Redevelopment Fund	1,128,900		25,000	1,088,200
Performance Institute	216,600		204,600	194,700
Promotion & Tourism	586,900		400,000	460,800
Court JCEF	40,000		16,800	42,100
Court Fill the Gap (FTG)	40,800		12,300	35,200
FARE Program	11,100			7,600
Court Enhancement Fund	126,000		50,000	134,200
Probationary Fund	131,700		45,300	100,300
CAPP Program	5,000		7,100	
Court Security Fee	32,300		29,100	32,300
Community Development Block Grant	293,200	170,200	293,200	359,000
Housing Application Fund	2,500		1,900	
CDBG Entitlement				206,500
Housing Preservation Grant	112,000	36,000	112,000	300,000
Home Program Fund	275,000		274,400	275,000
Housing Development Fees	139,300		26,400	133,700
Fiduciary Funds	953,800		570,300	870,300
Total Special Revenue Funds	\$ 19,031,800	\$ (2,448,800)	\$ 11,633,900	\$ 26,135,500
DEBT SERVICE FUNDS				
Recreation (2%) Debt Service	\$ 1,585,500	\$	\$ 1,586,200	\$ 1,585,900
General Obligation Bond 2008	1,653,800		1,654,900	6,222,600
ID #37 Debt Service			68,000	
ID #38 Debt Service			61,900	
Total Debt Service Funds	\$ 3,239,300	\$	\$ 3,371,000	\$ 7,808,500

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

**City of Casa Grande
Expenditures/Expenses by Fund
Fiscal Year 2016**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
CAPITAL PROJECTS FUNDS				
Recreation Impact Fees	\$ 3,036,900	\$	\$	\$ 3,144,500
Construction Sales Tax Cap	12,029,500	1,238,400	1,873,500	16,820,800
Capital Replacement Projects	4,713,200	392,600	1,140,900	11,556,500
Recreation Construction	1,350,300		1,026,700	3,208,300
Airport Capital Improvements	2,056,700		224,100	1,467,800
Transportation Impact Fees	489,000	(3,700)	136,500	1,012,500
Public Safety Impact Fees	255,500	(31,500)	119,200	985,000
Capital Development Projects	16,000,000			16,020,000
ID #39 Capital Improvements	19,185,100	(814,900)		
Community Facilities Districts	1,974,200		466,100	2,103,100
Total Capital Projects Funds	\$ 61,090,400	\$ 780,900	\$ 4,987,000	\$ 56,318,500
PERMANENT FUNDS				
N/A	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Municipal Golf Course	\$ 1,357,500	\$	\$ 1,225,200	\$ 1,318,800
Wastewater Treatment	12,635,400	1,357,300	10,190,900	13,792,400
Sewer Capacity Fund			226,100	
WWTP Expansion	6,467,100	(148,700)	5,763,400	
Sewer System Development Fees	10,975,000	155,200	774,000	10,725,000
Sanitation Fund	8,238,600	(108,600)	6,379,300	7,491,900
Sanitation Development Impact Fees	28,600		103,800	
Copper Mountain Water Fund	516,600		269,600	856,800
Total Enterprise Funds	\$ 40,218,800	\$ 1,255,200	\$ 24,932,300	\$ 34,184,900
INTERNAL SERVICE FUNDS				
Fleet Maintenance	\$ 1,815,900	\$	\$ 1,790,100	\$ 1,865,200
Risk Management Fund	899,400		924,900	916,300
Facilities Maint Fund	1,494,800	297,500	1,316,300	1,769,200
Total Internal Service Funds	\$ 4,210,100	\$ 297,500	\$ 4,031,300	\$ 4,550,700
TOTAL ALL FUNDS	\$ 170,687,900	\$	\$ 89,011,200	\$ 175,360,200

* 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 2016**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
Mayor & City Council				
General Fund	\$ 612,400	\$	\$ 600,900	\$ 604,700
Department Total	\$ 612,400	\$	\$ 600,900	\$ 604,700
Operations & Contingency				
General Fund	\$ 1,400,000	\$	\$ 1,400,000	\$ 1,400,000
Fiduciary Funds	953,800		570,300	870,300
General Obligation Bond 2008	1,653,800		1,654,900	6,222,600
ID #37 Debt Service			68,000	
ID #38 Debt Service			61,900	
ID #39 Capital Improvements	19,185,100	(814,900)		
Community Facilities Districts	1,974,200		466,100	2,103,100
Energy Savings	2,246,600	1,700,000	1,580,100	564,600
Grants & Subsidies Fund	86,300	(4,913,700)	80,900	6,000,000
Construction Sales Tax Cap	2,710,700	1,255,400	1,410,700	7,097,900
Capital Replacement Projects				8,616,800
Department Total	\$ 30,210,500	\$ (2,773,200)	\$ 7,292,900	\$ 32,875,300
City Attorney				
General Fund	\$ 813,700	\$	\$ 797,500	\$ 858,600
Grants & Subsidies Fund	800		800	800
Department Total	\$ 814,500	\$	\$ 798,300	\$ 859,400
City Court				
General Fund	\$ 613,300	\$	\$ 619,800	\$ 660,700
Court JCEF	40,000		16,800	42,100
Court Fill the Gap (FTG)	40,800		12,300	35,200
FARE Program	11,100			7,600
Court Enhancement Fund	126,000		50,000	134,200
Probationary Fund	131,700		45,300	100,300
Court Security Fee	32,300		29,100	32,300
Department Total	\$ 995,200	\$	\$ 773,300	\$ 1,012,400
City Manager				
General Fund	\$ 830,100	\$	\$ 887,900	\$ 840,100
Redevelopment Fund	1,128,900		25,000	1,088,200
Construction Sales Tax Cap				325,000
Department Total	\$ 1,959,000	\$	\$ 912,900	\$ 2,253,300
City Clerk				
General Fund	\$ 421,900	\$	\$ 399,400	\$ 441,200
Community Arts Fund	13,400		13,400	15,200
Department Total	\$ 435,300	\$	\$ 412,800	\$ 456,400
Finance/IT				
General Fund	\$ 2,818,900	\$	\$ 2,796,000	\$ 3,290,600
Construction Sales Tax Cap	200,000		164,000	225,300
Capital Replacement Projects				
System Development Fees				70,000
Department Total	\$ 3,018,900	\$	\$ 2,960,000	\$ 3,585,900

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**City of Casa Grande
Expenditures/Expenses by Department
Fiscal Year 2016**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
Human Resources				
General Fund	\$ 471,100	\$	\$ 468,800	\$ 482,100
Risk Management Fund	899,400		924,900	916,300
Department Total	\$ 1,370,500	\$	\$ 1,393,700	\$ 1,398,400
Public Information Office				
General Fund	\$ 267,200	\$	\$ 252,600	\$ 281,700
Department Total	\$ 267,200	\$	\$ 252,600	\$ 281,700
Public Works				
General Fund	\$ 1,491,700	\$	\$ 1,426,300	\$ 1,406,100
Street Maintenance Fund	5,359,500	(33,000)	5,129,400	8,127,400
Wastewater Treatment	12,635,400	1,357,300	10,190,900	13,792,400
Sewer Capacity Fund			226,100	
WWTP Expansion	6,467,100	(148,700)	5,763,400	
Sewer System Development Fees	10,975,000	155,200	774,000	10,725,000
Sanitation Fund	8,238,600	(108,600)	6,379,300	7,491,900
Sanitation Development Impact Fees	28,600		103,800	
Copper Mountain Water Fund	516,600		269,600	856,800
Fleet Maintenance	1,815,900		1,790,100	1,865,200
Facilities Maint Fund	1,494,800	297,500	1,316,300	1,769,200
Municipal Airport Fund	2,431,000	60,000	1,082,900	1,830,600
Airport Capital Improvements	2,056,700		224,100	1,467,800
Transportation Impact Fees	489,000	(3,700)	136,500	1,012,500
System Development Fees	686,000	(120,800)	86,000	1,100,000
Grants & Subsidies Fund	105,400	105,400	56,500	50,000
Construction Sales Tax Cap	8,709,600		232,600	8,702,600
Capital Replacement Projects	2,127,600	(225,000)	578,200	1,093,700
Department Total	\$ 65,628,500	\$ 1,335,600	\$ 35,766,000	\$ 61,291,200
Planning & Development				
General Fund	\$ 2,001,300	\$	\$ 1,866,900	\$ 2,010,400
Community Development Block Grant	293,200	170,200	293,200	359,000
Housing Application Fund	2,500		1,900	
Rural Development - Self Help				206,500
Housing Preservation Grant	112,000	36,000	112,000	300,000
Home Program Fund	275,000		274,400	275,000
Housing Development Fees	139,300		26,400	133,700
Grants & Subsidies Fund	128,500	128,500	123,500	
Construction Sales Tax Cap				49,500
Department Total	\$ 2,951,800	\$ 334,700	\$ 2,698,300	\$ 3,334,100
Library				
General Fund	\$ 1,283,400	\$	\$ 1,268,500	\$ 1,382,600
Capital Development Projects				
System Development Fees				500,000
Grants & Subsidies Fund			23,100	9,800
Department Total	\$ 1,283,400	\$	\$ 1,291,600	\$ 1,892,400

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**City of Casa Grande
Expenditures/Expenses by Department
Fiscal Year 2016**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
Community Services				
General Fund	\$ 4,778,300	\$ 88,400	\$ 4,631,200	\$ 4,927,000
Parks Development Fund	906,000		500	962,600
Performance Institute	216,600		204,600	194,700
Promotion & Tourism	586,900		400,000	460,800
Recreation (2%) Debt Service	1,585,500		1,586,200	1,585,900
Recreation Impact Fees	3,036,900			3,144,500
Recreation Construction	1,350,300		1,026,700	3,208,300
Municipal Golf Course	1,357,500		1,225,200	1,318,800
Capital Development Projects	16,000,000			16,000,000
System Development Fees	2,066,500	141,500	107,100	2,031,700
Grants & Subsidies Fund	287,800		296,800	335,500
Capital Replacement Projects	103,000		42,700	108,000
Department Total	\$ 32,275,300	\$ 229,900	\$ 9,521,000	\$ 34,277,800
Police				
General Fund	\$ 15,474,200	\$ 11,300	\$ 13,587,800	\$ 16,938,200
CAPP Program	5,000		7,100	
Construction Sales Tax Cap	343,000			368,000
Capital Replacement Projects	1,105,000	(35,000)	415,000	889,000
Public Safety Impact Fees				
Grants & Subsidies Fund	172,300	102,900	514,900	18,200
Department Total	\$ 17,099,500	\$ 79,200	\$ 14,524,800	\$ 18,213,400
Fire				
General Fund	\$ 7,893,700	\$ 15,500	\$ 7,815,700	\$ 9,317,200
Wildland Fire	272,400		272,400	279,200
Construction Sales Tax Cap	66,200	(17,000)	66,200	102,000
Capital Replacement Projects	1,377,600	652,600	105,000	819,500
Public Safety Impact Fees	255,500	(31,500)	119,200	985,000
Grants & Subsidies Fund	174,200	174,200	178,600	
Department Total	\$ 10,039,600	\$ 793,800	\$ 8,557,100	\$ 11,502,900
Transfers				
General Fund	\$ 1,726,300		\$ 1,236,400	\$ 1,520,900
System Development Fees			18,600	
Department Total	\$ 1,726,300		\$ 1,255,000	\$ 1,520,900
TOTAL ALL FUNDS	\$ 170,687,900		\$ 89,011,200	\$ 175,360,200

* 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 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	340.97	\$ 20,932,600	\$ 6,125,800	\$ 2,917,800	\$ 519,100	= \$ 30,495,300
SPECIAL REVENUE FUNDS						
Street Maintenance Fund	18.00	\$ 967,200	\$ 184,900	\$ 155,000	\$ 69,200	= \$ 1,376,300
Municipal Airport Fund	2.50	120,300	23,000	23,100	2,600	169,000
Wildland Fire		209,600	61,000	100	6,400	277,100
Grants & Subsidies Fund	4.38	143,500	20,900	29,700	2,200	196,300
Court JCEF						
Court Fill the Gap (FTG)						
FARE Program						
Court Enhancement Fund						
Probationary Fund		40,200	7,700	6,600		54,500
Court Security Fee						
Community Development Block Grant	1.00	44,800	8,600	10,600	100	64,100
Housing Application Fund						
Rural Development - Self Help						
Housing Preservation Grant						
Home Program Fund	1.00	44,800	8,600	10,600	100	64,100
Housing Development Fees						
Total Special Revenue Funds	26.88	\$ 1,570,400	\$ 314,700	\$ 235,700	\$ 80,600	= \$ 2,201,400
Internal Service Funds						
Fleet Maintenance	10.00	\$ 415,200	\$ 79,400	\$ 75,200	\$ 9,200	= \$ 579,000
Risk Management Fund	1.00	65,700	12,600	6,700	25,100	110,100
Facilities Maint Fund	3.00	129,400	24,700	27,700	4,100	185,900
Total Internal Service Funds	14.00	\$ 610,300	\$ 116,700	\$ 109,600	\$ 38,400	= \$ 875,000
ENTERPRISE FUNDS						
Municipal Golf Course	5.78	\$ 103,100	\$ 19,700	\$ 6,500	\$ 2,900	= \$ 132,200
Wastewater Treatment	15.09	678,100	135,700	143,700	60,800	1,018,300
Sanitation Fund	33.30	1,793,900	343,000	361,400	86,000	2,584,300
Copper Mountain Water Fund	0.66	15,300	2,900	2,200	500	20,900
Total Enterprise Funds	54.83	\$ 2,590,400	\$ 501,300	\$ 513,800	\$ 150,200	= \$ 3,755,700
TOTAL ALL FUNDS	436.68	\$ 25,703,700	\$ 7,058,500	\$ 3,776,900	\$ 788,300	= \$ 37,327,400