

OFFICIAL BUDGET FORMS

CITY OF MARICOPA

Fiscal Year 2018

CITY OF MARICOPA

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Fiscal Year 2018

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CITY OF MARICOPA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

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
2017 Adopted/Adjusted Budgeted Expenditures/Expenses*	E	44,403,318	37,100,129	3,678,781	57,026,279	0	0	0	142,208,507
2017 Actual Expenditures/Expenses**	E	30,778,840	15,371,917	3,678,781	12,887,467	0	0	0	62,717,004
2018 Fund Balance/Net Position at July 1***		34,723,860	5,438,884	540,827	24,370,322	0	0	0	65,073,893
2018 Primary Property Tax Levy	B	11,704,000							11,704,000
2018 Secondary Property Tax Levy	B			3,426,003					3,426,003
2018 Estimated Revenues Other than Property Taxes	C	26,926,324	19,034,219	267,500	4,172,216	0	0	0	50,400,259
2018 Other Financing Sources	D	0	0	0	0	0	0	0	0
2018 Other Financing (Uses)	D	0	0	0	0	0	0	0	0
2018 Interfund Transfers In	D	0	1,400,000	0	3,492,700	0	0	0	4,892,700
2018 Interfund Transfers (Out)	D	4,722,700	170,000	0	0	0	0	0	4,892,700
2018 Reduction for Amounts Not Available:									
LESS: Amounts for Future Debt Retirement:									0
									0
									0
									0
2018 Total Financial Resources Available		68,631,484	25,703,103	4,234,330	32,035,238	0	0	0	130,604,155
2018 Budgeted Expenditures/Expenses	E	38,895,760	29,016,759	3,693,503	27,862,942	0	0	0	99,468,964

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

2017	2018
\$ 142,208,507	\$ 99,468,964
142,208,507	99,468,964
\$ 142,208,507	\$ 99,468,964
\$	\$

☐ 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 MARICOPA
Tax Levy and Tax Rate Information
Fiscal Year 2018

	<u>2017</u>	<u>2018</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>12,089,982</u>	\$ <u>12,604,241</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> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>10,992,790</u>	\$ <u>11,704,000</u>
B. Secondary property taxes	<u>3,732,776</u>	<u>3,426,003</u>
C. Total property tax levy amounts	\$ <u>14,725,566</u>	\$ <u>15,130,003</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>10,613,957</u>	
(2) Prior years' levies	<u>154,535</u>	
(3) Total primary property taxes	\$ <u>10,768,492</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>3,732,776</u>	
(2) Prior years' levies	<u>30,704</u>	
(3) Total secondary property taxes	\$ <u>3,763,480</u>	
C. Total property taxes collected	\$ <u>14,531,972</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>4.7845</u>	<u>4.7845</u>
(2) Secondary property tax rate	<u>1.6973</u>	<u>1.4005</u>
(3) Total city/town tax rate	<u>6.4818</u>	<u>6.1850</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>no</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 MARICOPA
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
Local Sales Taxes	\$ 8,991,000	\$ 9,562,997	\$ 9,265,351
Licenses and permits			
Permit Fees	977,100	1,849,222	1,611,517
Franchise Fees	1,250,000	1,311,666	1,250,000
Business Licenses	50,000	54,058	50,000
Intergovernmental			
State Shared Sales Tax	5,226,787	3,569,260	4,619,547
State Shared Income Tax	5,948,830	5,946,104	6,100,119
Vehicle License Tax	2,473,058	2,333,099	2,688,009
Charges for services			
Parks and Recreation Fees	312,834	405,236	421,834
Public Safety Fees	32,300	70,392	31,800
Library Fees	16,000	15,549	16,000
Passport Fees	19,793	30,339	30,490
Fines and forfeits			
Magistrate Court Fees	350,000	362,311	350,000
Public Safety Hearing Charges	30,000	42,087	30,000
Interest on investments			
Investment Earnings	210,000	210,000	210,000
Miscellaneous			
Miscellaneous	251,700	287,317	251,657
Total General Fund	\$ 26,139,402	\$ 26,049,637	\$ 26,926,324

* 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 MARICOPA
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Intergovernmental	\$ 3,382,511	\$ 3,153,895	\$ 3,638,562
Investment Earnings	7,500	7,500	7,500
	<u>\$ 3,390,011</u>	<u>\$ 3,161,395</u>	<u>\$ 3,646,062</u>
Copper Sky Recreation			
Parks and Recreation Fees	\$ 1,550,471	\$ 1,286,074	\$ 1,592,471
Recreation Use Fees	2,900,000	2,900,000	1,480,000
	<u>\$ 4,450,471</u>	<u>\$ 4,186,074</u>	<u>\$ 3,072,471</u>
Local Road Maintenance			
Investment Earnings	\$ 6,000	\$ 6,000	\$ 6,000
	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
Grants			
Intergovernmental	\$ 13,779,768	\$ 1,456,468	\$ 11,093,686
	<u>\$ 13,779,768</u>	<u>\$ 1,456,468</u>	<u>\$ 11,093,686</u>
County Road Tax			
Intergovernmental	\$ 1,184,000	\$ 1,610,691	\$ 1,200,000
Investment Earnings	16,000	16,000	16,000
	<u>\$ 1,200,000</u>	<u>\$ 1,626,691</u>	<u>\$ 1,216,000</u>
Total Special Revenue Funds	<u>\$ 22,826,250</u>	<u>\$ 10,436,628</u>	<u>\$ 19,034,219</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 MARICOPA
Revenues Other Than Property Taxes
Fiscal Year 2017

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
DEBT SERVICE FUNDS			
General Obligation Debt Service			
Miscellaneous	\$ 294,209	\$ 333,882	\$ 267,500
	<u>\$ 294,209</u>	<u>\$ 333,882</u>	<u>\$ 267,500</u>
Total Debt Service Funds	<u>\$ 294,209</u>	<u>\$ 333,882</u>	<u>\$ 267,500</u>
CAPITAL PROJECTS FUNDS			
General Governmental CIP			
Local Sales Tax	\$ 497,500	\$ 497,500	\$ 497,500
Investment Earnings			
	<u>\$ 497,500</u>	<u>\$ 497,500</u>	<u>\$ 497,500</u>
Grants CIP			
Intergovernmental	\$ 28,252,579	\$ 2,225,205	\$ 1,396,000
	<u>\$ 28,252,579</u>	<u>\$ 2,225,205</u>	<u>\$ 1,396,000</u>
Police/Public Safety DIF			
Impact Fees	\$ 29,600	\$ 119,665	\$ 113,682
Investment Earnings	400	400	380
	<u>\$ 30,000</u>	<u>\$ 120,065</u>	<u>\$ 114,062</u>
Parks DIF			
Impact Fees	\$ 355,210	\$ 499,634	\$ 474,652
Investment Earnings	2,000	2,000	1,900
	<u>\$ 357,210</u>	<u>\$ 501,634</u>	<u>\$ 476,552</u>
Library DIF			
Impact Fees	\$ 4,490	\$ 668	\$ 634
Investment Earnings	100	100	95
	<u>\$ 4,590</u>	<u>\$ 768</u>	<u>\$ 729</u>
Transportation DIF			
Impact Fees	\$ 689,030	\$ 1,508,617	\$ 1,433,186
Investment Earnings	10,000	10,000	9,500
	<u>\$ 699,030</u>	<u>\$ 1,518,617</u>	<u>\$ 1,442,686</u>
Fire DIF			
Impact Fees	\$ 225,020	\$ 256,865	\$ 244,022
Investment Earnings	700	700	665
	<u>\$ 225,720</u>	<u>\$ 257,565</u>	<u>\$ 244,687</u>
Total Capital Projects Funds	<u>\$ 30,066,629</u>	<u>\$ 5,121,354</u>	<u>\$ 4,172,216</u>
TOTAL ALL FUNDS	<u>\$ 79,326,490</u>	<u>\$ 41,941,501</u>	<u>\$ 50,400,259</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 MARICOPA
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2018

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Copper Sky Recreation	\$	\$	\$	\$ 1,400,000
General Government CIP				3,322,700
Total General Fund	\$	\$	\$	\$ 4,722,700
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
Copper Sky Recreation			1,400,000	
Copper Sky Recreation				170,000
Total Special Revenue Funds	\$	\$	\$ 1,400,000	\$ 170,000
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
General Government CIP	\$	\$	\$ 3,322,700	\$
General Government CIP			170,000	
Total Capital Projects Funds	\$	\$	\$ 3,492,700	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 4,892,700	\$ 4,892,700

CITY OF MARICOPA
Expenditures/Expenses by Fund
Fiscal Year 2018

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
City Attorney	575,000		481,290	575,000
City Clerk	410,142		419,048	383,738
City Magistrate	458,057		487,896	522,488
City Manager	980,118		900,884	1,071,690
Community Services	2,402,730		1,959,193	2,596,997
Development Services	1,522,323		1,346,103	1,807,409
Economic Development	567,267		513,698	647,844
Financial Services	926,431		840,376	1,047,204
Fire	10,378,195		9,413,217	10,901,242
Human Resources	480,307		413,532	496,753
Information Technology	896,781		932,729	1,030,414
Mayor & Council	\$ 527,841	\$	\$ 510,422	\$ 578,803
Non-Departmental	12,442,611		1,636,780	4,231,375
Police	10,300,140		9,454,702	11,290,566
Public Works	1,535,374		1,468,970	1,714,237
Total General Fund	\$ 44,403,318	\$	\$ 30,778,840	\$ 38,895,760
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 13,010,056	\$	\$ 7,159,703	\$ 8,816,053
Copper Sky Recreation	4,380,471		3,551,382	4,809,278
Local Road Maintenance	1,090,000		590,000	647,460
Grants	13,779,768		1,456,468	11,093,686
County Road Tax	4,839,834		2,614,364	3,650,282
Total Special Revenue Funds	\$ 37,100,129	\$	\$ 15,371,917	\$ 29,016,759
DEBT SERVICE FUNDS				
General Obligation Debt Service	\$ 3,678,781	\$	\$ 3,678,781	\$ 3,693,503
Total Debt Service Funds	\$ 3,678,781	\$	\$ 3,678,781	\$ 3,693,503
CAPITAL PROJECTS FUNDS				
General Governmental CIP	\$ 15,366,564	\$	\$ 4,301,723	\$ 14,904,169
Grants CIP	28,252,579		225,205	3,314,582
Parks DIF	315,349		315,349	
Transportation DIF	12,972,909		7,891,312	9,604,191
Fire DIF	48,878		48,878	40,000
Copper Sky Recreation	70,000		105,000	
Total Capital Projects Funds	\$ 57,026,279	\$	\$ 12,887,467	\$ 27,862,942
TOTAL ALL FUNDS	\$ 142,208,507	\$	\$ 62,717,004	\$ 99,468,964

* 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 MARICOPA
Expenditures/Expenses by Department
Fiscal Year 2018

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
City Attorney				
General Fund	\$ 575,000	\$	\$ 481,290	\$ 575,000
Department Total	\$ 575,000		\$ 481,290	\$ 575,000
City Clerk				
General Fund	\$ 410,142	\$	\$ 419,048	\$ 383,738
Grants	5,000			5,000
Department Total	\$ 415,142		\$ 419,048	\$ 388,738
City Magistrate				
General Fund	\$ 458,057	\$	\$ 487,896	\$ 522,488
Department Total	\$ 458,057		\$ 487,896	\$ 522,488
City Manager				
General Fund	\$ 980,118	\$	\$ 900,884	\$ 1,071,690
Grants	3,150,000		216,359	2,573,652
Department Total	\$ 4,130,118		\$ 1,117,244	\$ 3,645,342
Community Services				
General Fund	\$ 2,402,730	\$	\$ 1,959,193	\$ 2,596,997
Copper Sky Recreation	4,450,471		3,656,382	4,809,278
General Governmental CIP	349,533		327,533	325,500
Grants	901,770		52,238	346,770
Parks DIF	315,349		60,000	
Department Total	\$ 8,419,853		\$ 6,055,346	\$ 8,078,545
Debt Service				
General Obligation Debt Serv	\$ 3,678,781	\$	\$ 3,678,781	\$ 3,693,503
Department Total	\$ 3,678,781		\$ 3,678,781	\$ 3,693,503
Development Services				
General Fund	\$ 1,522,323	\$	\$ 1,346,103	\$ 1,807,409
Grants	501,000		181,590	638,887
County Road Tax				96,042
General Governmental CIP			117,172	360,822
Grants CIP				150,000
Department Total	\$ 2,023,323		\$ 1,644,865	\$ 3,053,160
Economic Development				
General Fund	\$ 567,267	\$	\$ 513,698	\$ 647,844
Grants	1,250,000		314,291	1,576,349
General Governmental CIP	315,349		323,239	
Department Total	\$ 2,132,616		\$ 1,151,228	\$ 2,224,193
Financial Services				
General Fund	\$ 926,431	\$	\$ 840,376	\$ 1,047,204
General Governmental CIP	91,265		7,030	91,265
Department Total	\$ 1,017,696		\$ 847,405	\$ 1,138,469
Fire				
General Fund	\$ 10,378,195		9,413,217	10,901,242
Grants	3,317,973		127,963	3,317,974
Fire DIF	48,878		35,362	40,000
General Governmental CIP	1,051,000		1,004,705	1,225,000
Grants CIP				
Department Total	\$ 14,796,047		\$ 10,581,247	\$ 15,484,216
Human Resources				
General Fund	\$ 480,307	\$	\$ 413,532	\$ 496,753
Department Total	\$ 480,307		\$ 413,532	\$ 496,753
Information Technology				
General Fund	\$ 896,781		932,729	1,030,414
General Governmental CIP	31,500		235,721	325,000
Grants	500,000			
Department Total	\$ 1,428,281		\$ 1,168,450	\$ 1,355,414
Mayor & Council				
General Fund	\$ 527,841	\$	\$ 510,422	\$ 578,803
Department Total	\$ 527,841		\$ 510,422	\$ 578,803
Non-Departmental				
General Fund	\$ 12,442,611	\$	\$ 1,636,780	\$ 4,231,375
Department Total	\$ 12,442,611		\$ 1,636,780	\$ 4,231,375
Police				
General Fund	\$ 10,300,140		9,454,702	11,290,566
Grants	3,904,025		495,302	2,135,054
Police/Public Safety DIF				
General Governmental CIP	1,147,676		1,057,621	1,254,076
Grants CIP				
Department Total	\$ 15,351,841		\$ 11,007,626	\$ 14,679,696
Public Works				
General Fund	\$ 1,535,374	\$	\$ 1,468,970	\$ 1,714,237
Highway User Revenue Fund	13,010,056		7,159,703	8,816,053
Local Road Maintenance	1,090,000		454,771	647,460
Grants	250,000		135,329	500,000
County Road Tax	4,839,834		1,248,855	3,554,240
General Governmental CIP	12,200,242		1,544,018	11,322,506
General Governmental DIF				
Grants CIP	28,252,579		1,612,887	3,164,582
Parks Bond				
Transportation DIF	12,972,909		7,891,312	9,604,191
Department Total	\$ 74,150,994		\$ 21,515,844	\$ 39,323,269

* 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 MARICOPA
Full-Time Employees and Personnel Compensation
Fiscal Year 2018

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	253.3	\$ 16,943,240	\$ 2,792,527	\$ 3,828,537	\$ 3,467,578	\$ 27,031,883
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	10.5	\$ 611,629	\$ 71,252	\$ 139,288	\$ 115,985	\$ 938,153
Copper Sky Recreation	60	2,134,789	246,586	295,278	256,612	2,933,264
Local Road Maintenance						
Grants	3.2	90,966	9,328	26,639	12,310	139,242
County Road Tax						
Total Special Revenue Funds	74	\$ 702,595	\$ 80,579	\$ 165,926	\$ 128,295	\$ 4,010,660
DEBT SERVICE FUNDS						
General Obligation Debt Service		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
General Governmental CIP		\$	\$	\$	\$	\$
Grants CIP						
Parks Bond						
Police/Public Safety DIF						
Parks DIF						
Library DIF						
General Governmental DIF						
Transportation DIF						
Fire DIF						
Total Capital Projects Funds		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	327	\$ 17,645,834	\$ 2,873,106	\$ 3,994,464	\$ 3,595,873	\$ 31,042,542