

OFFICIAL BUDGET FORMS

CITY OF MARICOPA

Fiscal Year 2021

CITY OF MARICOPA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2021

Fiscal Year	S c h	FUNDS									
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds		
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	48,334,550	18,319,618	4,006,161	34,646,970	0	0	0	105,307,299
2020	Actual Expenditures/Expenses**	E	2	44,202,358	10,234,920	4,006,161	20,066,808	0	0	0	78,510,247
2021	Fund Balance/Net Position at July 1***		3	45,782,424	5,366,065	12,527,413	38,968,290				102,644,192
2021	Primary Property Tax Levy	B	4	14,419,154							14,419,154
2021	Secondary Property Tax Levy	B	5				2,910,721				2,910,721
2021	Estimated Revenues Other than Property Taxes	C	6	41,319,470	14,032,474	0	14,300,562	0	0	0	69,652,506
2021	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2021	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2021	Interfund Transfers In	D	9	500,000	0	0	11,734,048	0	0	0	12,234,048
2021	Interfund Transfers (Out)	D	10	11,734,048	500,000	0	0	0	0	0	12,234,048
2021	Reduction for Amounts Not Available:		11								
LESS: Amounts for Future Debt Retirement:											0
Future Capital Projects											0
Maintained Fund Balance for Financial Stability											0
											0
											0
2021	Total Financial Resources Available		12	90,287,000	18,898,539	12,527,413	67,913,621	0	0	0	189,626,573
2021	Budgeted Expenditures/Expenses	E	13	55,654,025	14,419,824	15,438,134	39,314,043	0	0	0	124,826,026

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

	2020	2021
1 Budgeted expenditures/expenses	\$ 105,307,299	\$ 124,826,026
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	105,307,299	124,826,026
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 105,307,299	\$ 124,826,026
6 EEC expenditure limitation	\$ 449,335,219	\$ 480,994,950

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 2021

	2020	2021
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 14,133,827	\$ 15,139,972
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	\$ 13,730,060	\$ 14,419,154
B. Secondary property taxes	3,406,624	2,910,721
C. Total property tax levy amounts	\$ 17,136,684	\$ 17,329,875
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 12,464,194	
(2) Prior years' levies	304,761	
(3) Total primary property taxes	\$ 12,768,956	
B. Secondary property taxes		
(1) Current year's levy	\$ 3,406,624	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 3,406,624	
C. Total property taxes collected	\$ 16,175,580	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	4.7845	4.6309
(2) Secondary property tax rate	1.1871	0.9348
(3) Total city/town tax rate	5.9716	5.5657
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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
GENERAL FUND			
Local taxes			
Local Sales Taxes	\$ 11,793,000	\$ 11,793,000	\$ 15,472,900
Franchise Taxes	1,149,600	1,072,923	1,043,800
Licenses and permits			
Permit Fees	3,251,280	3,373,078	4,239,700
Business License/Registry	8,000		39,800
Intergovernmental			
State Shared Sales Tax	5,044,957	4,194,400	7,265,532
State Shared Income Tax	6,354,097	5,390,689	5,635,701
Vehicle License Tax	3,054,100	2,455,328	3,275,439
General Gov Revenue	10,900		
Charges for services			
Administrative Fees	47,600	38,472	42,050
Development Services Fees	482,590	60,894	75,000
Library Fees	12,001	16,654	17,000
Park and Recreation Fees	2,010,166	1,387,214	1,760,000
Public Safety Fees	63,000	108,643	76,050
Fines and forfeits			
Magistrate Court Fees	621,900	477,590	673,952
Interest on investments			
Investment Earnings	333,400	420,119	1,300,400
Miscellaneous			
Miscellaneous	403,709	261,546	402,146
Total General Fund	\$ 34,640,300	\$ 31,050,550	\$ 41,319,470

* 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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
SPECIAL REVENUE FUNDS			
Highway Revenue Fund	\$	\$	\$
Intergovernmental	5,782,822	3,252,244	4,170,354
Investment Earnings		56,940	
	\$ 5,782,822	\$ 3,309,184	\$ 4,170,354
Grants	\$	\$	\$
Intergovernmental	7,800,000	1,163,436	7,500,000
	\$ 7,800,000	\$ 1,163,436	\$ 7,500,000
County Road Tax	\$	\$	\$
Intergovernmental	1,042,800	1,672,578	2,362,120
Investment Earnings		40,870	
Miscellaneous Revenue		347,019	
	\$ 1,042,800	\$ 2,060,467	\$ 2,362,120
Total Special Revenue Funds	\$ 14,631,622	\$ 6,533,087	\$ 14,032,474

* 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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
DEBT SERVICE FUNDS			
<u>General Obligations Debt Service</u>	\$	\$	\$
<u>Miscellaneous</u>	239,537	239,537	
	\$	\$	\$
	239,537	239,537	
Total Debt Service Funds	\$	\$	\$
	239,537	239,537	
CAPITAL PROJECTS FUNDS			
<u>General Governmental CIP</u>	\$	\$	\$
<u>Local Sales Tax</u>			823,100
<u>Miscellaneous Revenue</u>			
<u>Investment Earnings</u>			
	\$	\$	\$
			823,100
<u>Land Acquisition Enhancement</u>	\$	\$	\$
<u>Land Acquisition Enhancement</u>			410,335
	\$	\$	\$
			410,335
<u>Grants CIP</u>	\$	\$	\$
<u>Intergovernmental</u>	15,070,799	498,290	7,236,093
	\$	\$	\$
	15,070,799	498,290	7,236,093
<u>Police/Public Safety DIF</u>	\$	\$	\$
<u>Impact Fees</u>	248,300	261,867	248,300
<u>Investment Earnings</u>		1,485	
	\$	\$	\$
	248,300	263,352	248,300
<u>Parks DIF</u>	\$	\$	\$
<u>Impact Fees</u>	798,400	898,844	798,400
<u>Investment Earnings</u>		35,598	
	\$	\$	\$
	2,495,644		798,400
<u>Library DIF</u>	\$	\$	\$
<u>Impact Fees</u>	637	4,967	506,534
<u>Investment Earnings</u>		176	
	\$	\$	\$
	637	5,143	506,534
<u>Transportation DIF</u>	\$	\$	\$
<u>Impact Fees</u>	2,898,100	3,023,200	3,648,100
<u>Investments Earnings</u>		228,452	
	\$	\$	\$
	2,898,100	3,251,652	3,648,100
<u>Fire DIF</u>	\$	\$	\$
<u>Impact Fees</u>	429,000	612,287	629,700
<u>Investment Earnings</u>		7,516	
	\$	\$	\$
	429,000	619,803	629,700
Total Capital Projects Funds	\$	\$	\$
	21,142,480	4,638,240	14,300,562

* 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 2021

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
TOTAL ALL FUNDS	\$ <u>70,653,939</u>	\$ <u>42,461,414</u>	\$ <u>69,652,506</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 2021

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Asset Replacement	\$ _____	\$ _____	\$ _____	\$ 3,857,265
General Government CIP	_____	_____	_____	7,817,184
Highway Users Revenue Fund (HURF)	_____	_____	500,000	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total General Fund	\$ _____	\$ _____	\$ 500,000	\$ 11,734,048
SPECIAL REVENUE FUNDS				
Highway Users Revenue Fund (HURF)	\$ _____	\$ _____	\$ _____	\$ 500,000
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Special Revenue Funds	\$ _____	\$ _____	\$ _____	\$ 500,000
CAPITAL PROJECTS FUNDS				
General Government CIP	\$ _____	\$ _____	\$ _____	\$ _____
Asset Replacement	_____	_____	7,631,283	_____
_____	_____	_____	4,102,765	_____
_____	_____	_____	_____	_____
Total Capital Projects Funds	\$ _____	\$ _____	\$ 11,734,048	\$ _____
INTERNAL SERVICE FUNDS				
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ _____	\$ _____	\$ 12,234,048	\$ 12,234,048

CITY OF MARICOPA
Expenditures/Expenses by Fund
Fiscal Year 2021

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
GENERAL FUND				
Administrative Services	\$ 4,933,986	\$ 198,028	\$ 4,391,248	\$ 5,481,729
City Attorney				
City Clerk	450,065	89	400,558	549,574
City Magistrate	591,308		526,264	576,000
City Manager				
Community Services	4,563,018	40,681	4,106,716	5,042,798
Development Services	2,992,867	(165,784)	2,753,438	2,679,519
Economic Development	897,372	(239,320)	658,052	
Executive Services (includes COVID 19 Contingency FY20)	2,250,880	(62,828)	1,947,366	5,481,759
Financial Services				
Fire	11,421,366	(821,885)	9,963,512	10,383,401
Human Resources				
Information Technology				
Mayor & Council				828,387
Non-Departmental	3,609,273	(200,000)	3,034,253	5,666,171
Police	12,114,484	(604,997)	10,818,918	11,928,047
Public Works/Services	4,511,476	1,854,471	5,602,033	7,036,639
Total General Fund	\$ 48,336,095	\$ (1,545)	\$ 44,202,358	\$ 55,654,025
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund (includes contingency)	\$ 8,329,073	\$ (512,133)	\$ 6,987,326	\$ 4,557,704
Copper Sky Recreation		(347,019)		
Local Road Maintenance				
Grants (includes contingency)	7,800,000		961,392	7,500,000
County Road Tax	2,880,020	169,677	2,286,202	2,362,120
Total Special Revenue Funds	\$ 19,009,093	\$ (689,475)	\$ 10,234,920	\$ 14,419,824
PARKS BOND FUND				
Parks Bond		347,019		
Total Parks Bond Funds		347,019		
DEBT SERVICE FUNDS				
General Obligation Debt Service	\$ 4,006,161	\$	\$ 4,006,161	\$ 15,438,134
Total Debt Service Funds	\$ 4,006,161	\$	\$ 4,006,161	\$ 15,438,134
CAPITAL PROJECTS FUNDS				
General Governmental CIP	\$ 5,398,323	\$ 958,025	\$ 799,279	\$ 12,249,343
Asset Replacement	3,939,752	59,595	3,556,006	4,102,765
Grants CIP (includes contingency)	15,070,799	(359,300)	12,183,212	7,508,630
Police/Public Safety DIF				
Parks DIF	1,294,004		1,294,004	1,530,000
Library DIF	3,280,221		639,121	3,041,100
Transportation DIF	5,319,870	(745,521)	1,595,186	9,251,003
Fire DIF		431,202		631,202
Land Acquisition Enhancement Fund				1,000,000
Total Capital Projects Funds	\$ 34,302,969	\$ 344,001	\$ 20,066,808	\$ 39,314,043
INTERNAL SERVICE FUNDS				
Contingency	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 105,654,318	\$	\$ 78,510,247	\$ 124,826,026

* 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 2021

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES	EXPENDITURE/ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/EXPENSES*	BUDGETED EXPENDITURES/EXPENSES
	2020	2020	2020	2021
Administrative Services				
General Fund	\$ 4,933,986	\$ 198,028	\$ 4,391,248	\$ 5,481,729
Department Total	4,933,986	198,028	4,391,248	5,481,729
City Clerk				
General Fund	450,065	89	400,558	549,574
Department Total	450,065	89	400,558	549,574
City Magistrate				
General Fund	591,308		526,264	576,000
Department Total	591,308		526,264	576,000
Community Services				
General Fund	4,563,018	40,681	4,106,716	5,042,798
Copper Sky Recreation				
General Governmental CIP	50,309	54,587	2,413	6,400,796
Library Impact Fee	3,280,221	(132,135)	639,121	2,641,100
Highway User Revenue Funds				
Asset Replacement Fund				
County Road Tax				
Grants	300,000		16,000	500,000
Grants CIP	75,000		75,000	
Parks DIF	1,294,004	(301,408)	1,294,004	1,330,000
Department Total	9,562,552	(338,275)	6,133,254	15,914,694
Debt Services				
General Obligation Debt Services	4,006,161			15,438,134
Department Total	4,006,161			15,438,134
Development Services				
General Fund	2,992,867	(165,784)	2,753,438	2,679,519
Asset Replacement Fund	2,734,752		2,734,752	
Grants	206,735		206,735	1,000,000
County Road Tax	780,020	150,693	186,202	104,141
General Governmental CIP	2,763,330	(103,687)	1,240,000	1,063,330
Grants CIP	7,306,329	469,276	4,418,742	1,147,361
Highway User Revenue Funds	2,679,355	466,677	1,337,608	63,371
Transportation DIF	5,319,870	(787,103)	1,595,186	3,612,650
Department Total	24,783,258	30,072	14,472,663	9,670,372
Economic Development				
General Fund	897,372	(239,320)	658,052	
Grants	300,000		116,354	
Department Total	1,197,372	(239,320)	774,406	
Executive Services				
General Fund	2,250,880	(62,828)	1,947,366	5,481,759
Grants	1,800,000		180,000	3,000,000
General Governmental CIP		356,058		1,475,000
County Road Tax		18,984		
Asset Replacement Fund				2,134,353
Highway User Revenue Funds		44,167		200,000
Transportation DIF		41,582		600,000
Library DIF		132,135		400,000
Park DIF		301,408		200,000
Land Acquisition Enhancement				1,000,000
Grants CIP	3,000,000	(664,092)		3,000,000
Department Total	7,050,880	167,414	2,127,366	17,491,112
Fire				
General Fund	11,421,366	(821,885)	9,963,512	10,383,401
Grants	2,227,982		203,087	1,000,000
Asset Replacement Fund	74,000		74,000	260,000
Fire DIF		431,202		631,202
General Governmental CIP	2,337,773	(369,958)	2,309,955	251,818
Grants CIP	4,689,470	(164,484)	4,689,470	
Department Total	20,750,591	(925,125)	17,240,024	12,526,421
Mayor and Council				
General Fund				828,387
Department Total				828,387
Non-Departmental				
General Fund	3,609,273	(200,000)	3,034,253	5,666,171
Grants				1,500,000
Parks Bond Fund		347,019		
Copper Sky Recreation		(347,019)		
Department Total	3,609,273	(200,000)	3,034,253	7,166,171
Police				
General Fund	12,114,484	(604,997)	10,818,918	11,928,047
Grants	2,965,283		239,216	500,000
Asset Replacement Fund	786,000	20,000	540,849	866,651
General Governmental CIP	246,911	849,874	246,911	40,000
Police/Public Safety DIF				
Grants CIP				
Department Total	16,112,678	264,877	11,845,894	13,334,698
Public Works/Services				
General Fund	4,511,476	1,854,471	5,602,033	7,036,639
Highway User Revenue Funds	5,649,718	(1,022,977)	5,649,718	4,294,333
Local Road Maintenance				
Grants				
County Road Tax	2,100,000		2,100,000	2,257,979
General Governmental CIP		171,151		3,018,399
Asset Replacement Fund	345,000	39,595	206,405	841,761
Grants CIP				3,361,269
Transportation DIF				5,038,353
Department Total	12,606,194	1,042,240	13,558,156	25,848,733

* 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 2021**

FUND	Full-Time Equivalent (FTE) 2021	Employee Salaries and Hourly Costs 2021	Retirement Costs 2021	Healthcare Costs 2021	Other Benefit Costs 2021	Total Estimated Personnel Compensation 2021
GENERAL FUND	320.90	\$ 22,919,712	\$ 4,805,401	\$ 3,721,842	\$ 2,596,460	\$ 34,043,415
SPECIAL REVENUE FUNDS						
County Road Tax						
Grants	8.75	460,213	50,510	123,007	28,590	662,320
Highway User Revenue Funds	13.65	812,528	104,929	158,925	61,159	1,137,541
Local Road Maintenance						
Total Special Revenue Funds	22.40	\$ 1,272,741	\$ 155,439	\$ 281,932	\$ 89,749	\$ 1,799,861
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
		\$	\$	\$	\$	\$
Total Enterprise Funds		\$	\$	\$	\$	\$
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	343.30	\$ 24,192,453	\$ 4,960,840	\$ 4,003,774	\$ 2,686,209	\$ 35,843,276