

OFFICIAL BUDGET FORMS

CITY OF MARICOPA

Fiscal Year 2019

CITY OF MARICOPA

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CITY OF MARICOPA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

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
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	38,280,742	25,129,242	3,693,503	19,285,970	0	0	0	86,389,457
2018	Actual Expenditures/Expenses**	34,998,471	7,502,069	3,693,503	3,303,256	0	0	0	49,497,299
2019	Fund Balance/Net Position at July 1***	35,211,813	9,974,086	640,394	29,590,702	0	0	0	75,416,995
2019	Primary Property Tax Levy	12,544,974							12,544,974
2019	Secondary Property Tax Levy			2,941,920					2,941,920
2019	Estimated Revenues Other than Property Taxes	29,488,129	21,566,054	253,960	11,971,182	0	0	0	63,279,325
2019	Other Financing Sources	0	0	0	0	0	0	0	0
2019	Other Financing (Uses)	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	750,000	1,033,771	0	2,926,702	0	0	0	4,710,473
2019	Interfund Transfers (Out)	3,960,473	750,000	0	0	0	0	0	4,710,473
2019	Reduction for Amounts Not Available:								
2019	LESS: Amounts for Future Debt Retirement:								0
2019									0
2019									0
2019									0
2019	Total Financial Resources Available	74,034,443	31,823,911	3,836,274	44,488,586	0	0	0	154,183,214
2019	Budgeted Expenditures/Expenses	41,940,731	26,651,684	3,671,947	34,325,059	0	0	0	106,589,421

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

	2018	2019
1. Budgeted expenditures/expenses	\$ 86,389,457	\$ 106,589,421
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	86,389,457	106,589,421
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 86,389,457	\$ 106,589,421
6. EEC expenditure limitation		

* 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.
 *** 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 2019

	<u>2018</u>	<u>2019</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>12,604,241</u>	\$ <u>13,223,548</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>11,704,000</u>	\$ <u>12,544,974</u>
B. Secondary property taxes	<u>3,426,003</u>	<u>2,941,920</u>
C. Total property tax levy amounts	\$ <u>15,130,003</u>	\$ <u>15,486,894</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>11,682,636</u>	
(2) Prior years' levies	<u>154,416</u>	
(3) Total primary property taxes	\$ <u>11,837,052</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>3,426,003</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>3,426,003</u>	
C. Total property taxes collected	\$ <u>15,263,055</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>1.4005</u>	<u>1.1220</u>
(3) Total city/town tax rate	<u>6.1850</u>	<u>5.9065</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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
Local Sales Taxes	\$ 10,000,000	\$ 11,125,610	\$ 11,191,782
Licenses and permits			
Permit Fees	1,600,199	2,970,267	2,137,397
Franchise Fees	1,250,000	1,062,955	1,113,100
Business Licenses	50,000	62,613	94,700
Intergovernmental			
State Shared Sales Tax	4,398,837	3,733,953	4,655,080
State Shared Income Tax	5,808,755	5,532,745	5,757,853
Vehicle License Tax	2,621,266	2,255,633	2,891,017
Charges for services			
Parks and Recreation Fees	421,834	524,445	597,500
Public Safety Fees	31,800	82,829	79,000
Library Fees	16,000	11,142	14,800
Passport Fees	30,490	40,694	31,800
Fines and forfeits			
Magistrate Court Fees	350,000	508,691	476,700
Public Safety Hearing Charges	30,000	52,457	53,800
Interest on investments			
Investment Earnings	210,000	179,116	216,300
Miscellaneous			
Miscellaneous	262,975	747,607	177,300
Total General Fund	\$ 27,082,156	\$ 28,890,757	\$ 29,488,129

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Intergovernmental	\$ 3,639,673	\$ 3,181,122	\$ 3,442,764
Investment Earnings	7,500	47,641	7,500
	<u>\$ 3,647,173</u>	<u>\$ 3,228,763</u>	<u>\$ 3,450,264</u>
Copper Sky Recreation			
Parks and Recreation Fees	\$ 1,592,471	\$ 1,420,824	\$ 1,427,600
Recreation Use Fees	1,480,000	1,480,000	
	<u>\$ 3,072,471</u>	<u>\$ 2,900,824</u>	<u>\$ 1,427,600</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	\$ 13,538,497	\$ 461,158	\$ 15,103,590
	<u>\$ 13,538,497</u>	<u>\$ 461,158</u>	<u>\$ 15,103,590</u>
County Road Tax			
Intergovernmental	\$ 1,200,000	\$ 1,842,262	\$ 1,562,600
Investment Earnings	16,000	22,843	16,000
	<u>\$ 1,216,000</u>	<u>\$ 1,865,105</u>	<u>\$ 1,578,600</u>
Total Special Revenue Funds	<u>\$ 21,480,141</u>	<u>\$ 8,461,850</u>	<u>\$ 21,566,054</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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
DEBT SERVICE FUNDS			
General Obligation Debt Service			
Miscellaneous	\$ 267,500	\$ 138,765	\$ 253,960
	\$	\$	\$
Total Debt Service Funds	\$ 267,500	\$ 138,765	\$ 253,960
CAPITAL PROJECTS FUNDS			
General Governmental CIP			
Local Sales Tax	\$ 497,500	\$ 1,400,000	\$ 1,103,300
Investment Earnings		182,857	
	\$ 497,500	\$ 1,582,857	\$ 1,103,300
Grants CIP			
Intergovernmental	\$ 3,644,607	\$ 8,777	\$ 5,931,382
	\$ 3,644,607	\$ 8,777	\$ 5,931,382
Police/Public Safety DIF			
Impact Fees	\$ 113,682	\$ 317,441	\$
Investment Earnings	380	13,744	
	\$ 114,062	\$ 331,185	\$
Parks DIF			
Impact Fees	\$ 474,652	\$ 1,020,554	\$ 642,100
Investment Earnings	1,900	7,586	1,900
	\$ 476,552	\$ 1,028,140	\$ 644,000
Library DIF			
Impact Fees	\$ 634	\$ 19	\$
Investment Earnings	95	18	
	\$ 729	\$ 37	\$
Transportation DIF			
Impact Fees	\$ 1,433,186	\$ 3,706,437	\$ 3,900,500
Investment Earnings	9,500	122,561	10,000
	\$ 1,442,686	\$ 3,828,998	\$ 3,910,500
Fire DIF			
Impact Fees	\$ 244,022	\$ 564,608	\$ 381,300
Investment Earnings	665	18,351	700
	\$ 244,687	\$ 582,959	\$ 382,000
Total Capital Projects Funds	\$ 6,420,823	\$ 7,362,953	\$ 11,971,182
TOTAL ALL FUNDS	\$ 55,250,620	\$ 44,854,325	\$ 63,279,325

* 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 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Copper Sky Recreation	\$	\$	\$	\$ 1,033,771
General Government CIP				2,926,702
Highway Users Revenue Fund (HURF)			750,000	
Total General Fund	\$	\$	\$ 750,000	\$ 3,960,473
SPECIAL REVENUE FUNDS				
Copper Sky Recreation	\$	\$	\$ 1,033,771	\$
Highway Users Revenue Fund (HURF)				750,000
Total Special Revenue Funds	\$	\$	\$ 1,033,771	\$ 750,000
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
General Government CIP	\$	\$	\$ 2,926,702	\$
Total Capital Projects Funds	\$	\$	\$ 2,926,702	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 4,710,473	\$ 4,710,473

CITY OF MARICOPA
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
City Attorney	575,000	-	575,000	625,000
City Clerk	383,738	10,498	374,846	475,309
City Magistrate	522,488	-	519,971	523,532
City Manager	1,071,690	101,776	1,016,453	1,129,760
Community Services	2,596,997	(67,779)	2,229,607	4,464,055
Development Services	1,807,409	9,711	1,721,268	1,948,659
Economic Development	647,844	-	554,106	881,341
Financial Services	1,047,204	100,312	1,054,040	1,193,219
Fire	10,856,371	102,673	10,522,971	11,220,991
Human Resources	496,753	72,513	485,082	531,060
Information Technology	1,030,414	5,904	1,002,495	1,413,029
Mayor & Council	578,803	1,508	558,628	583,879
Non-Departmental	3,772,375	(496,858)	2,626,055	3,042,299
Police	11,290,566	42,844	10,388,263	12,044,796
Public Works	1,714,237	5,751	1,369,686	1,863,802
Total General Fund	\$ 38,391,889	\$ (111,147)	\$ 34,998,471	\$ 41,940,731
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 4,209,262	\$ 7,914	\$ 1,725,973	\$ 5,149,108
Copper Sky Recreation	4,915,191	3,365	4,028,123	2,461,371
Local Road Maintenance	147,460		100,512	122,460
Grants	13,538,497		795,883	15,103,590
County Road Tax	2,207,685	99,868	851,578	3,815,155
Total Special Revenue Funds	\$ 25,018,095	\$ 111,147	\$ 7,502,069	\$ 26,651,684
DEBT SERVICE FUNDS				
General Obligation Debt Service	\$ 3,693,503	\$	\$ 3,693,503	3,671,947
Total Debt Service Funds	\$ 3,693,503	\$	\$ 3,693,503	\$ 3,671,947
CAPITAL PROJECTS FUNDS				
General Governmental CIP	\$ 6,944,890	\$	2,739,201	\$ 10,873,308
Grants CIP	3,644,607		42,743	5,931,382
Parks DIF	254,620		276,000	445,239
Transportation DIF	8,388,853		245,312	17,015,130
Fire DIF	40,000			60,000
Library Impact Fee	13,000			
Total Capital Projects Funds	\$ 19,285,970	\$	\$ 3,303,256	\$ 34,325,059
TOTAL ALL FUNDS	\$ 86,389,457	\$	\$ 49,497,299	\$ 106,589,421

* 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 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
City Attorney				
General Fund	\$ 575,000	\$	\$ 575,000	\$ 625,000
Department Total	\$ 575,000	\$	\$ 575,000	\$ 625,000
City Clerk				
General Fund	\$ 383,738	\$ 10,498	\$ 374,846	\$ 475,309
Grants	5,000			5,000
Department Total	\$ 388,738	\$ 10,498	\$ 374,846	\$ 480,309
City Magistrate				
General Fund	\$ 522,488	\$	\$ 519,971	\$ 523,532
Department Total	\$ 522,488	\$	\$ 519,971	\$ 523,532
City Manager				
General Fund	\$ 1,071,690	\$ 101,776	\$ 1,016,453	\$ 1,129,760
Grants	2,573,652		14,462	2,552,668
Department Total	\$ 3,645,342	\$ 101,776	\$ 1,030,915	\$ 3,682,428
Community Services				
General Fund	\$ 2,596,997	\$ (67,779)	\$ 2,229,607	\$ 4,464,055
Copper Sky Recreation	4,915,191	3,365	4,028,123	2,461,371
General Governmental CIP	362,062		102,158	128,425
Library Impact Fee	13,000			
Grants	671,177		3,758	346,770
Parks DIF	254,620		276,000	445,239
Department Total	\$ 8,813,047	\$ (64,414)	\$ 6,639,646	\$ 7,845,860
Debt Service				
General Obligation Debt Serv	\$ 3,693,503	\$	\$ 3,693,503	\$ 3,671,947
Department Total	\$ 3,693,503	\$	\$ 3,693,503	\$ 3,671,947
Development Services				
General Fund	\$ 1,807,409	\$ 9,711	\$ 1,721,268	\$ 1,948,659
Grants	638,890		173,187	639,539
County Road Tax	96,042			
General Governmental CIP	365,798		177,461	72,000
Grants CIP	150,000			48,000
Department Total	\$ 3,058,139	\$ 9,711	\$ 2,071,916	\$ 2,708,198
Economic Development				
General Fund	\$ 647,844	\$	\$ 554,106	\$ 881,341
Grants	1,576,348			2,866,348
General Governmental CIP				
Department Total	\$ 2,224,192	\$	\$ 554,106	\$ 3,747,689
Financial Services				
General Fund	\$ 1,047,204	\$ 100,312	\$ 1,054,040	\$ 1,193,219
General Governmental CIP	84,235		4,800	80,035
Department Total	\$ 1,131,439	\$ 100,312	\$ 1,058,840	\$ 1,273,254
Fire				
General Fund	\$ 10,856,371	\$ 102,673	\$ 10,522,971	\$ 11,220,991
Grants	3,317,973		137,963	4,227,982
Fire DIF	40,000			60,000
General Governmental CIP	2,225,000		1,153,430	948,000
Grants CIP				215,000
Department Total	\$ 16,439,344	\$ 102,673	\$ 11,814,364	\$ 16,671,973
Human Resources				
General Fund	\$ 496,753	\$ 72,513	\$ 485,082	\$ 531,060
Department Total	\$ 496,753	\$ 72,513	\$ 485,082	\$ 531,060
Information Technology				
General Fund	\$ 1,030,414	\$ 5,904	\$ 1,002,495	\$ 1,413,029
General Governmental CIP	400,000		222,105	270,000
Grants	500,000			
Department Total	\$ 1,930,414	\$ 5,904	\$ 1,224,600	\$ 1,683,029
Mayor & Council				
General Fund	\$ 578,803	\$ 1,508	\$ 558,628	\$ 583,879
Department Total	\$ 578,803	\$ 1,508	\$ 558,628	\$ 583,879
Non-Departmental				
General Fund	\$ 3,772,375	\$ (496,858)	\$ 2,626,055	\$ 3,042,299
Department Total	\$ 3,772,375	\$ (496,858)	\$ 2,626,055	\$ 3,042,299
Police				
General Fund	\$ 11,290,566	\$ 42,844	\$ 10,388,263	\$ 12,044,796
Grants	3,740,770		466,513	3,965,283
General Governmental CIP	1,484,861		1,053,385	1,014,426
Grants CIP	40,000			40,000
Department Total	\$ 16,556,197	\$ 42,844	\$ 11,908,161	\$ 17,064,505
Public Works				
General Fund	\$ 1,714,237	\$ 5,751	\$ 1,369,686	\$ 1,863,802
Highway User Revenue Fund	4,209,262	7,914	1,725,973	5,149,108
Local Road Maintenance	147,460		100,512	122,460
Grants	514,687			500,000
County Road Tax	2,111,643	99,868	851,578	3,815,155
General Governmental CIP	2,022,934		25,862	8,360,422
Grants CIP	3,454,607		42,743	5,628,382
Transportation DIF	8,388,853		245,312	17,015,130
Department Total	\$ 22,563,683	\$ 113,533	\$ 4,361,666	\$ 42,454,459

* 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 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	286.0	20,973,492	3,048,485	3,307,350	2,320,247	29,649,574
SPECIAL REVENUE FUNDS						
Highway User Revenue Fund	11.5	801,079	75,618	141,251	81,181	1,099,129
Copper Sky Recreation	43.8	1,119,403	65,974	81,564	124,432	1,391,373
Local Road Maintenance						
Grants	11.2	1,956,790	72,757	141,170	58,139	2,228,856
County Road Tax						
Total Special Revenue Funds	66.5	3,877,272	214,349	363,985	263,752	4,719,358
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	352.5	24,850,764	3,262,833	3,671,336	2,583,999	34,368,932