

OFFICIAL BUDGET FORMS

City of Casa Grande

Fiscal Year 2017

City of Casa Grande
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Fiscal Year 2017

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City of Casa Grande
Summary Schedule of Estimated Revenues and Expenditures/Expenses
2017

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
2016	E	47,630,600	18,776,700	8,670,700	72,824,700	0	23,376,800	3,981,700	175,261,200
2016	E	45,868,500	11,855,500	4,174,100	5,612,200	0	17,851,400	3,949,500	89,311,200
2017	E	13,702,400	9,168,000	4,800,500	51,227,600	0	12,552,500	1,935,700	93,386,700
2017	B	3,446,500	0	0	0	0	0	0	3,446,500
2017	B	0	0	2,110,300	0	0	0	0	2,110,300
2017	C	40,436,700	9,382,900	784,900	38,394,700	0	20,050,800	3,845,900	112,895,900
2017	D	0	0	0	17,910,000	0	0	0	17,910,000
2017	D	0	0	0	17,910,000	0	0	0	17,910,000
2017	D	3,142,100	225,200	2,362,500	10,420,000	0	225,000	0	16,374,800
2017	D	3,355,500	1,885,800	0	8,935,100	0	1,678,400	520,000	16,374,800
2017	E	0	0	0	0	0	0	0	0
2017	E	0	0	0	0	0	0	0	0
2017	E	0	0	0	0	0	0	0	0
2017	E	0	0	0	0	0	0	0	0
2017	E	0	0	0	0	0	0	0	0
2017	E	60,727,700	18,776,100	10,058,200	117,952,300	0	32,828,300	5,781,600	228,214,200
2017	E	47,651,400	17,850,700	4,188,300	76,303,400	0	22,460,300	5,781,600	174,235,700

Schedule A

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
1. Budgeted expenditures/expenses	\$ 175,261,200	\$ 174,235,700
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	175,261,200	174,235,700
4. Less: estimated exclusions	62,173,400	61,228,100
5. Amount subject to the expenditure limitation	\$ 113,087,800	\$ 113,007,600
6. EEC expenditure limitation	\$ 191,845,700	\$ 195,070,093

* 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 2017

	2016	2017
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>3,595,284</u>	\$ <u>3,990,800</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>3,364,200</u>	\$ <u>3,446,500</u>
B. Secondary property taxes	<u>2,110,300</u>	<u>2,110,300</u>
C. Total property tax levy amounts	\$ <u>5,474,500</u>	\$ <u>5,556,800</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>3,446,500</u>	
(2) Prior years' levies		
(3) Total primary property taxes	\$ <u>3,446,500</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>5,556,800</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 four 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 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 17,500,000	\$ 18,000,000	\$ 18,000,000
Franchise & License Fees	2,316,300	1,980,000	1,953,300
Licenses and permits			
Business Licenses	160,000	160,000	160,000
Animal Licenses	45,000	35,000	35,000
Planning, Zoning, Engineering & Development	1,268,800	1,452,800	1,308,800
Intergovernmental			
State Shared Sales Tax	4,640,100	4,640,100	4,849,900
Urban Revenue Sharing (Income Tax)	5,847,900	5,847,900	6,303,800
Auto-in-Lieu Tax (VLT)	2,480,900	2,480,900	2,620,600
Intergovernmental/Grants	18,200	18,200	18,200
Charges for services			
Library Fees	209,500	210,900	212,000
Parks & Recreation Fees	479,500	293,800	371,500
Evergreen Irrigation District Fees	10,000	10,000	10,000
Police Fees	169,300	169,700	169,300
Fire Fees/Ambulance Revenue	200,200	200,200	200,200
Fines and forfeits			
Fines and Forfeitures	584,900	612,600	615,400
Animal Care & Control Fines	13,000	13,000	13,000
Miscellaneous			
Transfers In	2,891,200	2,891,200	3,137,100
Interest Income	200,000	207,000	200,000
Voluntary contributions	1,500	4,100	1,100
Salt River Project (In-Lieu property taxes)	200,000	200,000	200,000
Miscellaneous Revenue	186,900	102,200	57,500
General Fund	\$ 39,423,200	\$ 39,529,600	\$ 40,436,700
APS Aesthetic Revitalization Fund			
Franchise & License Fees	\$	\$ 363,000	\$ 363,000
	\$	\$ 363,000	\$ 363,000
APS Economic Development Fund			
Franchise & License Fees	\$	\$	\$
	\$	\$	\$
Community Arts Fund			
Miscellaneous	\$ 7,000	\$ 7,100	\$ 7,000
	\$ 7,000	\$ 7,100	\$ 7,000
Wildland Fire			
Wildland Revenue	\$ 179,600	\$ 200,100	\$ 179,600
	\$ 179,600	\$ 200,100	\$ 179,600
	-	-	-
Total All General Funds	\$ 39,609,800	\$ 40,099,800	\$ 40,986,300

* 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 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
SPECIAL REVENUE FUNDS			
Streets Maintenance Fund			
Pinal County 1/2 cent Sales Tax	\$ 3,357,500	\$ 3,357,500	\$ 3,592,300
Highway User Revenue Funds	1,700,000	1,700,000	1,700,000
Miscellaneous	7,000	22,300	7,000
	<u>\$ 5,064,500</u>	<u>\$ 5,079,800</u>	<u>\$ 5,299,300</u>
Municipal Airport Fund			
Fuel & Lubricant Sales	\$ 607,500	\$ 507,800	\$ 557,500
T-Share and Hangar Rentals	235,000	225,000	235,000
Miscellaneous	1,600	7,600	101,600
	<u>\$ 844,100</u>	<u>\$ 740,400</u>	<u>\$ 894,100</u>
Parks Development Fund			
Lease Agreements	\$ 16,600	\$ 25,000	\$ 16,600
Interest Income	300	800	500
	<u>\$ 16,900</u>	<u>\$ 25,800</u>	<u>\$ 17,100</u>
Downtown Revitalization Fund			
Facility Rentals	\$ 30,000	\$ 30,000	\$ 130,000
Miscellaneous	30,000	30,000	130,000
	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 130,000</u>
Senior Services - Pinal Gila Contract			
Federal and State Grants	\$ 141,300	\$ 141,300	\$ 141,300
Program Revenue	45,000	45,000	45,000
Contributions	5,100	5,100	42,900
Transfers	168,100	97,200	125,200
Miscellaneous	14,100	79,600	14,100
	<u>\$ 368,500</u>	<u>\$ 368,200</u>	<u>\$ 368,500</u>
Youth Services - Dedicated Sales Tax			
City Sales Tax	\$ 250,000	\$ 250,000	\$ 250,000
Miscellaneous	200	200	200
	<u>\$ 250,200</u>	<u>\$ 250,200</u>	<u>\$ 250,200</u>
Recreation - Dedicated Sales Tax			
City Sales Tax	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000
Miscellaneous	1,000	1,900	1,000
	<u>\$ 1,021,000</u>	<u>\$ 1,021,900</u>	<u>\$ 1,021,000</u>
Grants & Subsidies Fund			
Federal and State Grants	\$ 157,100	\$ 251,900	\$ 48,000
Miscellaneous	127,500	133,400	48,000
	<u>\$ 284,600</u>	<u>\$ 385,300</u>	<u>\$ 48,000</u>
Casa Grande Performance Institute			
Light Fees	\$ 20,000	\$ 200,000	\$ 70,700
Pump Fees	24,000	12,000	24,000
Facility Use Fees	100,000	75,000	100,000
Transfers	295,000	295,000	295,000
	<u>\$ 439,000</u>	<u>\$ 287,000</u>	<u>\$ 194,700</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
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
Court Fee Funds			
Judicial Collection Enhancement Fund (JCEF)	\$ 18,000	\$ 17,500	\$ 18,000
Fill the Gap (FTG)	4,000	2,800	2,800
FARE Program	1,200	600	600
Court Enhancement Fund	66,000	55,100	60,000
Probationary Fund	46,000	39,100	40,000
Court Security Fee	34,100	36,000	35,000
	<u>\$ 169,300</u>	<u>\$ 151,100</u>	<u>\$ 156,400</u>
Community Development Grants			
CDBG	\$ 478,500	\$ 509,800	\$ 295,000
Housing Fund	15,000	15,000	13,600
Tribal Housing Grants	200,700	252,200	45,000
HOME	275,000	275,000	275,000
	<u>\$ 969,200</u>	<u>\$ 1,052,000</u>	<u>\$ 628,600</u>
Fiduciary Funds			
Donations Fund	\$ 10,000	\$	\$ 5,000
Police Trust Fund	1,000	1,200	
RICO	200,000	60,200	200,000
Part-time Firefighters Retirement Fund			
125 Plan Account	170,000	170,000	170,000
	<u>\$ 381,000</u>	<u>\$ 231,400</u>	<u>\$ 375,000</u>
Total Special Revenue Funds	<u>\$ 9,838,300</u>	<u>\$ 9,623,100</u>	<u>\$ 9,382,900</u>
DEBT SERVICE FUNDS			
Debt Service Fund	\$ 564,600	\$ 803,600	\$ 780,900
General Obligation Bonds		30,300	4,000
Total Debt Service Funds	<u>\$ 564,600</u>	<u>\$ 833,900</u>	<u>\$ 784,900</u>
CAPITAL PROJECTS FUNDS			
Capital Projects Fund			
Bond Proceeds	\$ 16,000,000	\$	\$ 17,910,000
Unanticipated Revenue	5,732,300		6,000,000
	<u>\$ 21,732,300</u>	<u>\$</u>	<u>\$ 23,910,000</u>
Construction Sales Tax Cap			
City Sales Tax	\$ 985,000	\$ 985,000	\$ 1,000,000
Interest Income	5,000	25,000	20,000
Miscellaneous			
	<u>\$ 990,000</u>	<u>\$ 1,010,000</u>	<u>\$ 1,020,000</u>
Capital Replacement Projects			
Transfers In	\$ 3,448,700	\$ 3,448,700	\$ 1,872,600
Interest Income	52,500	137,000	55,000
	<u>\$ 3,501,200</u>	<u>\$ 3,585,700</u>	<u>\$ 1,927,600</u>
Airport Capital Improvements			
Federal & State Grants	\$ 628,100	\$ 43,100	\$ 1,050,600
Transfers In	58,500		70,400
	<u>\$ 686,600</u>	<u>\$ 43,100</u>	<u>\$ 1,121,000</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
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
DIF - System Development Fees/Debt Service Fees			
Impact Fees	\$ 87,000	\$ 89,500	\$ 87,000
Miscellaneous	2,000	5,700	2,000
	<u>\$ 89,000</u>	<u>\$ 95,200</u>	<u>\$ 89,000</u>
DIF - Transportation			
Impact Fees	\$ 540,000	\$ 528,000	\$ 540,000
Miscellaneous	2,000	6,000	2,000
	<u>\$ 542,000</u>	<u>\$ 534,000</u>	<u>\$ 542,000</u>
DIF - Community Services			
Impact Fees	\$ 94,800	\$ 110,100	\$ 94,800
Miscellaneous	800	2,800	800
	<u>\$ 95,600</u>	<u>\$ 112,900</u>	<u>\$ 95,600</u>
DIF - Public Safety Police			
Impact Fees	\$ 71,000	\$ 100,000	\$ 71,000
Miscellaneous	300	2,000	300
	<u>\$ 71,300</u>	<u>\$ 102,000</u>	<u>\$ 71,300</u>
DIF - Public Safety Fire			
Impact Fees	\$ 182,600	\$ 239,000	\$ 182,600
Miscellaneous		2,900	
	<u>\$ 182,600</u>	<u>\$ 241,900</u>	<u>\$ 182,600</u>
DIF - Wastewater			
Impact Fees	\$ 435,000	\$ 532,500	\$ 435,000
Transfers In	8,477,000		8,477,000
Developer Contribution	1,600,000	1,600,000	
Miscellaneous		1,500	
	<u>\$ 10,512,000</u>	<u>\$ 2,134,000</u>	<u>\$ 8,912,000</u>
Community Facilities Districts			
Mission Royale CFD	\$ 214,600	\$ 214,600	\$ 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
	<u>\$ 523,600</u>	<u>\$ 523,600</u>	<u>\$ 523,600</u>
Total Capital Projects Funds	<u>\$ 38,926,200</u>	<u>\$ 8,382,400</u>	<u>\$ 38,394,700</u>
PERMANENT FUNDS			
N/A	\$	\$	\$
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Total Permanent Funds	<u>\$</u>	<u>\$</u>	<u>\$</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 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2016	ACTUAL REVENUES* 2016	ESTIMATED REVENUES 2017
ENTERPRISE FUNDS			
Municipal Golf Course			
User Fees	\$ 1,092,100	\$ 1,118,300	\$ 1,117,100
City Sales Tax	26,300	26,300	26,300
	<u>\$ 1,118,400</u>	<u>\$ 1,144,600</u>	<u>\$ 1,143,400</u>
Wastewater Treatment			
User Fees	\$ 10,876,800	\$ 10,332,000	\$ 11,226,300
Bond Proceeds	1,000,000	938,700	
Transfers In	225,000	251,900	225,000
	<u>\$ 12,101,800</u>	<u>\$ 11,522,600</u>	<u>\$ 11,451,300</u>
Sanitation Fund			
User Fees	\$ 7,383,400	\$ 7,016,600	\$ 7,019,700
Fines & Penalties	140,000	250,000	200,000
	<u>\$ 7,523,400</u>	<u>\$ 7,266,600</u>	<u>\$ 7,219,700</u>
Copper Mountain Water Fund			
User Fees	\$ 251,000	\$ 235,000	\$ 235,400
Interest Income	800	1,000	1,000
	<u>\$ 251,800</u>	<u>\$ 236,000</u>	<u>\$ 236,400</u>
Total Enterprise Funds	<u>\$ 20,995,400</u>	<u>\$ 20,169,800</u>	<u>\$ 20,050,800</u>
INTERNAL SERVICE FUNDS			
Fleet Maintenance			
Department Charges	\$ 1,865,200	\$ 1,939,800	\$ 1,996,100
Miscellaneous			
	<u>\$ 1,865,200</u>	<u>\$ 1,939,800</u>	<u>\$ 1,996,100</u>
Facilities Maint Fund			
Department Charges	\$ 1,596,200	\$ 1,026,500	\$ 1,095,400
Miscellaneous		100	
	<u>\$ 1,596,200</u>	<u>\$ 1,026,600</u>	<u>\$ 1,095,400</u>
Risk Management Fund			
Department Charges	\$ 593,600	\$ 604,400	\$ 604,400
Miscellaneous	150,000	155,000	150,000
	<u>\$ 743,600</u>	<u>\$ 759,400</u>	<u>\$ 754,400</u>
Total Internal Service Funds	<u>\$ 4,205,000</u>	<u>\$ 3,725,800</u>	<u>\$ 3,845,900</u>
TOTAL ALL FUNDS	<u>\$ 74,709,100</u>	<u>\$ 42,935,100</u>	<u>\$ 72,638,800</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 2017

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Special Revenue Funds	\$	\$	\$ 966,300	\$ 230,200
Community Arts Fund (GF)			5,000	
Debt Service Funds				1,607,500
Capital Funds			87,000	1,517,800
Enterprise Funds			1,655,100	
Internal Service Funds			353,000	
Community Facilities Districts			75,700	
Total General Fund	\$	\$	\$ 3,142,100	\$ 3,355,500
SPECIAL REVENUE FUNDS				
Street Maintenance Fund	\$	\$	\$	\$ 1,131,700
Municipal Airport Fund			100,000	40,800
CG Mountain Park Development				
Downtown Revitalization Fund				
Senior Services - Pinal Gila Contract			125,200	
Youth Services - Dedicated Sales Tax				163,300
Recreation - Dedicated Sales Tax				500,000
Grants & Subsidies Fund				
Casa Grande Performance Institute				
Court - City JCEF				
Court - Fill the Gap (FTG)				
Court - FARE Program				
Court - Enhancement Fund				50,000
Court - Probationary Fund				
Court - Security Fund				
CDBG				
Housing Fund				
Tribal Housing Grants				
HOME				
Fiduciary Funds				
Total Special Revenue Funds	\$	\$	\$ 225,200	\$ 1,885,800
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 780,900	\$
General Obligation Bonds				
Excise Bonds			1,581,600	
Total Debt Service Funds	\$	\$	\$ 2,362,500	\$
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 17,910,000	\$ 17,910,000	\$	\$
Capital Projects - Dedicated Sales Tax				8,547,400
Equipment and Vehicle Replacement			1,872,600	
Airport Grants			70,400	
DIF - System Development Fees				87,000
DIF - Transportation				
DIF - Community Services				
DIF - Public Safety Police				
DIF - Public Safety Fire				
DIF - Wastewater			8,477,000	225,000
Community Facilities Districts				75,700
Total Capital Projects Funds	\$ 17,910,000	\$ 17,910,000	\$ 10,420,000	\$ 8,935,100

City of Casa Grande
Other Financing Sources/ <Uses> and Interfund Transfers
Fiscal Year 2017

FUND	OTHER FINANCING 2017		INTERFUND TRANSFERS 2017	
	SOURCES	<USES>	IN	<OUT>
PERMANENT FUNDS				
N/A	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Municipal Golf Course	\$	\$	\$	\$ 155,200
Wastewater Treatment			225,000	658,000
Sanitation Fund				820,100
Copper Mountain Water Fund				45,100
Total Enterprise Funds	\$	\$	\$ 225,000	\$ 1,678,400
INTERNAL SERVICE FUNDS				
Fleet Maintenance	\$	\$	\$	\$ 382,000
Facilities Maint Fund				138,000
Risk Management Fund				
Total Internal Service Funds	\$	\$	\$	\$ 520,000
TOTAL ALL FUNDS	\$ 17,910,000	\$ 17,910,000	\$ 16,374,800	\$ 16,374,800

City of Casa Grande
Expenditures/Expenses by Fund
Fiscal Year 2017

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
GENERAL FUND				
Mayor and City Council	\$ 604,700	\$	\$ 604,700	\$ 539,000
General Operations	2,920,900	284,500	1,980,600	3,097,700
City Manager	1,096,800	(3,300)	1,135,300	1,255,000
City Clerk	441,200		457,500	457,600
Legal	858,600	18,200	904,900	906,500
Finance	3,290,600		3,131,900	3,355,400
Human Resources	482,100	132,700	546,700	599,500
Public Works	1,406,100		1,369,600	1,400,700
Planning and Development	2,010,400		1,823,500	2,068,400
Community Services	6,166,400	(77,600)	6,207,700	6,001,800
Communications	1,802,900		1,637,600	2,577,600
Police	13,553,100	623,100	14,366,700	14,303,300
Fire	9,317,200	(4,500)	9,847,900	9,137,300
City Court	660,700		660,700	665,400
APS Aesthetic Revitalization Fund	1,750,400	(3,500)	983,700	993,200
APS Economic Development Fund				40,000
Community Arts Fund	15,200		15,200	14,600
Wildland Fire	279,200	4,500	194,300	238,400
Total General Fund	\$ 46,656,500	\$ 974,100	\$ 45,868,500	\$ 47,651,400
SPECIAL REVENUE FUNDS				
Street Maintenance Fund	\$ 8,127,400	\$	\$ 6,797,900	\$ 9,810,300
Municipal Airport Fund	1,830,600	5,200	750,200	894,100
CG Mountain Park Development	962,600		71,500	931,700
Downtown Revitalization Fund	1,088,200			
Senior Services - Pinal Gila Contract	319,800	48,700	362,000	374,700
Youth Services - Dedicated Sales Tax	460,800		460,800	263,300
Recreation - Dedicated Sales Tax	3,208,300	(41,900)	686,000	3,619,100
Grants & Subsidies Fund	94,500	201,100	672,200	48,000
Casa Grande Performance Institute	194,700		288,500	194,700
Court - City JCEF	42,100		12,000	48,800
Court - Fill the Gap (FTG)	35,200			39,100
Court - FARE Program	7,600		4,600	1,800
Court - Enhancement Fund	134,200		74,000	117,800
Court - Probationary Fund	100,300		59,700	97,100
Court - Security Fund	32,300		36,400	35,000
CDBG		478,500	693,800	201,200
Housing Fund	1,274,200	(1,141,200)	35,400	111,900
Tribal Housing Grants	90,000	179,200	252,200	45,000
HOME		275,000	275,000	275,000
Donations Fund	10,900		10,900	8,300
Police Trust Fund	3,600	(3,600)	17,200	
RICO	200,000		60,200	200,000
Part-time Firefighters Retirement Fund	463,600	(75,200)	65,000	363,800
125 Plan Account	192,200	(22,200)	170,000	170,000
Total Special Revenue Funds	\$ 18,873,100	\$ (96,400)	\$ 11,855,500	\$ 17,850,700
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 564,600	\$ 297,600	\$ 866,200	\$ 875,800
General Obligation Bonds	6,222,600		1,726,000	1,730,900
Excise Bonds	1,585,900		1,581,900	1,581,600
Total Debt Service Funds	\$ 8,373,100	\$ 297,600	\$ 4,174,100	\$ 4,188,300

* 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.

SCHEDULE E

**City of Casa Grande
Expenditures/Expenses by Fund
Fiscal Year 2017**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 22,020,000	\$ (48,700)	\$	\$ 23,910,000
Capital Projects - Dedicated Sales Tax	16,730,800	110,400	445,400	18,512,100
Equipment and Vehicle Replacement	11,556,500	2,500	1,509,000	11,273,600
Airport Grants	1,467,800	(778,600)	200,400	1,121,000
DIF - System Development Fees	3,701,700		1,607,400	2,519,400
DIF - Transportation	1,012,500	(49,200)	313,800	849,500
DIF - Community Services	3,144,500		50,800	3,177,400
DIF - Public Safety Police		65,000	65,000	
DIF - Public Safety Fire	985,000	50,800	46,800	990,000
DIF - Wastewater	10,725,000	25,600	299,900	12,385,100
CFD - Mission Royale	1,287,400	1,000	765,700	709,900
CFD - Villago	752,100		276,000	788,000
CFD - Copper Mountain Ranch	33,600	(1,000)	2,000	37,400
CFD - Post Ranch	30,000		30,000	30,000
Total Capital Projects Funds	\$ 73,446,900	\$ (622,200)	\$ 5,612,200	\$ 76,303,400
PERMANENT FUNDS				
N/A	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Municipal Golf Course	\$ 1,219,800	\$	\$ 1,083,800	\$ 1,213,700
Wastewater Treatment	13,792,400	(19,200)	11,075,500	12,390,200
Sanitation Fund	7,491,900	35,100	5,364,400	8,121,600
Copper Mountain Water Fund	856,800		327,700	734,800
Total Enterprise Funds	\$ 23,360,900	\$ 15,900	\$ 17,851,400	\$ 22,460,300
INTERNAL SERVICE FUNDS				
Fleet Services	\$ 1,865,200	\$	\$ 1,865,200	\$ 1,996,100
Facilities Maintenance	1,769,200	(469,000)	1,254,700	1,140,900
Risk Management	916,300	(100,000)	829,600	2,644,600
Total Internal Service Funds	\$ 4,550,700	\$ (569,000)	\$ 3,949,500	\$ 5,781,600
TOTAL ALL FUNDS	\$ 175,261,200	\$	\$ 89,311,200	\$ 174,235,700

* 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 2017**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
Mayor & City Council				
General Fund	\$ 604,700	\$	\$ 604,700	\$ 539,000
Department Total	\$ 604,700	\$	\$ 604,700	\$ 539,000
Operations & Contingency				
General Fund	\$ 2,920,900	\$ 284,500	\$ 1,980,600	\$ 3,097,700
CFD - Mission Royale	937,400	1,000	765,700	359,900
CFD - Villago	752,100		276,000	788,000
CFD - Copper Mountain Ranch	33,600	(1,000)	2,000	37,400
CFD - Post Ranch	30,000		30,000	30,000
Debt Service Fund	564,600	297,600	866,200	875,800
General Obligation Bonds	6,222,600		1,726,000	1,730,900
Excise Bonds	1,585,900		1,581,900	1,581,600
Downtown Revitalization Fund	1,088,200			
Tribal Housing Grants		30,000	30,000	
DIF - System Development Fees	87,000	10,000	87,000	87,000
Capital Projects Fund	6,000,000	(28,700)		6,000,000
Capital Projects - Dedicated Sales Tax	14,179,600		4,700	13,955,200
Equipment and Vehicle Replacement	8,616,800	165,600		9,007,600
Fiduciary Funds	870,300	(101,000)	323,300	742,100
Department Total	\$ 43,889,000	\$ 658,000	\$ 7,673,400	\$ 38,293,200
City Manager				
General Fund	\$ 1,096,800	\$ (3,300)	\$ 1,135,300	\$ 1,255,000
APS Aesthetic Revitalization Fund	25,000	3,300	28,300	170,000
APS Economic Development Fund				40,000
Grants Fund				
Capital Projects - Dedicated Sales Tax	235,000	90,000		270,000
Department Total	\$ 1,356,800	\$ 90,000	\$ 1,163,600	\$ 1,735,000
City Clerk				
General Fund	\$ 441,200	\$	\$ 457,500	\$ 457,600
Community Arts Fund	15,200		15,200	14,600
Tribal Housing Grants		20,000	10,000	
Department Total	\$ 456,400	\$ 20,000	\$ 482,700	\$ 472,200
City Attorney				
General Fund	\$ 858,600	\$ 18,200	\$ 904,900	\$ 906,500
Department Total	\$ 858,600	\$ 18,200	\$ 904,900	\$ 906,500
Finance/IT				
General Fund	\$ 3,290,600	\$	\$ 3,131,900	\$ 3,355,400
Capital Projects - Dedicated Sales Tax	225,300		197,000	745,000
DIF - System Development Fees	70,000			75,000
Department Total	\$ 3,585,900	\$	\$ 3,328,900	\$ 4,175,400
Human Resources				
General Fund	\$ 482,100	\$ 132,700	\$ 546,700	\$ 599,500
Risk Management Fund	916,300	(100,000)	829,600	2,644,600
Department Total	\$ 1,398,400	\$ 32,700	\$ 1,376,300	\$ 3,244,100

* 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 2017**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
Public Works				
General Fund	\$ 1,406,100	\$	\$ 1,369,600	\$ 1,400,700
Street Maintenance Fund	8,127,400		6,797,900	9,810,300
Airport	1,830,600	5,200	750,200	894,100
Wastewater	13,792,400	(19,200)	11,075,500	12,390,200
DIF - Wastewater	10,725,000	25,600	299,900	12,385,100
Sanitation	7,491,900	35,100	5,364,400	8,121,600
Copper Mountain Water	856,800		327,700	734,800
Fleet Services	1,865,200		1,865,200	1,996,100
Facilities Maintenance	1,769,200	(469,000)	1,254,700	1,140,900
Municipal Airport Fund	1,467,800	(778,600)	200,400	1,121,000
DIF - System Development Fees	1,058,000		663,800	731,400
Transportation Impact Fees	1,012,500	(49,200)	313,800	849,500
CDBG		92,000	276,000	
Capital Projects Fund				1,700,000
Capital Projects - Dedicated Sales Tax	1,571,400	3,300	107,600	2,570,400
Equipment and Vehicle Replacement	1,043,300	(24,800)	410,200	1,143,300
CFD - Mission Royale	350,000			350,000
Department Total	\$ 54,367,600	\$ (1,179,600)	\$ 31,076,900	\$ 57,339,400
Planning & Development				
General Fund	\$ 2,010,400	\$	\$ 1,823,500	\$ 2,068,400
Capital Projects - Dedicated Sales Tax	49,500			49,500
Equipment and Vehicle Replacement	50,400	(50,400)		
Department Total	\$ 2,110,300	\$ (50,400)	\$ 1,823,500	\$ 2,117,900
Community Development				
General Fund	\$	\$	\$	\$
CDBG		386,500	417,800	201,200
Housing Fund	1,274,200	(1,141,200)	35,400	111,900
Tribal Housing Grants		60,300	60,300	45,000
HOME		275,000	275,000	275,000
Department Total	\$ 1,274,200	\$ (419,400)	\$ 788,500	\$ 633,100
Community Services				
General Fund	\$ 6,166,400	\$ (77,600)	\$ 6,207,700	\$ 6,001,800
Parks Development Fund	962,600		71,500	931,700
Senior Services	319,800	48,700	362,000	374,700
Youth Services - Dedicated Sales Tax	460,800		460,800	263,300
Recreation - Dedicated Sales Tax	3,208,300	(41,900)	686,000	3,619,100
Grande Sports World	194,700		288,500	194,700
DIF - System Development Fees	2,486,700		856,600	1,626,000
DIF - Community Services	3,144,500		50,800	3,177,400
Municipal Golf Course	1,219,800		1,083,800	1,213,700
APS Aesthetic Revitalization Fund	143,200		5,200	198,000
Capital Projects Fund	16,020,000	(20,000)		16,210,000
Equipment and Vehicle Replacement	108,000		108,000	26,000
Grants Fund		59,400	67,100	
Department Total	\$ 34,434,800	\$ (31,400)	\$ 10,248,000	\$ 33,836,400

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City of Casa Grande
Expenditures/Expenses by Department
Fiscal Year 2017

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2016	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2016	ACTUAL EXPENDITURES/ EXPENSES* 2016	BUDGETED EXPENDITURES/ EXPENSES 2017
Communications				
General Fund	\$ 1,802,900	\$	\$ 1,637,600	\$ 2,577,600
APS Aesthetic Revitalization Fund	1,582,200	(6,800)	950,200	625,200
Capital Projects - Dedicated Sales Tax	368,000		25,000	543,000
Department Total	\$ 3,753,100	\$ (6,800)	\$ 2,612,800	\$ 3,745,800
Police				
General Fund	\$ 13,553,100	\$ 623,100	\$ 14,366,700	\$ 14,303,300
DIF - Public Safety Police		65,000	65,000	
Tribal Housing Grants	90,000	(21,500)	68,500	
Capital Projects - Dedicated Sales Tax				85,000
Equipment and Vehicle Replacement	889,000	(87,900)	466,900	755,600
Grants Fund		112,100	539,000	
Department Total	\$ 14,532,100	\$ 690,800	\$ 15,506,100	\$ 15,143,900
Fire				
General Fund	\$ 9,317,200	\$ (4,500)	\$ 9,847,900	\$ 9,137,300
Wildland Fire	279,200	4,500	194,300	238,400
DIF - Public Safety Fire	985,000	50,800	46,800	990,000
Tribal Housing Grants		90,400	83,400	
Capital Projects - Dedicated Sales Tax	102,000	17,100	111,100	294,000
Equipment and Vehicle Replacement	849,000		523,900	341,100
Grants Fund	94,500	19,600	66,100	48,000
Department Total	\$ 11,626,900	\$ 177,900	\$ 10,873,500	\$ 11,048,800
City Court				
General Fund	\$ 660,700	\$	\$ 660,700	\$ 665,400
Court - City JCEF	42,100		12,000	48,800
Court - Fill the Gap (FTG)	35,200			39,100
Court - FARE Program	7,600		4,600	1,800
Court - Enhancement Fund	134,200		74,000	117,800
Court - Probationary Fund	100,300		59,700	97,100
Court - Security Fund	32,300		36,400	35,000
Department Total	\$ 1,012,400	\$	\$ 847,400	\$ 1,005,000
TOTAL ALL FUNDS	\$ 175,261,200	\$	\$ 89,311,200	\$ 174,235,700

* 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 2017

FUND	Full-Time Equivalent (FTE) 2017	Employee Salaries and Hourly Costs 2017	Retirement Costs 2017	Healthcare Costs 2017	Other Benefit Costs 2017	Total Estimated Personnel Compensation 2017
GENERAL FUND	355.16	\$ 22,232,100	\$ 6,699,000	\$ 2,841,500	\$ 641,700	= \$ 32,414,300
SPECIAL REVENUE FUNDS						
Streets	18.00	\$ 1,006,800	\$ 189,600	\$ 147,200	\$ 75,600	= \$ 1,419,200
Airport	3.00	134,900	25,500	27,700	3,500	191,600
Senior Services	5.10	148,100	19,300	21,000	7,600	196,000
Grant						
Probationary Fund	1.00	48,300	9,200	10,500	100	68,100
CDBG						
Housing Fund	1.00	48,400	9,100	6,600	100	64,200
Tribal Housing Grants						
HOME						
Total Special Revenue Funds	28.10	\$ 1,386,500	\$ 252,700	\$ 213,000	\$ 86,900	= \$ 1,939,100
Internal Service Funds						
Fleet	10.00	\$ 473,000	\$ 89,400	\$ 85,900	\$ 11,100	= \$ 659,400
Facilities	4.00	167,000	31,600	34,300	5,400	238,300
Risk	1.00	70,300	13,100	6,700	200	90,300
Total Internal Service Funds	15.00	\$ 710,300	\$ 134,100	\$ 126,900	\$ 16,700	= \$ 988,000
ENTERPRISE FUNDS						
Golf	5.33	\$ 122,400	\$ 16,000	\$ 6,600	\$ 3,200	= \$ 148,200
Wastewater	16.09	741,800	140,300	122,400	31,400	1,035,900
Sanitation	38.75	1,841,200	347,600	345,800	95,200	2,629,800
Water	0.66	16,600	3,200	2,200	500	22,500
Total Enterprise Funds	60.83	\$ 2,722,000	\$ 507,100	\$ 477,000	\$ 130,300	= \$ 3,836,400
TOTAL ALL FUNDS	459.09	\$ 27,050,900	\$ 7,592,900	\$ 3,658,400	\$ 875,600	= \$ 39,177,800