



Reimagine MARICOPA

City Manager's Proposed Budget
2021-2022





TABLE OF CONTENTS

EXECUTIVE SUMMARY

Budget Transmittal Letter..... 3
GFOA Budget Award 5
Budget Highlight 6
City Profile 9

FINANCIAL POLICIES & PRACTICES

Strategic Plans..... 14
Financial Policies 16
Key Fiscal Management Practices..... 18
Budget Calendar 22

BUDGET OVERVIEW

Summary..... 25
Where the Money Comes From 26
Where the Money Goes 27
Funding Sources..... 28
Expenditures..... 31

REVENUE SUMMARY

General Fund..... 37
Highway User Revenue Fund..... 46
Grants 47
Development Fees 49

DEPARTMENT SUMMARY

Mayor & Council51
Executive Services54
Administrative Services67
City Clerk74
City Magistrate78
Community Services79
Economic & Community Development88
Public Works 100
Fire 118
Police 128
Non - Departmental 141

CAPITAL IMPROVEMENT PROGRAM

Program Overview 144
FY2021 - 2022 Budget..... 147
Five Year Plan 151

SUPPLEMENTAL INFORMATION

Acronyms 154
Glossary 155

Executive Summary



Budget Transmittal Letter

To the Mayor, City Council, and Community

This letter introduces Maricopa's Budget and Capital Improvement Plan for the Fiscal Year 2021-2022. The budget is the foundation for all that is accomplished with the City. Therefore, this budget was approached with careful planning, an eye on the horizon, and with conservative considerations as we manage the People's funds. The budget is the key to unlocking "Present Possibilities" and the potential for extraordinary accomplishments. This fiscal year budget allows for the continuation of exceptional service levels, maintaining healthy reserves, and funds the building and maintenance of critical infrastructure. This budget provides for resiliency and elasticity in responding to ever-changing norms, changes or events that are ever more prominent in our environment today.

City Council insight and direction helped to create a budget that fosters a "Futures Planning" approach to strategic planning. During the past year, the Year of the Pandemic, the City of Maricopa did not follow the pattern of many cities and towns...we advanced instead of retreat.

Over the past three years, we have worked to position our City for future possibilities and now is the time to begin the harvest. Coming off our best, post-recession year, we stand poised to have the most noteworthy year in our City's history. Maricopa is positioned to see significant retail and employment center growth over the next 3-5 years, and can place itself to take full advantage of these opportunities with a partnership approach to enable the leveraging of private investment.

Cities face multiple external forces for which we have little or no control over. We stand victim to new state and federal policies that require cities to adjust and adapt. We are self-assured in our capacity to control resources and manage change. The demand for more services and reduced taxes remain the standard-bearer. We listened, we heard, and we are proud to state that our FY 2021/2022 budgeted expenditures is less than the previous year. We proclaim that, for the second year in a row, both our Primary and Secondary Property Taxes will be reduced and the Maricopa Fire Bond tax, originating from before the City of Maricopa was incorporated, will be eliminated in its entirety. Doing more with less...it is a thing.

This budget is the product of considerable time and attention over the past several months. All have contributed critical insights and untold hours of dedicated work to this major undertaking. On behalf of all City employees, we look forward to working with the City Council and the Community as we move into a new fiscal year. I am confident that

the result of our efforts will demonstrate our commitment to providing excellent services, investing in our future through public infrastructure, facilities, amenities, and proactively responding to changing fiscal realities.

Respectfully,



Ricky A. Horst
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Maricopa
Arizona**

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morill

Executive Director

"We listened, we heard, and we are proud to state that our FY 2021/2022 budgeted expenditures is less than the previous year. We proclaim that, for the second year in a row, both our Primary and Secondary Property Taxes will be reduced and the Maricopa Fire Bond tax, originating from before the City of Maricopa was incorporated, will be eliminated in its entirety. Doing more with less... it is a thing."

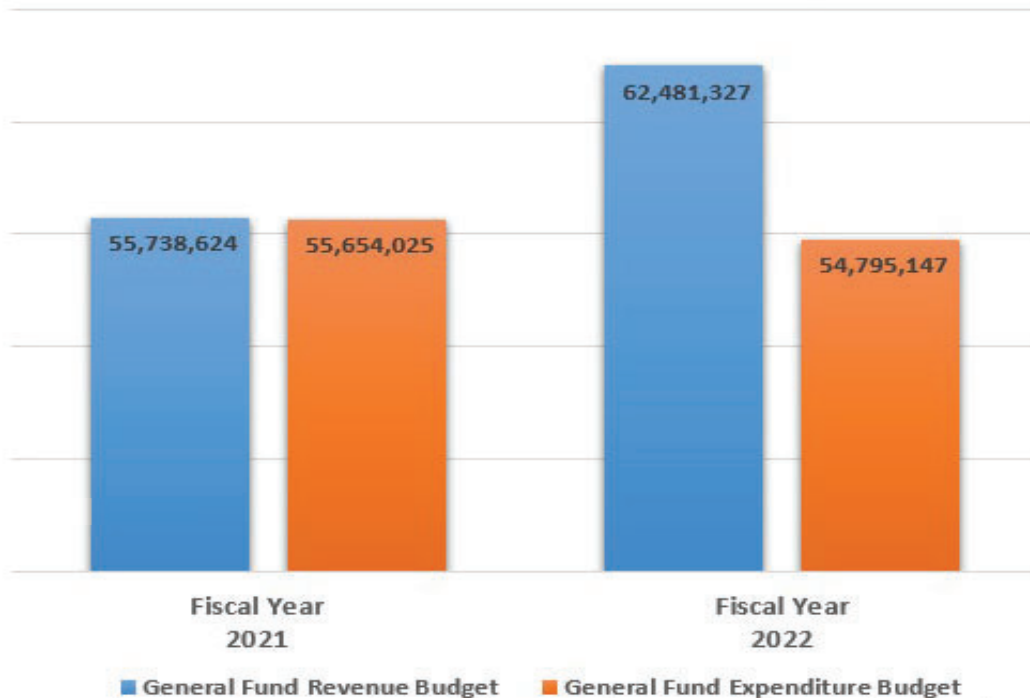
-City Manager Ricky A. Horst

The City of Maricopa requires that the City Manager submit a recommended budget for the following fiscal year to Mayor and Council. The Mayor and Council review the City Manager's recommended budget. The City Manager's recommended budget for Fiscal Year 2022 was adopted by the Mayor and Council on June 16, 2021.

Operating Expenditure Decreased While Revenues Increased

The Fiscal Year 2022 adopted general fund revenue budget totals \$62,481,327, representing an increased of \$6,742,703, or 12.1% over the Fiscal Year 2021. While revenues are going up, general fund expenditure budget is decreasing by \$858,878, or 1.54% compared to last fiscal year.

**Revenue over Expenditure Comparison
Fiscal Year 2021 and 2022 Budget**



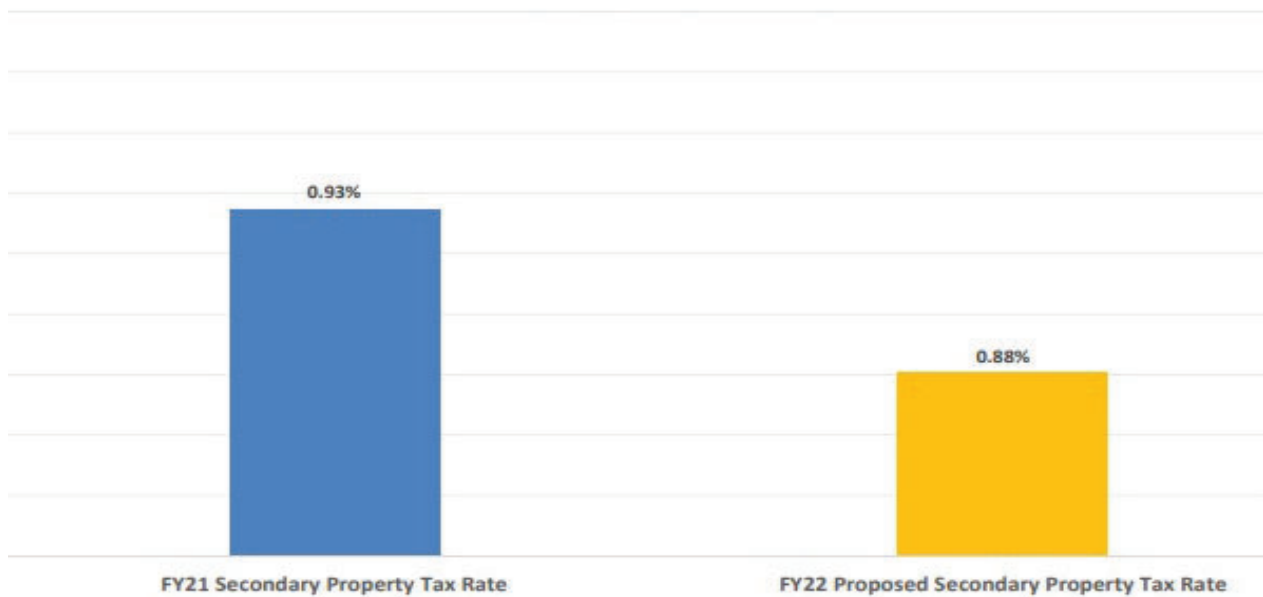
Property Tax Levy Reduction

The property tax rate for primary property tax is reduced from 4.63% to 4.37%, which is projected to save Maricopa's homeowners \$881,428 in Fiscal Year 2022. The secondary property tax rate is reduced from 0.93% to 0.88%.

FY2022 Primary Property Tax Levy Reduction

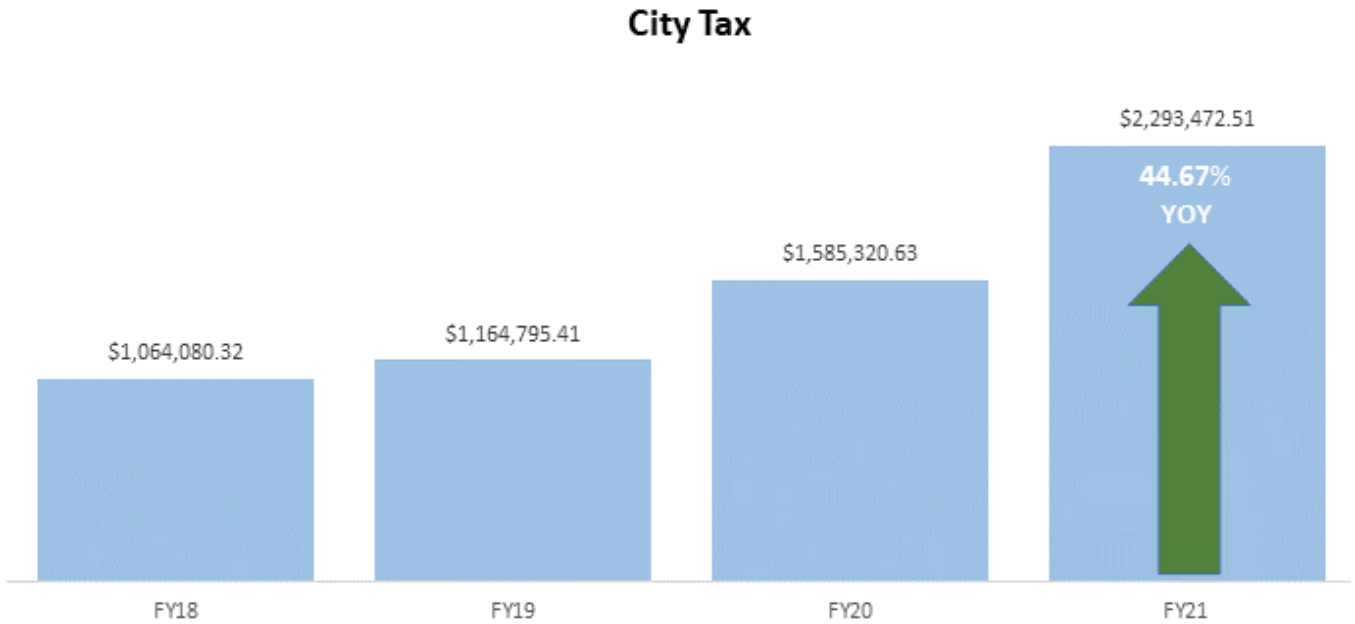


FY2022 Secondary Property Tax Levy Reduction



City Sales Tax Growth

The City Sales Tax has been increasing year over year since Fiscal Year 2018 as more and more people move to the City of Maricopa. As of April 2021, City Sales Tax for Fiscal Year 2021 reached \$2,293,472, which was an increase of 44.67% compared to previous year.





Maricopa at a Glance

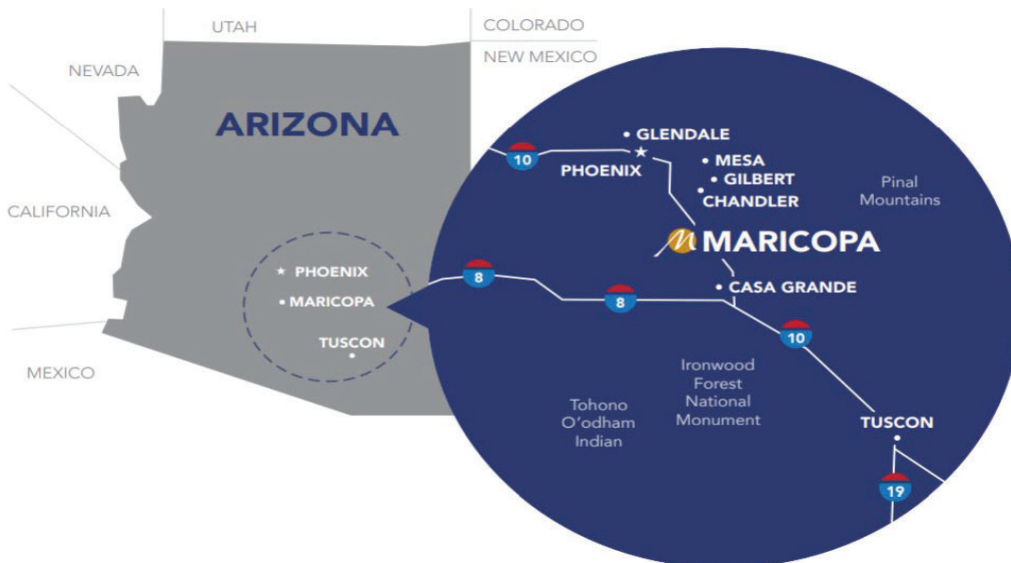
Maricopa is one of the oldest and most historic communities in the state of Arizona. It is hidden in the middle of the Sonoran Desert, surrounded by mountain ranges that include the beautiful Sierra Estrellas, Palo Verde, Saddleback Mountains and Haley Hills. Rich in history, innate beauty, and friendly people, Maricopa offers residents and businesses the experience of a small-town atmosphere that is within a short distance to two major metropolitan areas.

- Maricopa is Arizona’s 88th municipality, incorporated on October 15, 2003
- The City’s population is approximately 58,788
- Heads of Households with Bachelor's Degree or Higher = 65.2%
- Average Household Income = \$84,726
- Maricopa is approximately 43 square miles, with a planning area of 233 square miles

Rankings

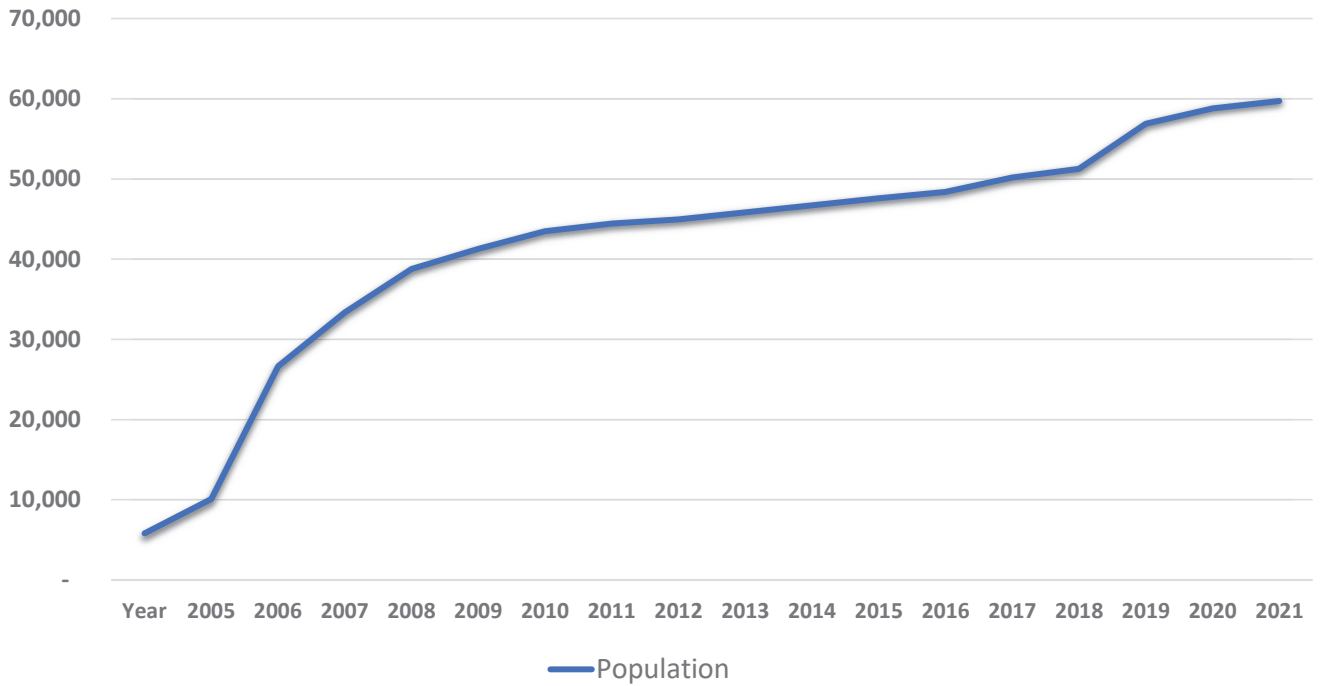
	#1	Most Diverse School District in the Phoenix Area (Niche.com - 2020)
	#2	Best Place to Raise a Family (HomeSnacks.net - 2020)
	#2	Fastest Growing Cities (HomeSnacks.net - 2018)
	#4	Most Diverse Suburbs in Arizona (Niche.com - 2019)
	#6	Safest Cities in Arizona (Alarms.org - 2019)
	#6	Safest Cities in Arizona (SecurityBaron.com - 2019)
	#9	Regions New Home Closings Surge (RL Brown - 2019)
	#10	Safest Cities in Arizona (Safewise.com - 2019)
	#10	Best Suburb to Buy a House in Phoenix (Niche.com - 2019)
	#10	Best Places to Live in Arizona (AreaVibes.com - 2019)

Maricopa Population Growth Since Inception



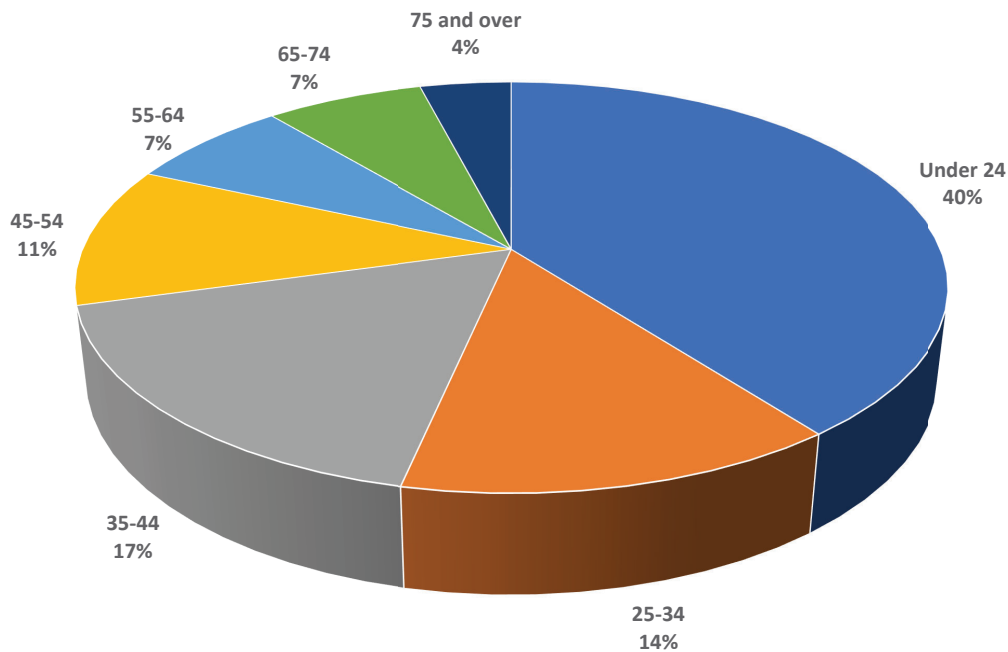
Year	Population	Annual Growth	Growth Since Inception
FY2005	5,814		
FY2006	10,087	73%	73%
FY2007	26,661	164%	359%
FY2008	33,336	25%	473%
FY2009	38,794	16%	567%
FY2010	41,309	6%	611%
FY2011	43,482	5%	648%
FY2012	44,450	2%	665%
FY2013	44,946	1%	673%
FY2014	45,821	2%	688%
FY2015	46,708	2%	703%
FY2016	47,600	2%	719%
FY2017	48,374	2%	732%
FY2018	50,174	4%	763%
FY2019	51,272	2%	782%
FY2020	56,901	11%	879%
FY2021	58,788	3%	911%
FY2022	59,723	2%	927%

Maricopa Population Growth



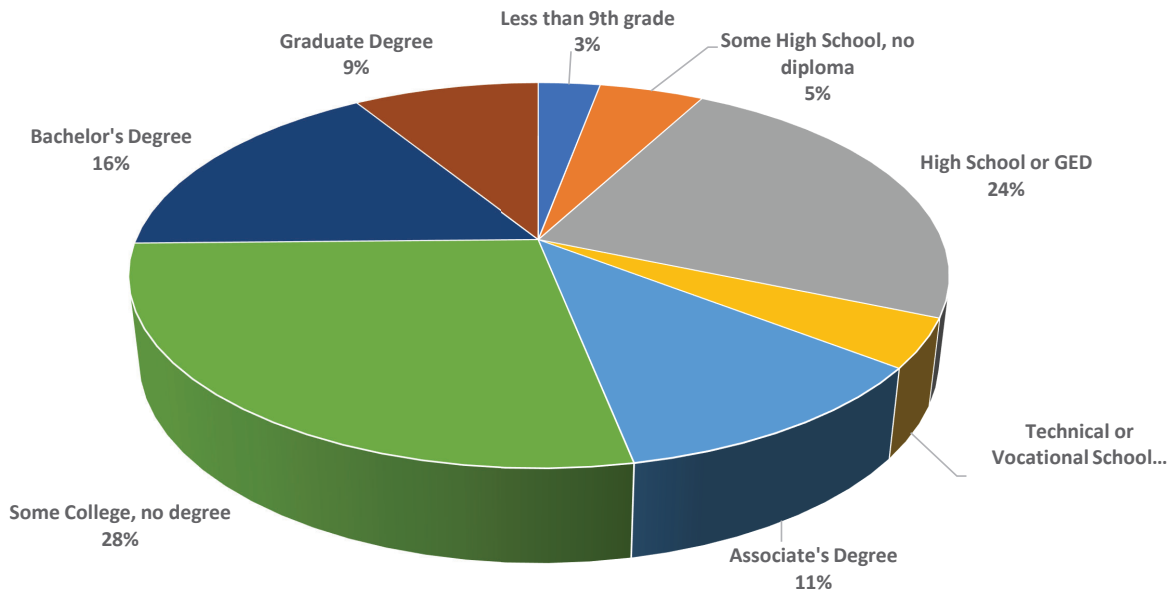
Maricopa Population Growth

Maricopa has a larger than average workforce-aged population. According to the 2021 Esri Community Analyst Report, Community Survey, 42% of Maricopa residents are between the ages of 25 and 54, compared to only 38% of Pinal County. As of 2021, the median age in Maricopa is 33.6.



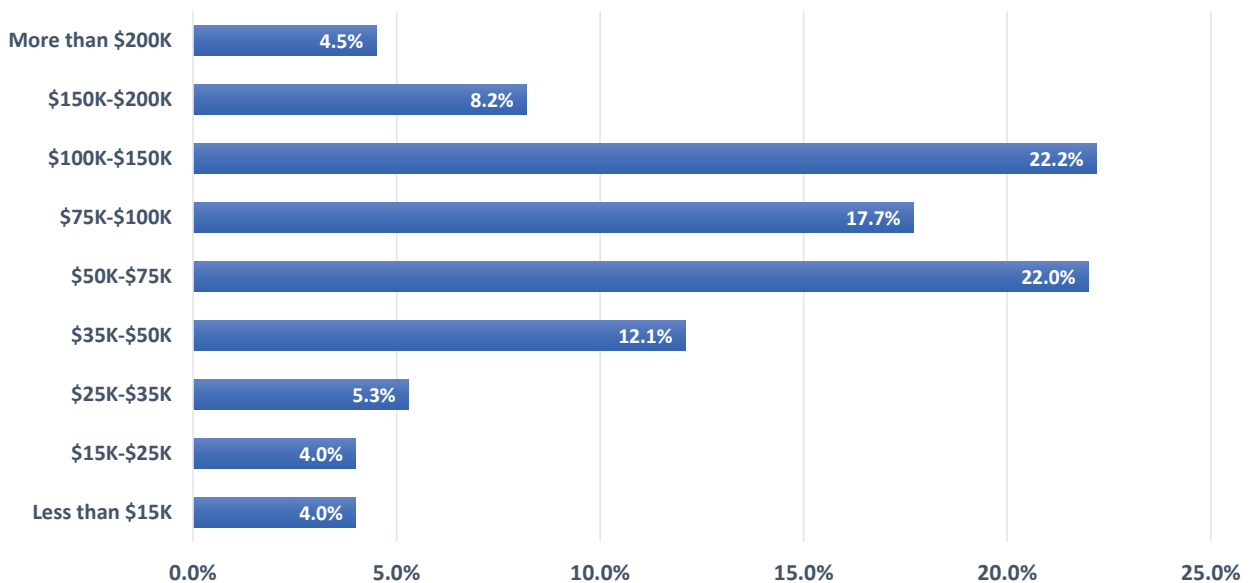
Education Levels

Maricopa is home to many educated people. Over 65% of the population has some college, an Associate's Degree, a Bachelor or Graduate Degree.



Household Income

Income and years of education are prime proxies to gauge skill level. Maricopa has a relatively large percentage of residents in high wage jobs (earning between \$50,000 and \$100,000) compared to the greater Phoenix area. As of 2020, the average household income was \$91,221.



FINANCIAL POLICIES & PRACTICES





A strategic framework for the City of Maricopa and the Community to ensure our vision will provide its citizens with exceptional quality of life, while maintaining its small town sense of community.

Mission Statement

The City of Maricopa provides high quality of life, a prosperous future, and a strong sense of community.

The Community Vision

The Community Vision, which is the foundation of any long-range plan, is aspirational in nature and articulates the desired future state of the Community. It is intended to inspire stakeholders to a common goal and to guide policy and resource allocation decisions. Used properly, it can outlast philosophical shifts or priority changes to ensure the City's progress continues along a path consistent with its resident's shared values.

Vision Elements

- Well Planned Quality Growth and Development
- Economic Development
- Community Resources and Quality of Life Amenities
- Safe and Livable Community
- Community Pride, Spirit, and Relationships
- Fiscal Policies and Management

The Strategic Plan

The Maricopa Strategic Plan is a two-year document intended to provide a higher level of strategic direction that will give the community a better sense of where the City is heading.

Departmental Action Plans are designed to take the Strategic Plan and break it down into shorter, more actionable units. Action plans are developed and revised annually with no more than a two-year implementation schedule. The Department Action Plan is to be a working document that provides each department with tactical guidance on the specific "how" and "what" for achieving desired outcomes.

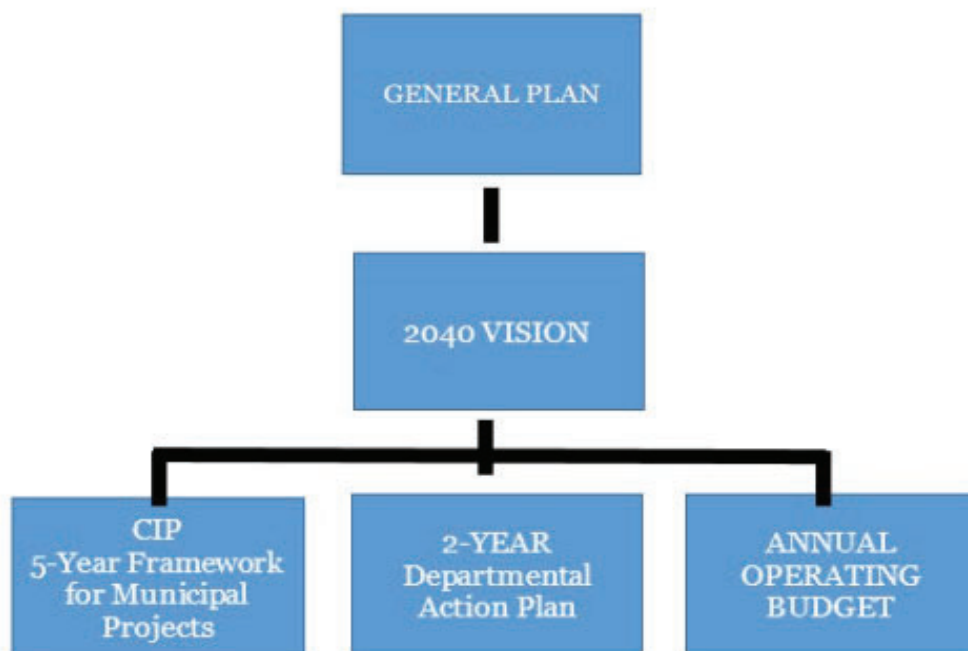
The Strategic Plan is one of the key tools for implementing the City's General Plan. The General Plan provides an overarching vision and sets policies for guiding the physical, economic, social and cultural development of the City over the next twenty years including a series of action plans.

In contrast, the Strategic Plan looks more specifically at the next five years and outlines the strategies, projects and programs that will support a phased implementation of the General Plan. The City's Capital Improvement Plan (CIP), Annual Budget and Departmental Action Plans then prioritize these projects and programs on an annual basis.

Strategic Planning Process

An integral piece of the strategic planning process is to ensure that Maricopa operations and processes provide the appropriate environment for the City, its residents and businesses to succeed.

Simply producing a strategic planning document does not ensure success, it requires effective leadership and an implementation plan that takes the current City practices to the next level by incorporating the concepts of the strategic plan into the City's day-to-day activities.



Annual Budget Process

1. The fiscal year of the City of Maricopa shall begin July 1 of each calendar year and will end on June 30 of the following calendar year. The fiscal year will also be established as the accounting and budget year.
2. The City Manager, no later than June 1 of each year, shall prepare and submit to the City Clerk, the annual budget covering the next fiscal year, which shall contain the following information:
 - a. The City Manager's Budget Message outlines proposed policies for the next fiscal year with explanations of any major changes from the previous years in expenditures and any major changes of proposed policy and a statement regarding the financial condition of the City.
 - b. An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluations for the ensuing year.
 - c. An itemized list of proposed expenditures for fund, department, and projects for the budget year, compared to actual expenditures of the last ended fiscal year, and estimated expenditures for the current year compared to the adopted budget. Analysis will provide identification of long-term costs in expenditures versus one-time expenditures, for the purpose of long-term budgetary stabilization and sustainability.
 - d. A description of all outstanding bonded indebtedness of the City.
 - e. A statement proposing capital expenditures deemed necessary during the next budget year including recommended provisions for financing and estimates of all future costs.
 - f. A list of capital projects which should be undertaken within the next five succeeding years.
3. The City Manager's budget should assume, for each fund, resources that are equal to, or exceed expenditures.
4. A public hearing shall be conducted before the City Council, allowing interested citizens to express their opinions concerning property tax rates and levy. The notice of hearing shall be published in the official newspaper of the City not less than 14 days before or more than 20 days before the hearing. (A.R.S. 42-17107)
5. Following the public hearing, the City Council shall analyze the budget, making any additions or deletions which they feel appropriate, and shall, at least three days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote. If the City Council fails to adopt the budget, the City shall continue to operate under the existing budget until such time as the City Council adopts a budget for the ensuing fiscal year.
6. Upon final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by the City Council shall constitute the official appropriations for the fiscal year. Under conditions which may arise, the City Council may amend or change the budget to provide for any additional expense.
7. The annual budget document shall be published in a format that satisfies all criteria established by the Government Finance Officers Association's Distinguished Budget Program. The final budget document shall be published no later than 90 days following the date of the budget's adoption by the City.

Basis of Accounting and Budgeting

GOVERNMENTAL FUNDS		
FUND TYPE	ACCOUNTING BASIS	BUDGETING BASIS
General Fund	Modified Accrual	Modified Accrual
Capital Projects Funds	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual
Debt Service Funds	Modified Accrual	Modified Accrual

Budgeting and Budgetary Control

The City Council formally adopts an annual budget for all operating funds. The statutory level of control at which expenditures may not exceed budget is at the total expenditure level. However, the City's internal adopted policy is that expenditures may not exceed budgets by departments within each fund, except for bond and grants-in-aid funds, which are exempted by statute. The City Code was amended to provide the City Manager with authority to transfer budget amounts between funds and departments, reclassify budget positions, and to amend the salary plan.

On June 3, 1980, the voters of Arizona approved an expenditure limitation for all governments. This limitation restricts the growth of expenditures to a percentage determined by population and inflation, with certain expenditures excluded from the limitation. Through a vote of the qualified electors, a government may permanently adjust its base limitation to increase its annual expenditure limitation. At the general election held November 2, 2004, the City of Maricopa voters approved a permanent adjustment of \$9,750,000 to the City's base limitation.

Financial Reporting

Following the conclusion of the fiscal year, the City's Finance Division and Administrative Services Department will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting and financial reporting standards established by the Governmental Accounting Standards Board (GASB). The document shall also satisfy the criteria of the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program which includes the annual audit report prepared by independent, certified public accountants designated by the City Council.

The CAFR shall show the status of the City's finances on the basis of generally accepted accounting principles (GAAP) and presents both government-wide financial statements and fund financial statements.

Key Fiscal Management Practices

The City of Maricopa financial policies set forth the basic framework for the fiscal management of the City. These policies were developed within the parameters established by applicable provisions of the Arizona Revised Statutes for local governments and the City of Maricopa Code. These policies are intended to assist the City Council and City staff in evaluating current activities and proposals for future programs. The policies are to be reviewed on an annual basis and modified to accommodate changing circumstances or conditions. The annual budget is, in itself, a policy document. The following formal policy statements are presented as principles that will govern the budget, accounting and financial reporting for Fiscal Year 2022.

Compliance with Fiscal Standards: The City of Maricopa budget process complies with Governmental Accounting Standards Board (GASB). The City will seek to again qualify for the annual Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award Program. The annual budget document shall be published in a format that satisfies all criteria established by the Government Finance Officers Association's Distinguished Budget Program. The final budget document shall be published no later than 90 days following the date of the budget's adoption by the City Council.

Modified Accrual Basis: Governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service resources are provided during the current year for payment of long-term debt principal and interest due early in the following year (not to exceed one month) and, therefore, the expenditures and related liabilities have been recognized. Compensated absences and claims and judgments are recorded only when payment is due. Property taxes, sales taxes, franchise taxes, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Grants and similar awards are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. Miscellaneous revenue is not susceptible to accrual because generally it is not measurable until received in cash. Deferred revenues arise when resources are received by the City before it has legal claim to them, as when grant monies are received prior to meeting all eligibility requirements imposed by the provider.

Fund Accounting: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City are governmental funds. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. Governmental funds are used to account for the government's general government activities and include the General, Special Revenue and Capital Project funds for the City of Maricopa.

Balanced Budget: In accordance with the City's budget policies, the City shall adopt a balanced budget. A balanced budget means total budgetary expenditures shall be equal to or less than total financial resources available (revenues plus available fund balance). For financial planning purposes, the City now prepares a Comprehensive Financial Plan to initiate the annual budget process.

Comprehensive Financial Plan: Provides a five to ten-year perspective on the financial condition of the City's General Fund and any other appropriated funds deemed necessary.

Key Fiscal Management Practices

Investment of Funds: The City's investment policy is to create a guide for the investment of City funds and to take advantage of resources not available to the City through the Local Government Investment Pool maintained by the Arizona State Treasurer's Office. The primary investment objectives of the City in order of priority are safety, liquidity, and optimal yield. Maricopa is a City that holds its financial health and integrity paramount.

Revenue Projection: All revenue projections shall be conservative, meaning numbers will be slightly underestimated to reduce the probability of a shortfall. Prior year trends, current economic conditions, and City population will be guiding factors in forecasting revenues.

Revenue Diversification: To protect the City's financial integrity, the City will maintain a diversified and stable revenue system to shelter it from fluctuations in any one revenue source. Recognizing that sales tax can be a somewhat volatile, unpredictable source of revenue, the City will attempt to reduce its dependence on one-time sales tax revenue. Specifically, analysis will put a priority on identification of long-term trends in sales taxes versus one-time sales tax revenues, for the purpose of stabilization of sales tax revenue projections.

Revenue Stabilization Reserves: The City of Maricopa will maintain a revenue stabilization reserve at a level equal to 30% of the General Fund budgeted expenditures. Any funds in excess of this maximum will be available for capital projects and/or "one time only" General Fund expenditures as approved by the City Council. As a result of City Council action, the City Manager or his/her designee is authorized and empowered to assign fund balance to a specific purpose in accordance with, and in relation to City budget and financial policies. Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. Assigned fund balance amounts will be allocated as described below under General Fund Disaster Contingency Reserve. (Note: current policy states, "shall strive to maintain" a 30% fund balance).

Debt Service Fund: Is set up to receive dedicated revenue used to make principal and interest payments on City debt. It is used to account for the accumulation of resources and the payment of general obligation and special assessment debt principal, interest and related costs.

Capital Projects Funds: Are created to account for the purchase or construction of major capital facilities which are not financed by the general, enterprise, or special revenue funds. It is the City of Maricopa's policy that half of "one-time" resource inflows from construction-related activities be reserved for capital outlay purposes. The General Fund annual budget shall also include contingency funds equal to at least ten percent of budgeted expenditures in order to accommodate unplanned and unforeseen budgetary needs throughout the fiscal year.

Capital Improvement Plan (CIP): This is a public document that communicates timing and costs associated with constructing, staffing, maintaining, and operating publicly financed facilities and improvements typically with a total cost of \$25,000. Most often, capital expenditures that are less than \$25,000 are considered operating expenditures and are expended from the City's operating funds. The CIP encompasses projects anticipated into the indefinite future. All costs for the five-year plan are stated in current year dollars, with no adjustments for inflationary factors; as a result, actual construction costs may be higher due to inflation. The Plan is reviewed and updated annually, with a target date set in December of each year or in conjunction with the operating budget. The Plan also serves as a foundation to the City's annual review of development fees and operating budgets to ensure that certain capital and operating costs are sufficiently covered and budgeted.

Key Fiscal Management Practices

Capital Assets: Include land and improvements; water rights; buildings and improvements; infrastructure assets (e.g., roads, bridges, sidewalks, and similar items); vehicles; machinery and equipment; computers/software; and construction in progress, are reported in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$10,000 or more and an estimated useful life of more than one year. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

General Fund: This fund is used to account for all financial resources of the City, except those required to be accounted for in other funds.

General Fund Disaster Contingency Reserve: After calculating the 30% General Fund operating reserve and before the assignment of general fund balance the City of Maricopa will assign and maintain an emergency reserve equal to \$1 million. These reserved dollars will be used in the event of a “declared” emergency providing financial support for recovery efforts as directed by the City Council.

Fund Balance Classifications: Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are non-spendable, restricted, and unrestricted, which includes committed, assigned, and unassigned fund balance classifications:

- **Non-spendable.** The non-spendable fund balance classification includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact.
- **Restricted.** Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation.
- **Committed.** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action of the City Council. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- **Assigned.** Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. As a result of City Council action, the City Manager or his/her designee is authorized and empowered to assign fund balance to a specific purpose in accordance with and in relation to City budget and financial policies. After calculating the 30% General Fund Operating Reserve, any General Fund surplus (net amount by which the fund balance is increased in that fiscal year) will be assigned as special reserve as limited by the total amount transferred into the General Fund through the annual indirect cost allocation if any. The surplus will be assigned as follows: 40% to streets maintenance, 15% assigned to economic development, 15% assigned to technology enhancement and 30% transferred to Asset Replacement Fund. The City Council reserves the right to transfer excess funds to other capital projects as determined.
- **Unassigned.** Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had be restricted, committed, or assigned.

Key Fiscal Management Practices

Asset Replacement Fund: The City of Maricopa will maintain committed fund balance in the Asset Replacement Fund for the purchase of new and replacement vehicles and other capital assets. The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action of the Mayor and City Council. Those committed amounts cannot be used for any other purpose unless the Mayor and City Council removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. In addition to any funds transferred from the General Fund as described above, the fund will be supported by any receipts from the sale of used assets and further by any General Fund allocations. General Fund allocations will be calculated utilizing the annual asset depreciation expense, and allocated through a modified Fleet Allocation process. In cases where funds reserved in the Asset Replacement Fund for a particular asset to be replaced are insufficient to cover the entire cost of the asset, additional amounts will be expensed to the appropriate Operating Fund in that year. This is a new fund, and it may take several years before the fund is optimized.

Self-Insured Losses Reserve: After calculating the 30% General Fund operating reserve and before the assignment of general fund balance, the City of Maricopa will assign and maintain a self-insured losses reserve equal to \$1 million. These reserved dollars will be used for losses not covered under existing insurance programs.

De-obligation: In the event that unplanned capital project is identified as a higher priority than a budget initially appropriated, the funded project list may be altered to take into account the new project. In this event, all projects will be reviewed and a new priority list established. Any project(s) that are removed from the current funded project list will have the attached funding source de-obligated and that funding source will be attached to the new project(s) and/or returned to the reserve. Further, when a capital project has been completed per the defined scope of the project, any unused funds will be de-obligated and returned to the reserve.

Compensated Absences: Vacation leave vests with the employee as it is earned. All employees may carry forward only the amount of vacation benefits allowed per the vesting schedule in the City of Maricopa Personnel Policies and Procedures. Upon termination or retirement, an employee will be compensated for accumulated vacation leave. Payment will be based upon the individual's rate of pay at termination or retirement. Upon death, the same benefits shall be paid to the employee's beneficiary. Sick leave benefits provided for ordinary sick pay are not vested with the employee. The current and long-term liabilities, including related benefits, for accumulated vacation leave are reported on the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee leave, resignations and retirements. Generally, resources from the General Fund are used to pay for compensated absences.

Pensions and Other Postemployment Benefits: For purposes of measuring the net pension and other postemployment benefit (OPEB) assets and liabilities, related deferred outflows of resources and deferred inflows of resources, and related expenses, information about the pension and OPEB plans' fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Budget Calendar

Date	Action
November 3, 2020	City Manager, Finance, Public Services Preliminary Capital Improvement Plan (CIP) meeting with City Manager
November 19, 2020	City Manager, Finance and Department Heads CIP Budget Form sent to departments
December 3, 2020	City Manager, Finance and Department Heads Deadline to submit CIP Budget Forms
December 9, 2020	City Manager, Finance, Public Services Review CIP project requests
December 17, 2020	Finance and Departments Budget calendar sent to departments
January 20, 2021	Finance and Departments Departments' base budget submitted to Finance
January 25, 2021	Departments New budget requests due to Finance
February 8, 2021	Human Resources and Finance Payroll projections submitted to Finance
February 11, 2021	City Manager, Finance and Department Preliminary revenue projections
February 11, 2021	Human Resources and Departments Payroll projections sent to departments for review
February 15, 2021	Finance and Human Resources Approved new positions sent to Human Resources
February 25, 2021	City Manager and Finance Preliminary revenue projections and recommended department targets review
March 4, 2021	Human Resources and Departments Departments' payroll projection review deadline
March 8, 2021	City Manager and Finance Update revenue projections based on property tax assessments

Budget Calendar

Date	Action
March 11, 2021	Human Resources and Departments Payroll projection of new approved payroll requests sent to departments for review
March 15, 2021	Finance and Departments Approved budget memo sent to departments
March 22, 2021	City Manager and Finance Update intergovernmental revenue projections based on State Shared Revenue estimates
March 25, 2021	Human Resources and Departments Departments' new approved payroll review deadline
April 1-15, 2021	Budget, Finance and Operations Subcommittee, City Manager, Finance Review of proposed Operating and CIP budgets
May 18, 2021	City Council Adoption of Tentative Budget
May 24, 2021	Finance Post Tentative Budget on City web site Publish Tentative Budget in newspaper - first notice Publish Truth-in-Taxation in newspaper - first notice
May 31, 2021	Finance Publish Tentative Budget in newspaper - second notice Publish Truth-in-Taxation in newspaper - second notice
June 15, 2021	City Council Hearing for final budget adoption Property tax ordinance introduced *Final Budget adoption* - Special meeting required
July 20, 2021	City Council Final adoption of property tax levies ordinances – roll call vote required if it is an increase in the levy amounts

BUDGET OVERVIEW



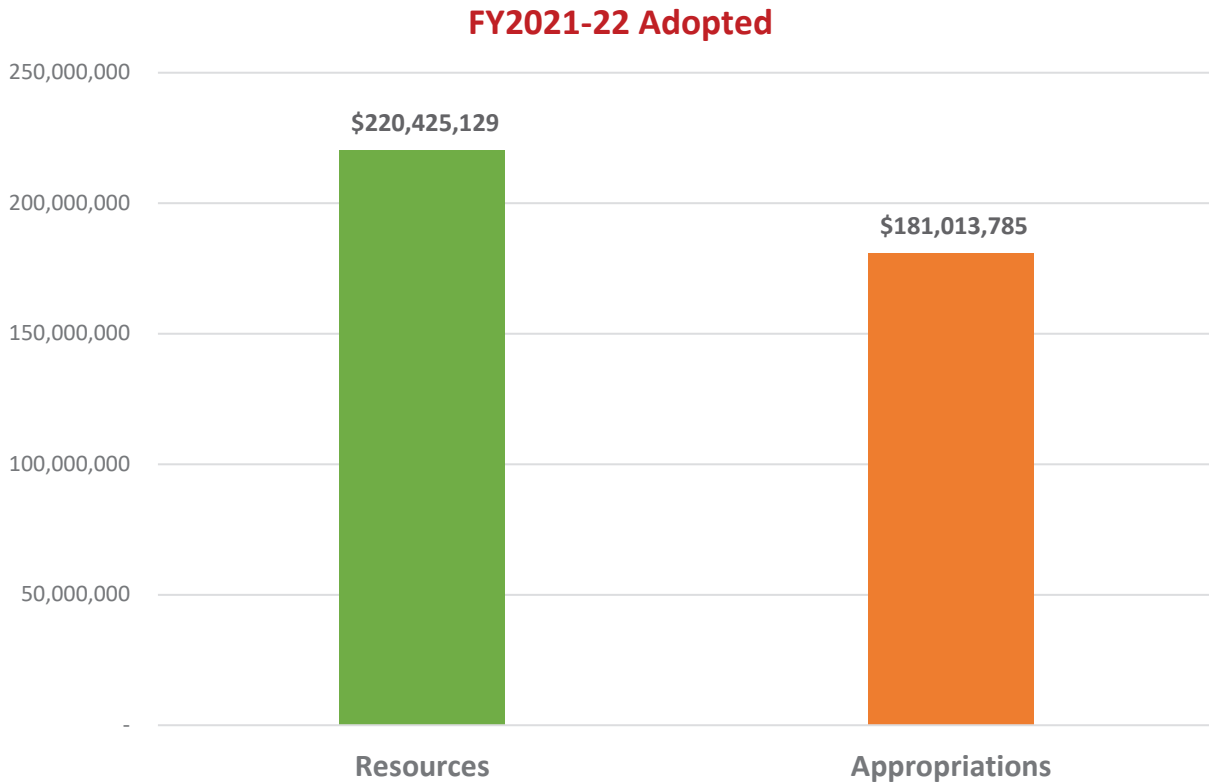
Summary

Council is required to adopt a budget no later than July 1st of each year. In accordance with the City's budget policies, the City shall adopt a balanced budget. A balanced budget means total budgetary expenditures shall be equal to or less than total financial resources available (revenues plus available fund balance).

The Maricopa City Council adopted the City's FY21-22 budget of \$181,013,785 on June 16, 2021. The adopted budget includes an operating budget of \$70,348,821 and a capital expenditure projects budget of \$74,619,090. The FY21-22 adopted budget did not exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years.

The annual budget serves as the foundation for the City of Maricopa's financial planning and control. The budget is prepared by fund, function (e.g., public safety) and department (e.g., police). All transfers of resources within and between departments and funds require approval from the City Manager or his designee.

The following pages contain summaries of annual budget and comparisons to previous fiscal years.

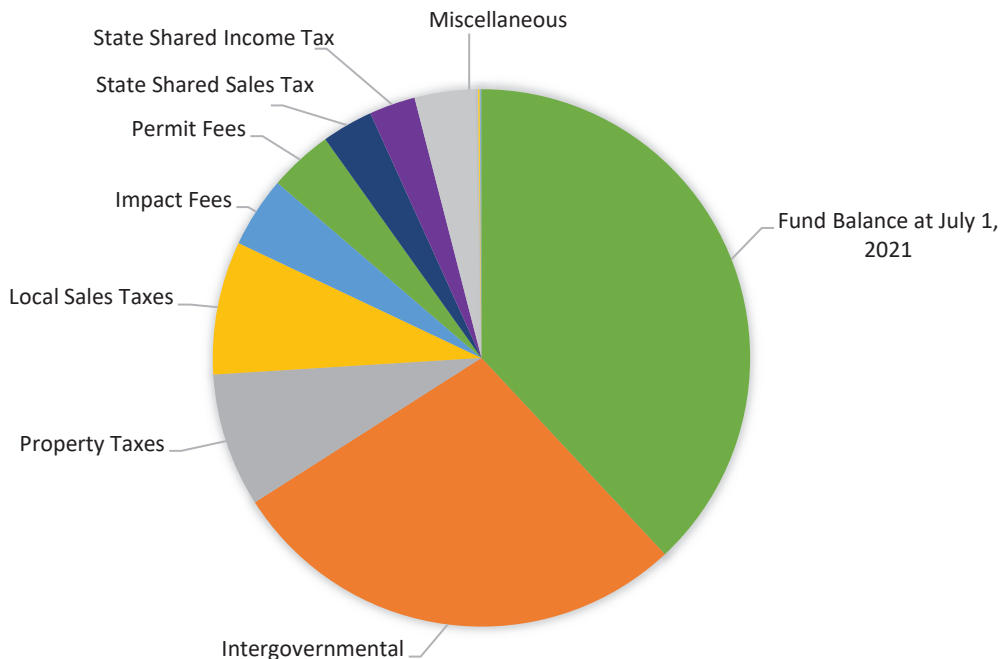


BUDGET OVERVIEW

Where the Money Comes From

Total Financial Resources

Revenue Source	FY22 Budget	%
Fund Balance at July 1, 2021	\$ 83,851,007	38.04%
Intergovernmental	61,561,752	27.93%
Property Taxes	17,729,474	8.04%
Local Sales Taxes	17,674,800	8.02%
Impact Fees	9,382,800	4.26%
Permit Fees	8,468,554	3.84%
State Shared Sales Tax	6,801,321	3.09%
State Shared Income Tax	6,120,509	2.78%
Vehicle License Tax	3,512,012	1.59%
Franchise Taxes	1,828,000	0.83%
Park and Recreation Fees	948,600	0.43%
Magistrate Court Fees	639,400	0.29%
Miscellaneous	614,100	0.28%
Investment Earnings	500,000	0.23%
Development Services Fees	333,300	0.15%
Public Safety Fees	233,100	0.11%
Contributions from Developers	150,000	0.07%
Miscellaneous	64,300	0.03%
Library Fees	12,100	0.01%
Total Financial Resources *	\$ 220,425,129	100%



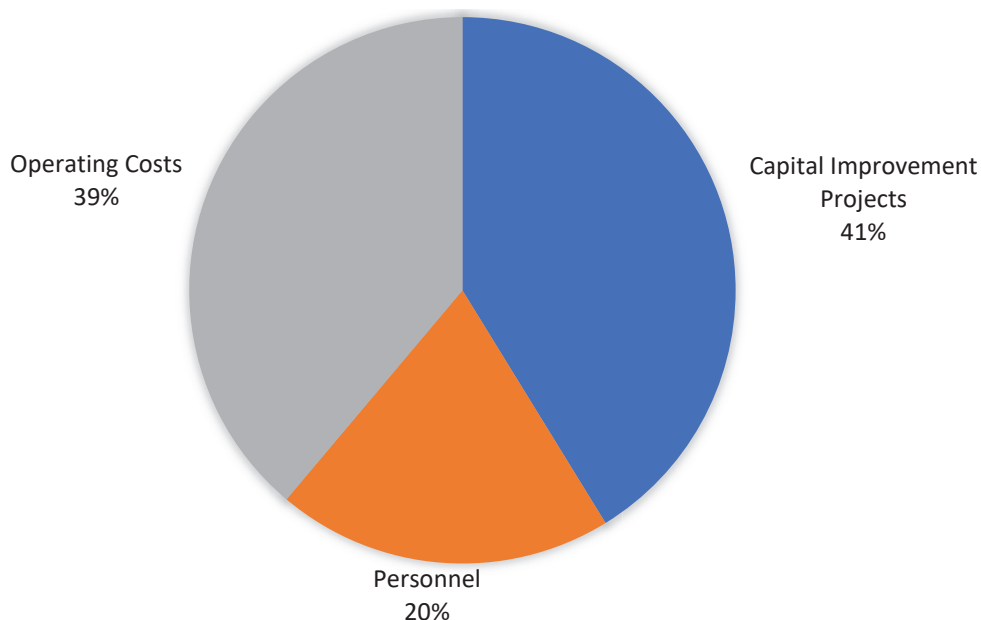
* Total Financial Resources excludes Transfers In.

BUDGET OVERVIEW

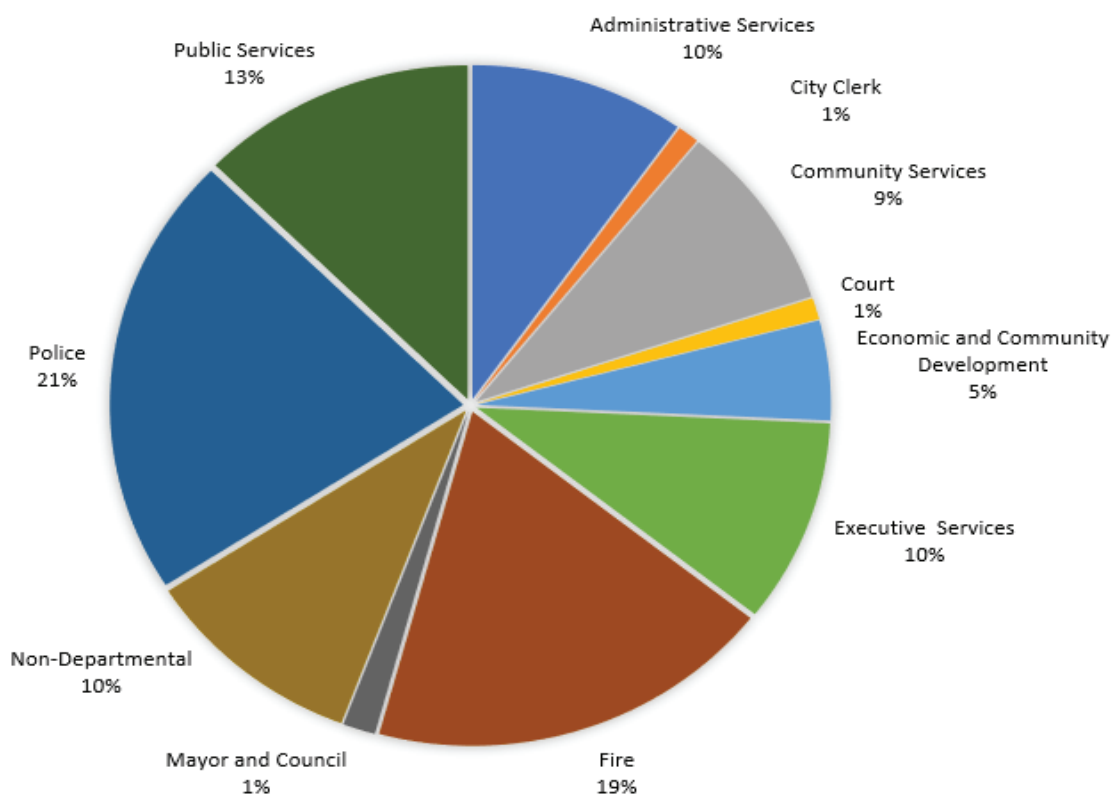
Where the Money Goes

Total Expenditure by Category

Expenditure by Category	FY22 Budget	%
Capital Improvement Projects	\$ 74,619,090	41.22%
Personnel	36,045,874	19.91%
Operating Costs	70,348,821	38.86%
Total Expenditure	\$ 181,013,785	100%



General Fund - Operating Budget Breakdown



BUDGET OVERVIEW

Funding Sources

Revenue Sources by Fund

Revenue Source	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
General Property Tax	\$ 12,544,974	\$ 13,730,060	\$ 14,419,154	\$ 14,419,154	\$ 14,757,131
Local Sales Tax	11,751,371	11,793,000	15,472,900	18,107,330	17,674,800
Franchise Taxes	1,157,624	1,072,923	1,043,800	1,274,416	1,828,000
Business Licenses	56,820	-	39,800	-	-
Permits	2,988,342	3,373,078	4,239,700	8,833,053	8,468,554
Intergovernmental Revenues	13,577,067	12,040,417	16,176,672	16,715,368	16,433,842
Public Safety Fees	113,619	108,643	76,050	127,280	233,100
Passport Fees	24,442	38,472	42,050	41,916	38,400
Development Services Fees		60,894	75,000	390,860	333,300
Recreational & Library Fees	736,285	1,403,868	1,777,000	1,277,701	960,700
Fines & Forfeitures	204,981	477,590	673,952	438,171	639,400
Investment Earnings	350,000	420,119	1,300,400	236,939	500,000
Other Miscellaneous	637,810	261,546	402,146	682,371	614,100
Total General Fund	\$ 44,143,335	\$ 44,780,610	\$ 55,738,624	\$ 62,544,557	\$ 62,481,327
Other Funds					
Highway User Revenue Fund (HURF)	3,151,329	3,309,184	4,170,354	4,371,620	4,168,650
Copper Sky Recreation	1,080,900	-	-	-	-
Local Road Maintenance	26,114	-	-	180,249	150,000
Grants	760,349	1,163,436	7,500,000	1,414,362	43,319,071
County Road Tax	1,958,791	2,060,467	2,362,120	2,795,046	2,372,220
Debt Service Fund	253,960	239,537	2,910,721	2,963,244	2,972,343
Parks DIF Funds	970,546	934,442	798,400	2,767,882	2,171,700
Fire DIF Funds			629,700	1,584,327	1,361,200
Library DIF Funds	14,238	5,143	506,534	261,383	206,900
Public Safety DIF	736,740	883,155	878,000	1,006,772	788,200
Transportation DIF Funds	3,553,658	3,251,652	3,648,100	6,295,598	4,854,800
AZ CARES	-			258,055	
General Governmental CIP	183,990		823,100	10,035	-
Asset Replacement Fund				152,619	25,900
Grants CIP	77,297	498,290	7,236,093	-	11,701,811
Land Acquisition			410,335	49,657	-
Total Other Funds	\$ 12,767,912	\$ 12,345,306	\$ 31,873,457	\$ 24,110,849	\$ 74,092,795
Total - All Revenue Sources	\$ 56,911,247	\$ 57,125,916	\$ 87,612,081	\$ 86,655,406	\$ 136,574,122

BUDGET OVERVIEW

Funding Sources

Summaries of Revenues, Expenditures and Fund Balances

Major Funds	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
FUND BALANCE - July 1, 2021	\$ 44,637,410	7,252,007	31,624,342	337,248	83,851,007
REVENUES/TRANSFERS IN					
General Property Tax	14,757,131			2,972,343	17,729,474
Local Sales Tax	17,674,800				17,674,800
Franchise Taxes	1,828,000				1,828,000
Development Services Fees	333,300				333,300
Business Licenses	-				-
Permits	8,468,554				8,468,554
Intergovernmental Revenues	16,433,842	49,859,941			66,293,783
Public Safety Fees	233,100				233,100
Passport Fees	38,400				38,400
Recreational & Library Fees	960,700				960,700
Fines & Forfeitures	639,400				639,400
Impact Fees	-		9,382,800		9,382,800
Investment Earnings	500,000				500,000
Asset Replacement Fund	-		25,900		25,900
Land Acquisition Enhancement	-		-		-
Grants CIP	-		11,701,811		11,701,811
Contributions from Developers		150,000	-		150,000
Other Entities' Participation	-				-
Other Miscellaneous	614,100				614,100
Transfers In			27,417,741		27,417,741
TOTAL - Revenues/Transfers In	62,481,327	50,009,941	48,528,252	2,972,343	163,991,863
TOTAL - Financial Resources Available	\$ 107,118,737	57,261,948	80,152,594	3,309,591	247,842,870

BUDGET OVERVIEW

Funding Sources

Major Funds	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
EXPENDITURES/Transfers Out					
Personnel Services	34,768,916	1,306,932	-	-	36,075,847
Professional and Technical	5,971,270	43,485,925	5,292,683	-	54,749,878
Purch. Property Services					-
Other Purchased Services	8,432,725	3,513,215	100,000	-	12,045,940
Fuel, Oil & Supplies	3,012,371	40,500			3,052,871
Capital Outlay	-	5,720,755	61,825,652	-	67,546,407
Contingency	2,609,864	400,000	1,280,000		4,289,864
Debt Service				3,252,975	3,252,975
Transfers Out	27,417,741				27,417,741
TOTAL - Expenditures/Transfers Out	\$ 82,212,888	54,467,326	68,498,335	3,252,975	208,431,524
Fund Balance, June 30, 2022	\$ 69,543,259	\$ 10,046,629	\$ 43,278,601	\$ 393,864	\$ 123,262,353
Net Change in Fund Balance	\$ 24,905,849	\$ 2,794,622	\$ 11,654,259	\$ 56,616	\$ 39,411,346
% Change	56%	39%	37%	17%	47%
Fund Balance - % of FY21 Expenditures & Transfers Out	85%	18%	63%	12%	59%

BUDGET OVERVIEW

Expenditures

Expenditure Summary by Fund/Category

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
Personnel Services	\$ 27,319,781	\$ 25,626,508	\$ 34,043,415	\$ 29,399,772	\$ 34,768,916
Professional and Technical	4,367,513	4,513,281	8,059,812	3,720,534	5,971,270
Other Purchased Services	4,952,345	5,965,375	6,941,484	6,722,528	8,432,725
Supplies	833,570	1,100,080	2,639,449	2,619,910	3,012,371
Capital Outlay	10,001	165,547	-	58,482	-
Contingency	-	-	3,969,864	-	2,609,864
Total General Fund Total	\$ 37,483,211	\$ 37,370,792	\$ 55,654,025	\$ 42,521,225	\$ 54,795,147
Special Revenue Funds					
Personnel Services	\$ 2,935,160	\$ 7,434,078	\$ 1,799,861	\$ 1,904,816	\$ 1,306,932
Professional and Technical	1,023,972	782,359	6,909,130	358,032	43,485,925
Other Purchased Services	1,989,202	3,745,335	3,454,924	3,120,477	3,513,215
Supplies	143,487	93,829	101,629	102,330	40,500
Capital Outlay	1,881,816	2,067,430	1,954,280	1,810,016	5,720,755
Contingency	-	-	200,000	-	400,000
Total Special Revenue Funds	\$ 7,973,638	\$ 14,123,030	\$ 14,419,824	\$ 7,295,671	\$ 54,467,326
Debt Service Funds					
Debt Service	\$ 1,790,000	\$ 13,515,000	\$ 15,438,134	\$ 1,720,000	\$ 3,252,975
Total Debt Service Funds	\$ 1,790,000	\$ 13,515,000	\$ 15,438,134	\$ 1,720,000	\$ 3,252,975
Capital Projects Funds					
Professional and Technical	\$ 376,798	\$ 232,324	\$ 4,092,267	\$ 411,873	\$ 5,292,683
Other Purchased Services	660,109	396,429	75,000	805,294	100,000
Supplies	4,072	27	-	-	-
Capital Outlay	2,672,814	14,101,139	32,771,776	16,568,123	61,825,652
Contingency	-	-	2,375,000	-	1,280,000
Total Capital Projects Funds	\$ 3,713,793	\$ 14,729,919	\$ 39,314,043	\$ 17,785,290	\$ 68,498,335
Total Expenditures					
Personnel Services	30,254,941	33,060,586	35,843,276	31,304,588	36,075,847
Professional and Technical	5,768,283	5,527,963	19,061,210	4,490,439	54,749,878
Other Purchased Services	7,601,656	10,107,140	10,471,408	10,648,299	12,045,940
Supplies	981,129	1,193,936	2,741,078	2,722,239	3,052,871
Capital Outlay	4,564,631	16,334,116	34,726,056	18,436,621	67,546,407
Contingency	-	-	6,544,864	-	4,289,864
Debt Service	1,790,000	13,515,000	15,438,134	1,720,000	3,252,975
Total City Expenditures	\$ 50,960,641	\$ 79,738,741	\$ 124,826,026	\$ 69,322,186	\$ 181,013,783

BUDGET OVERVIEW

Expenditures

Expenditure Summary by Department/Fund

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Administrative Services					
General Fund	313,077	1,513,232	5,481,729	4,600,962	4,671,434
Grants	-	-	-	33,873	
Total Administrative Services	\$ 313,077	\$ 1,513,232	\$ 5,481,729	\$ 4,634,834	\$ 4,671,434
City Clerk					
General Fund	423,025	400,558	549,574	467,255	472,657
Total City Clerk	\$ 423,025	\$ 400,558	\$ 549,574	\$ 467,255	\$ 472,657
City Magistrate					
General Fund	465,943	526,264	576,000	83,006	568,746
Total City Magistrate	\$ 465,943	\$ 526,264	\$ 576,000	\$ 83,006	\$ 568,746
Community Services					
General Fund	4,017,650	4,106,716	5,042,798	4,053,448	5,568,149
Copper Sky Recreation	2,322,685	-	-	-	
General Governmental CIP	219,427	2,413	6,400,796	6,995,962	693,189
Library DIF		639,121	2,641,100	152,891	
Highway User Revenue Funds	-		-	-	
Asset Replacement Fund	-		-	-	
County Road Tax	-		-	-	
Grants	14,769	16,000	500,000	37,055	150,000
Grants CIP	-	75,000	-	-	
Parks DIF	49,021	1,294,004	1,330,000	40,491	4,830,000
Total Community Services	\$ 6,623,552	\$ 6,133,254	\$ 15,914,694	\$ 11,279,847	\$ 11,241,338
Debt Service					
General Obligation Debt Services	3,671,947	-	15,438,134	911,535	3,252,975
Total Debt Service	\$ 3,671,947	\$ -	\$ 15,438,134	\$ 911,535	\$ 3,252,975
Economic & Community Development					
General Fund	2,577,159	3,411,490	2,679,519	2,434,394	2,507,105
Asset Replacement Fund	-	2,734,752	-	-	
Grants	355,237	323,089	1,000,000	371,340	
County Road Tax	-	186,202	104,141	14,141	
General Governmental CIP	19,328	1,240,000	1,063,330	1,630,443	292,683
Grants CIP	4,115	4,418,742	1,147,361	-	
Highway User Revenue Fund	-	1,337,608	63,371	111,199	34,223
Transportation DIF	-	1,595,186	3,612,650	540,543	
Total Economic & Community Development	\$ 2,955,839	\$ 15,247,069	\$ 9,670,372	\$ 5,102,061	\$ 2,834,011

Expenditures

Expenditure Summary by Department/Fund

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Executive Services					
General Fund	2,792,204	1,947,366	5,481,759	3,409,651	8,863,737
Grants	-	180,000	3,000,000	510	40,000,000
General Governmental CIP	127,148	-	1,475,000	2,628,254	13,567,370
County Road Tax	-	-	-	-	200,000
Asset Replacement Fund	-	-	2,134,353	-	200,000
Highway User Revenue Fund	-	-	200,000	-	200,000
Transportation DIF	-	-	600,000	-	200,000
Library DIF	-	-	400,000	-	-
Parks DIF	-	-	200,000	-	200,000
Fire DIF	-	-	-	-	200,000
Land Acquisition Enhancement Fund	-	-	1,000,000	2,932,832	1,000,000
Grants CIP	-	-	3,000,000	-	5,000,000
Total Executive Services	\$ 2,919,352	\$ 2,127,366	\$ 17,491,112	\$ 8,971,246	\$ 69,631,107
Fire					
General Fund	10,511,165	9,963,512	10,383,401	10,359,206	10,415,625
Grants	639,253	203,087	1,000,000	363,281	285,493
Asset Replacement Fund	-	74,000	260,000	311,402	54,000
Fire DIF	6,314	-	631,202	631,202	431,202
General Governmental CIP	655,542	2,309,955	251,818	19,322	45,000
Grants CIP	-	4,689,470	-	-	-
Total Fire	\$ 11,812,274	\$ 17,240,024	\$ 12,526,421	\$ 11,684,413	\$ 11,231,320
Mayor & Council					
General Fund	519,652	-	828,387	740,670	887,472
Total Mayor & Council	\$ 519,652	\$ -	\$ 828,387	\$ 740,670	\$ 887,472
Non-Departmental					
General Fund	2,707,646	3,034,253	5,666,171	1,078,953	1,651,818
Grants	-	-	1,500,000	1,800	-
Parks Bond Fund	-	-	-	-	-
Copper Sky Recreation	-	-	-	-	-
Total Non-Departmental	\$ 2,707,646	\$ 3,034,253	\$ 7,166,171	\$ 1,080,753	\$ 1,651,818
Police					
General Fund	11,322,108	10,818,918	11,928,047	10,671,355	11,686,185
AZ CARES	-	-	-	258,055	-
Grants	666,483	239,216	500,000	497,727	2,083,578
Asset Replacement Fund	-	540,849	866,651	294,046	100,000
General Governmental CIP	787,943	246,911	40,000	-	5,000,000
Police/Public Safety DIF	3,880	-	-	-	-
Grants CIP	-	-	-	-	-
Total Police	\$ 12,780,414	\$ 11,845,894	\$ 13,334,698	\$ 11,721,184	\$ 18,869,763

BUDGET OVERVIEW

Expenditures

Expenditure Summary by Department/Fund

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Public Works/Services					
General Fund	1,730,834	5,602,033	7,036,639	5,689,597	7,502,220
Highway User Revenue Fund	1,621,111	5,649,718	4,294,333	3,634,058	3,796,621
Local Road Maintenance			-	-	150,000
Grants			-	54,703	800,000
Parks DIF					-
Fire DIF					-
County Road Tax	1,107,664	2,100,000	2,257,979	2,118,670	6,967,412
General Governmental CIP	51,585		3,018,399	1,143,446	6,432,974
Asset Replacement Fund		206,405	841,761	253,621	1,664,957
Grants CIP	56,161		3,361,269	31,115	8,795,819
Transportation DIF	86,222		5,038,353	2,226,402	19,591,141
Total Public Works/Services	\$ 4,653,577	\$ 13,558,156	\$ 25,848,733	\$ 15,151,612	\$ 55,701,144
Total City Expenditures	\$ 49,846,298	\$ 71,626,070	\$ 124,826,026	\$ 71,828,417	\$ 181,013,783

REVENUE SUMMARY



General Fund

Overview

The General Fund is the largest funding source in the City of Maricopa’s operating budget and is comprised of revenue generated from State shared revenues, taxes, fines, licenses and fees. General Fund revenues for FY21-22 are estimated at \$62,481,327. In comparison to the FY20-21 budget, revenues are projected to increase by approximately \$6.7 million, or 12%. This increase is largely attributable to increases in property tax levy, due to new construction, sales taxes and state shared revenue.

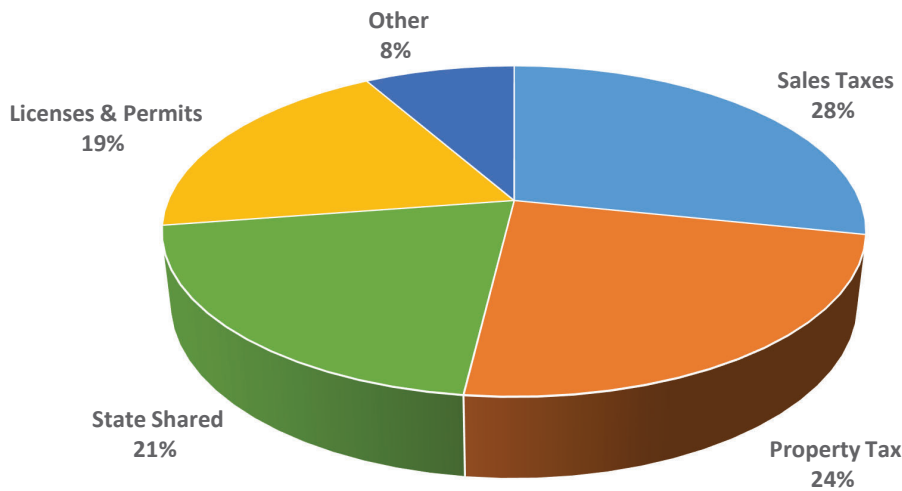
Licenses & Permits contributed 19% of the City's FY21-22 projected revenues compared to 8% from last year. Local Sales tax represents 28% of the City's FY21-22 projected revenues. These two revenue sources comprise 47% of the General Fund’s FY21-22 estimated revenues.

Revenue estimates are based on susceptibility to economic factors, current performance, economic drivers and indicators, and information received from State reports and other sources. The City receives a variety of other funding sources to finance operations. The Revenue Schedules represent the changes in revenue from one year to the other.

The main components of the fund are displayed in the table and graph below.

General Fund Revenue Sources

Sales Taxes	17,674,800
Property Tax	14,757,131
State Shared	12,921,830
Licenses & Permits	11,980,566
Other	5,147,000
Total	62,481,327



General Fund

Property Taxes

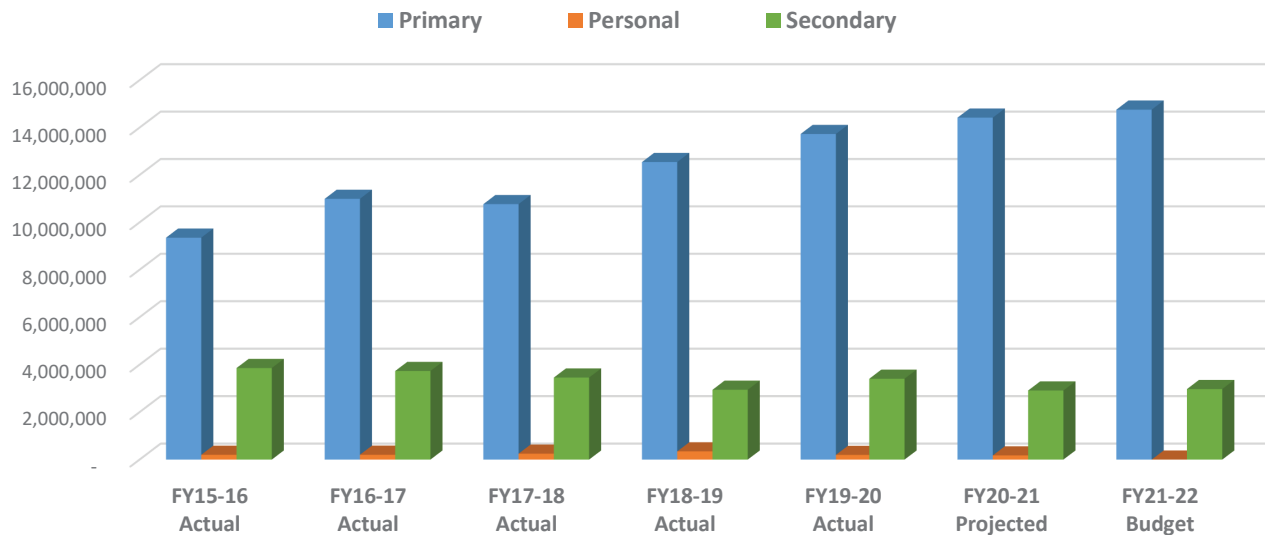
The City's property tax is based on the assessed value of the property as determined by the Pinal County Assessor. Pinal County also bills, collects and distributes, to the City of Maricopa, all property taxes. Historical changes in total revenue collected have primarily been the result of new development. FY21-22 assessed valuations, used to determine the primary property tax, were provided by the Pinal County Assessor's Office.

Beginning with the 1980 tax year, property tax levies were divided into a primary property tax levy and a secondary tax levy. A secondary property tax may only be levied to pay the principal and interest charges on bonds issued by the City. The primary property tax levy is utilized for all other public purposes. There are no limits on the amount of a city's secondary property tax, but there are strict limits placed on the level of a city's primary property tax.

In November 2006, voters in the City of Maricopa approved a primary property tax to be used to enhance public safety funding. In November 2008, city voters approved a secondary property tax authorizing the City to sell bonds for parks and recreation projects. The primary levy is deposited in the General Fund and the secondary levy is deposited in the Debt Service Fund.

The property tax has also been one of the most stable sources of revenue, because it is not subject to the same fluctuations occasionally experienced with sales taxes.

Property Taxes Trend



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Projected	FY21-22 Budget
Primary	9,352,819	10,992,790	10,768,753	12,544,974	13,730,060	14,419,154	14,757,131
Personal	202,913	203,756	248,923	345,946	196,928	175,969	-
Secondary	3,857,921	3,732,776	3,455,983	2,941,920	3,406,624	2,910,721	2,972,343
Total	13,413,653	14,929,322	14,473,659	15,832,840	17,333,612	17,505,844	17,729,474

General Fund

State Shared Revenues

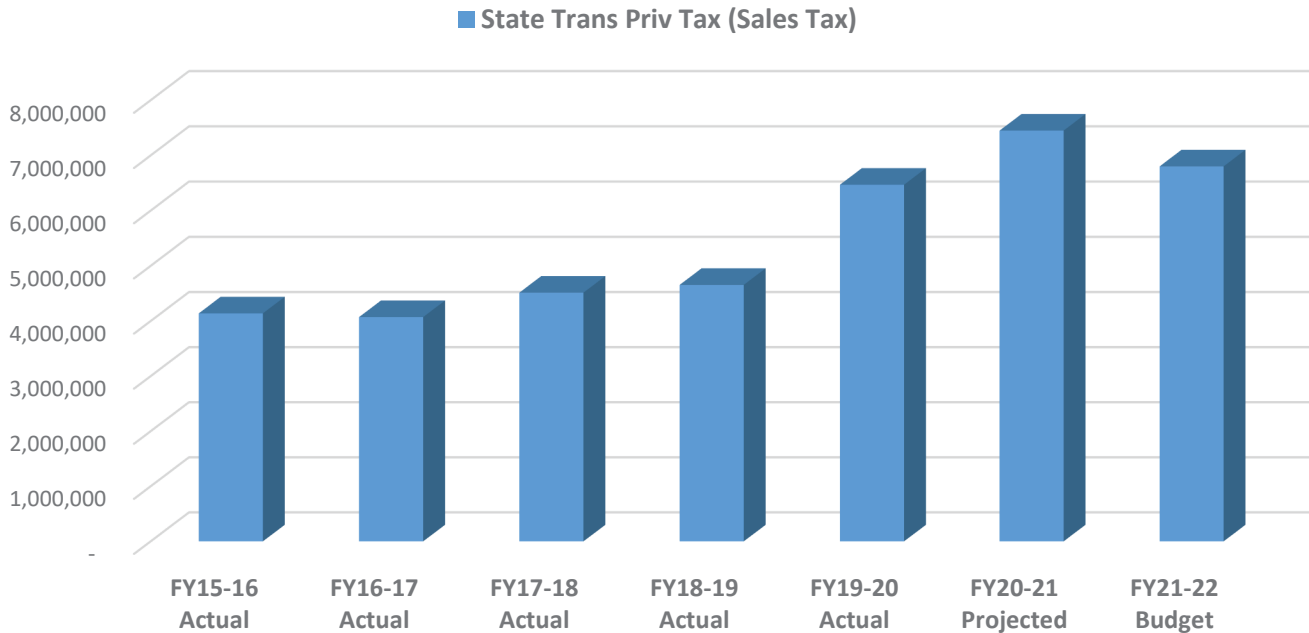
Cities and towns in Arizona are fortunate to be involved in a fairly progressive state shared revenue program which passes funding through to Arizona municipalities from four state revenue sources. Since the shared revenues are based on population, the FY21-22 estimates provided to the City were based on the official 2019 Census data. The City’s share of these revenues is projected to increase, due to the increase in Maricopa’s population relative to the State population. The following are sources of State shared revenues that are deposited in the General Fund.

State Transaction Privilege Tax (sales tax)

The current rate of the state sales tax is 5.6% with a portion of the collections distributed to cities and towns. The distribution calculation for the 5.6% is based on the relation of the municipality’s population to the total population of all incorporated cities and towns in the state, according to the decennial census. This revenue may be expended for any municipal public purpose and is distributed on a monthly basis.

FY21-22 estimates were provided by the State of Arizona.

State Transaction Privilege Tax (sales tax) Trend



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Projected	FY21-22 Budget
State Trans Priv Tax (Sales Tax)	4,139,073	4,071,880	4,514,471	4,655,080	6,468,828	7,449,676	6,801,321
Total	4,139,073	4,071,880	4,514,471	4,655,080	6,468,828	7,449,676	6,801,321

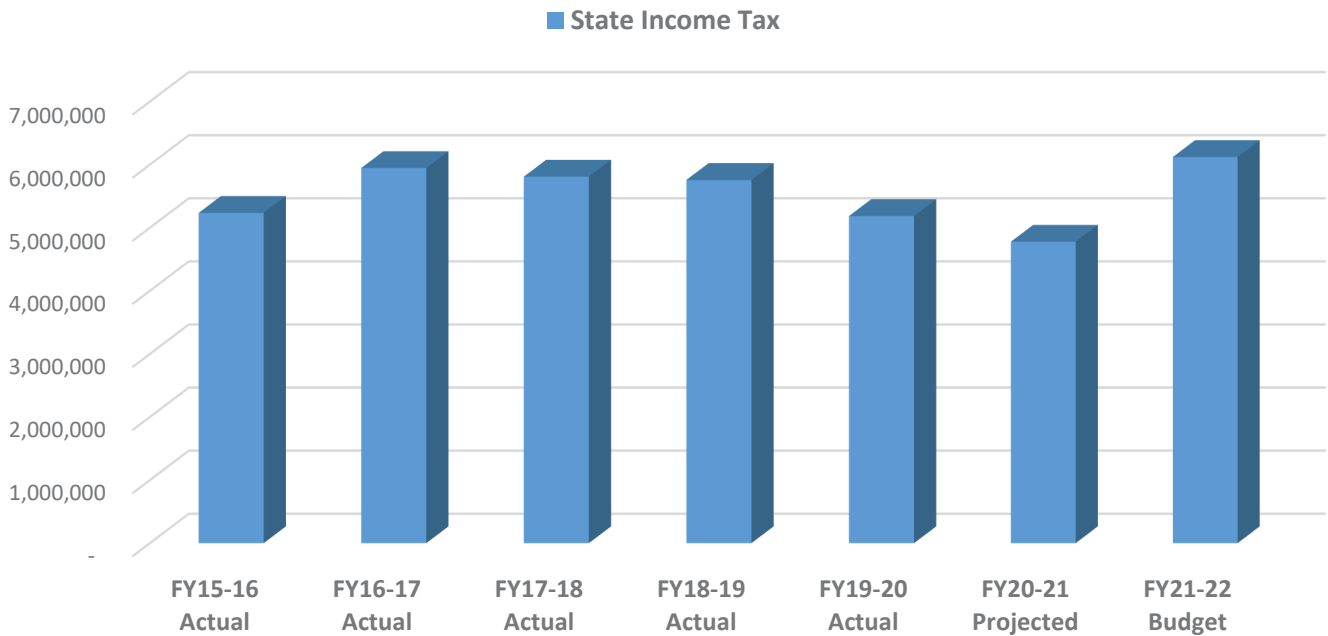
General Fund

State Income Tax

A 1972 citizen’s initiative provided for giving the cities and towns a 15% share of the state income tax in return for the cities and towns not charging a local income. This source of money is commonly referred to as Urban Revenue Sharing, and is distributed with the same formula used for the State sales tax. Urban revenue sharing monies are distributed based on income tax collections from two years prior to the fiscal year in which the City actually receives the funding. This revenue is distributed to the Cities monthly and must be expended for a municipal public purpose.

FY21-22 estimates were provided by the State of Arizona.

State Income Tax Trend



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Projected	FY21-22 Budget
State Income Tax	5,235,227	5,946,104	5,809,383	5,757,853	5,185,333	4,777,643	6,120,509
Total	5,235,227	5,946,104	5,809,383	5,757,853	5,185,333	4,777,643	6,120,509

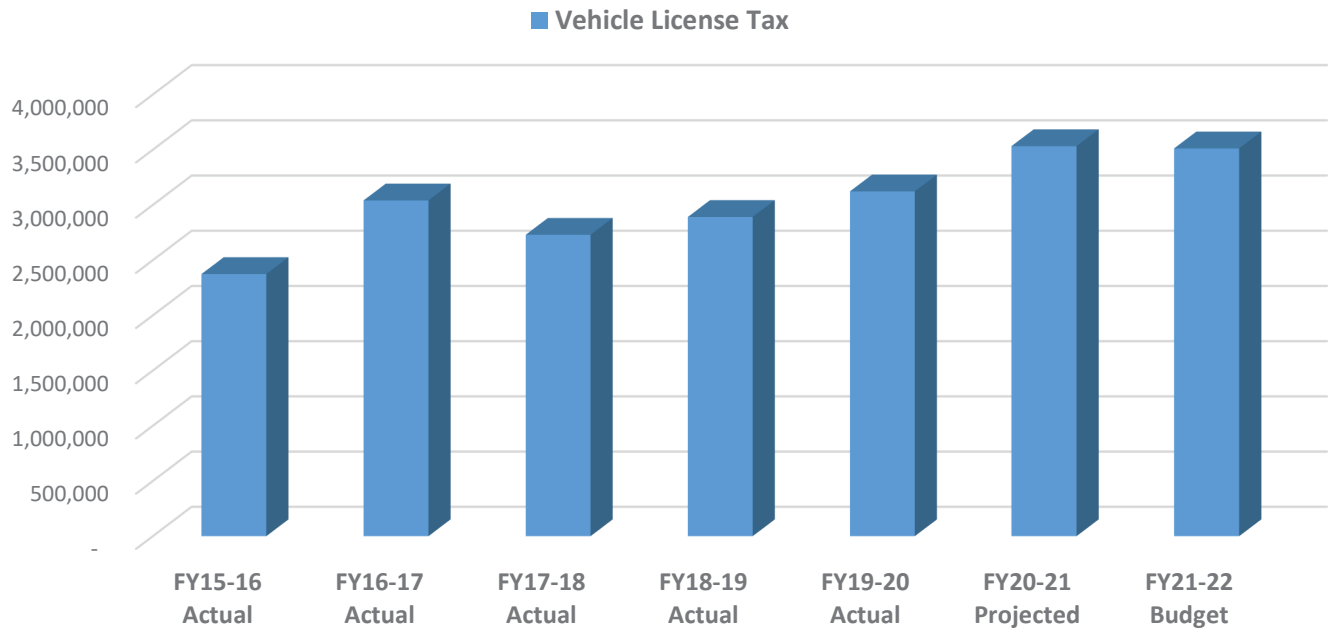
General Fund

Vehicle License Tax

Approximately 20% of the revenues collected for the licensing of motor vehicles are distributed to incorporated Cities and Towns. (27.5% percent of the total revenues from this source are distributed to the highway user revenue fund (HURF)). A City or Town receives its share of the vehicle license tax collections based on its population in relation to the total incorporated population of the county. The only stipulation on the use of this revenue is that it must be expended on a public purpose.

FY21-22 estimates are based on trends from prior years with adjustments for current economic conditions.

Vehicle License Tax Trend



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Projected	FY21-22 Budget
Vehicle License Tax	2,373,958	3,040,925	2,729,716	2,891,017	3,122,799	3,532,520	3,512,012
Total	2,373,958	3,040,925	2,729,716	2,891,017	3,122,799	3,532,520	3,512,012

General Fund

Local Revenues

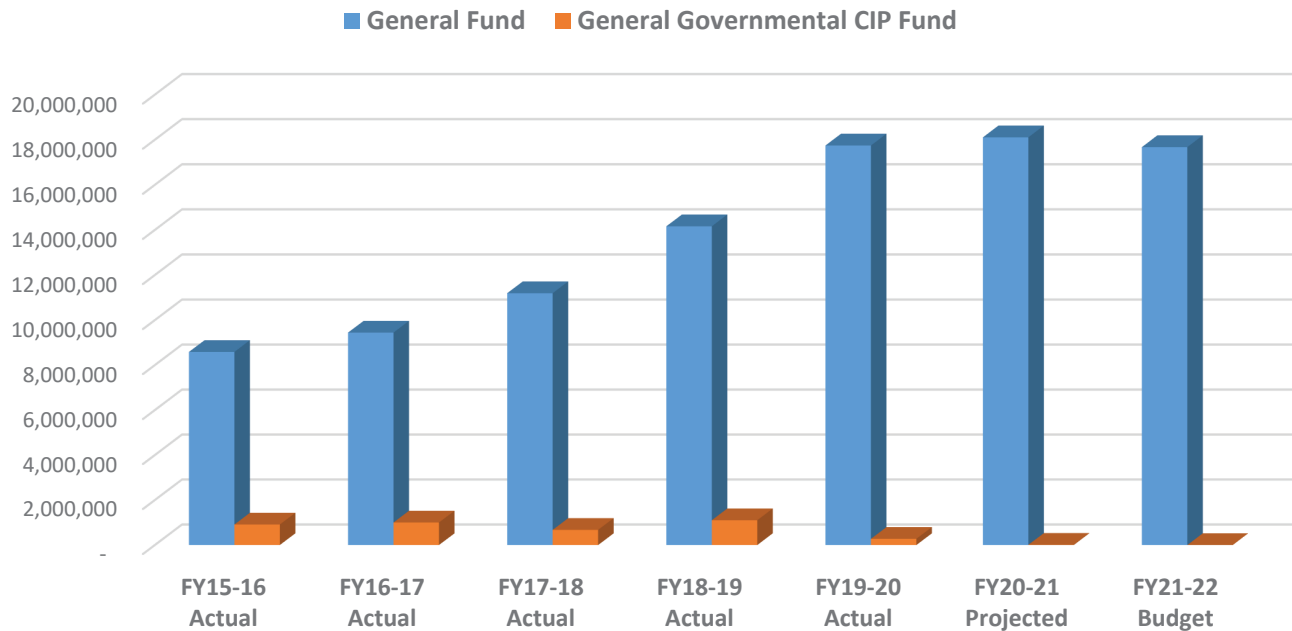
Transaction Privilege (Sales) Tax

The Transaction Privilege Tax (Sales) is factored on the sale of goods and various business activities. Economic activity, especially in the area of construction and retail sales, has a direct effect on collections as such collections have increased in the last few years due to economic upturn and increased construction activity. This revenue may be expended for any municipal public purpose.

Use Tax

Another revenue source which has been used more in recent years is the use tax. Essentially, a use tax is an excise tax on the use or consumption of tangible personal property that is purchased without payment of a municipal tax to any city or town. FY21-22 estimates are based on annual trend estimates for retail/other sales tax.

Local Transaction Privilege (Sales) Tax Trend



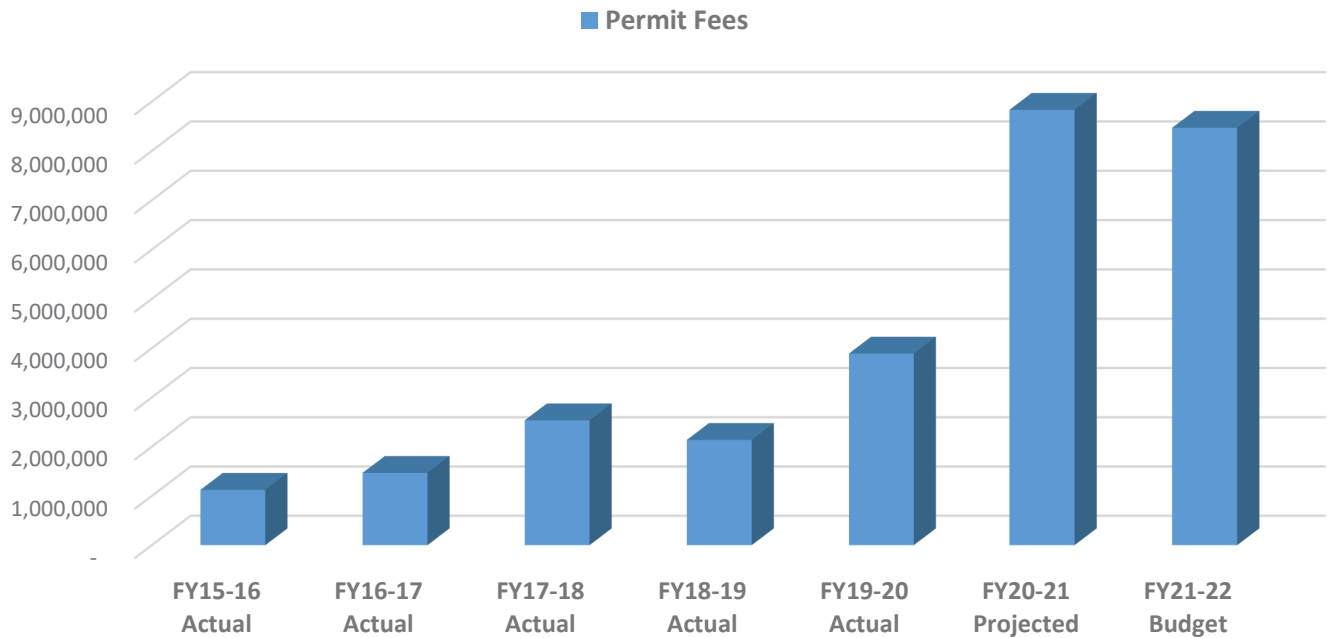
	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Projected	FY21-22 Budget
General Fund	8,584,686	9,445,692	11,194,657	14,161,420	17,745,381	18,107,330	17,674,800
General Governmental CIP Fund	911,959	1,003,017	674,050	1,103,300	276,657	10,035	-
Total	9,496,645	10,448,709	11,868,707	15,264,720	18,022,037	18,117,365	17,674,800

General Fund

Permit Fees

Revenues from this source include fees collected from building permits, zoning permits and a variety of other programs. FY21-22 revenue estimates for permit activities are based on trends from previous year’s averages with adjustments for existing economic conditions.

Permit Fees Trend



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Projected	FY21-22 Budget
Permit Fees	1,123,534	1,467,659	2,535,211	2,137,397	3,890,470	8,833,053	8,468,554
Total	1,123,534	1,467,659	2,535,211	2,137,397	3,890,470	8,833,053	8,468,554

General Fund

Business Registry

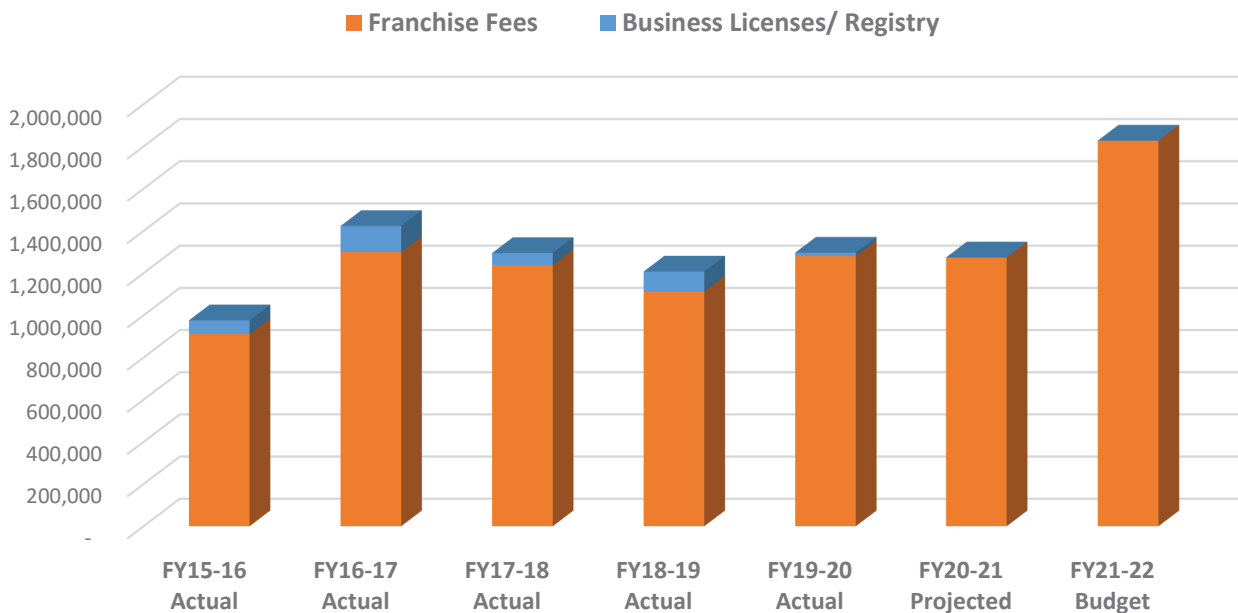
Transaction Privilege (Sales) Tax

The business registry fee is replacing the business licenses fee the City collected in prior years. The new Business Registration Program energizes the City’s economy with smart, business-friendly initiatives and offers an invaluable toolkit for the business owner. The fee associated with the program is lower, and the registration process easier, which makes it very attractive to businesses.

Franchise Fees

Cities and towns in Arizona are given exclusive control over all rights-of-way dedicated to the municipality. This exclusive control enables the municipality to grant franchise agreements to utilities using the city or town's streets in the distribution of utility services. The City of Maricopa has several franchise agreements with various communications providers in the area as well as some utilities serving Maricopa. FY21-22 estimates are based on trends from previous year’s averages with adjustments for existing economic conditions.

Business Licenses/Registry and Franchise Fees Trend



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Projected	FY21-22 Budget
Business Licenses/ Registry	65,282	123,168	56,930	94,700	15,993	-	-
Franchise Fees	911,356	1,300,307	1,238,325	1,113,100	1,281,198	1,274,416	1,828,000
Total	976,638	1,423,475	1,295,255	1,207,800	1,297,191	1,274,416	1,828,000

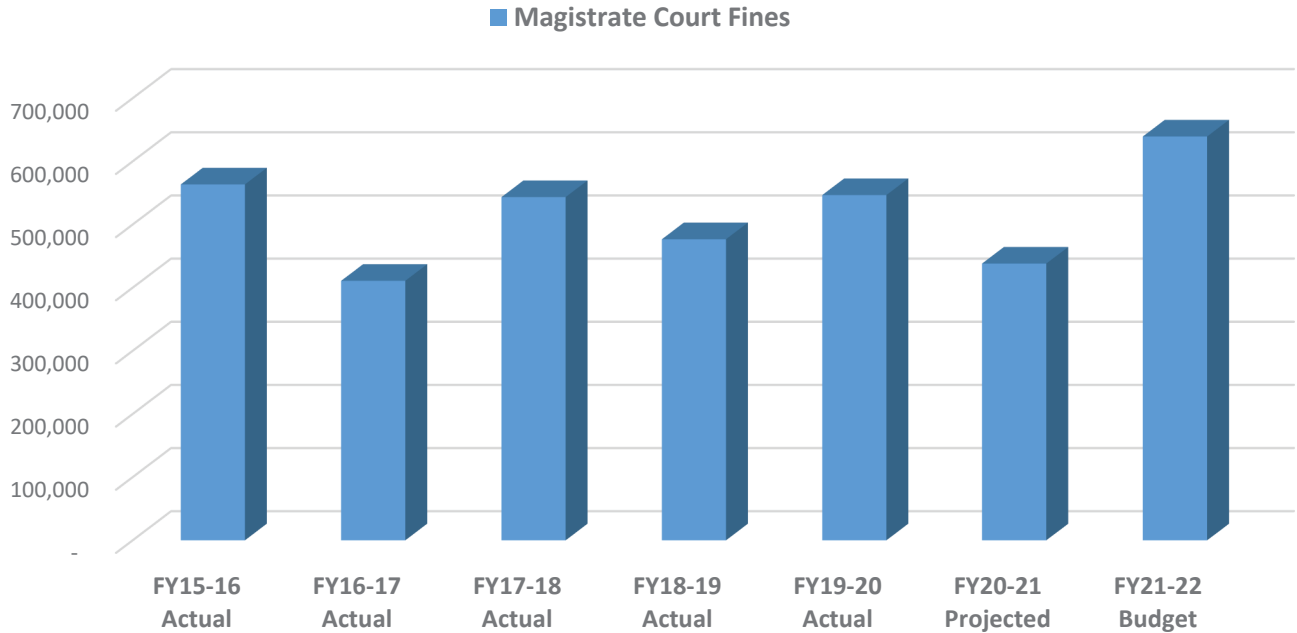
General Fund

Magistrate Court Fines

This revenue source is derived from traffic violations and other fines paid for the violation of municipal ordinances. The courts, counties, cities and towns have the authority to contract with the Motor Vehicle Division to require payment of traffic fines, sanctions and penalties that total in excess of \$200 prior to the renewal of automobile registrations.

FY21-22 estimates are based on current levels of activities.

Magistrate Court Fines Trend



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Projected	FY21-22 Budget
Magistrate Court Fines	563,453	410,870	543,443	476,700	546,634	438,171	639,400
Total	563,453	410,870	543,443	476,700	546,634	438,171	639,400

General Fund

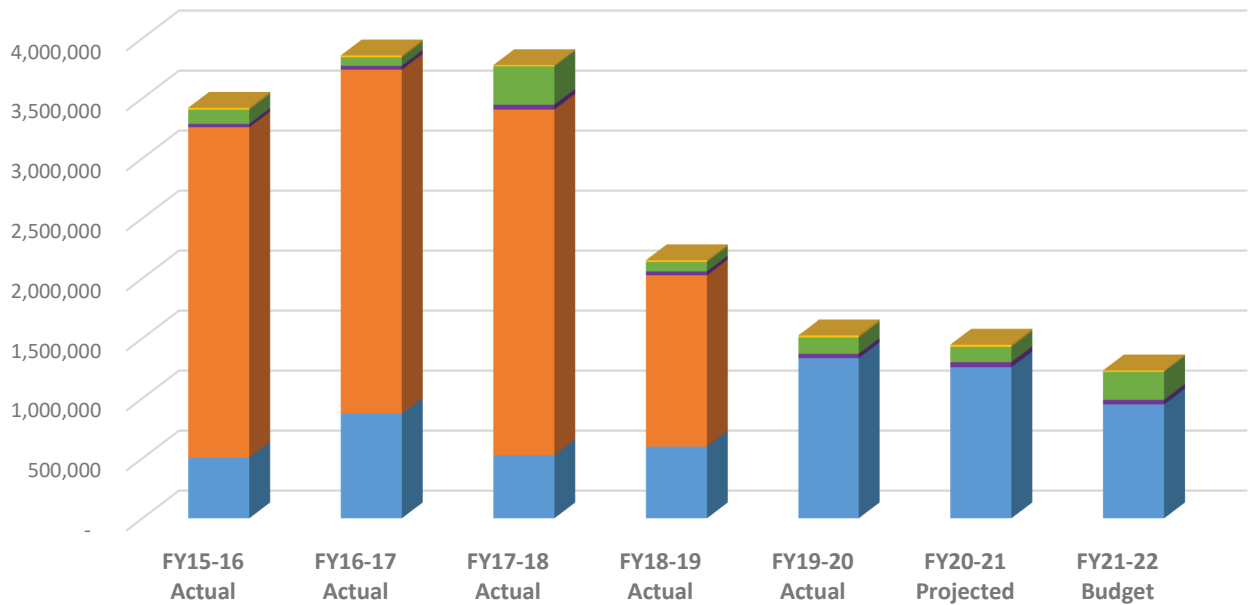
User Fees

User fees are collected from residents for the use of certain city and town facilities or services. The City of Maricopa charges user fees for parks and recreation activities, passport processing, transit services, and public safety hearings. These services will continue to grow with the City’s growth in population and the expansion of programs offered to citizens.

FY21-22 estimates are based on current levels of activities.

User Fees Trend

■ Parks & Rec ■ Parks & Rec Copper Sky Special Fund ■ Passport ■ Administrative Fees ■ Public Safety ■ Library



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Projected	FY21-22 Budget
Parks & Rec	505,444	871,783	525,661	597,500	1,334,974	1,258,985	948,600
Parks & Rec Copper Sky Special Fund	2,753,265	2,866,770	2,880,298	1,427,600	-	-	-
Administrative Fees	-	-	-	-	-	-	-
Library	16,044	15,966	11,205	14,800	17,713	18,716	12,100
Passport	27,487	31,485	40,613	31,800	34,720	41,916	38,400
Public Safety	118,772	71,440	318,775	79,000	137,173	127,280	233,100
Total	3,421,012	3,857,444	3,776,552	2,150,700	1,524,580	1,446,897	1,232,200

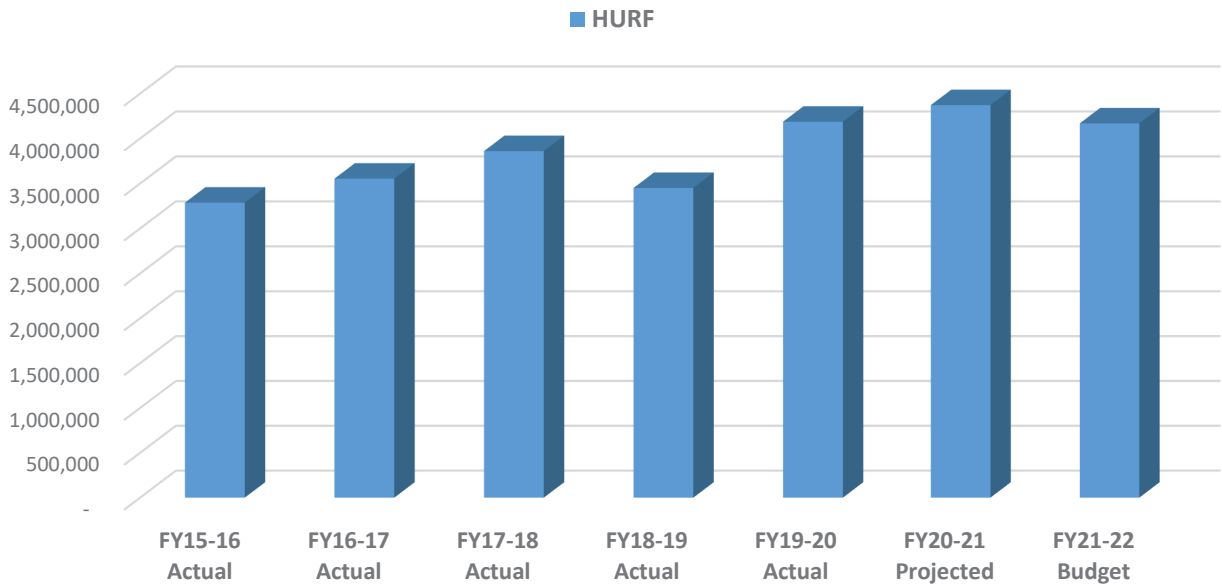
Special Revenue Funds

Highway User Revenue Fund

This revenue source is commonly referred to as the gasoline tax; however, there are a number of additional transportation related fees including a portion of vehicle license taxes which are placed in the Highway User Revenue Fund. Cities and towns receive 27.5% of the highway user revenues. One-half of the monies which a city or town receives under this formula is distributed on the basis of the municipality’s population in relation to all incorporated cities and towns in the State according to the decennial census. The remaining half of highway user monies is allocated on the basis of “county of origin” of gasoline sales and the relation of a municipality’s population to all incorporated cities and towns in the county. The intent of the distribution formula is to spread a portion of HURF monies across the state solely on the basis of population while the remaining HURF monies flow to those areas in the state with the highest gasoline and other fuel sales. The City’s share of these revenues has increased, due to the increase in Maricopa’s population relative to the state and county population.

FY21-22 estimates were provided by the State of Arizona.

Highway User Revenue Fund Trend



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Projected	FY21-22 Budget
HURF	3,287,130	3,554,016	3,860,286	3,450,264	4,187,202	4,371,620	4,168,650
Total	3,287,130	3,554,016	3,860,286	3,450,264	4,187,202	4,371,620	4,168,650

Special Revenue Funds

Grants

This revenue source consists of federal, state and local grants. With the condition of the recent economy, most assistance is available from the Federal level, with some state grants still available. The amount of assistance, the type of programs and projects for which the money can be expended from other sources are constantly changing. Revenues from grants can vary widely from year to year depending on the funds available for distribution and the number of competing jurisdictions. Summarized below are the two general categories of federal grant revenue sources.

- **Block Grant Programs:**

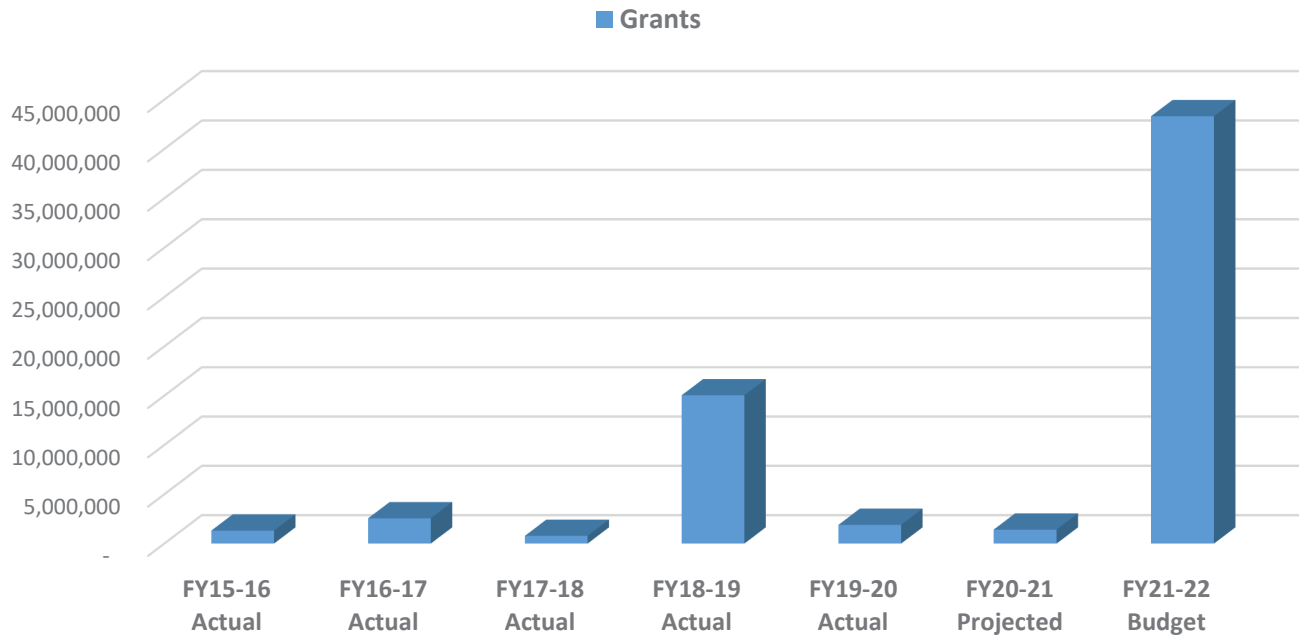
A block grant program, in theory, is designed to fund various Federal programs within a broadly defined area. An example of a block grant program is the Community Development Block Grant program (CDBG). This particular block grant program is designed to fund a variety of housing, public works and physical construction projects. A portion of the CDBG program is directed to smaller cities and towns whereby the State allocates community development monies to cities and towns with populations of less than 50,000 persons. This is not an entitlement program, cities and towns must apply to receive these grants. In most areas, the council of governments receives the applications and determines the allocation from this program.

- **Discretionary Grants:**

Discretionary grants are special federal and state appropriations of money to fund specific projects of a definite limitation and scope. For example, a federal grant to fund the construction of a wastewater treatment facility would be a discretionary grant, since the construction of this facility would have the limited use and scope of "wastewater treatment." Discretionary grants are usually awarded within a strict framework of guidelines governing this single purpose program and cities and towns must meet these specific guideline requirements. Securing a discretionary grant also involves competition between various levels of government. At one point in time, discretionary grants were more prevalent; however, this source of funding has become very limited in recent years.

Special Revenue Funds

Grants Revenue Trend



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Projected	FY21-22 Budget
Grants	1,317,254	2,562,180	783,061	15,039,436	1,898,269	1,414,362	43,319,071
Total	1,317,254	2,562,180	783,061	15,039,436	1,898,269	1,414,362	43,319,071

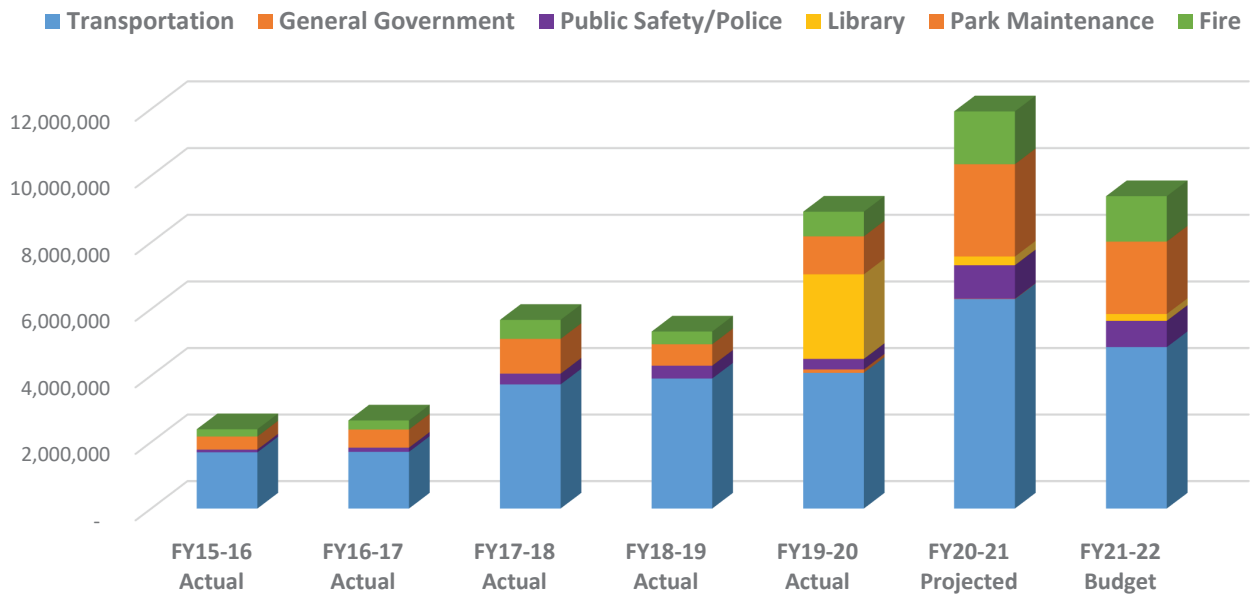
Capital Projects Funds

Development (Impact) Fees

Cities and towns have the authority to impose fees that provide a direct benefit to the newly developed area. City of Maricopa adopted Development Impact Fees in September 2005 and started collections November 2005. Fees were revised in December 2010, and state legislation passed in 2011 restricted the types of projects that could be funded with development fees. The most recent Development Impact Fee study was completed in February of 2020.

FY21-22 revenue projections are based on a projection of 110 single family homes permitted for the year.

Development Impact Fee Collections Trend



	FY15-16 Actual	FY16-17 Actual	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Projected	FY21-22 Budget
Transportation	1,690,502	1,704,418	3,733,515	3,910,500	4,081,123	6,295,598	4,854,800
General Government	-	-	-	-	100,000	10,035	-
Public Safety/Police	83,616	128,169	323,923	385,000	317,054	1,006,772	788,200
Library	2,513	5,588	4,447	17	2,541,498	261,383	206,900
Park Maintenance	388,596	538,310	1,038,373	644,000	1,138,502	2,767,882	2,171,700
Fire	219,581	271,200	571,628	382,000	739,901	1,584,327	1,361,200
Total	2,384,808	2,647,685	5,671,886	5,321,517	8,918,078	11,925,997	9,382,800

DEPARTMENT SUMMARY



Mayor & Council

Department Description

The Mayor and City Council are elected at large on a nonpartisan ballot every four years. The City Council is elected on a rotating basis, with three seats up for election every two years. There are no term limits for the Mayor or City Council members. The City Council is responsible for setting public policy, approving the City’s annual budget, entering agreements, providing executive leadership, making planning and development decisions, and adopting new codes and ordinances.



FY22 Department Budget at a Glance

Mayor & City Council: \$ 887,472

Full-Time Equivalent: 5.50

Goals and Objectives

- Encourage development of industrial and business parks to enhance employment opportunities and bolster the local economy
- Ensure Quality Growth and Development

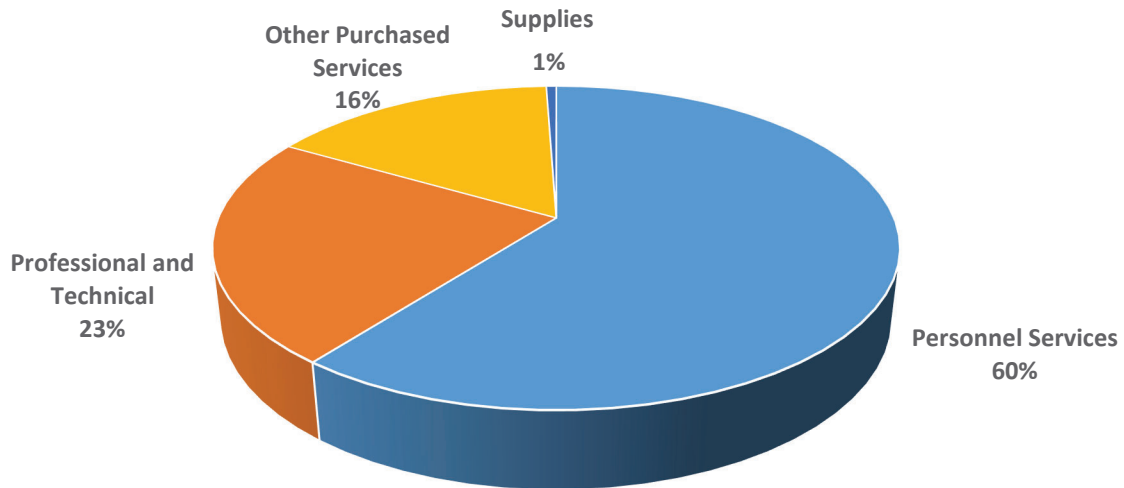
DEPARTMENT SUMMARY

Mayor & Council

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	300,549	413,067	488,067	487,378	537,254
Professional and Technical	19,580	9,145	206,222	172,131	202,222
Purchased Property Services	-	-	-	-	-
Other Purchased Services	197,744	170,116	132,098	78,751	142,996
Supplies	1,780	3,275	2,000	2,433	5,000
Capital Outlay	-	-	-	-	-
Division Totals	\$519,653	\$595,604	\$828,387	\$740,693	\$887,472

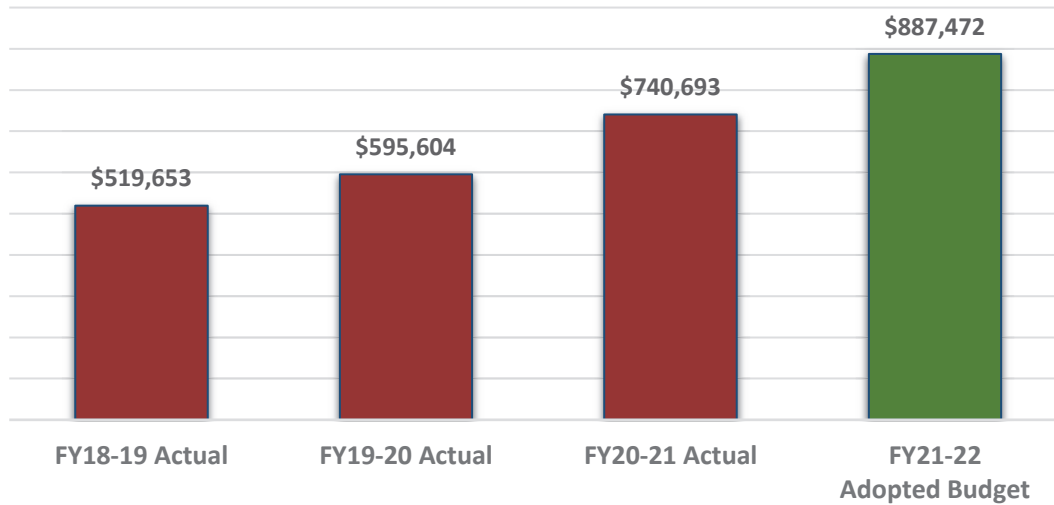
FY21-22 Budgeted Expenditures by Category



DEPARTMENT SUMMARY

Mayor & Council

Trend



Authorized Positions

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Mayor	0.48	0.48	0.50	0.50	0.50
Vice Mayor	0.48	0.48	0.50	0.50	0.50
City Council	2.40	2.40	2.50	2.50	2.50
Intergovernmental Affairs Director	-	-	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Division Totals	4.36	4.36	5.50	5.50	5.50

Executive Services

Department Description

The City Manager, as the chief administrative officer of the city, is responsible for executing the policies of the City Council and has the responsibility of overseeing the City's operations and service delivery. The office provides management direction and leadership for the organization while aligning service delivery with community needs, Council priorities, and organizational goals.

Goals and Objectives

- Maintain a strong Council-Manager partnership to accomplish focused, consensual Council priorities
- Structure a municipal environment in which businesses flourish and economic activity increases
- Keep Council and the community informed of the City's financial position
- Develop a strong City management team capable of cooperatively and creatively working together to address changing local government service needs
- Promote the City locally and regionally, ensuring it is recognized as a key player poised for the next wave of growth



DEPARTMENT SUMMARY

Executive Services

City Manager

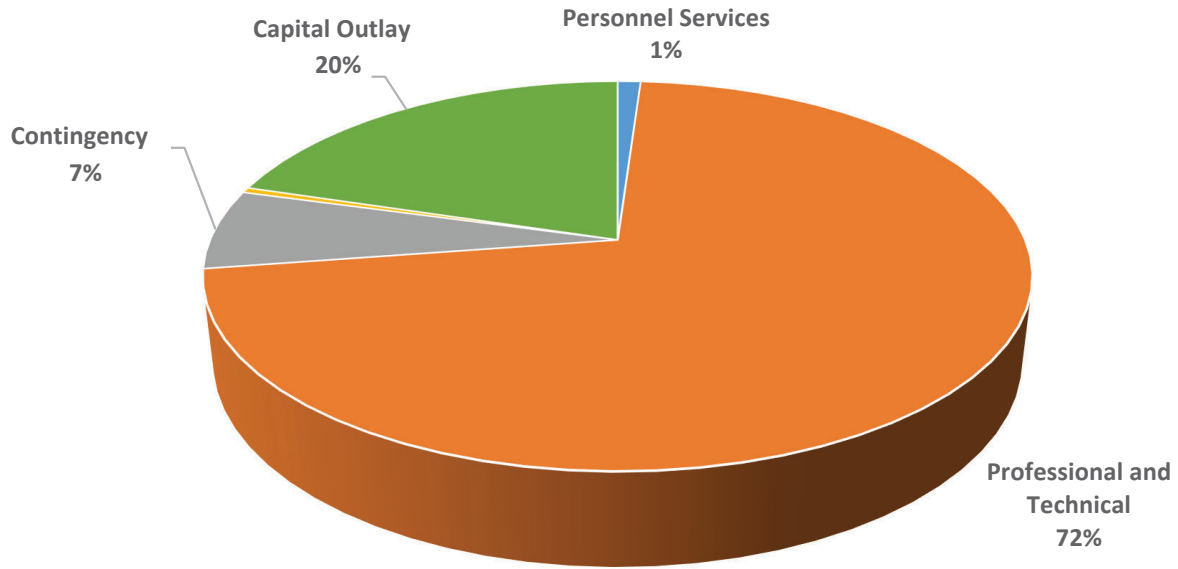
Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
Personnel Services	702,671	653,288	514,586	675,607	688,864
Professional and Technical	218,256	118,381	1,111,549	650,450	1,161,549
Contingency	-	-	2,609,864	-	2,609,864
Other Purchased Services	79,847	51,348	265,540	196,334	280,769
Supplies	4,713	1,796	3,000	1,964	3,000
Total General Fund	\$1,005,487	\$824,813	\$4,504,539	\$1,524,354	\$4,744,046
General Government CIP Fund					
Contingency	-	-	975,000	-	480,000
Capital Outlay	-	-	500,000	2,190,216	13,087,370
Total General Government CIP Fund	\$0	\$0	\$1,475,000	\$2,190,216	\$13,567,370
Grants					
Professional and Technical	-	180,247	3,000,000	-	40,000,000
Total Grants	\$0	\$180,247	\$3,000,000	\$0	\$40,000,000
Grants CIP					
Professional and Technical	-	-	3,000,000	-	5,000,000
Total Grants CIP	\$0	\$0	\$3,000,000	\$0	\$5,000,000
Land Acquisition Enhancement Fund					
Capital Outlay	-	251,149	1,000,000	2,906,332	-
Total Land Acquisition Enhancement Fund	\$0	\$251,149	\$1,000,000	\$2,906,332	\$0
Other Funds					
Contingency	-	-	1,600,000	-	1,200,000
Total Other Funds	\$0	\$0	\$1,600,000	\$0	\$1,200,000
Division Totals	\$1,005,487	\$1,256,209	\$14,579,539	\$6,620,903	\$64,511,416

Executive Services

City Manager

FY21-22 Budgeted Expenditures by Category



DEPARTMENT SUMMARY

Executive Services

City Manager

Authorized Positions

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	-	1.00	1.00	1.00	1.00
Assistant to the City Manager	-	-	1.00	1.00	1.00
Public Information Officer	1.00	-	-	-	-
Executive Assistant	1.00	-	1.00	1.00	1.00
Financial Analyst	1.00	1.00	-	-	-
Intergovernmental Affairs Director	-	1.00	-	-	-
Division Totals	4.00	4.00	4.00	4.00	4.00

Executive Services

City Attorney

Division Description

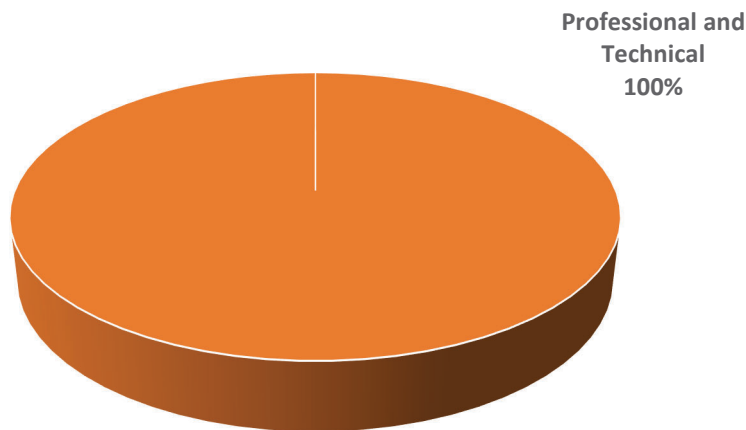
The City Attorney’s Office provides legal service, advice and representation to the Mayor, City Council, City Manager, City departments, and City boards and commissions. The City Attorney works closely with the City Manager and his staff to carry out the City Council’s goals.

**The functions of the City Attorney’s office are contracted out to a local law firm.*

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services		-	-	-	-
Professional and Technical	556,250	655,729	735,000	575,256	825,000
Purchased Property Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Division Totals	\$556,250	\$655,729	\$735,000	\$575,256	\$825,000

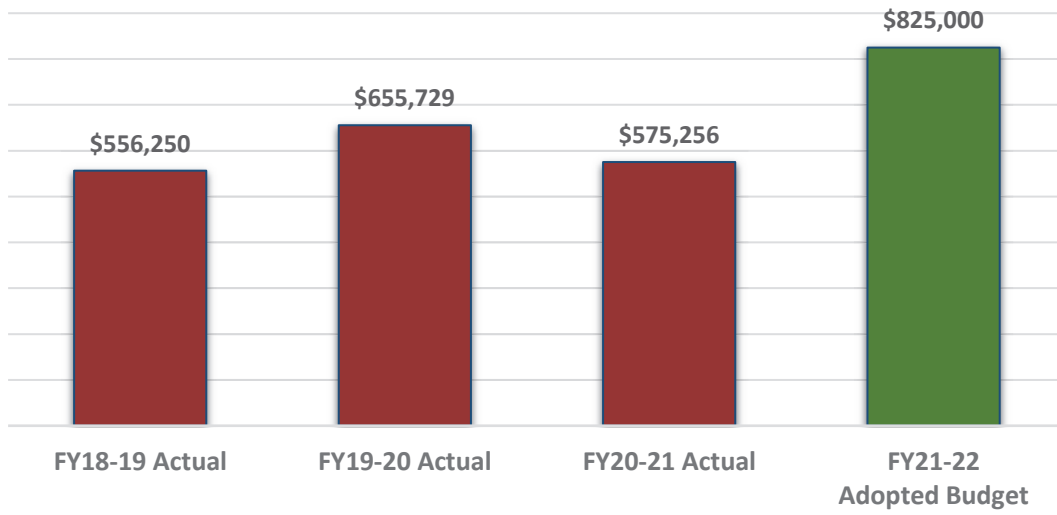
FY21-22 Budgeted Expenditures by Category



Executive Services

City Attorney

Trend



Executive Services

Risk & Safety

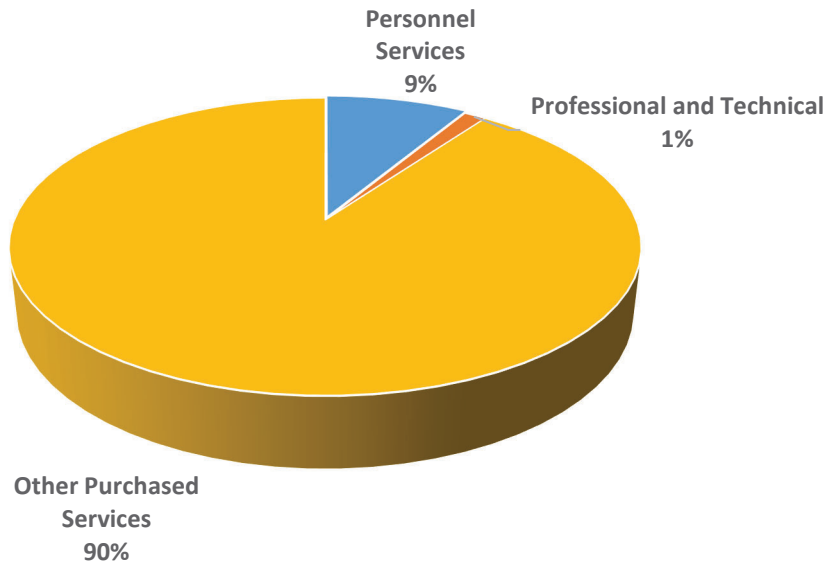
Division Description

Risk & Safety provides a systematic risk management approach for the City of Maricopa. Risk & Safety evaluates all work sites and provides a balance of safety guidelines, requirements, and training to keep our employees safe while reducing the City’s liability. It also protects the City’s assets to proactively avoid losses for the City.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	-	-	112,110	33,805	126,264
Professional and Technical	-	-	19,637	-	19,637
Purchased Property Services	-	-	-	-	-
Other Purchased Services	-	-	1,007,881	1,025,572	1,310,381
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Division Totals	\$0	\$0	\$1,139,628	\$1,059,377	\$1,456,282

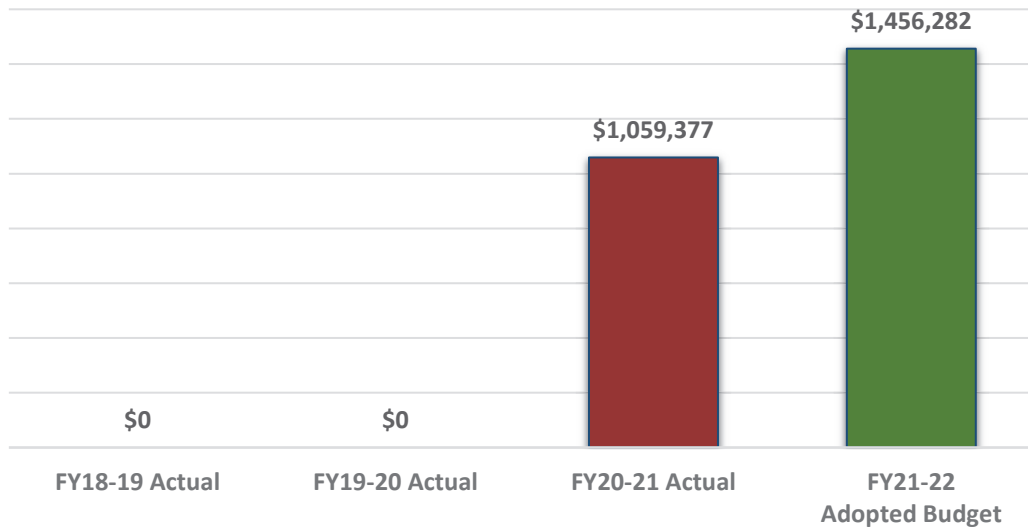
FY21-22 Budgeted Expenditures by Category



Executive Services

Risk & Safety

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Risk & Safety Administrator	-	-	1.00	1.00	1.00
Division Totals	-	-	1.00	1.00	1.00

Executive Services

Office of Business Management

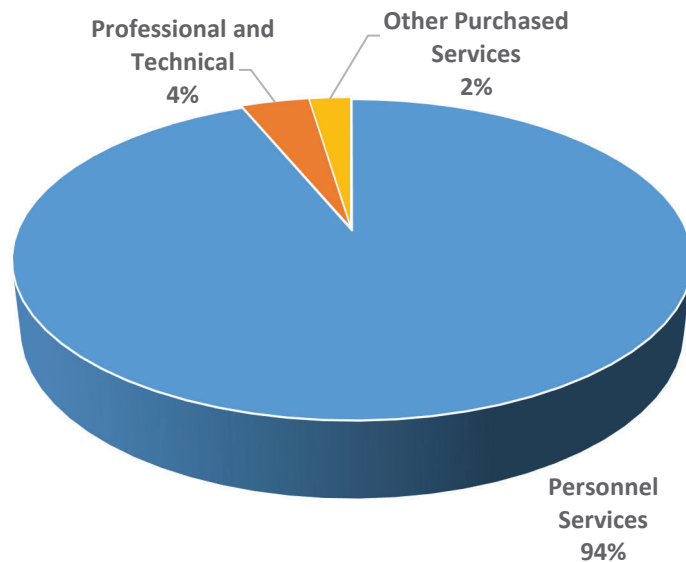
Division Description

Office of Business Management Division ensures that the City is fiscally responsible in the management and safeguarding of the City’s assets by maintaining high quality standards, reasonable internal controls, policies and systems that ensure legal compliance and fiscal stability.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	932,341	603,043	848,625	744,042	1,504,516
Professional and Technical	105,421	168,944	164,350	244,222	62,150
Purchased Property Services		-	-	-	-
Other Purchased Services	16,363	14,073	34,881	23,740	38,167
Supplies	7,840	-	-	606	-
Capital Outlay		-	-	-	-
Division Totals	\$1,061,965	\$786,060	\$1,047,856	\$1,012,610	\$1,604,833

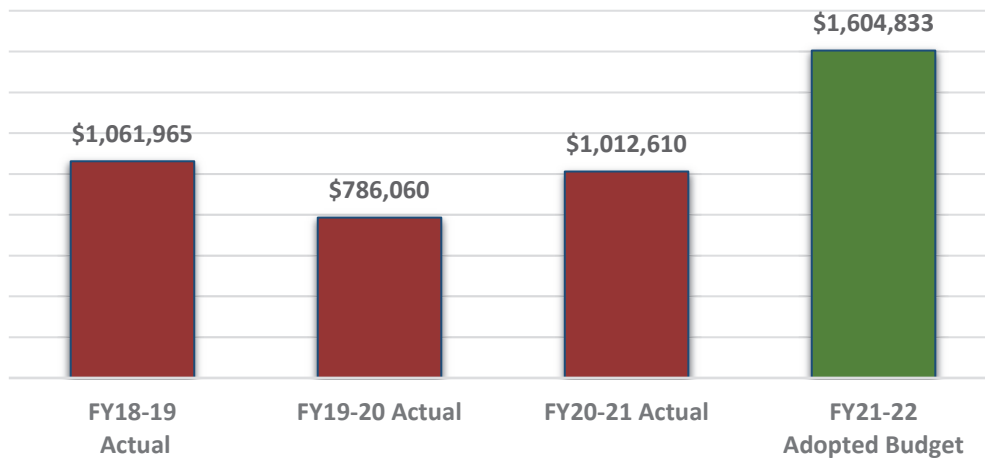
FY21-22 Budgeted Expenditures by Category



Executive Services

Office of Business Management

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Chief Financial Officer			1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00	1.00
Grants Manager	1.00	1.00	-	-	-
Budget Manager	-	-	1.00	1.00	1.00
Business Analyst	-	-	-	-	4.00
Accounting/Payroll Specialist II	1.00	1.00	1.00	1.00	-
Senior Accountant	1.00	1.00	1.00	1.00	2.00
Accountant I	1.00	1.00	1.00	1.00	1.00
Accountant II	1.00	1.00	-	-	-
Accounting Spec list II/ Accounts Payable Clerk	1.00	1.00	1.00	1.00	1.00
Accounting Specialist II/ Accounts Receivable	1.00	1.00	1.00	1.00	1.00
Division Totals	8.00	8.00	8.00	8.00	12.00

Executive Services

Code Enforcement

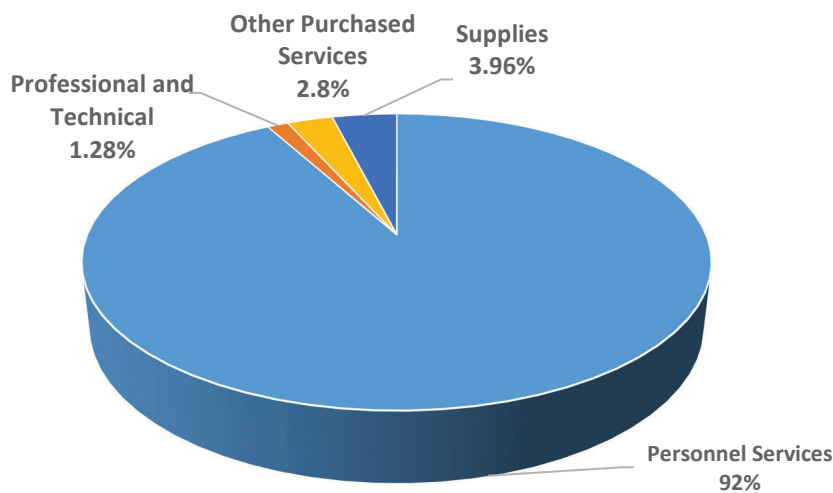
Division Description

Code Enforcement provides public information and strives to maintain the character and aesthetic quality of the community by working with property owners to ensure compliance with existing City regulations. This division also engages in specialized activities such as graffiti removal/abatement and education. Code Enforcement Division is dedicated to protecting the public health, safety and welfare, while ensuring every citizen the right to a clean, enjoyable neighborhood.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	69,953	226,196	372,257	146,675	214,798
Professional and Technical	9,200	58,977	20,000	11,261	3,000
Purchased Property Services		-	-	-	-
Other Purchased Services	7,069	8,808	6,528	20,037	6,528
Supplies	8,510	3,402	9,250	647	9,250
Capital Outlay		-	-	-	-
Division Totals	\$94,732	\$297,384	\$408,035	\$178,621	\$233,576

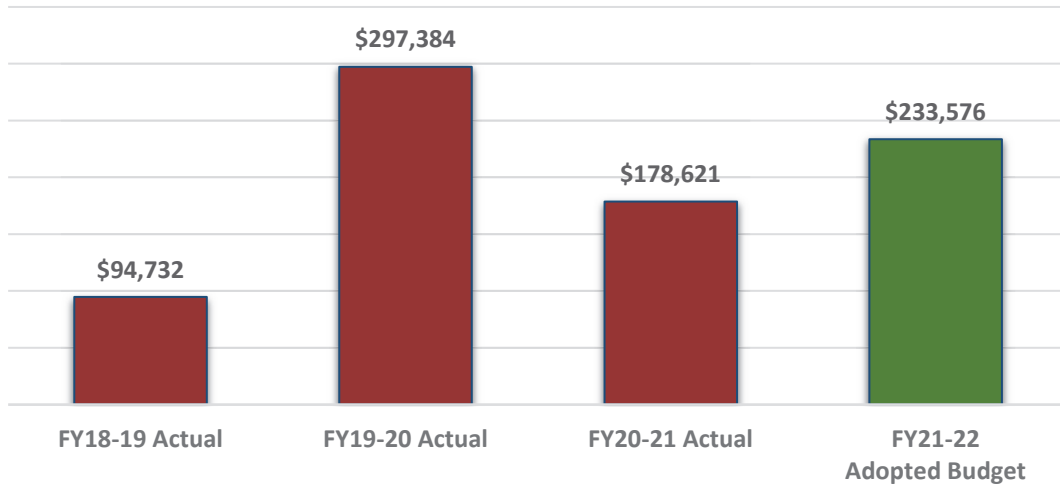
FY21-22 Budgeted Expenditures by Category



Executive Services

Code Enforcement

Trend



Authorized Positions

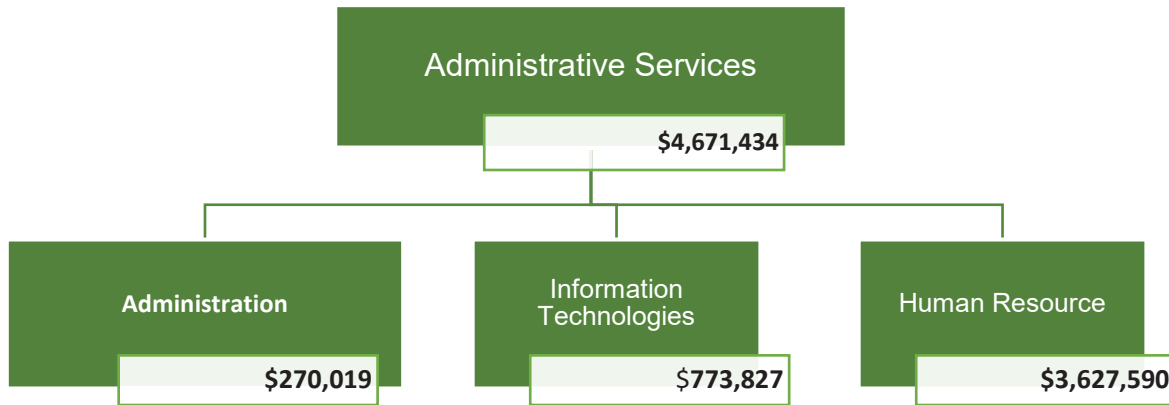
Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Senior Code Compliance Officer	1.00	1.00	2.00	2.00	2.00
Administrative Assitant	-	1.00	1.00	1.00	1.00
Division Totals	1.00	2.00	3.00	3.00	3.00

Administrative Services

Department Description

The Administrative Services Department provides support services to the City’s operational departments.

FY22 Department Budget at a Glance



Goals and Objectives

- Implement policy management process
- Find and implement efficiencies to save time and money
- Secured new general liability/worker’s compensation insurance

DEPARTMENT SUMMARY

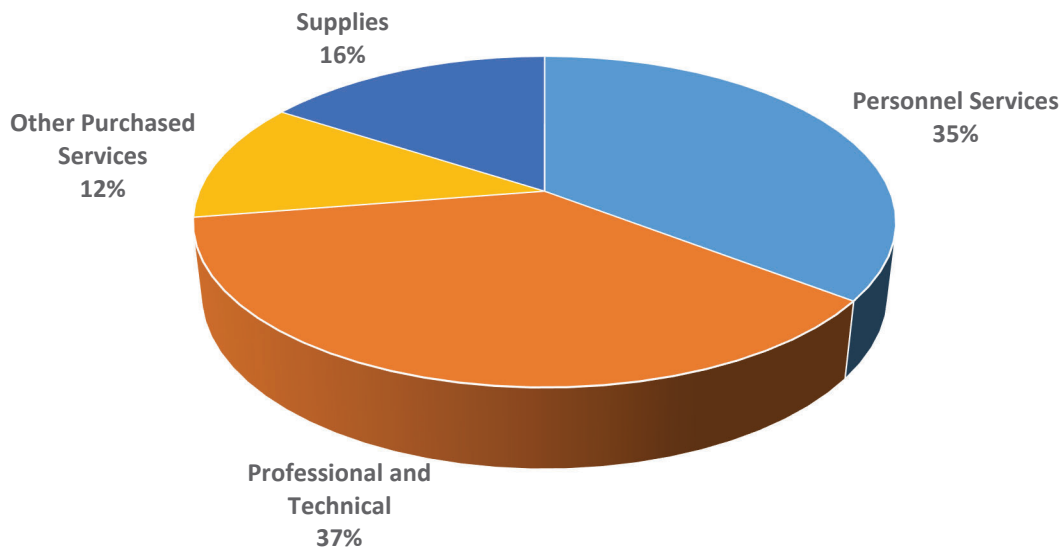
Administrative Services

Administration Services

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	245,436	209,437	86,928	133,010	95,684
Professional and Technical	36,852	20,049	100,000	37,941	100,000
Purchased Property Services	-	-	-	-	-
Other Purchased Services	24,258	434,411	31,585	1,322	31,585
Supplies	6,531	27,380	42,750	28,975	42,750
Capital Outlay	-	-	-	-	-
Division Totals	\$313,077	\$691,277	\$261,263	\$201,247	\$270,019

FY21-22 Budgeted Expenditures by Category

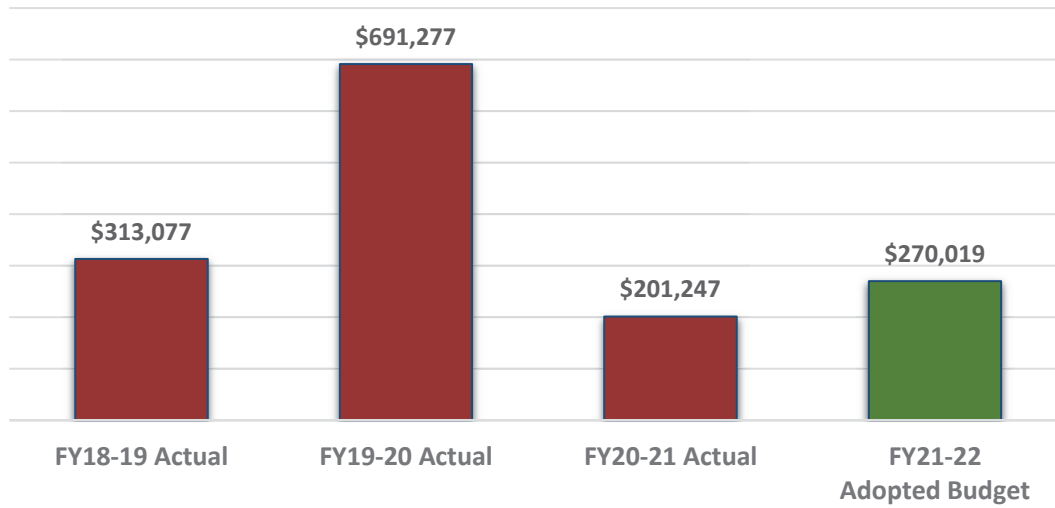


DEPARTMENT SUMMARY

Administrative Services

Administration Services

Trend



Authorized Positions

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Administrative Services Director	1.00	-	-	-	-
Business System Analyst	1.00	-	-	-	-
Management Analyst	1.00	1.00	1.00	1.00	-
Risk and Safety Manger	-	1.00	1.00	-	-
Division Totals	3.00	2.00	2.00	1.00	-

DEPARTMENT SUMMARY

Administrative Services

Human Resources

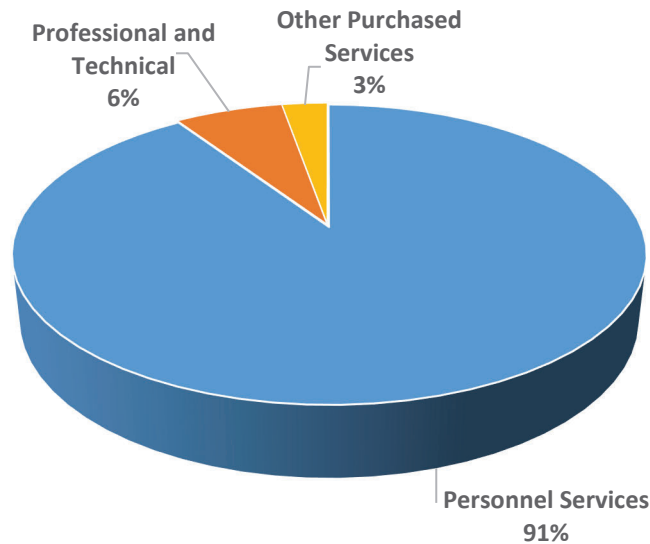
Division Description

The Human Resources Division (HR) works as a strategic partner with the City of Maricopa leadership team to improve processes, align policies and training with the City’s ethical principles, and values, and maintain a high level of mutual trust and respect.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	409,142	453,519	540,030	522,553	701,256
Professional and Technical	25,410	39,763	44,080	32,463	51,147
Purchased Property Services		-	-	-	-
Other Purchased Services	30,793	4,279	27,024	10,128	21,424
Supplies	7,298	-	-	164	-
Capital Outlay		-	-	-	-
Division Totals	\$472,643	\$497,562	\$611,134	\$565,308	\$773,827

FY21-22 Budgeted Expenditures by Category

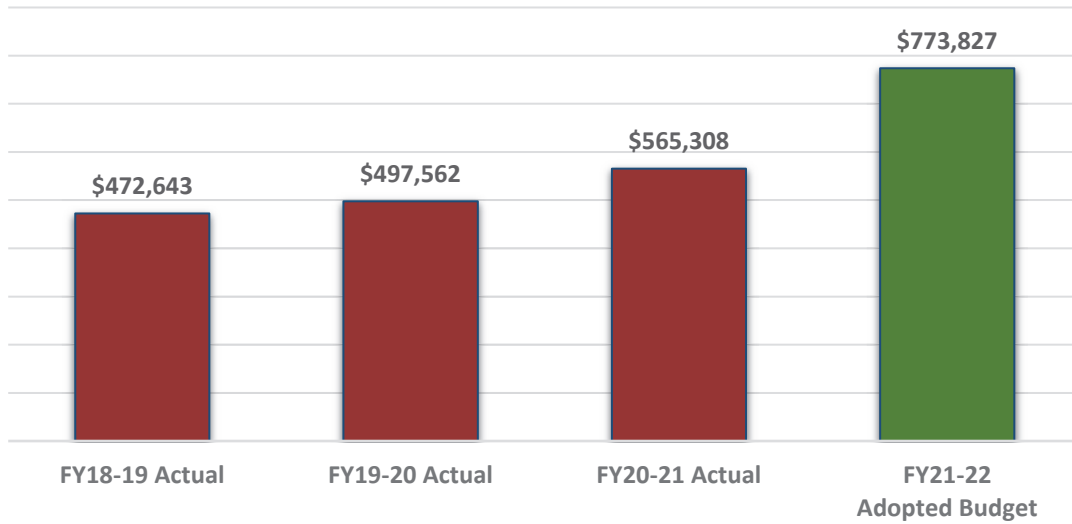


DEPARTMENT SUMMARY

Administrative Services

Human Resources

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Director of Human Resources	1.00	1.00	1.00		
Chief Human Resources Officer	-	-	1.00	1.00	1.00
Senior HR Analyst	1.00	1.00	1.00	1.00	1.00
HR Analyst	1.00	1.00	1.00	1.00	1.00
HR Specialist	1.00	1.00	1.00	1.00	1.00
Payroll Specialist	-	-	1.00	1.00	1.00
Benefit and Leave Coordinator	-	-	1.00	1.00	1.00
HR Interns	6.00	6.00	3.00	3.00	
Division Totals	10.00	10.00	10.00	9.00	6.00

DEPARTMENT SUMMARY

Administrative Services

Information Technology

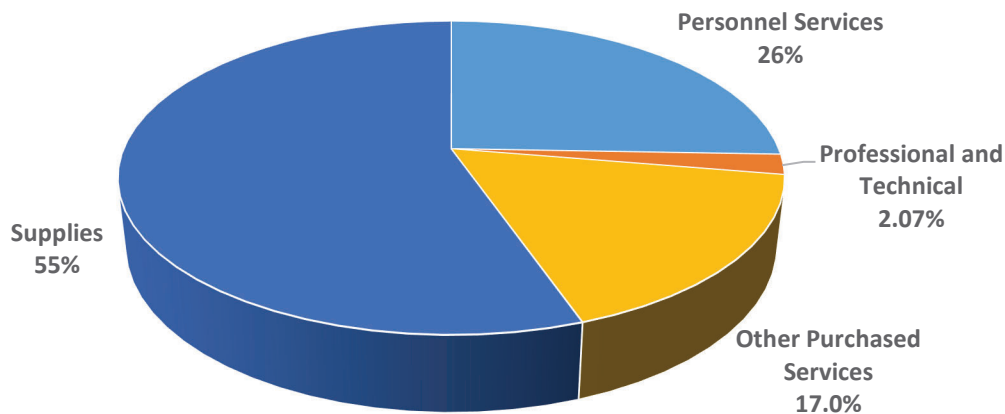
Division Description

The Information Technology Division coordinates a City-wide technology infrastructure to ensure that accurate and timely information is provided to citizens, elected officials, management, and staff.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	702,658	616,774	757,700	603,050	927,674
Professional and Technical	398,293	794,070	115,631	89,028	75,224
Purchased Property Services		-	-	-	-
Other Purchased Services	19,897	342,305	54,910	485,971	616,637
Supplies	136,749	188,913	1,447,663	1,530,338	2,008,055
Capital Outlay		-	-	-	-
Division Totals	\$1,257,597	\$1,942,062	\$2,375,904	\$2,708,388	\$3,627,590

FY21-22 Budgeted Expenditures by Category

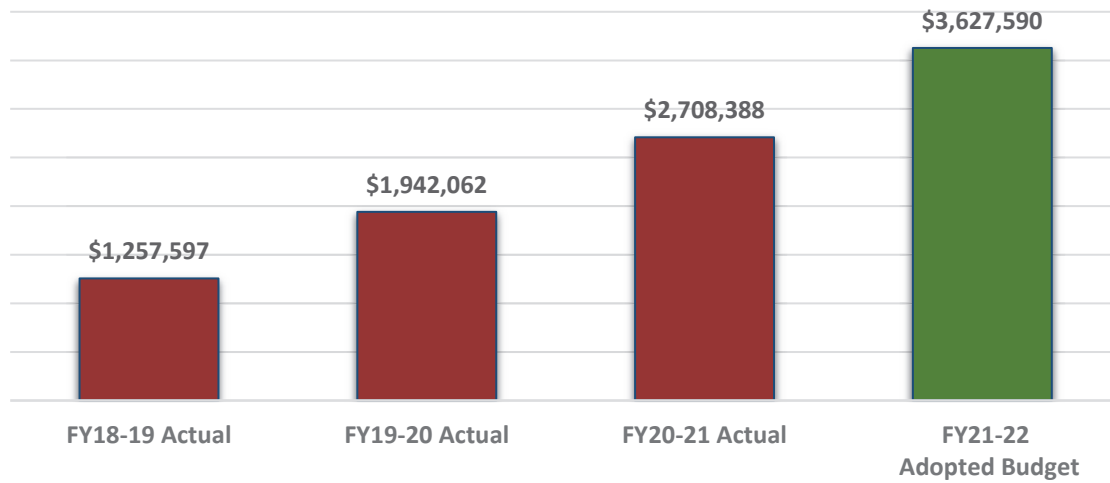


DEPARTMENT SUMMARY

Administrative Services

Information Technology

Trend



Authorized Positions

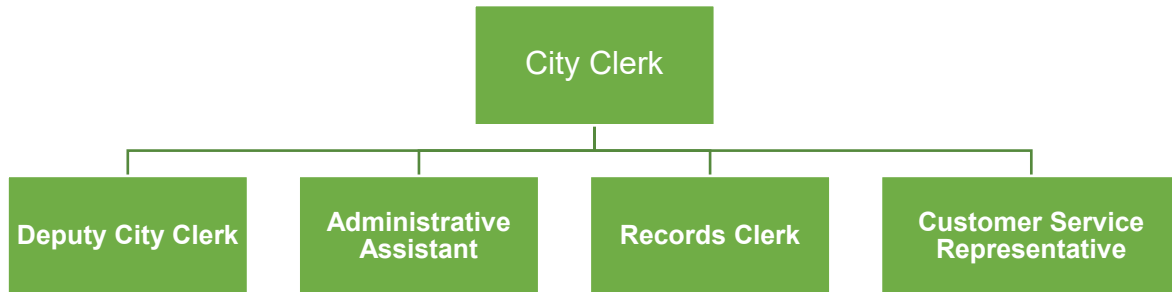
Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Chief Information Officer	-	-	1.00	1.00	1.00
IT Manager	1.00	1.00	-		
IT System Specialist	-	-	1.00	1.00	1.00
Senior IT Technician				1.00	1.00
Business Analyst	-	-	-	2.00	2.00
System Administrator	1.00	2.00	2.00		
System Analyst / Database Administrator	1.00	1.00			
Application Support Specialist	1.00				
Public Safety System Administrator			1.00	1.00	1.00
Desktop Support Technician	1.00	1.00	2.00	1.00	2.00
Division Totals	5.00	5.00	7.00	7.00	8.00

City Clerk

Department Description

The Office of the City Clerk is responsible for the maintenance of all official records in compliance with State Statutes. The City Clerk acts as the official custodian of the City seal and attests to all contracts, agreements, leases, resolutions, ordinances and other documents to which the City is a party. The clerk’s office manages all municipal elections, prepares meeting agendas, meeting minutes and packets for City Council meetings.

FY22 Department Budget at a Glance



Goals and Objectives

- Prepares agendas and packets for all public meetings ensuring compliance with Open Meeting Law.
- Manages all municipal elections in Maricopa.
- Processing all public records requests.
- Maintains the City Code for the City of Maricopa.

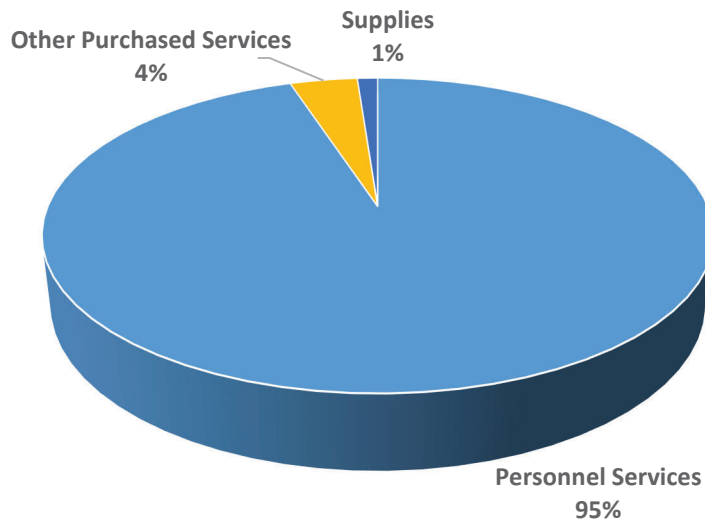
City Clerk

City Clerk

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	362,931	427,021	438,499	402,592	448,801
Professional and Technical	44,500	27,155	80,250	85,505	-
Purchased Property Services		-	-	-	-
Other Purchased Services	11,411	15,910	25,285	14,879	18,316
Supplies	4,183	3,539	5,540	4,985	5,540
Capital Outlay		-	-	-	-
Division Totals	\$423,025	\$473,624	\$549,574	\$507,962	\$472,657

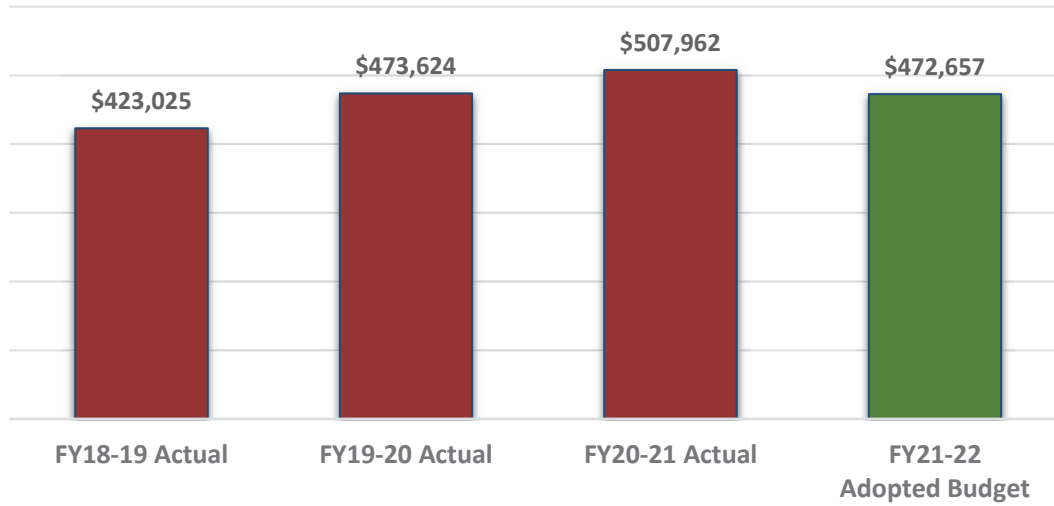
FY21-22 Budgeted Expenditures by Category



City Clerk

City Clerk

Trend



Authorized Positions

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00	1.00
Records Coordinator	1.00	1.00	1.00	1.00	1.00
Customer Service Representative	1.50	0.75	0.75	0.75	0.75
Division Totals	4.50	4.75	4.75	4.75	4.75

City Magistrate

Department Description

The City Magistrate division is responsible for costs of operating the City-related judicial issues of the Maricopa Justice Court. It is a court of limited jurisdiction under the supervision and mandates of the Arizona Supreme Court and the Pinal County Superior Court. The purpose of the Justice Court is to provide due process, case resolution and records management services to the court users so they can receive equal access, timely resolution in all court matters and complete their court business. The City's portion of the Justice Court is operated by Pinal County through an intergovernmental agreement with the City.

FY22 Department Budget at a Glance

<i>City Magistrate:</i>	\$ 568,746
<i>Full-Time Equivalent:</i>	1.00

Goals and Objectives

- Provide due process, case resolution, and records management services to court users so they can receive equal access and timely resolution in all court matters.

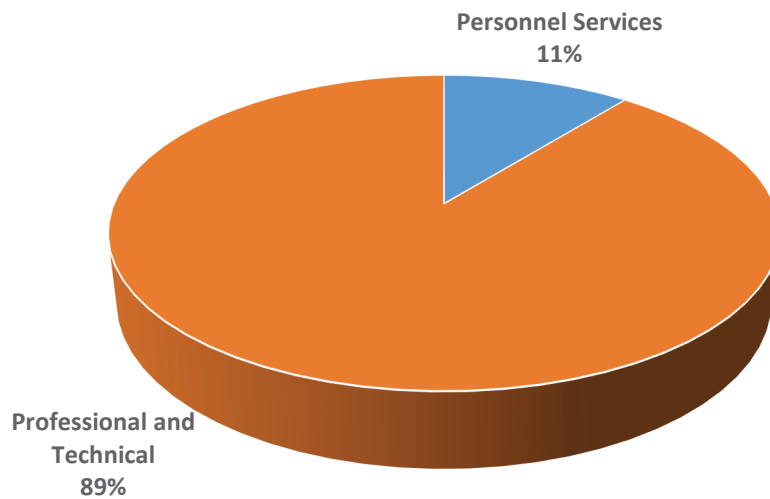
City Magistrate

City Magistrate

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	49,556	58,237	58,149	59,517	61,361
Professional and Technical	413,717	391,455	514,851	20,097	507,385
Purchased Property Services		-	-	-	-
Other Purchased Services	890	-	1,000	-	-
Supplies	1,780	-	2,000	-	-
Capital Outlay		-	-	-	-
Division Totals	\$465,943	\$449,692	\$576,000	\$79,614	\$568,746

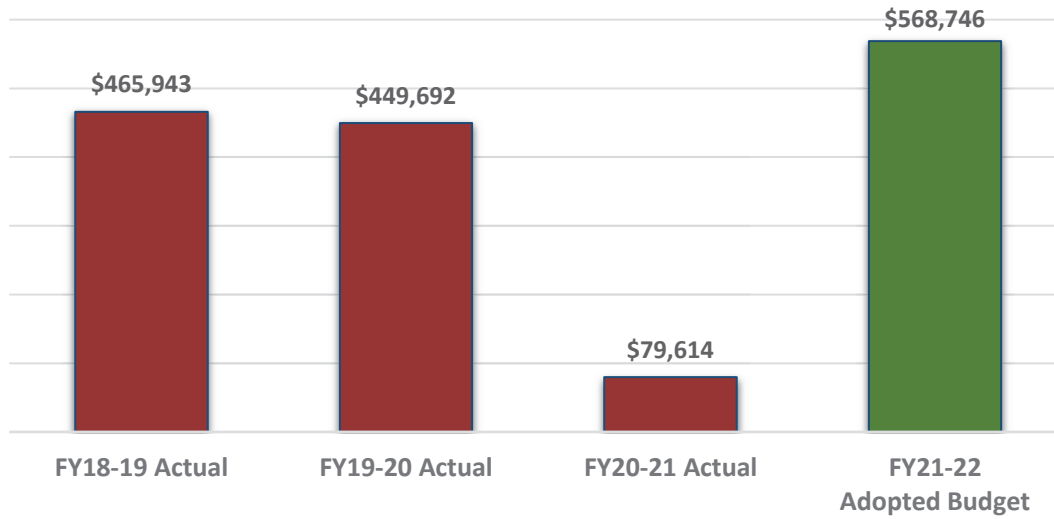
FY21-22 Budgeted Expenditures by Category



City Magistrate

City Magistrate

Trend



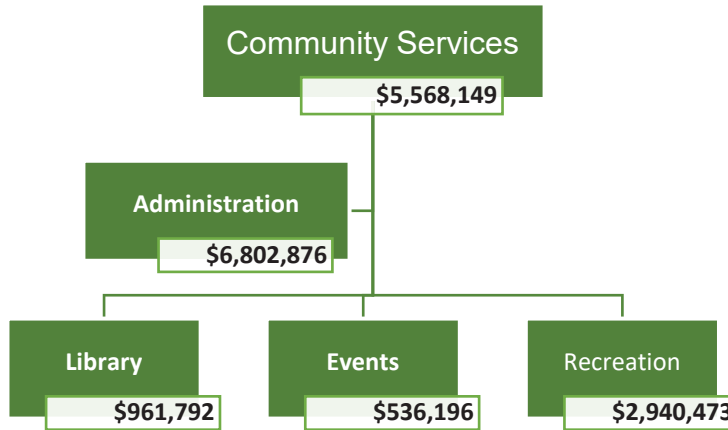
Authorized Positions

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
City Magistrate	0.50	1.00	0.50	1.00	1.00
Division Totals	0.50	1.00	0.50	1.00	1.00

Department Description

The Community Services Department houses and provides administrative support for Library, Events, and Recreational Services.

FY22 Department Budget at a Glance



Goals and Objectives

- Provide clean, well maintained and accessible public infrastructure.
- Provide a safe and efficient transportation system for the citizens of Maricopa.
- Safe and comfortable facilities for city employees and citizens.



DEPARTMENT SUMMARY

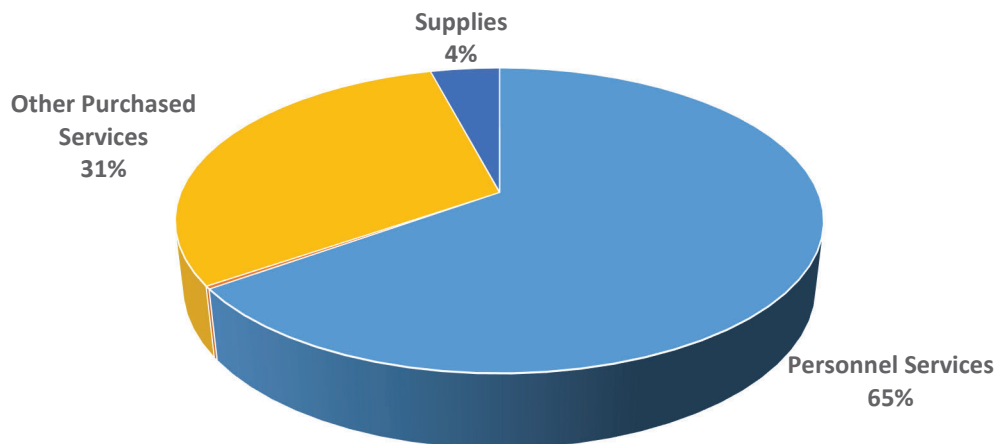
Community Services

Administration

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
Personnel Services	353,012	718,632	804,150	758,810	735,009
Professional and Technical	1,659	3,909	3,958	20,053	3,358
Purchased Property Services	3,923	-	-	-	-
Other Purchased Services	15,374	357,984	362,373	180,188	344,842
Supplies	3,167	47,465	29,279	42,313	46,479
Total General Fund	\$377,135	\$1,127,989	\$1,199,759	\$1,001,363	\$1,129,687
Grants					
Professional and Technical	-	8,332	464,850	-	150,000
Other Purchased Services	7	1,961	6,150	13,320	-
Supplies	14,752	5,707	29,000	30,060	-
Total Grants	\$14,759	\$16,000	\$500,000	\$43,379	\$150,000
General Government CIP Fund					
Capital Outlay	219,427	2,413	6,400,796	110,901	693,189
Total General Government CIP Fund	\$219,427	\$2,413	\$6,400,796	\$110,901	\$693,189
Parks DIF Fund					
Capital Outlay	49,021	952,498	1,330,000	33,742	4,830,000
Total Parks DIF Fund	\$49,021	\$952,498	\$1,330,000	\$33,742	\$4,830,000
Division Totals	\$402,040	\$1,673,091	\$2,140,300	\$805,872	\$6,802,876

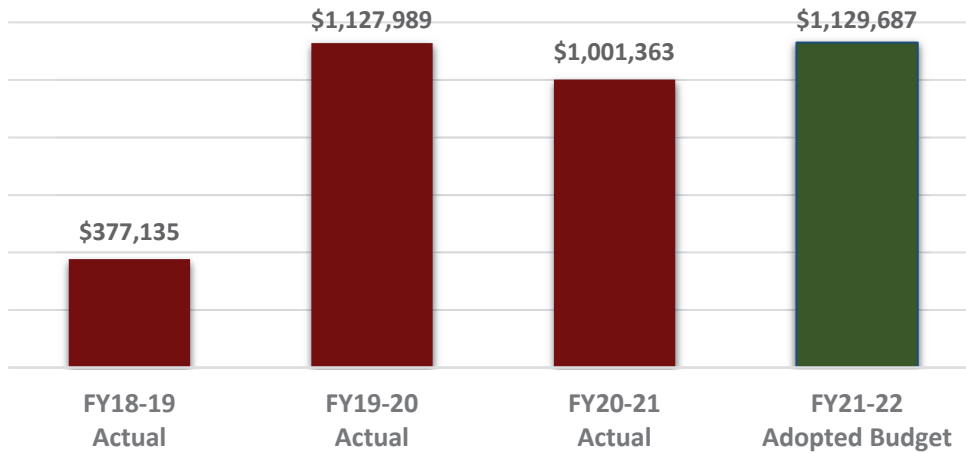
FY21-22 Budgeted Expenditures by Category



Community Services

Administration

Trend



Authorized Positions

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Community Services Director	1.00	1.00	1.00	1.00	1.00
Deputy Director of Recreation and Athletics	-	-	1.00		1.00
Recreation Manager	1.00	1.00	-		
Recreation Supervisor	1.00	1.00	1.00		
Recreation Service Lead	1.00	0.48	-		
Management Analyst	1.00	2.00	1.00		
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Community Services Analyst			1.00	1.00	1.00
Recreation Coordinator			1.00	1.00	1.00
Recreation Services Specialist			1.00		
Division Totals	6.00	6.48	8.00	4.00	5.00

Community Services

The Maricopa Library and Cultural Center

Division Description

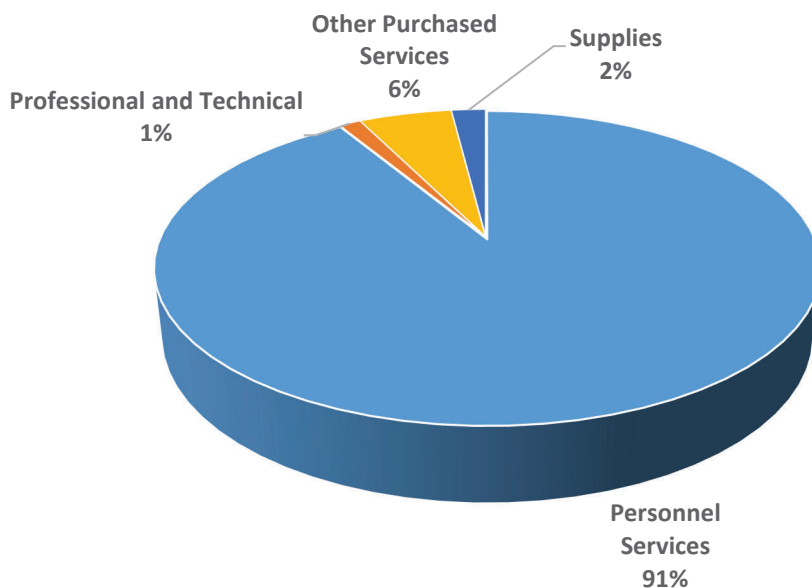
The Maricopa Library and Cultural Center is a vital part of the city. It serves as an open, inclusive, and collaborative environment by fostering education, stimulating culture, promoting recreation, and disseminating information to all segments of the community.

It inspires and informs the community by providing library customer service that exceeds expectations.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	547,563	727,767	787,265	644,493	878,472
Professional and Technical	3,000	1,090	12,333	5,628	12,333
Purchased Property Services		-	-	-	-
Other Purchased Services	61,087	56,211	52,536	37,907	51,836
Supplies	20,194	16,558	23,151	21,103	19,151
Capital Outlay		-	-	-	-
Division Totals	\$631,844	\$801,626	\$875,285	\$709,130	\$961,792

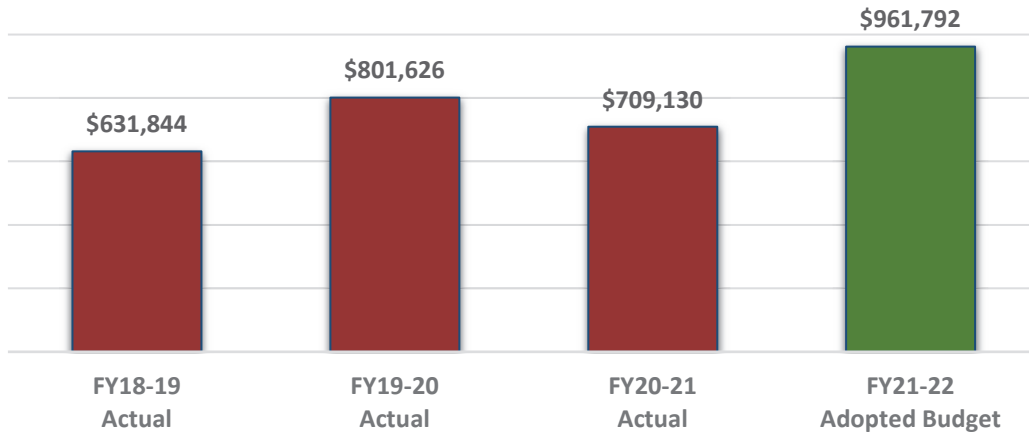
FY21-22 Budgeted Expenditures by Category



Community Services

The Maricopa Library and Cultural Center

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Deputy Director of Library and Community Services	1.00	-	1.00	1.00	1.00
Administrative Assistant	-	-	1.00	1.00	1.00
Supervising Librarian	-	-	1.00	1.00	1.00
Youth Librarian	-	-	1.00	1.00	1.00
Circulation Supervisor	-	-	1.00	1.00	1.00
Library Clerk	-	-	2.00	2.00	2.00
Library Assistant	6.00	6.48	2.50	2.50	3.00
Library Page	4.00	1.82	1.00	1.00	3.75
Library Manager	1.00	-	-	-	-
Senior Library Coordinator	1.00	1.00	-	-	-
Library Coordinator	1.00	-	-	-	-
Division Totals	14.00	9.30	10.50	10.50	13.75

Community Services

Recreation

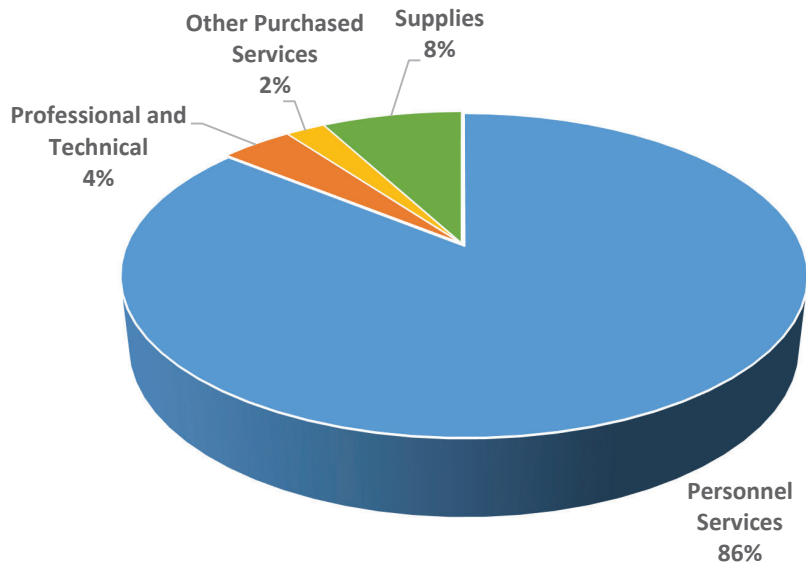
Division Description

The Recreation Division provides our community opportunities for engagement in excellent recreation services that enrich quality of life.

Budget Summary

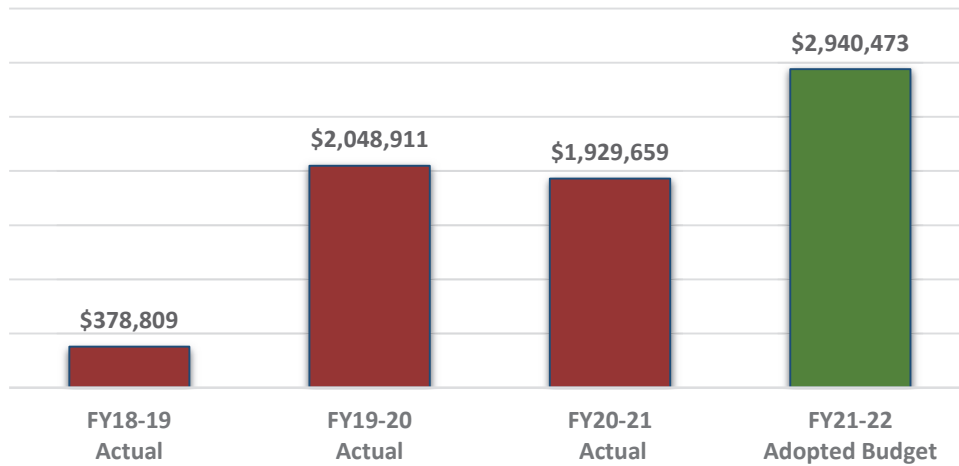
Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
Personnel Services	359,325	1,676,607	1,969,830	1,579,246	2,523,740
Professional and Technical	-	75,915	119,531	64,266	119,531
Purchased Property Services	3,780	-	-	-	-
Other Purchased Services	11,408	90,484	85,400	75,538	65,850
Supplies	4,296	205,905	207,302	210,610	231,352
Capital Outlay	-	-	-	-	-
Division Totals	\$378,809	\$2,048,911	\$2,382,063	\$1,929,659	\$2,940,473

FY21-22 Budgeted Expenditures by Category



Community Services

**Recreation
Trend**



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Recreation Coordinator	4.00	6.00	6.00	6.00	6.00
Recreation Services Aide	-	12.60	9.25	11.00	11.00
Field Technicians	-				2.00
Recreation Services Lead	3.50	26.24	3.25	3.25	3.50
Recreation Services Specialist	-	-	3.00	4.00	4.00
Head Lifeguard	-	-	0.75	1.00	1.00
Specialty Instructors	-	-	4.75	4.75	4.75
Recreation Manager	1.00	1.00	-		
Youth Coordinator	1.00	1.00	-		
Division Totals	9.50	46.84	27.00	30.00	32.25

DEPARTMENT SUMMARY

Community Services

Events

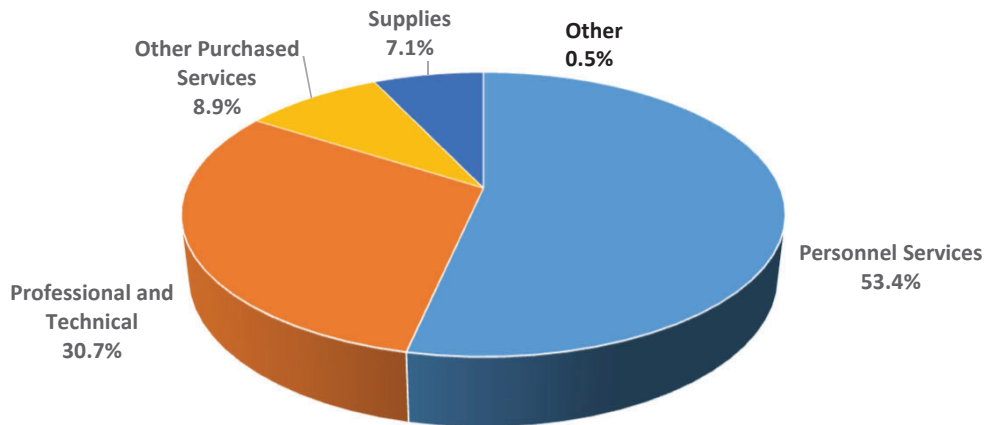
Division Description

The Events Division provides our community opportunities for engagement in excellent event services that enrich quality of life.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	101,936	197,604	381,806	247,204	286,367
Professional and Technical	139,330	84,482	139,453	92,893	164,453
Purchased Property Services		-	-	-	-
Other Purchased Services	45,977	15,888	33,139	27,628	47,533
Supplies	234,418	102,891	31,293	44,793	37,843
Capital Outlay		-	-	-	-
Division Totals	\$521,661	\$400,864	\$585,691	\$412,518	\$536,196

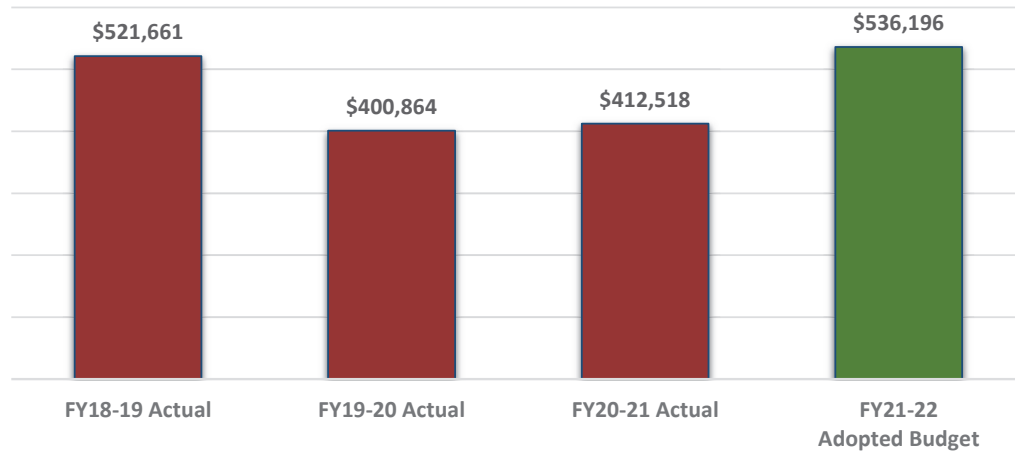
FY21-22 Budgeted Expenditures by Category



DEPARTMENT SUMMARY
Community Services

Events

Trend



Authorized Positions

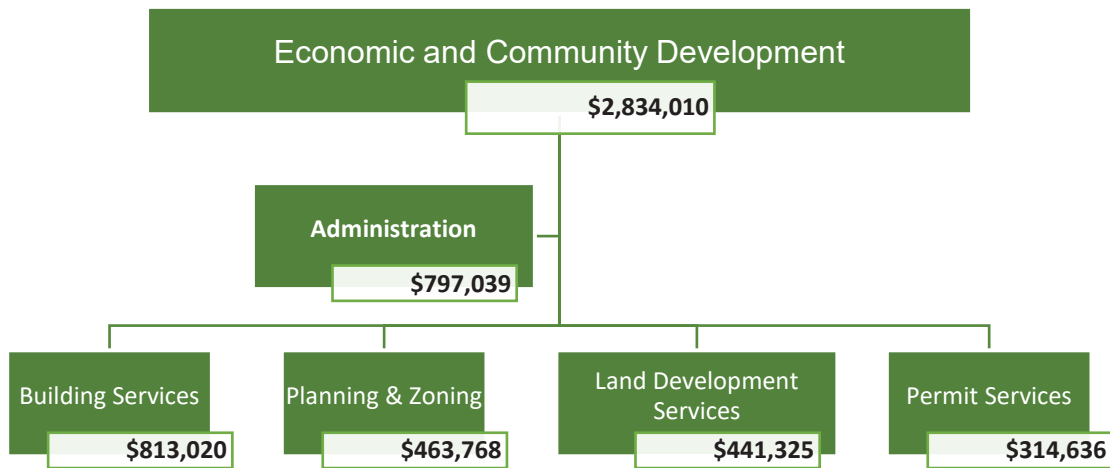
Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Communications and Events Manager			1.00	1.00	1.00
Recreation Services Aide	-				
Recreation Coordinator	-		1.00	1.00	1.00
Design and Production Coordinator			1.00	1.00	1.00
Communications Coordinator			1.00	1.00	1.00
Special Events and Marketing Coordinator	1.00	1.00			
Recreation Service Lead	0.48	0.48	1.00	1.00	1.00
			-		
			-		
Division Totals	1.48	1.48	5.00	5.00	5.00

Economic and Community Development

Department Description

Economic & Community Development is responsible for protecting the health, safety and quality of life of the residents of Maricopa through provision of quality infrastructure, orderly development and excellent customer service. The department seeks to facilitate an efficient and effective development process that supports the 2040 Vision to promote economic development for well-planned quality growth and development. Economic & Community Development is a committed team that works to make Maricopa a prosperous community and thriving city.

FY22 Department Budget at a Glance



Goals and Objectives

- Provide clean, well maintained and accessible public infrastructure.
- Provide a safe and efficient transportation system for the citizens of Maricopa.
- Safe and comfortable facilities for city employees and citizens.

DEPARTMENT SUMMARY

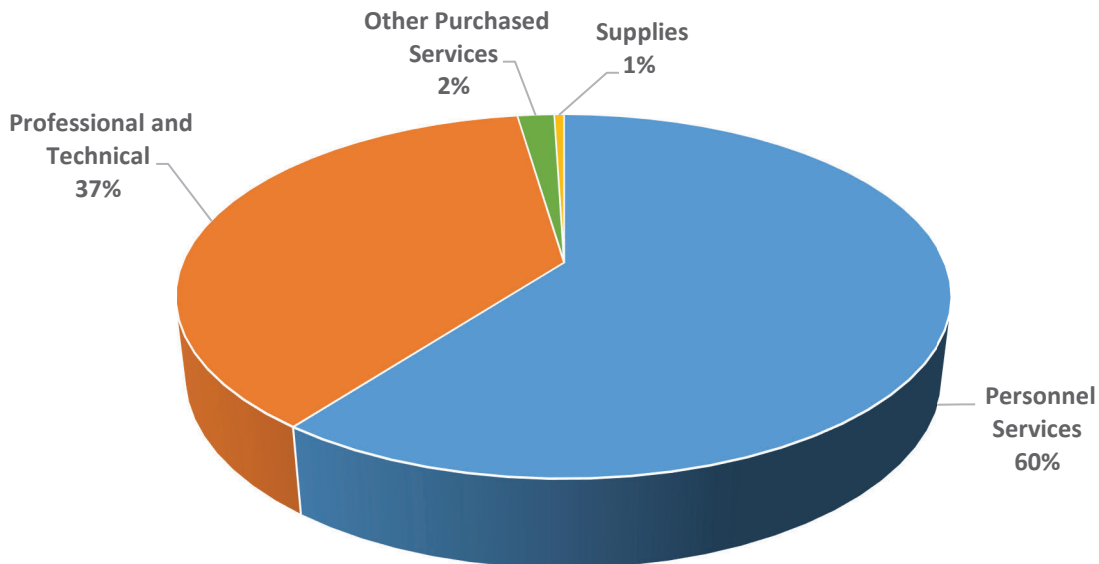
Economic and Community Development

Administration

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
Personnel Services	193,668	307,067	376,671	455,989	480,884
Professional and Technical		98	5,000	9,651	5,000
Other Purchased Services	10,650	37,790	24,961	9,101	14,562
Supplies	3,128	2,729	3,910	2,251	3,910
Total General Fund	\$207,446	\$347,684	\$410,542	\$476,992	\$504,356
General Governmental CIP Fund					
Personnel Services	-	-	-	-	-
Professional and Technical	-	220,537	-	411,873	292,683
Capital Outlay	19,328	14,482	1,063,330	1,018,167	-
Total General Governmental CIP Fund	\$19,328	\$235,019	\$1,063,330	\$1,430,040	\$292,683
Division Totals	226,774	582,703	1,473,872	1,907,032	797,039

FY21-22 Budgeted Expenditures by Category

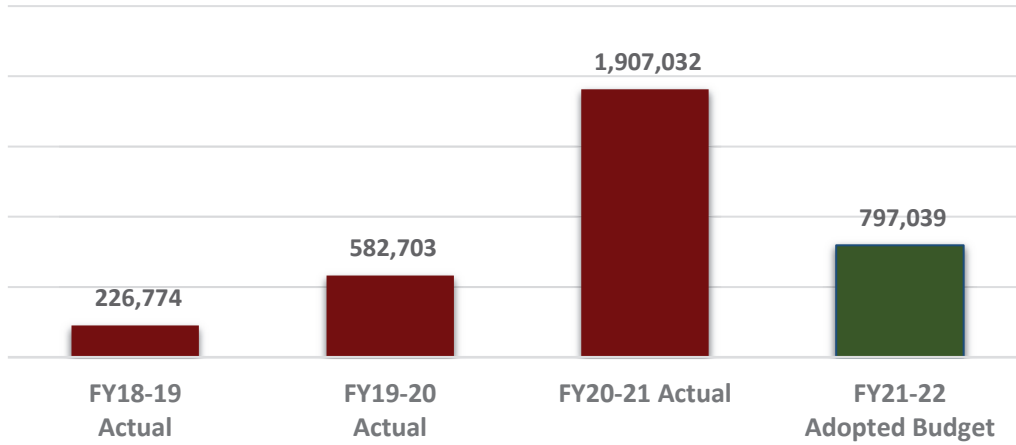


DEPARTMENT SUMMARY

Economic and Community Development

Administration

Trend



Authorized Positions

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Development Services Director	1.00	1.00	1.00	1.00	1.00
Deputy Director			1.00	1.00	1.00
Management Analyst	0.50	1.00	1.00	1.00	1.00
GIS Technician			1.00	1.00	1.00
Division Totals	1.50	2.00	4.00	4.00	4.00

DEPARTMENT SUMMARY

Economic and Community Development

Building Services

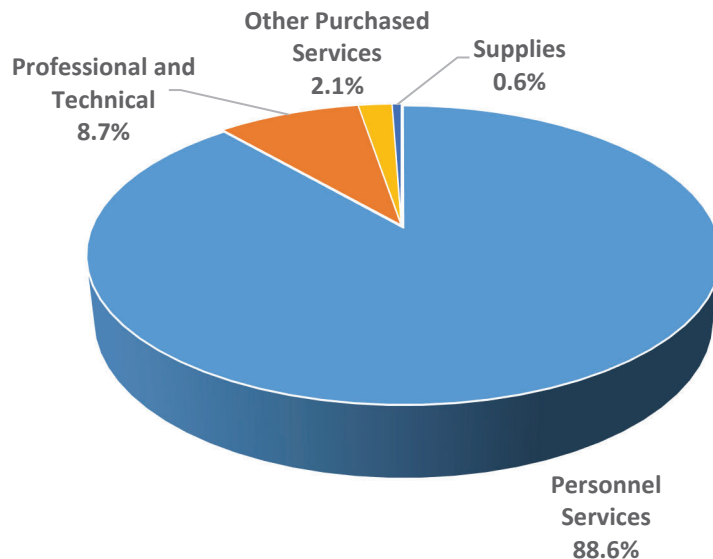
Division Description

Building Services is the central resource for building and fire construction, code information, plan review, permit issuance, and new construction inspection for both building and fire. The division consists of building inspectors and building plan reviewers along with fire inspectors and fire plan reviewer. Our internal mission is to protect the lives and safety of Maricopa residents through verifying substantial compliance with the building, plumbing, mechanical and electrical codes along with installation of fire suppression systems.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	777,603	508,798	586,720	544,171	720,697
Professional and Technical	112,229	32,234	70,994	148,618	70,994
Purchased Property Services		-	-	-	-
Other Purchased Services	32,631	6,936	14,787	4,183	16,748
Supplies	9,555	1,148	4,581	506	4,581
Capital Outlay		-	-	-	-
Division Totals	\$932,018	\$549,117	\$677,082	\$697,479	\$813,020

FY21-22 Budgeted Expenditures by Category

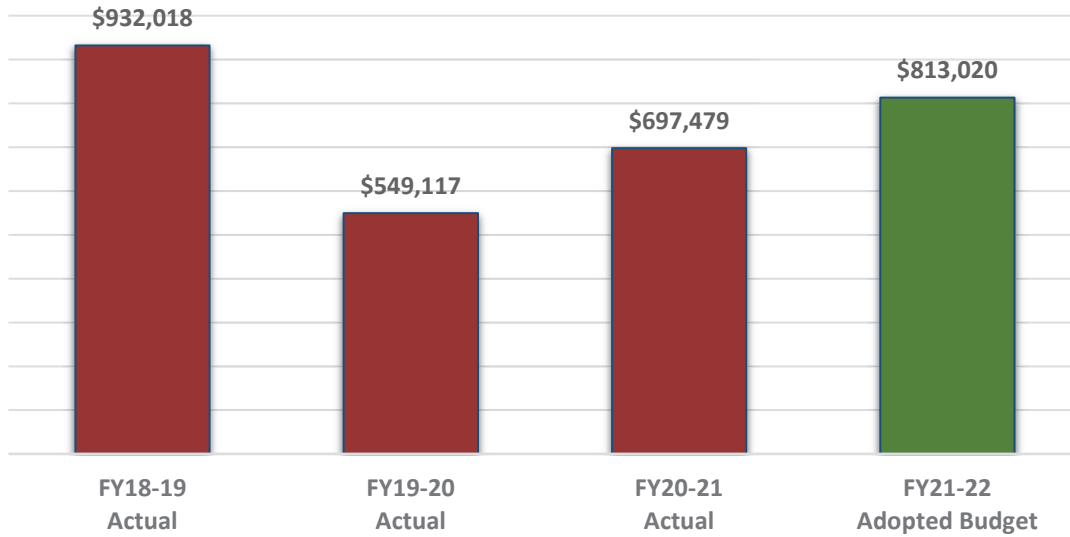


DEPARTMENT SUMMARY

Economic and Community Development

Building Services

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Plan Review / Inspection Supervisor	1.00	1.00	1.00	1.00	2.00
Building/Fire Plans Examiner	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	0.50	-	-	-	-
Division Totals	6.50	6.00	6.00	6.00	7.00

Economic and Community Development

Planning & Zoning

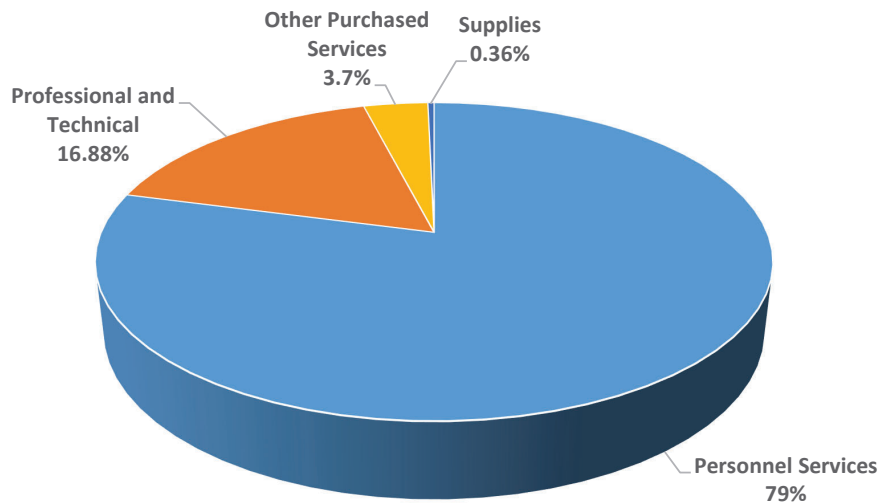
Division Description

The Planning and Zoning Division processes all development applications through the review and approval stages and coordinates with other City departments' review as they are submitted. The Planning and Zoning Division also provides direct assistance to the Planning and Zoning Commission, City Council, Board of Adjustment, City administration and local boards, committees and task forces. The Planning and Zoning Division maintains and updates the City's Land Use Ordinances and Zoning Codes, the official Zoning and Future Land Use maps, and the City's General Plan. The Division is dedicated to enhancing the quality of life in Maricopa through innovative, proven planning techniques, and providing excellent customer service in a professional and timely manner.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	292,718	303,243	325,977	298,154	366,892
Professional and Technical		1,425	78,266	34,215	78,266
Purchased Property Services		-	-	-	-
Other Purchased Services	18,078	9,472	17,249	14,377	16,950
Supplies	368	1,375	1,660	3,624	1,660
Capital Outlay		-	-	-	-
Division Totals	\$311,164	\$315,515	\$423,152	\$350,369	\$463,768

FY21-22 Budgeted Expenditures by Category

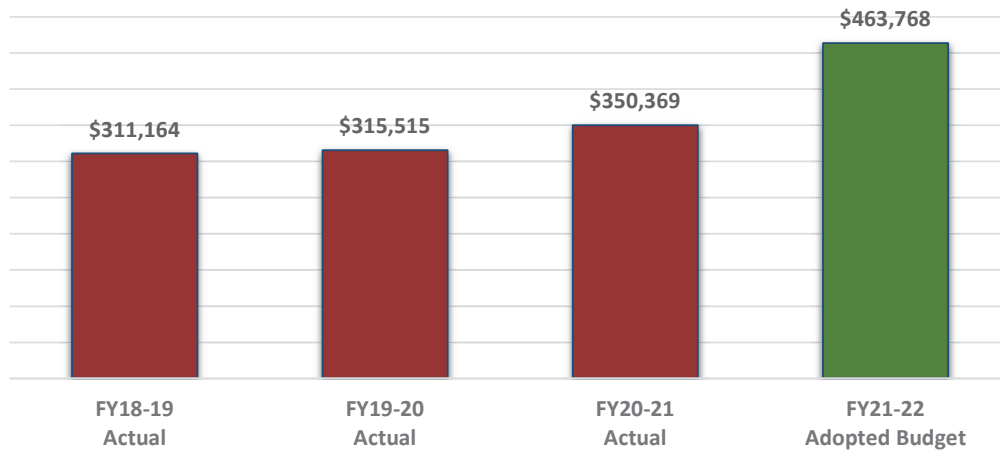


DEPARTMENT SUMMARY

Economic and Community Development

Planning & Zoning

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Planning & Zoning Administrator	1.00	1.00	-	1.00	1.00
Planning Manager	-	-	-	-	-
Senior Planner	1.00	1.00	2.00	1.00	1.00
Economic Development Coordinator	-	-	1.00	2.00	2.00
Assistant Planner	1.00	1.00	1.00	2.00	2.00
Division Totals	3.00	3.00	4.00	6.00	6.00

DEPARTMENT SUMMARY

Economic and Community Development

Land Development

Division Description

The Land Development Division plans and directs a diverse program of Economic and Community Development design, new development coordination, long-range transportation and floodplain planning, construction and administration.

Responsibilities include, but are not limited to, plan review of design and construction of improvements in public right-of-way and review/inspection of private development plans, reports, and plats.

Budget Summary

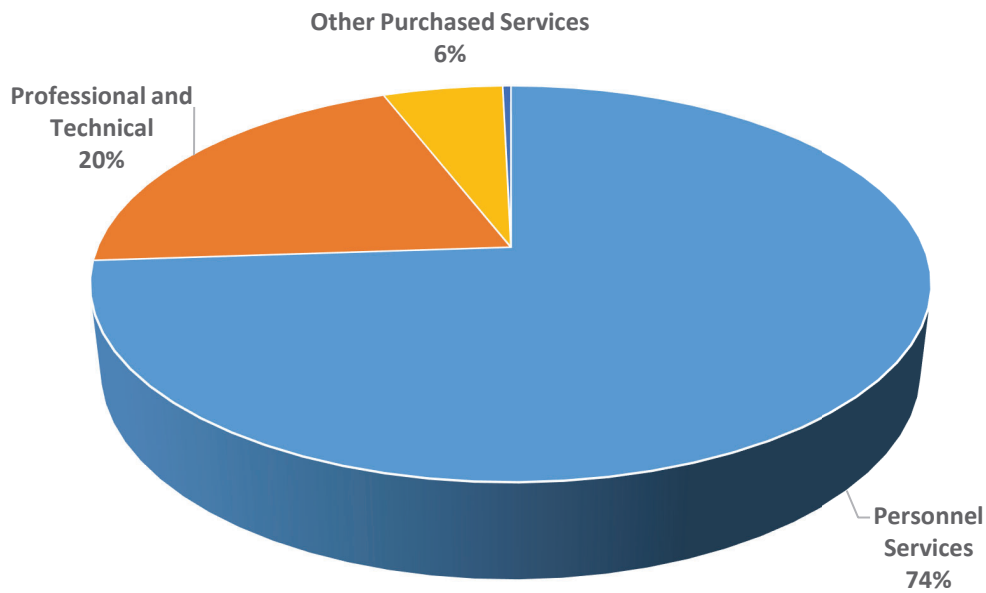
Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
Personnel Services	98,491	322,248	209,786	224,628	295,109
Professional and Technical	114,153	34,290	183,461	98,802	90,000
Purchased Property Services	138	-	-	-	-
Other Purchased Services	34,624	63,960	25,924	46,929	24,516
Supplies		1,483	1,700	4,802	1,700
Total General Fund	\$247,406	\$421,980	\$420,871	\$375,161	\$411,325
Highway User Revenue Fund (HURF)					
Personnel Services	-	117,839	38,865	51,784	34,222
Professional and Technical	-	68,719	-	-	-
Other Purchased Services	-	668	-	-	-
Capital Outlay	-	369,641	63,371	82,610	-
Total HURF	\$0	\$556,867	\$102,236	\$134,393	\$34,222
Division Totals	\$247,406	\$978,847	\$523,107	\$509,555	\$445,547

DEPARTMENT SUMMARY

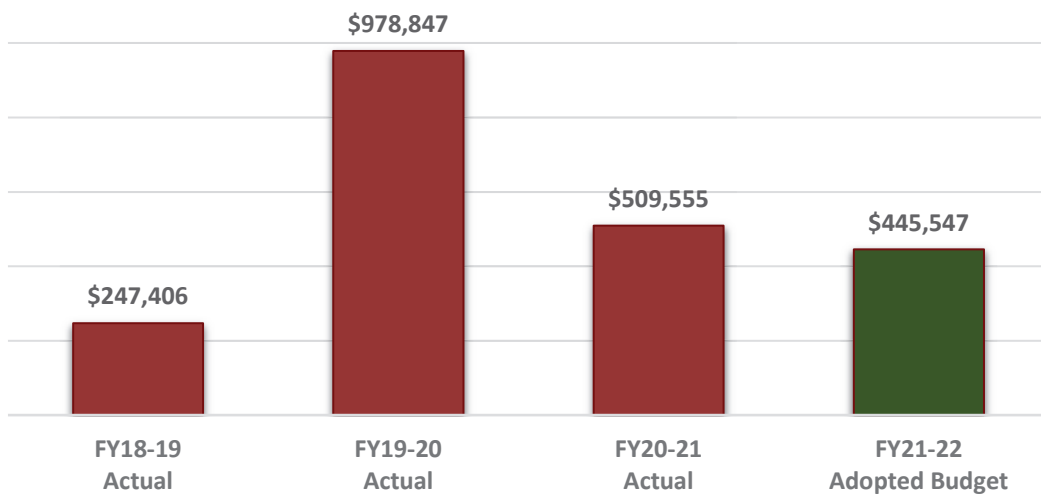
Economic and Community Development

Land Development

FY21-22 Budgeted Expenditures by Category



Trend



DEPARTMENT SUMMARY

Economic and Community Development

Land Development

Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Transportation Manager	1.00	-	-	-	-
City Engineer	1.00	1.00	0.75	0.75	0.75
Engineer Plans Examiner	2.00	1.00	1.00	1.00	1.00
CIP Manager	0.50	1.00	-	-	-
Engineer Inspector	1.00	2.00	1.00	1.00	1.00
Division Totals	5.50	5.00	2.75	2.75	2.75

DEPARTMENT SUMMARY

Economic and Community Development

Permit Services

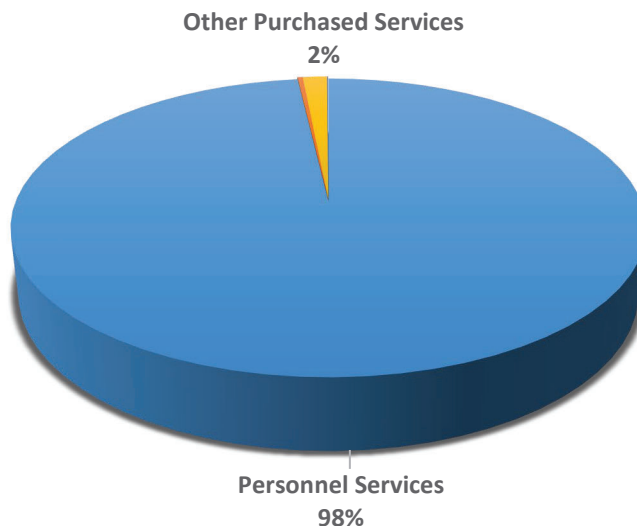
Division Description

The Permit Center is the first point of contact for customers seeking the services provided through Economic and Community Development. The Permit Center staff offers a one-stop shop for information and services related to the construction and development process. The Permit Center reviews all applications to ensure consistency with construction standards and protection of public health and safety. We are dedicated to assisting the applicant throughout the entire process from application to close out.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	-	198,278	221,570	252,972	308,806
Professional and Technical	-	-	1,000	25	1,000
Purchased Property Services	-	-	-	-	-
Other Purchased Services	-	2,688	7,342	611	4,630
Supplies	-	384	200	307	200
Capital Outlay	-	-	-	-	-
Division Totals	\$0	\$201,349	\$230,112	\$253,916	\$314,636

FY21-22 Budgeted Expenditures by Category

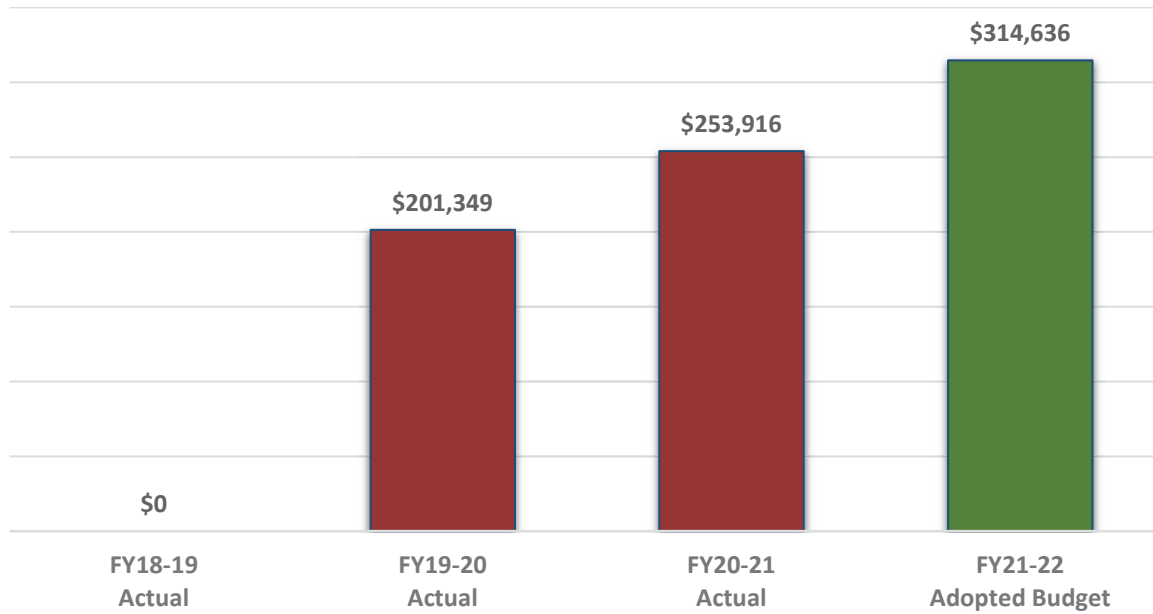


DEPARTMENT SUMMARY

Economic and Community Development

Permit Services

Trend



Authorized Positions

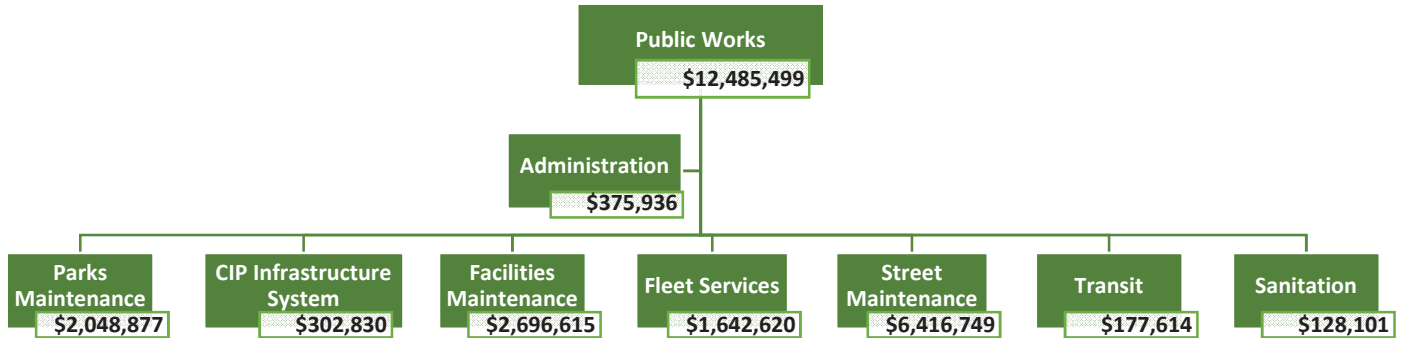
Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Permit Center Supervisor	1.00	1.00	1.00	1.00	1.00
Permit Technicians	4.00	4.00	2.00	2.00	2.00
Division Totals	5.00	5.00	3.00	3.00	3.00

Public Works

Department Description

The Public Services department provides safe, efficient, economical and responsive infrastructure systems in Maricopa to include street maintenance, sidewalks, parks maintenance, fleet services and public facilities maintenance.

FY22 Department Budget at a Glance



Goals and Objectives

- Provide clean, well maintained and accessible public infrastructure.
- Provide a safe and efficient transportation system for the citizens of Maricopa.
- Effective and efficient operation of City Fleet Division.
- Safe and comfortable facilities for city employees and citizens.



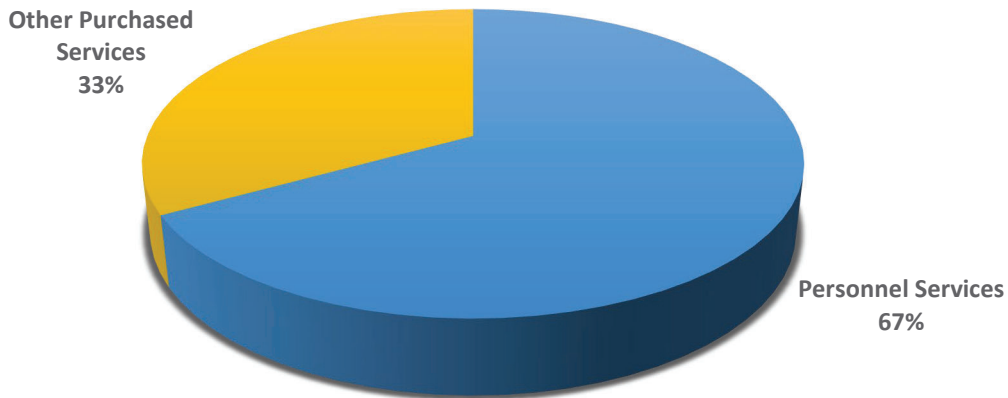
Public Works

Administration

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	106,175	252,734	270,909	298,407	251,707
Professional and Technical	-	-	-	-	-
Purchased Property Services	-	-	-	-	-
Other Purchased Services	5,654	826	13,971	222,008	124,229
Supplies	264	51	6,200	5,638	-
Capital Outlay	-	-	-	-	-
Division Totals	\$112,093	\$253,611	\$291,080	\$526,053	\$375,936

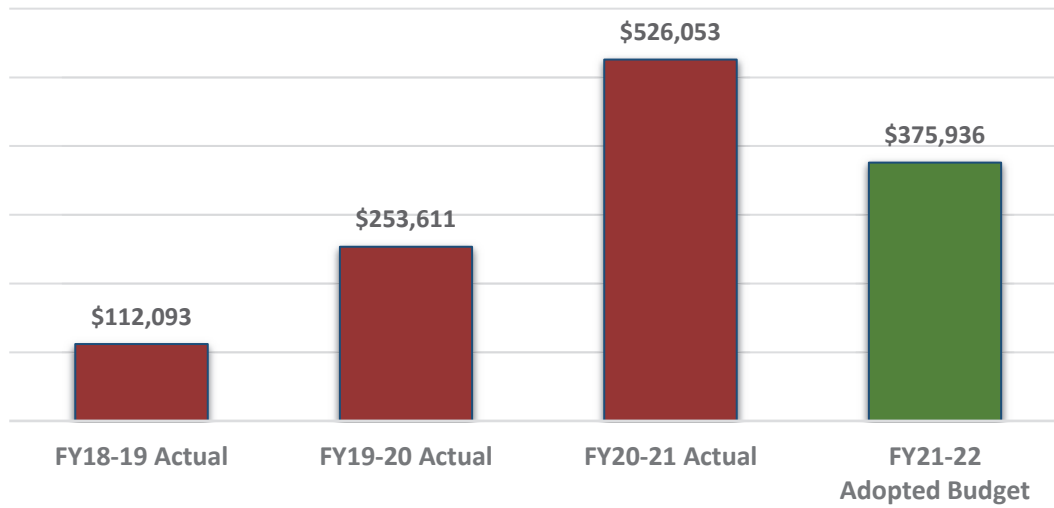
FY21-22 Budgeted Expenditures by Category



Public Works

Administration

Trend



Authorized Positions

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Public Works Director	1.00	1.00	0.50	0.50	0.50
Administrative Assistant	0.30	0.30	0.75	0.75	0.75
Management Analyst	0.50	0.50	-	-	-
Purchasing Clerk	-	-	1.00	-	-
Sanitation Maintenance Worker	-	-	1.00	1.00	1.00
Division Totals	1.80	1.80	3.25	2.25	2.25

Public Works

Parks Maintenance

Division Description

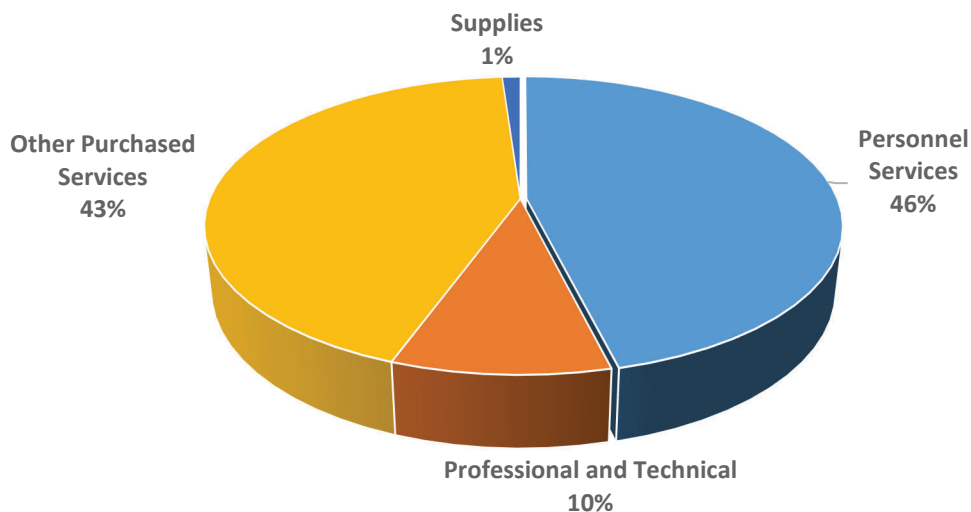
Parks Maintenance is responsible for Community Park facilities including hardscape maintenance, restrooms, buildings, ramadas, playgrounds, dog park, pools, skate park, sport courts, lakes, parking lots, sports fields, passive turf, lighting, vacant City sites, landscape maintenance, and assisting with City and community events setup/removal including stage setup and removal.

Parks Maintenance is also responsible for the oversight and management of maintenance contracts for Maricopa Unified School District fields through an intergovernmental agreement.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	988,935	866,794	1,183,672	827,327	926,485
Professional and Technical		72,208	191,313	95,645	190,000
Purchased Property Services		-	-	-	-
Other Purchased Services	1,111,243	774,266	1,047,059	816,511	870,247
Supplies	21,690	24,702	22,145	12,924	22,145
Capital Outlay		-	-	-	-
Division Totals	\$2,121,868	\$1,737,969	\$2,444,189	\$1,752,407	\$2,008,877

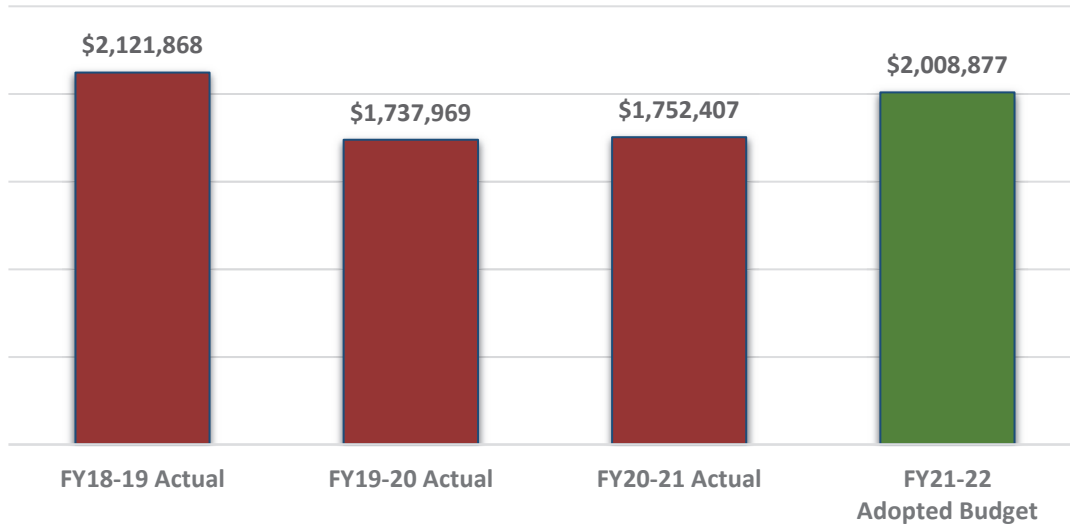
FY21-22 Budgeted Expenditures by Category



Public Works

Parks Maintenance

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Maintenance Worker	12.80	-	12.75	12.75	8.75
Parks Manager	1.00	1.00	1.00	1.00	1.00
Crew Leaders	1.00	1.00	2.00	2.00	2.00
Irrigation Technician	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	-	-	-
Division Totals	16.80	4.00	16.75	16.75	12.75

Public Works

CIP Infrastructure Systems

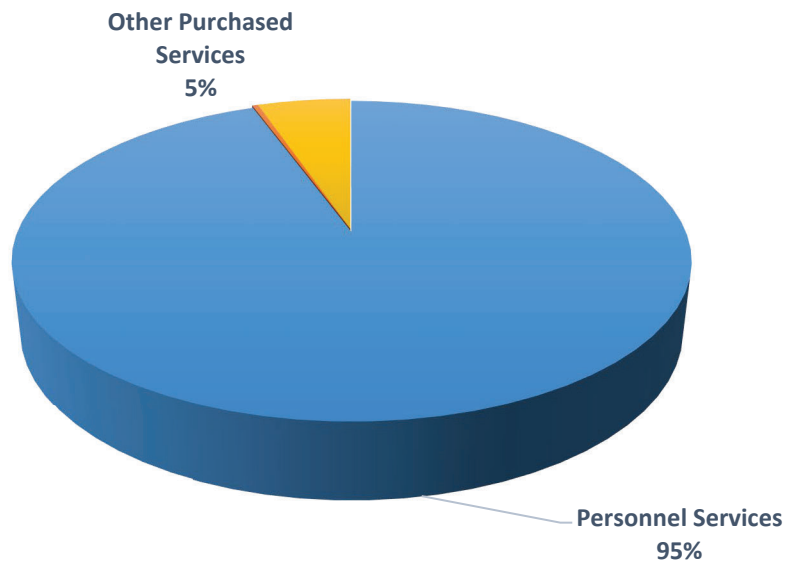
Division Description

The Infrastructure Systems Division provides the City of Maricopa with a comprehensive, safe and effective transportation plan that integrates all modes of travel to provide mobility and accessibility in a convenient, safe and cost-effective manner. In addition to transportation planning, the Infrastructure Systems Division provides capital improvement project management.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	282,407	244,491	290,676	153,856	285,830
Professional and Technical	170,246	181	735	-	1,000
Purchased Property Services		-	-	-	-
Other Purchased Services	19,543	3,616	17,213	150	16,000
Supplies	440	1,837	-	-	-
Capital Outlay		-	-	-	-
Division Totals	\$472,636	\$250,125	\$308,624	\$154,006	\$302,830

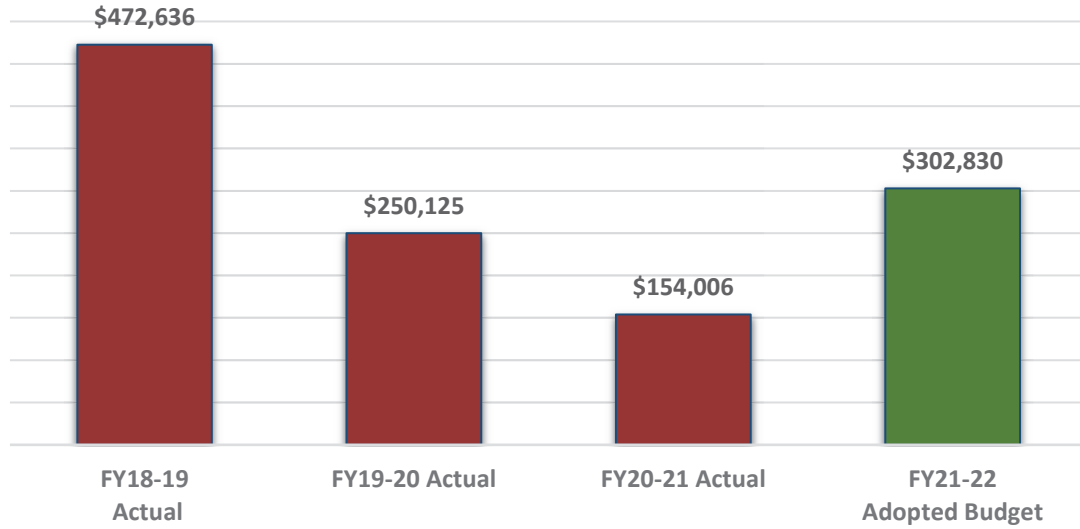
FY21-22 Budgeted Expenditures by Category



Public Works

CIP Infrastructure Systems

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
CIP Transportation Engineer	-	-	0.15	-	-
CIP Project Manager	-	-	0.50	1.31	1.31
CIP Management Analyst	-	-	1.00	1.00	1.00
Division Totals	-	-	1.65	2.31	2.31

Public Works

Facilities Maintenance

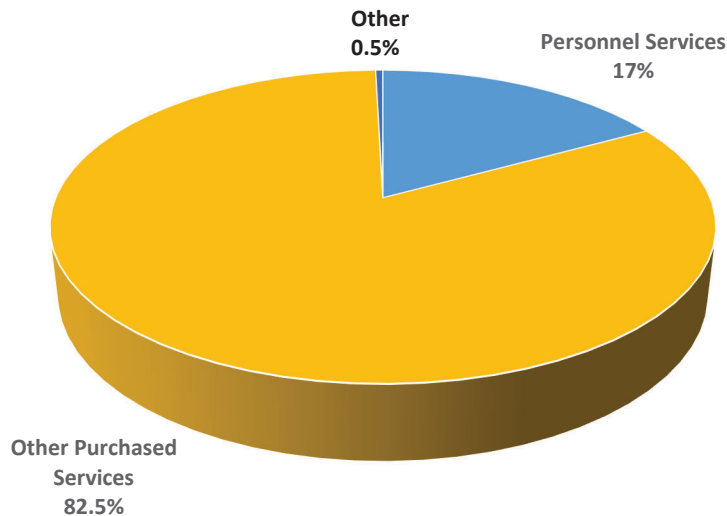
Division Description

The Facilities Maintenance Division maintains all City of Maricopa buildings within safe and energy efficient standards. The division reduces asset replacement through preventative maintenance of HVAC, plumbing and various other measures. Facilities Management Division manages the master key system for the security of all City buildings. It also assists in the review and execution of capital improvement projects.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	149,611	308,757	361,468	362,237	458,887
Professional and Technical	4,724	-	-	-	600
Purchased Property Services	43,393	-	-	-	-
Other Purchased Services	709,707	1,735,867	2,107,626	1,878,377	2,225,828
Supplies	10,120	5,704	11,300	10,673	11,300
Capital Outlay	-	104,127	-	25,486	-
Division Totals	\$917,555	\$2,154,455	\$2,480,394	\$2,276,772	\$2,696,615

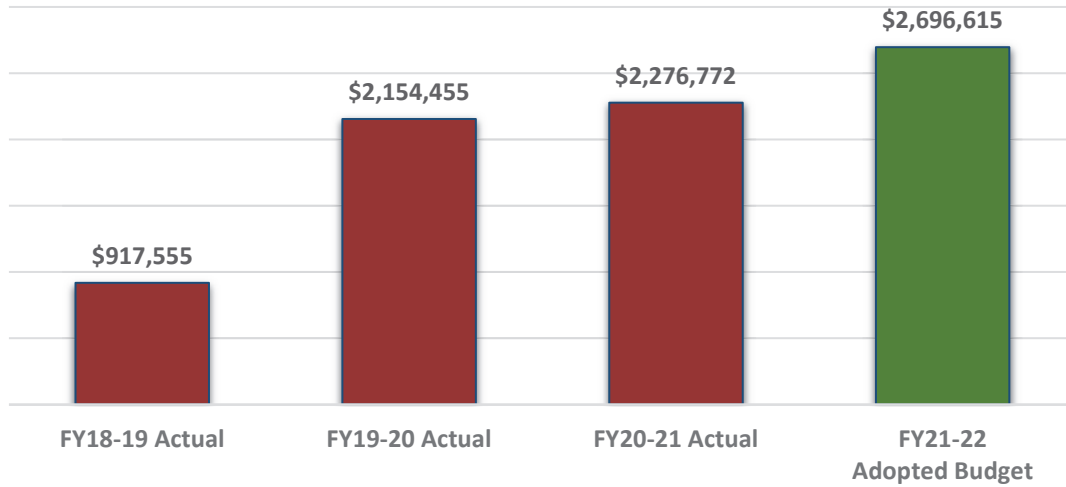
FY21-22 Budgeted Expenditures by Category



Public Works

Facilities Maintenance

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Facility Manager	1.00	1.00	1.00	1.00	1.00
Custodian	1.00	1.00	1.00	1.00	1.00
Facility Maintenance Technician	-	-	2.00	2.00	2.00
Maintenance Worker	1.00	2.00	2.00	2.00	2.00
Division Totals	3.00	4.00	6.00	6.00	6.00

Public Works

Fleet Services

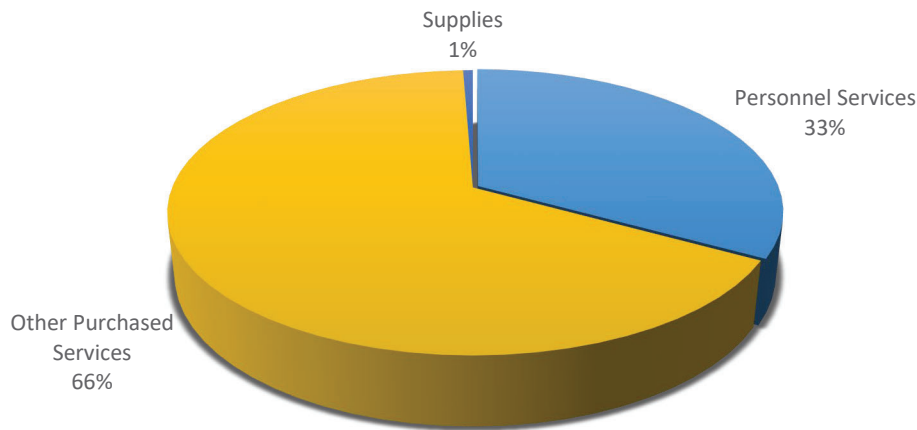
Division Description

Fleet Services Division is responsible for maintaining safe, efficient, dependable vehicles and equipment for City departments. Annual vehicle replacement evaluations and life costs are provided. Fleet Services monitors fuel purchases and fuel consumption for each vehicle, as well as per department. Fleet Services maintains all equipment and vehicle maintenance records in accordance with local and federal regulations. Fleet Services completes state required licensing and registrations through the Department of Motor Vehicles.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	185,239	445,651	595,154	519,003	542,841
Professional and Technical	5,914	11,551	-	990	-
Purchased Property Services		-	-	-	-
Other Purchased Services	28,822	720,202	810,421	652,402	1,089,779
Supplies	8,577	3,712	10,039	11,150	10,000
Capital Outlay		61,420	-	32,996	-
Division Totals	\$228,552	\$1,242,536	\$1,415,615	\$1,216,540	\$1,642,620

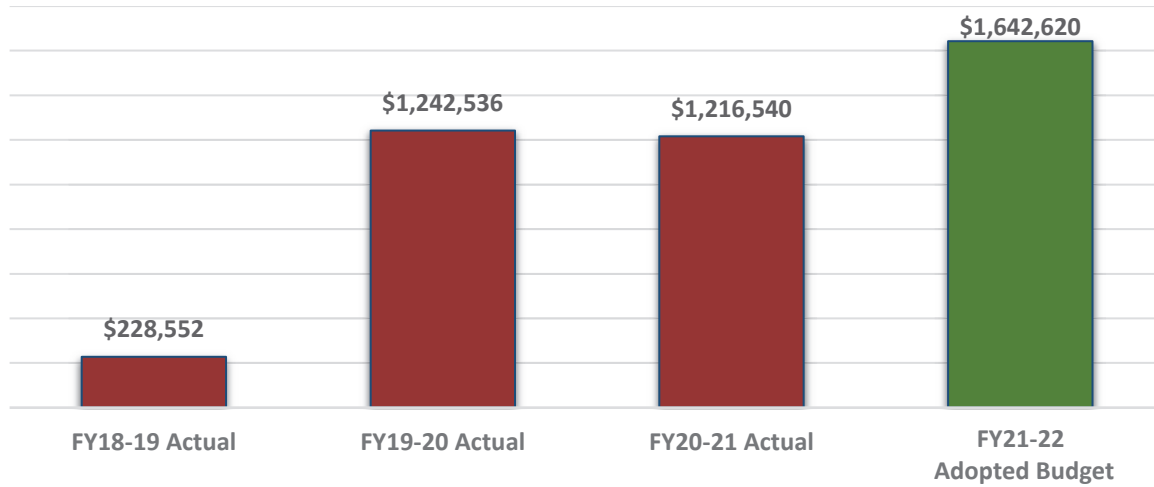
FY21-22 Budgeted Expenditures by Category



Public Works

Fleet Services

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Fleet Manager		-	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Fleet Clerk	0.50	0.48	-	-	-
Senior Fleet Mechanic		1.00	1.00	1.00	1.00
Fleet Mechanic		1.00	2.00	2.00	2.00
Fleet Technician II		1.00	1.00	-	-
Fleet Technician I		1.00	1.00	1.00	1.00
Division Totals	1.50	5.48	7.00	6.00	6.00

Public Works

Streets Maintenance**Division Description**

The Streets Maintenance Division works to keep City Streets clean and safe, landscape areas healthy and green and lighting systems and traffic signals operating. The Division strives to provide smooth, crack free, aesthetically pleasing, drivable streets.

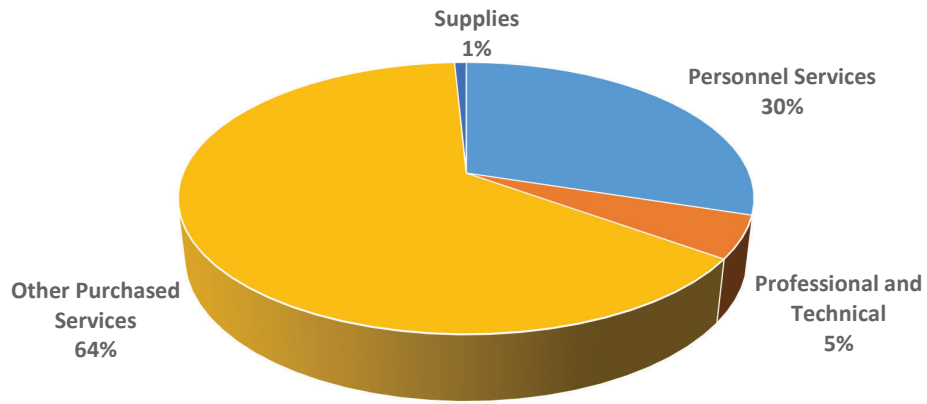
Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
Personnel Services	-	-	-	-	371,126
Total General Fund	\$0	\$0	\$0	\$0	\$371,126
Highway User Revenue Fund (HURF)					
Personnel Services	965,708	876,000	1,098,676	924,803	1,170,036
Professional and Technical	95,507	24,369	263,343	39,595	259,528
Purchased Property Services	-	-	-	-	-
Other Purchased Services	335,448	1,202,928	1,336,145	1,096,859	1,061,715
Supplies	35,917	77,064	58,950	22,244	40,500
Capital Outlay	188,531	1,543,846	1,297,091	1,305,259	-
Total HURF	\$1,621,111	\$3,724,207	\$4,054,205	\$3,388,761	\$2,531,779
County Road Tax Fund					
Personnel Services	-	-	-	-	-
Professional and Technical	-	-	-	-	-
Purchased Property Services	-	-	-	-	-
Other Purchased Services	-	1,982,798	1,768,302	1,768,392	2,100,000
Supplies	-	-	-	-	-
Capital Outlay	-	-	489,677	351,609	-
Total County Road Tax Fund	\$0	\$1,982,798	\$2,257,979	\$2,120,002	\$2,100,000
Local Road Maintenance Fund					
Personnel Services	-	-	-	-	-
Professional and Technical	-	-	-	-	-
Purchased Property Services	-	-	-	-	-
Other Purchased Services	-	273	-	-	150,000
Supplies	1,173	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Local Road Maintenance Fund	\$1,173	\$273	\$0	\$0	\$150,000
Division Totals	\$1,622,284	\$5,707,278	\$6,312,184	\$5,508,762	\$5,152,905

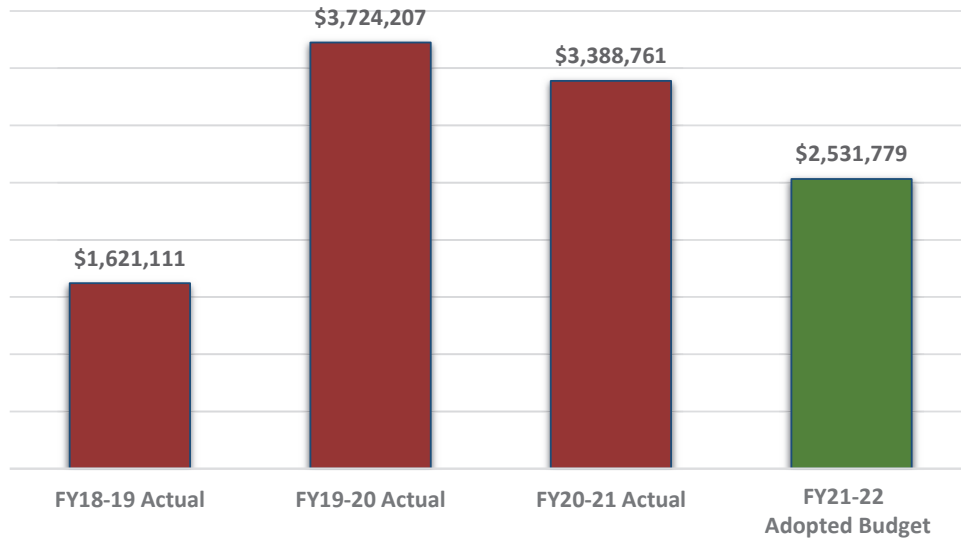
Public Works

Streets Maintenance

FY21-22 Budgeted Expenditures by Category



Trend



Public Works

Streets Maintenance**Authorized Positions**

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Public Works/Public Services Director*	0.50	0.50	0.50	0.50	-
City Engineer- Floodplain Manager	0.50	-	-	-	-
CIP Project Manager	-	-	0.50	0.50	-
CIP Transportation Engineer	-	-	0.15	0.15	-
Street Maintenance Manager	-	-	1.00	1.00	1.00
Public Services Specialist	-	-	0.25	0.25	-
Maintenance Foreman	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	5.00
Traffic Operations Crew Lead	-	-	1.00	1.00	1.00
Equipment Operator	4.00	5.00	6.00	6.00	6.00
Crew Leads	-	-	2.00	2.00	2.00
Administrative Assistant	0.50	0.50	-	-	-
Management Analyst	0.50	0.50	-	-	-
Public Works Construction Inspector *	0.50	0.50	-	-	-
Public Works Superintendent	1.00	1.00	-	-	-
Traffic Operations Tech	1.00	1.00	-	-	-
Division Totals	10.50	11.00	13.40	13.40	16.00

Public Works

Transit

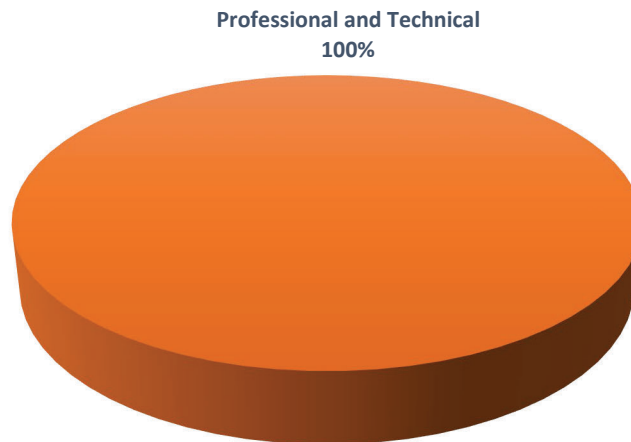
Division Description

The Transit Division provides the City of Maricopa with a comprehensive, safe and effective transportation plan that integrates all modes of travel to provide mobility and accessibility in a convenient, safe and cost-effective manner. In addition to transportation planning, the Transportation Planning Section also provides Transit Management.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	63,064	26,995	33,554	1,066	
Professional and Technical	262,928	78,143	350,662	266,667	177,614
Purchased Property Services	-	-			
Other Purchased Services	8,490	12,033			
Supplies	-	142			
Capital Outlay	94	-			
Division Totals	334,576	117,312	384,216	267,733	177,614

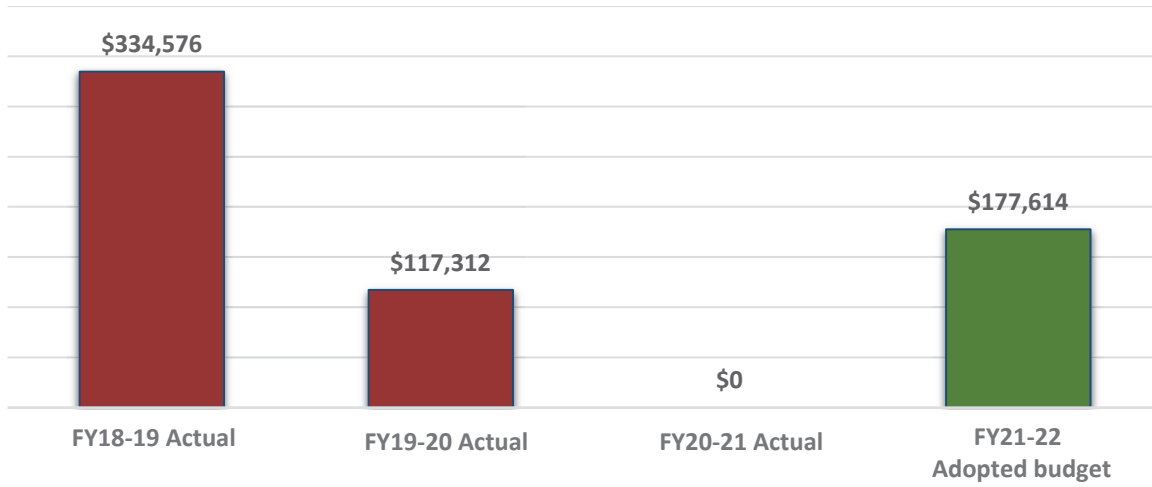
FY21-22 Budgeted Expenditures by Category



Public Works

Transit

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Maintenance Worker				1.00	1.00
Division Totals	-	-	-	1.00	1.00

Public Works

Sanitation

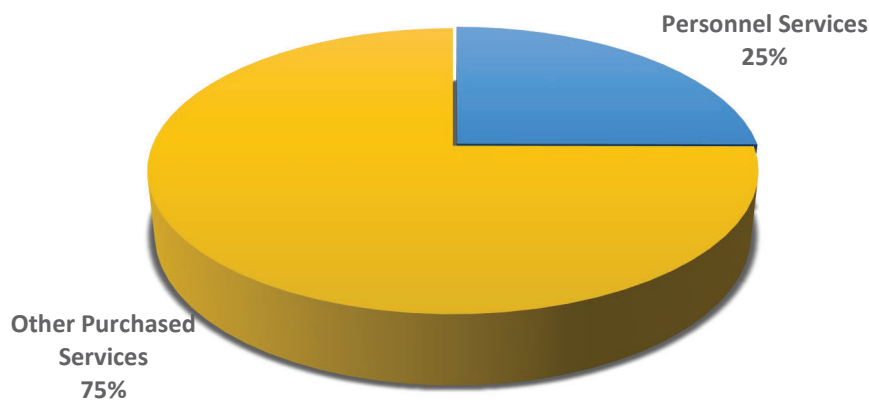
Division Description

Disposing of waste and recycling in an environmentally-friendly manner is vital to the community of Maricopa. Our goal is to reduce the amount of recyclable materials going to the landfill and eliminate solid waste discarded in nearby desert land. Waste and Recycling Services offers the safest disposal.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	-	-	-	6,809	32,101
Professional and Technical	-	-	-	-	-
Purchased Property Services	-	-	-	-	-
Other Purchased Services	-	10,304	-	60,716	96,000
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Division Totals	\$0	\$10,304	\$0	\$67,526	\$128,101

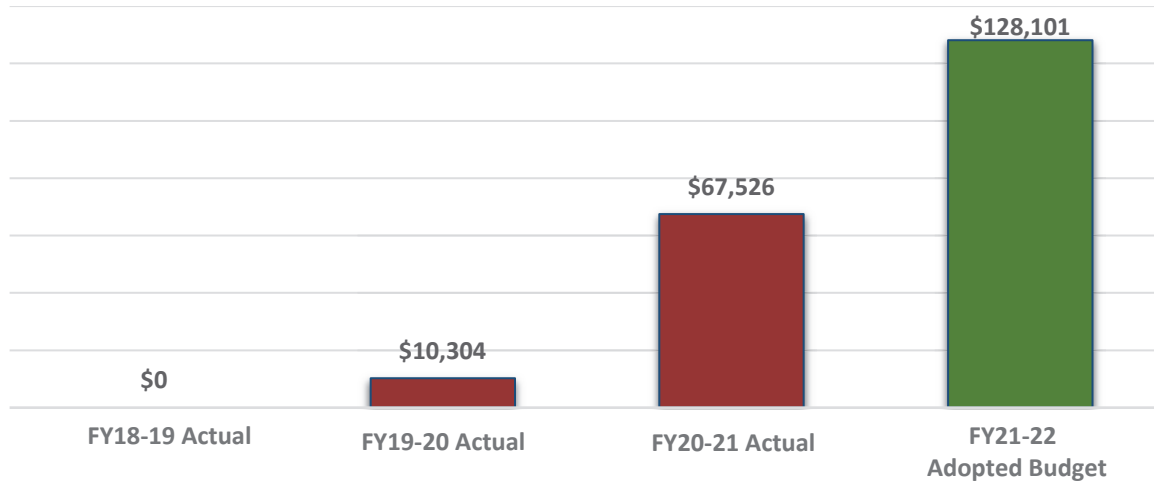
FY21-22 Budgeted Expenditures by Category



Public Works

Sanitation

Trend



Authorized Positions

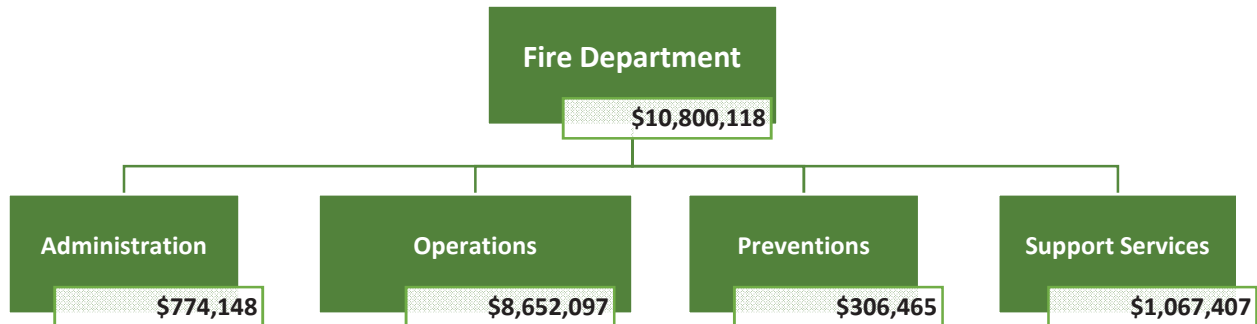
Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Maintenance Worker				1.00	1.00
Division Totals	-	-	-	1.00	1.00

Fire Department

Department Description

Fire Administration directs the activities and operations of the Fire Department to protect life and property and is responsible for personnel, morale and general efficiency of the department. Administration keeps records, prepares and administers the department's budget, serves as the emergency services planner and coordinator, and plans for the long-range fire safety needs of the city.

FY22 Department Budget at a Glance



Goals and Objectives

- Provide quality, cost effective fire and emergency services to the city/community.
- Maintain a safe work environment for employees.



DEPARTMENT SUMMARY

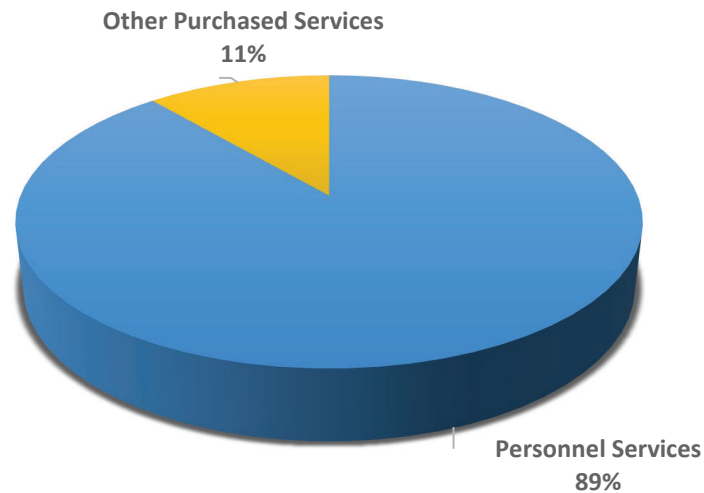
Fire Department

Administration

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	298,308	280,551	718,081	655,145	686,863
Professional and Technical	3,336	-	-	-	-
Purchased Property Services	127	-	-	-	-
Other Purchased Services	20,979	9,349	86,845	74,524	87,285
Supplies	6,580	9,222	-	1,103	-
Capital Outlay	-	-	-	-	-
Division Totals	\$329,330	\$299,122	\$804,926	\$730,772	\$774,148

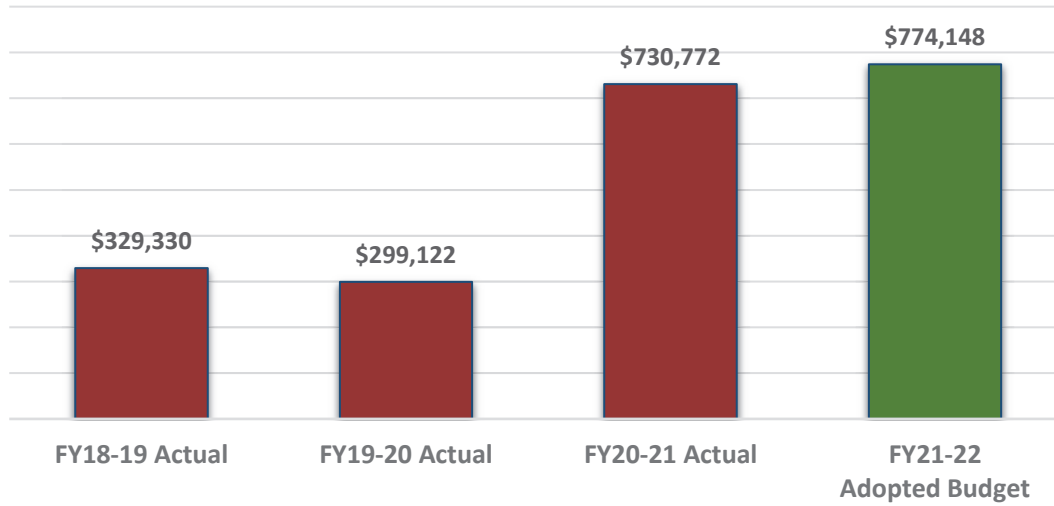
FY21-22 Budgeted Expenditures by Category



Fire Department

Administration

Trend



Authorized Positions

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Fire Chief	1.00	1.00	1.00	1.00	1.00
Assistant Chief	-	-	2.00	2.00	2.00
Management Analyst	1.00	1.00	1.00	1.00	2.00
Administrative Assisstant	-	-	1.00	1.00	-
Division Totals	2.00	2.00	5.00	5.00	5.00

DEPARTMENT SUMMARY

Fire Department

Fire Operations

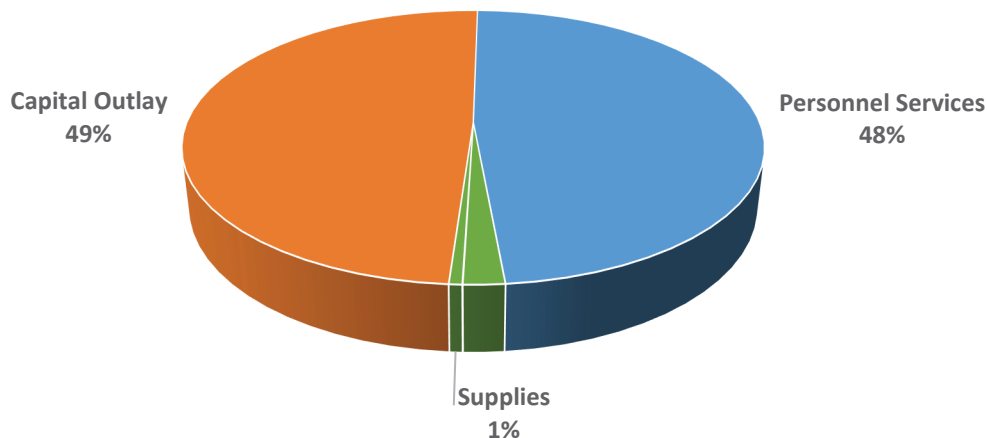
Division Description

The Operations division provides properly trained personnel to safely and effectively resolve emergency situations that may involve fire, medical, hazardous materials, and technical rescue situations.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
Personnel Services	385,355	12,041,426	8,183,612	7,645,341	8,177,869
Professional and Technical	405,233	107,427	80,375	65,146	80,375
Other Purchased Services	776,119	189,207	32,960	9,250	3,360
Supplies	64,044	115,097	105,000	200,751	105,000
Total General Fund	\$1,630,751	\$12,453,158	\$8,401,947	\$7,920,487	\$8,366,604
Grants					
Personnel Services	345,308	351,617	39,194	313,798	35,493
Professional and Technical	202,292	-	-	-	250,000
Other Purchased Services	73,806	22,496	-	16,264	-
Supplies	3,258	-	-	-	-
Capital Outlay	14,589	15,270	-	-	-
Total Grants	\$639,253	\$389,383	\$39,194	\$330,062	\$285,493
Division Totals	\$ 2,270,004	\$ 12,842,541	\$ 8,441,141	\$ 8,250,549	\$ 8,652,097

FY21-22 Budgeted Expenditures by Category

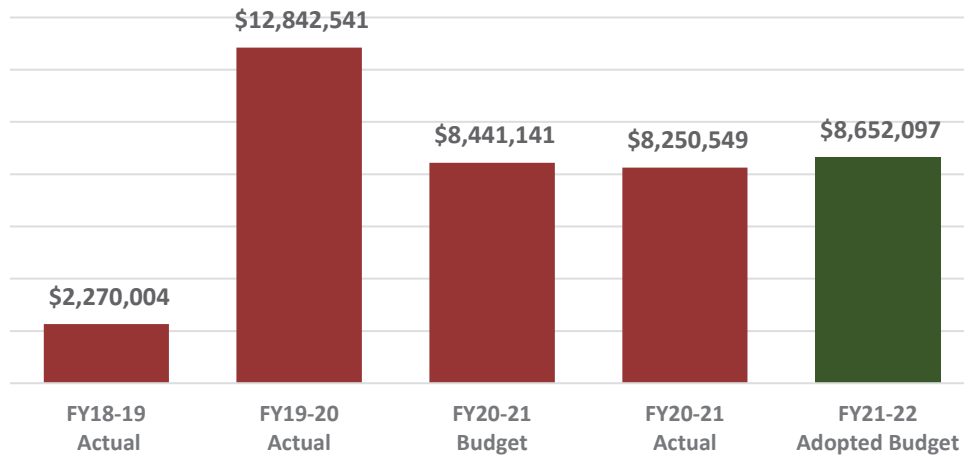


DEPARTMENT SUMMARY

Fire Department

Fire Operations

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Assistant Chief	1.00	1.00	-		
Deputy Chief			2.00	2.00	2.00
Batallion Chief	3.00	3.00	3.00	3.00	3.00
Fire Captain Paramedic	7.00	7.00	10.00	10.00	10.00
Fire Captain	6.00	6.00	9.00	9.00	9.00
Fire Engineer	6.00	6.00	6.00	6.00	6.00
Fire Engineer Paramedic	6.00	6.00	6.00	6.00	6.00
Fire Paramedic	15.00	15.00	9.00	9.00	9.00
Management Analyst	1.00	1.00	-		
Firefighter / EMT	18.60	18.00	18.50	18.50	20.00
Division Totals	63.60	63.00	63.50	63.50	65.00

Fire Department

Fire Prevention

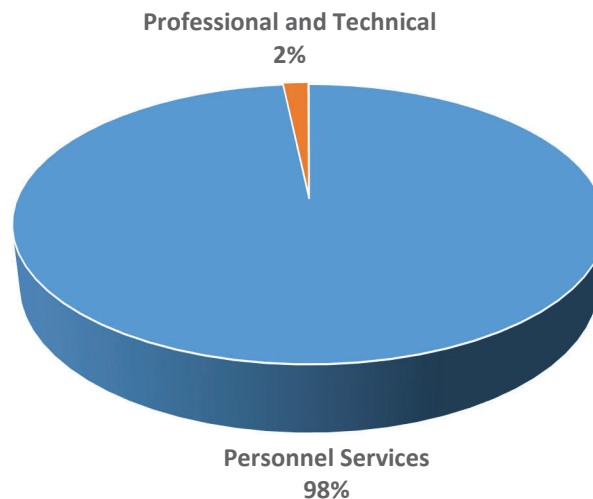
Division Description

The Fire Prevention division is responsible for enforcing all fire and life safety codes, ordinances, laws and regulations of the City and State; arson investigation and fire cause determination; and for planning and providing fire and life safety education to the community. The Fire Prevention division is also responsible for assisting with community emergency preparedness and disaster planning.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
Personnel Services	264,451	154,501	256,022	270,838	301,320
Professional and Technical	4,700	5,000	5,000	152	5,000
Purchased Property Services		-	-	-	-
Other Purchased Services	11,708	20,133	3,510	1,521	145
Supplies	25,290	20,069	-	43	-
Capital Outlay		-	-	-	-
Division Totals	\$306,149	\$199,703	\$264,532	\$272,554	\$306,465

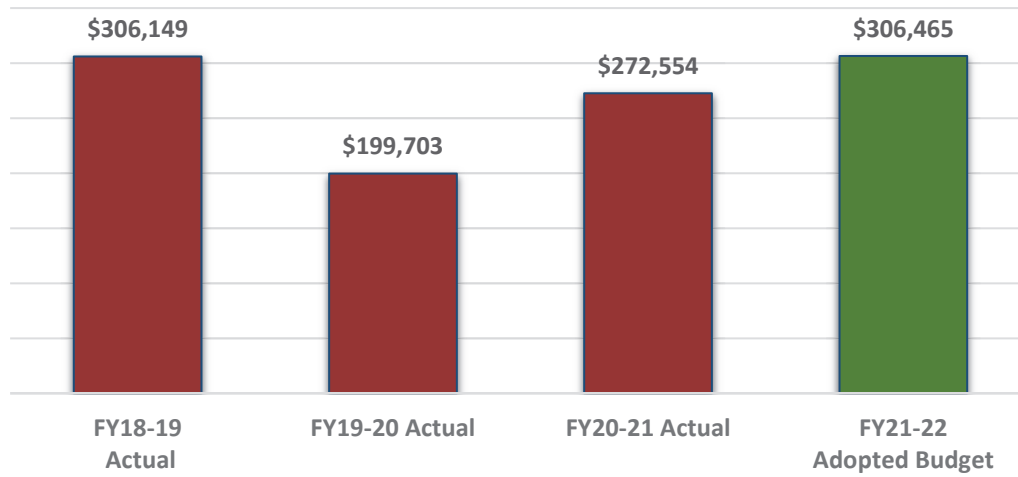
FY21-22 Budgeted Expenditures by Category



Fire Department

Fire Prevention

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Assistant Chief	1.00	1.00	-		
Fire Division Chief	-	1.00	1.00	1.00	1.00
Fire Marshal Inspector	1.00	1.00	1.00	1.00	1.00
Division Totals	2.00	3.00	2.00	2.00	2.00

DEPARTMENT SUMMARY

Fire Department

Support Services

Division Description

Fire Support Services Division is responsible for fleet, facilities and supplies. Support Services coordinates the management and maintenance of fire apparatus, equipment, facilities and supplies in a cost-effective manner while providing for the safety and welfare of the responders and general public.

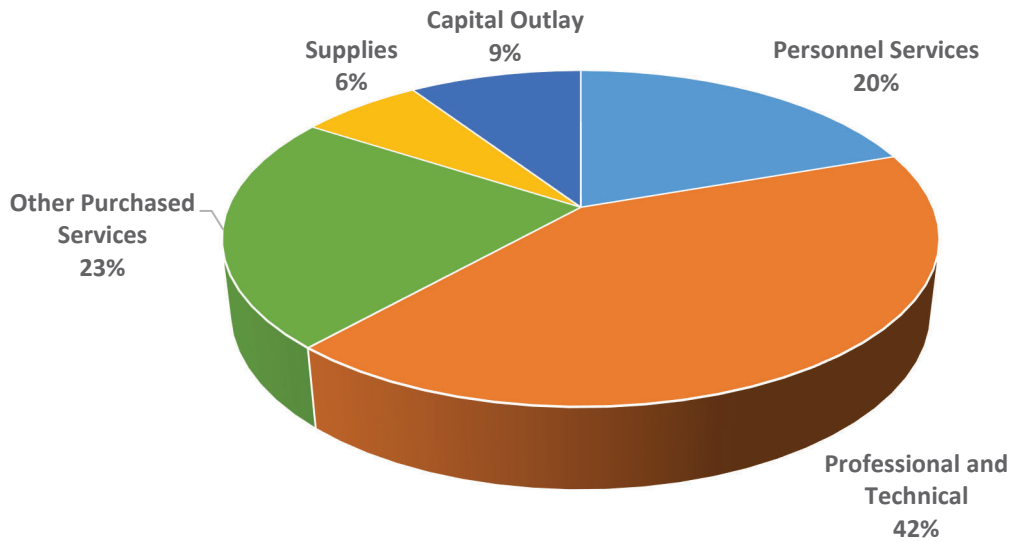
Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
Personnel Services	385,355	202,619	190,849	189,260	209,558
Professional and Technical	405,233	347,473	402,905	383,156	447,946
Purchased Property Services		-	-	-	-
Other Purchased Services	776,119	283,179	252,323	208,543	240,948
Supplies	64,044	19,839	65,919	71,254	69,955
Capital Outlay		-	-	-	-
Total General Fund	\$1,630,751	\$853,111	\$911,996	\$852,214	\$968,407
Asset Replacement Fund					
Capital Outlay	-	82,098	826,666	259,501	54,000
Total Asset Replacement Fund	\$0	\$82,098	\$826,666	\$259,501	\$54,000
General Government CIP Fund					
Other Purchased Services	-	53,607	-	-	-
Capital Outlay	655,542	1,974,945	251,818	22,187	45,000
Total General Government CIP Fund	\$655,542	\$2,028,552	\$251,818	\$22,187	\$45,000
Division Totals	\$ 2,286,293	\$ 2,963,761	\$ 1,990,480	\$ 1,133,902	\$ 1,067,407

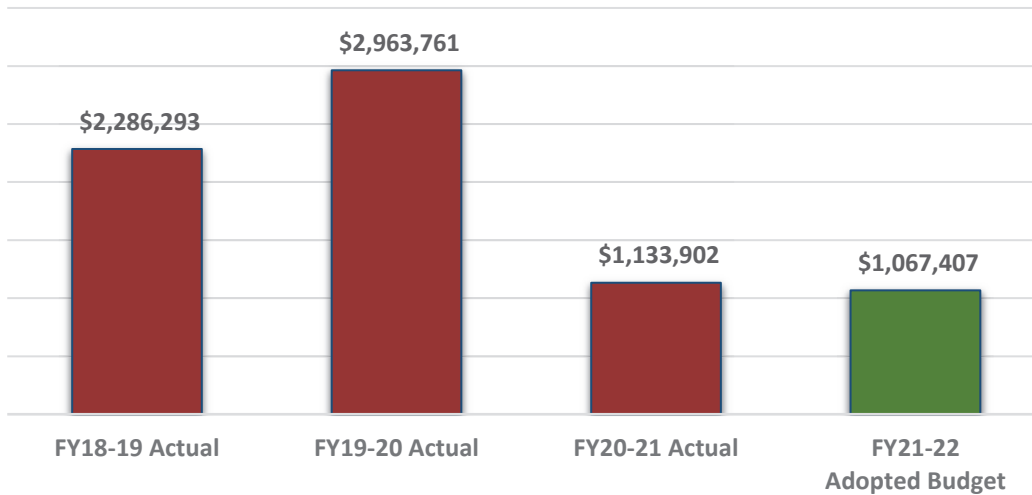
Fire Department

Support Services

FY21-22 Budgeted Expenditures by Category



Trend



DEPARTMENT SUMMARY

Fire Department

Support Services

Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Assistant Chief	1.00	1.00	-	-	-
Deputy Chief	-	-	1.00	1.00	1.00
Administrative Asst/Service Writer	1.00	1.00	1.00	1.00	1.00
Master Mechanic	1.00	1.00	-	1.00	1.00
Fire Mechanic	1.00	1.00	-	1.00	1.00
Division Totals	4.00	4.00	2.00	4.00	4.00

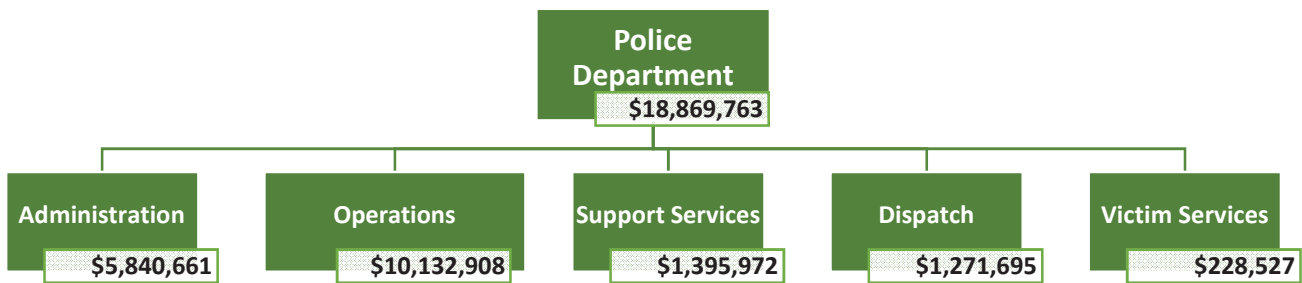
Police Department

Department Description

Police Administration provides leadership and resources for the accomplishment of the department’s mission of public safety for the citizens of Maricopa. Police Administration guides the Professional Standards Unit in policy changes, policy compliance and develops training recommendations based on data collected by that unit. Police Administration takes an active role in helping the department become nationally accredited.

The Maricopa Police Department is committed to working in partnership with our community to improve the quality of life in our City. The department is dedicated to solving Community problems, the reduction of crime, the protection of life and property, and upholding the laws, ordinances, and the constitutional rights of all persons. We strive to accomplish these objectives without prejudice, with the highest integrity and with the support of the citizens we serve.

FY22 Department Budget at a Glance



Goals and Objectives

- Internal and external mentoring for leadership succession
- Attract and retain high quality personnel
- Expand victim services at Maricopa Family Advocacy Center

DEPARTMENT SUMMARY

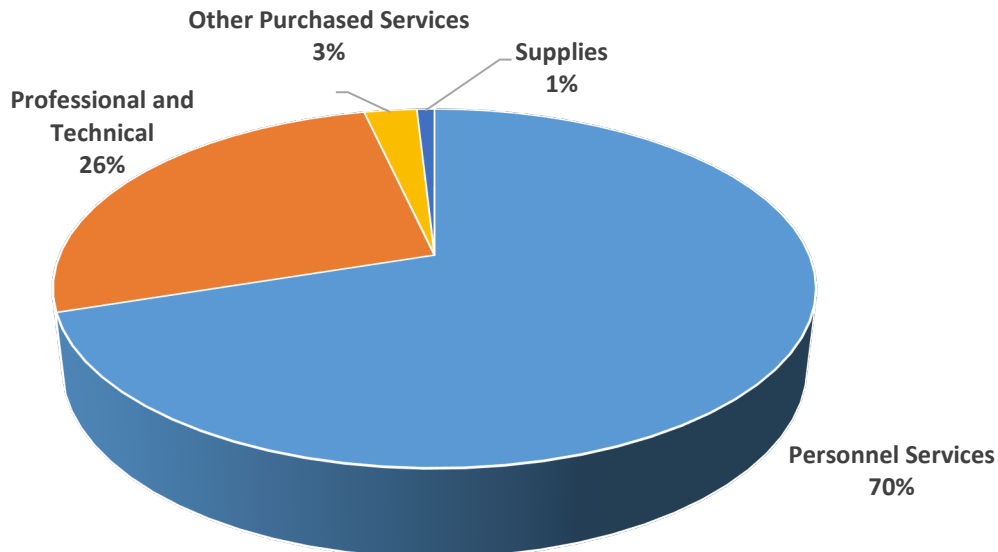
Police Department

Administration

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
Personnel Services	683,411	591,212	945,909	718,901	588,025
Professional and Technical	179,084	208,831	210,515	133,466	222,727
Purchased Property Services		-	-	-	-
Other Purchased Services	23,975	28,170	27,705	26,423	22,409
Supplies	25,405	22,683	27,027	28,128	7,500
Total Supplies	\$911,875	\$850,896	\$1,211,156	\$906,918	\$840,661
General Governmental CIP Fund					
Capital Outlay	787,943	282,893	40,000	141,781	5,000,000
Total General Governmental CIP Fund	\$787,943	\$282,893	\$40,000	\$141,781	\$5,000,000
Division Totals	\$ 1,699,818	\$ 1,133,789	\$ 1,251,156	\$ 1,048,699	\$ 5,840,661

FY21-22 Budgeted Expenditures by Category

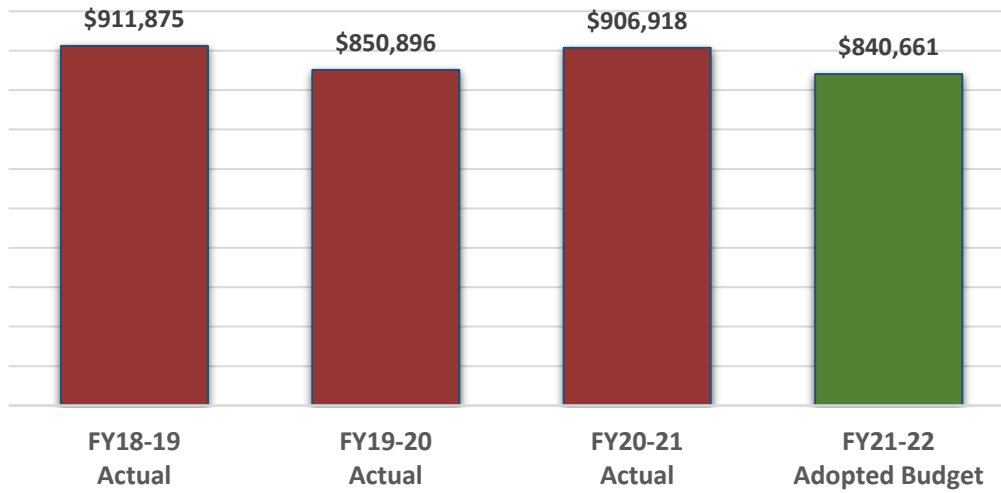


DEPARTMENT SUMMARY

Police Department

Administration

Trend



Authorized Positions

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Chief of Police	1.00	1.00	1.00	1.00	1.00
Commander	2.00	2.00	2.00	2.00	2.00
Public Affairs Specialist	1.00	1.00	1.00	1.00	-
Administrative Coordinator	-	1.00	1.00	1.00	-
Management Analyst	-	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	-	-	-	-
Division Totals	5.00	6.00	6.00	6.00	4.00

DEPARTMENT SUMMARY

Police Department

Operations

Division Description

The Operations Division is composed of Patrol and its special functions and criminal investigations units. Sworn police officers representing the Chief of Police are the primary personnel responsible for enforcing the law and investigating crime that takes place within Maricopa. Patrol is responsible for patrolling and traffic control of the City's roadways. Patrol is comprised of traditional patrol officers, the motorcycle unit, the K-9 team, Police Reserve Officers and Police Explorers.

Budget Summary

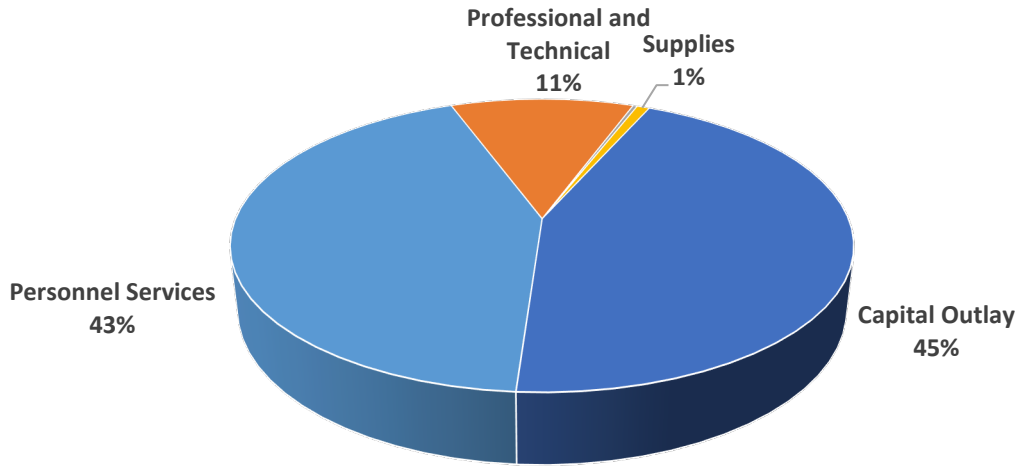
Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
Personnel Services	385,355	9,991,624	7,751,304	7,093,271	7,802,871
Professional and Technical	405,233	11,782	66,200	36,265	26,139
Other Purchased Services	776,119	110,511	145,185	44,769	47,500
Supplies	64,044	14,644	414,460	166,593	140,000
Total General Fund	\$1,630,751	\$10,128,561	\$8,377,149	\$7,340,898	\$8,016,511
Grants					
Personnel Services	330,343	162,126	500,000	152,586	-
Professional and Technical		-	-	11,300	2,016,397
Purchased Property Services	11,289	-	-	-	-
Other Purchased Services	106,694	84,287	-	8,758	-
Supplies	164,069	-	-	13,609	-
Capital Outlay	54,088	43,526	-	12,000	-
Total Grants	\$666,483	\$289,938	\$500,000	\$198,253	\$2,016,397
Asset Replacement Fund					
Other Purchased Services		-	-	-	100,000
Total Asset Replacement Fund	\$0	\$0	\$0	\$0	\$100,000
Division Totals	\$ 2,297,234	\$ 10,418,499	\$ 8,877,149	\$ 7,539,151	\$ 10,132,908

DEPARTMENT SUMMARY

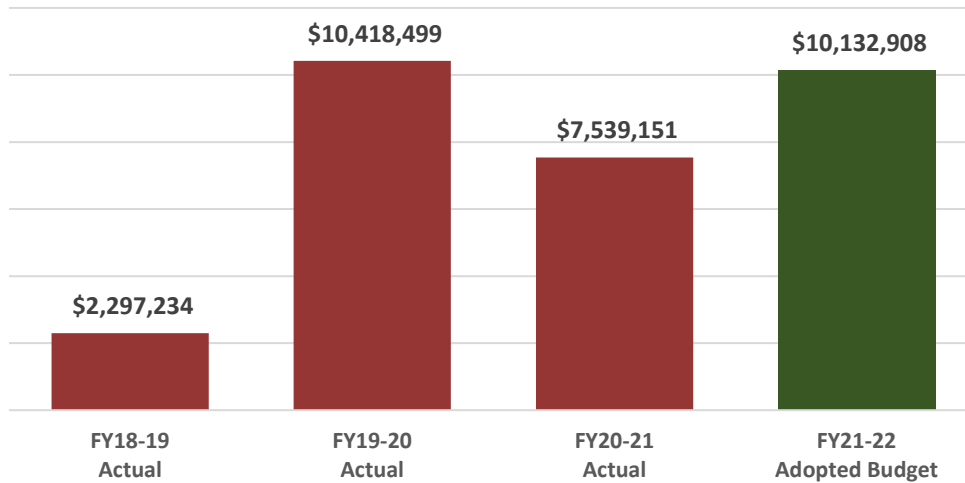
Police Department

Operations

FY21-22 Budgeted Expenditures by Category



Trend



DEPARTMENT SUMMARY

Police Department

Operations

Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Lieutenant	2.00	2.00	4.00	4.00	4.00
Sergeant	6.00	6.00	8.00	8.00	8.00
Police Officer	51.00	53.00	55.00	52.00	52.00
Police Recruit	5.00	5.00	-	-	-
School Resource Officer	-	-	0.75	0.75	0.75
Crime Scene Investigator	-	-	-	-	-
Division Totals	64.00	66.00	67.75	64.75	64.75

DEPARTMENT SUMMARY

Police Department

Support Services

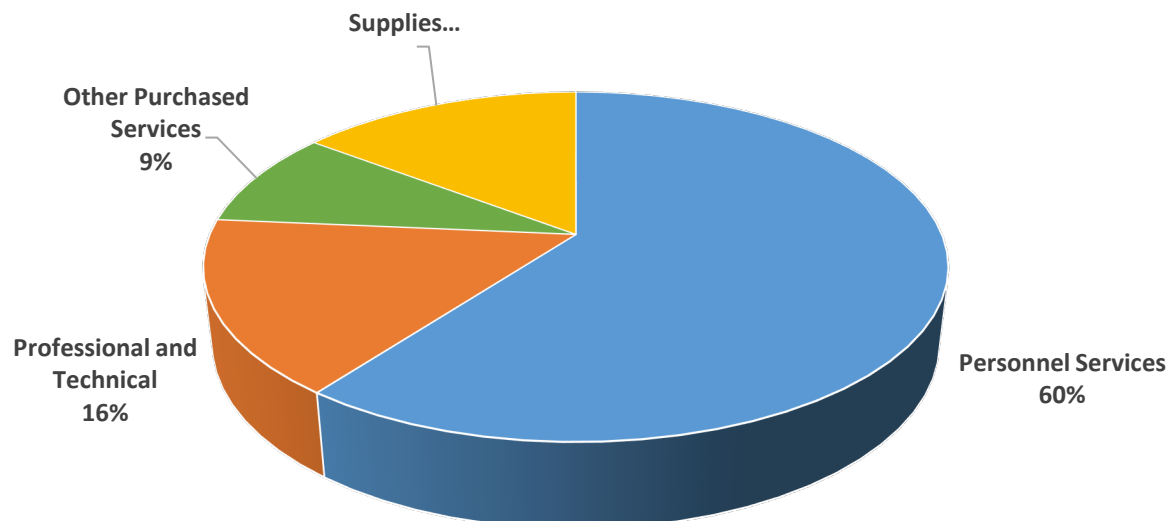
Division Description

The Support Services Division consists of the Police Records Unit, Property and Evidence Unit, Communications Unit, Capital Projects, Volunteers and Training Support Services. The division primarily supports the daily activities conducted by the Operations Division.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	385,355	1,167,236	1,776,984	1,761,801	801,055
Professional and Technical	405,233	397,193	293,187	131,588	214,370
Purchased Property Services		-	-	-	-
Other Purchased Services	776,119	62,985	109,041	59,617	118,616
Supplies	64,044	251,441	160,530	210,046	194,750
Capital Outlay		-	-	-	-
Division Totals	\$1,630,751	\$1,878,855	\$2,339,742	\$2,163,052	\$1,328,791
Grants					
Personnel Services	-	-	-	-	67,181
Total Grants	\$0	\$0	\$0	\$0	\$67,181
Division Totals	\$ 1,630,751	\$ 1,878,855	\$ 2,339,742	\$ 2,163,052	\$ 1,395,972

FY21-22 Budgeted Expenditures by Category

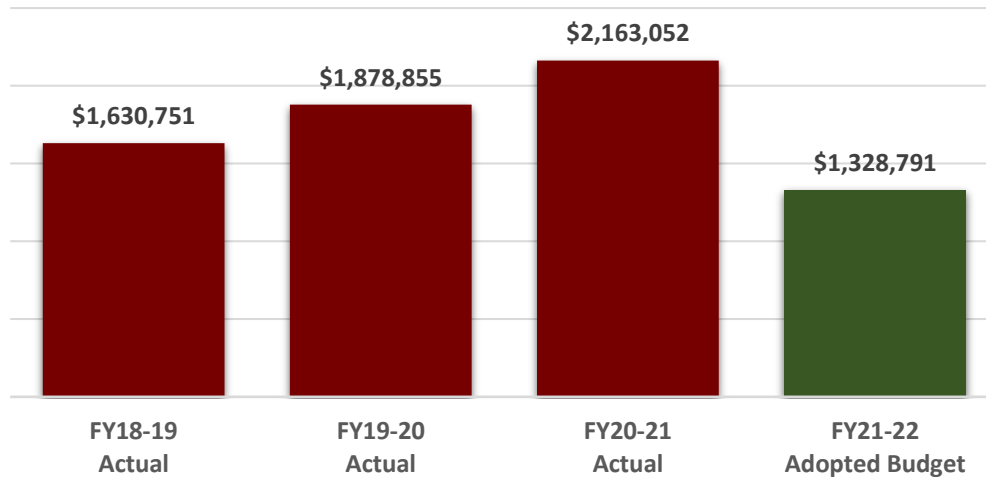


DEPARTMENT SUMMARY

Police Department

Support Services

Trend



Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Police Officer	-	-	1.00	1.00	1.00
Sergeant	-	-	1.00	2.00	2.00
Community Program Manager *	1.00	1.00	1.00	1.00	-
Property/Evidence Manager	1.00	1.00	1.00	1.00	1.00
Property/Evidence Technician	1.00	1.00	1.00	1.00	1.00
Records Clerk	3.00	3.00	3.00	3.00	3.00
Records Supervisor	1.00	1.00	1.00	1.00	1.00
Victim Advocate *	2.00	2.00	-	1.00	-
Management Analyst	1.00	1.00	1.00	1.00	1.00
Division Totals	10.00	10.00	10.00	12.00	10.00

* Moved to new org 10022126

DEPARTMENT SUMMARY

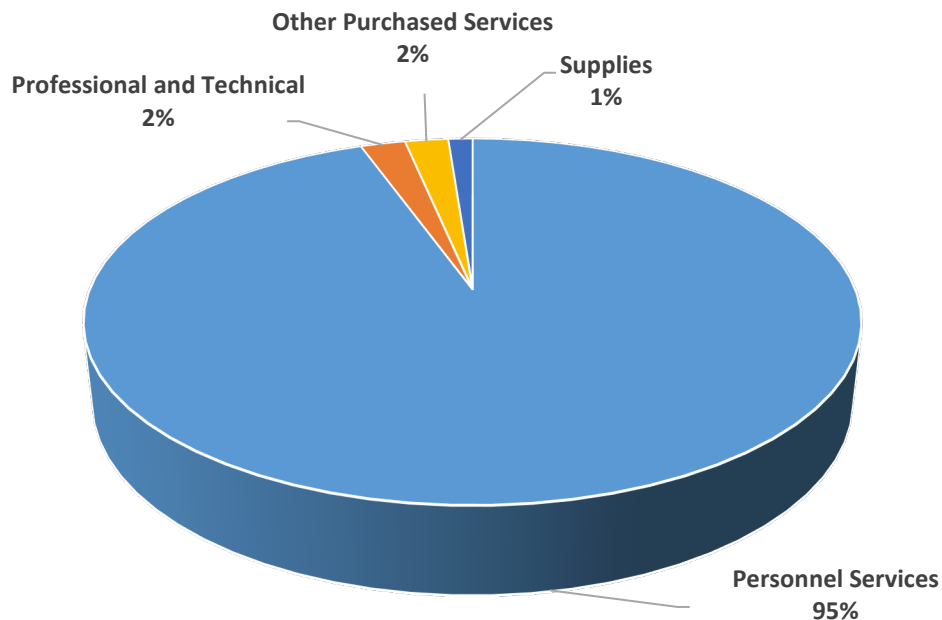
Police Department

Police Dispatch

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	683,411	-	-	-	1,201,402
Professional and Technical	179,084	-	-	-	27,950
Purchased Property Services		-	-	-	-
Other Purchased Services	23,975	-	-	-	27,093
Supplies	25,405	-	-	-	15,250
Capital Outlay		-	-	-	-
Division Totals	\$911,875	\$0	\$0	\$0	\$1,271,695

FY21-22 Budgeted Expenditures by Category

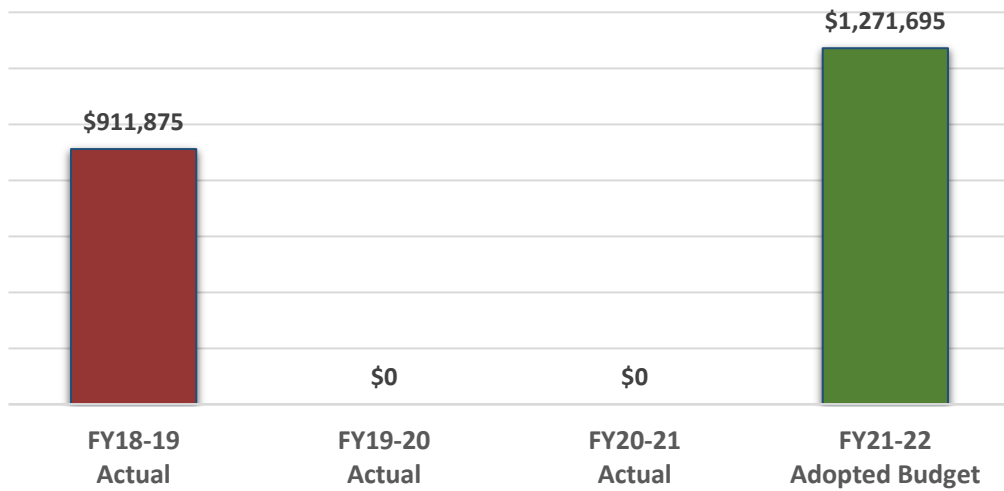


DEPARTMENT SUMMARY

Police Department

Police Dispatch

Trend



Authorized Positions

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Public Safety Communication Manager	1.00	1.00	1.00	1.00	1.00
Public Safety Communication Supervisor	1.00	1.00	1.00	2.00	2.00
Public Safety Communication Dispatcher	11.00	12.00	11.00	11.00	11.00
Division Totals	13.00	14.00	13.00	14.00	14.00

DEPARTMENT SUMMARY

Police Department

Victim Services

Division Description

The Victim Assistance Program will advocate for and empower people in crisis and promote the rights and interests of victims, witnesses, families and communities affected by crime in all facets of the criminal justice system. The Victim Assistance Program exists to provide services to all victims of crime within the City of Maricopa. Program staff does not discriminate on the basis of race, color, national origin, religion, sex, disability or age. Accommodations can be made for non-English speaking victims.

Budget Summary

Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
General Fund					
Personnel Services		-	-	-	228,527
Division Totals	\$0	\$0	\$0	\$0	\$228,527

* Previously budgeted under 10022123

Authorized Positions

Position Classifications	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Victim Advocate *		-			1.00
Community Program Manager *		-			1.00
Division Totals	-	-	-	-	2.00

DEPARTMENT SUMMARY

Non-Departmental

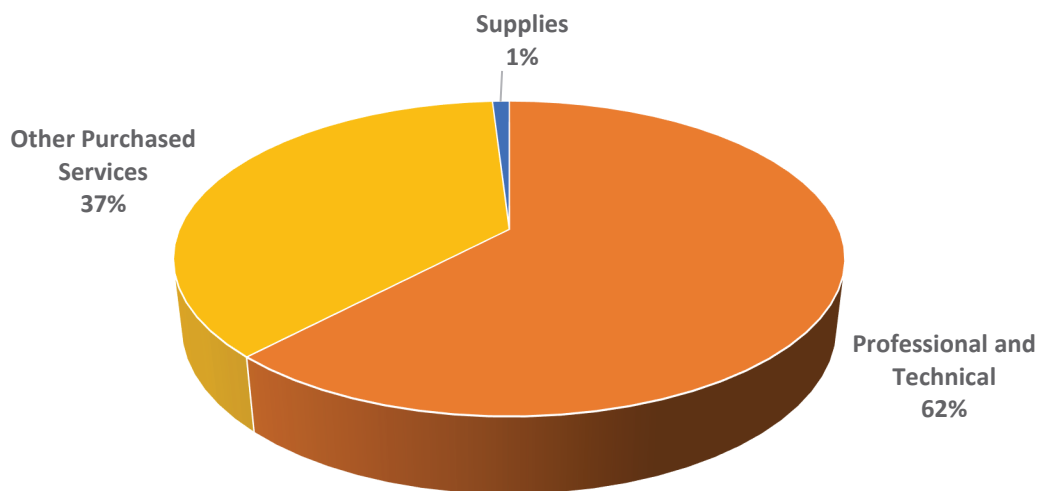
Department Description

The Non-Departmental cost center is used to account for items that are for general City benefit and difficult to assign to one department. Items budgeted include the City-wide general liability insurance, repair and maintenance for City Hall, public service awards, merit increases, general office supplies and postage, and the General Fund contingency.

Budget Summary

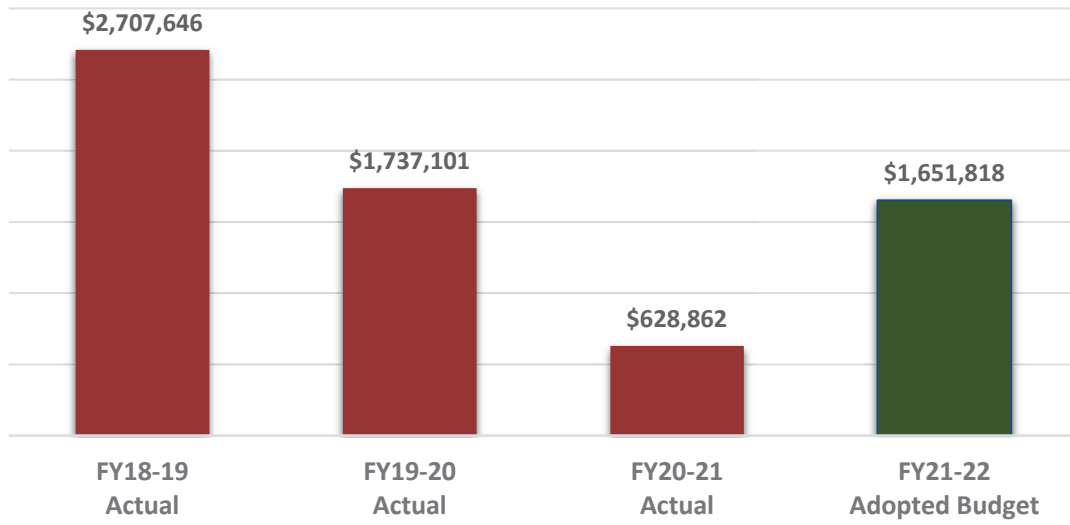
Expenditure Category	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Adopted
Personnel Services	357,268	1,353,166	1,400,000	(9,958)	-
Professional and Technical	371,575	300,487	2,874,698	472,353	1,025,301
Purchased Property Services	25,342	-	-	-	-
Other Purchased Services	550,821	82,666	31,473	166,467	610,517
Supplies	14,240	782	-	-	16,000
Contingency	1,388,400	-	1,360,000	-	-
Division Totals	\$2,707,646	\$1,737,101	\$5,666,171	\$628,862	\$1,651,818

FY21-22 Budgeted Expenditures by Category



Non-Departmental

Trend



CAPITAL IMPROVEMENT PROGRAM



Overview

What is a Capital Improvement Program?

Providing Infrastructure is a primary function of a local government. Maintaining public safety, city services, parks and recreation facilities, adequate transportation systems, and the community's quality of life are all heavily dependent on how the City plans for future infrastructure needs.

A Capital Improvement Plan (CIP) is a multi-year, long-range plan for construction and/or acquisition of high cost assets that have an extended useful life of usually more than one year and becomes or preserves an asset of the City. A long-range plan is necessary to design the financial funding for implementation of construction or acquisition of the capital project needs of the community. These capital project expenditures typically have a minimum cost of \$25,000. Most often, capital expenditures that are less than \$25,000 are considered operating expenditures and are expended from the City's operating funds.

The City uses the CIP as an avenue of communication to the public. Through the CIP document, residents and businesses are provided with an accurate and concise view of the City's long-term direction for capital investment and the City's need for stable revenue sources to fund large multi-year capital projects.

The Process

The Capital Improvement Plan (CIP) and Program is prepared by the CIP Committee and is reviewed and approved by the Budget and Finance Committee of the City Council in January of each year or soon thereafter. The final approval of the CIP is provided through the City Council which, once projects are initiated, will result in the commitment of financial resources and the construction of publicly owned, operated, and maintained facilities.

Projects are prioritized by the Committee based on City critical objectives and strategies, the General and Strategic Plans, special studies and reports, and anticipated funding sources. Projects are also evaluated and ranked on the following criteria:

- Capital Costs
- Operating Costs
- Priority Classification
- Useful Life Expectancy
- Revenues
- Funding Source
- Public Perception
- Environmental Health/Safety

Overview

It is beneficial to have the capital planning process completed prior to the annual budgeting process to ensure that sufficient capital and operating funds are included in the subsequent Annual Operating Budget. The process, however, remains flexible regarding timing and inclusion of the information in the CIP, to take advantage of opportunities or respond to issues as they arise.

The following identifies major areas of responsibility in completing the Capital Improvement Program.

FINANCE DIVISION

The calendar, coordination, development, and preparation of the Capital Improvement Program are completed through the Financial Services Division. The division coordinates and reviews estimates of available financial resources and assumptions regarding their availability for each of the five years within the program. The Division also serves as the focus for all information, scheduling, and funding resources for departments in updating, preparing, and submitting projects. It is also responsible for the completion of the final draft of the Capital Improvement Program.

DEPARTMENTS

Reality is the determining factor that all projects must meet in order to be submitted for inclusion in the program. Submittals have to be credible, meet demonstrated needs, and be sustainable for the capital improvements planning process to be successful.

Departments are responsible for preparing and submitting capital projects, which may include consultation with advisory committees, where appropriate. Departmental requests are to be realistic and cognizant of available sources of funding to construct improvements, as well as to maintain and operate them upon completion.

All projects within the first two years of the program need to meet the additional standard of having clearly available and approved sources of funding and allowances for maintenance and operating costs.

CITY COUNCIL

The preliminary Capital Improvement Program is typically presented to the City Council each year prior to operating budget presentations with proposed adoption in May. The schedule is flexible to allow for unusual circumstances regarding revenues or expenses that must be considered prior to adoption.

Overview

Impact on the Operating Budget

The City of Maricopa's operating budget is directly affected by the CIP. When certain projects are completed, they have ongoing financial impacts on the City's operating budgets. For instance, if the City constructed a new park, the operating budget for the Park Maintenance Division would increase to include additional staff to help maintain the new park. Equipment would increase as well as utilities, supplies and insurance.

The FY21-22 Operating budget includes estimated CIP future operating budget impact where possible. The City considers these operating costs when deciding which projects should be approved. Emphasis is placed on self sustaining projects with neutral operating impacts.

Summary

Projects included in the FY21-22 CIP budget are the result of the combined efforts of all departments, City Council and residents. The CIP is updated annually with new projects included if additional funding sources are identified.

The FY21-22 CIP attempts to meet the priority needs of the community, while maintaining financial sustainability in future years. The plan as submitted is financially feasible and many of the projects can be expected to be complete by the end of the fiscal year. The CIP and its funding sources are fluid and under constant evaluation as priorities change over time.

CAPITAL IMPROVEMENT PROGRAM

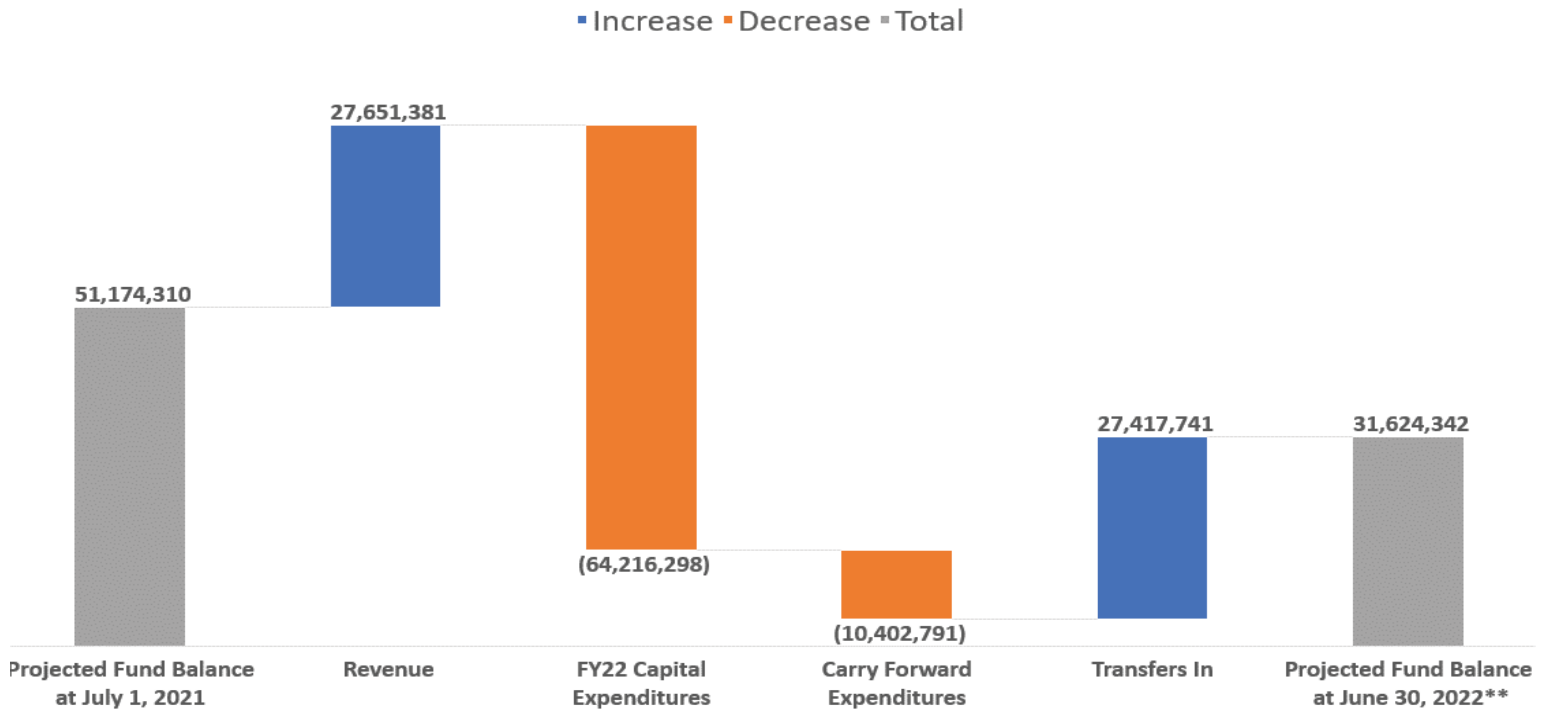
FY2021-2022 Budget

Capital Improvement Program Summary

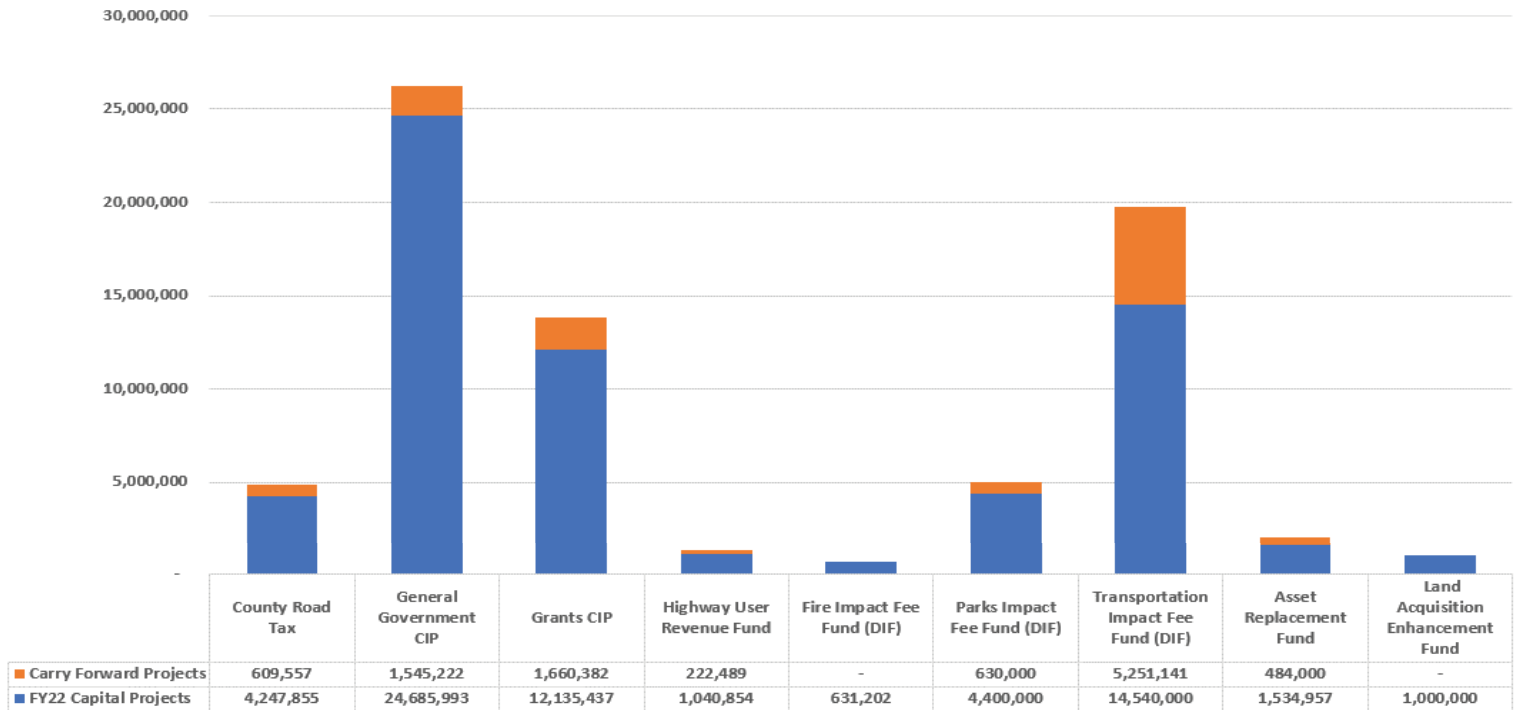
Fund	Projected Fund Balance at July 1, 2021	Revenue	FY22 Capital Expenditures	Carry Forward Expenditures	Transfers In/(Out)	Projected Fund Balance at June 30, 2022
*County Road Tax	\$ 5,642,151	\$ 2,372,220	\$ (4,247,855)	\$ (609,557)		\$ 3,156,959
Fire Impact Fee Fund	3,377,579	1,361,200	(631,202)	-		4,107,577
General Government CIP	149,721	-	(24,685,993)	(1,545,222)	26,081,495	-
Grants CIP	2,094,008	11,701,811	(12,135,437)	(1,660,382)		0
*HURF	1,331,696	4,168,650	(1,040,854)	(222,489)		4,237,003
Parks Impact Fee Fund	5,767,068	2,171,700	(4,400,000)	(630,000)		2,908,768
Transportation Impact Fee Fund	29,666,311	4,854,800	(14,540,000)	(5,251,141)		14,729,970
Police Impact Fee Fund	1,237,954	788,200	-	-		2,026,154
Library Impact Fee Fund	251,011	206,900	-	-		457,911
Asset Replacement Fund	1,561,106	25,900	(1,534,957)	(484,000)	431,951	0
Land Acquisition Enhancement Fund	95,705	-	(1,000,000)	-	904,295	(0)
Total Capital Funding	\$ 51,174,310	\$ 27,651,381	\$ (64,216,298)	\$ (10,402,791)	\$ 27,417,741	\$ 31,624,342

*Excludes other special revenue fund projects.

Capital Improvement Fund Balance



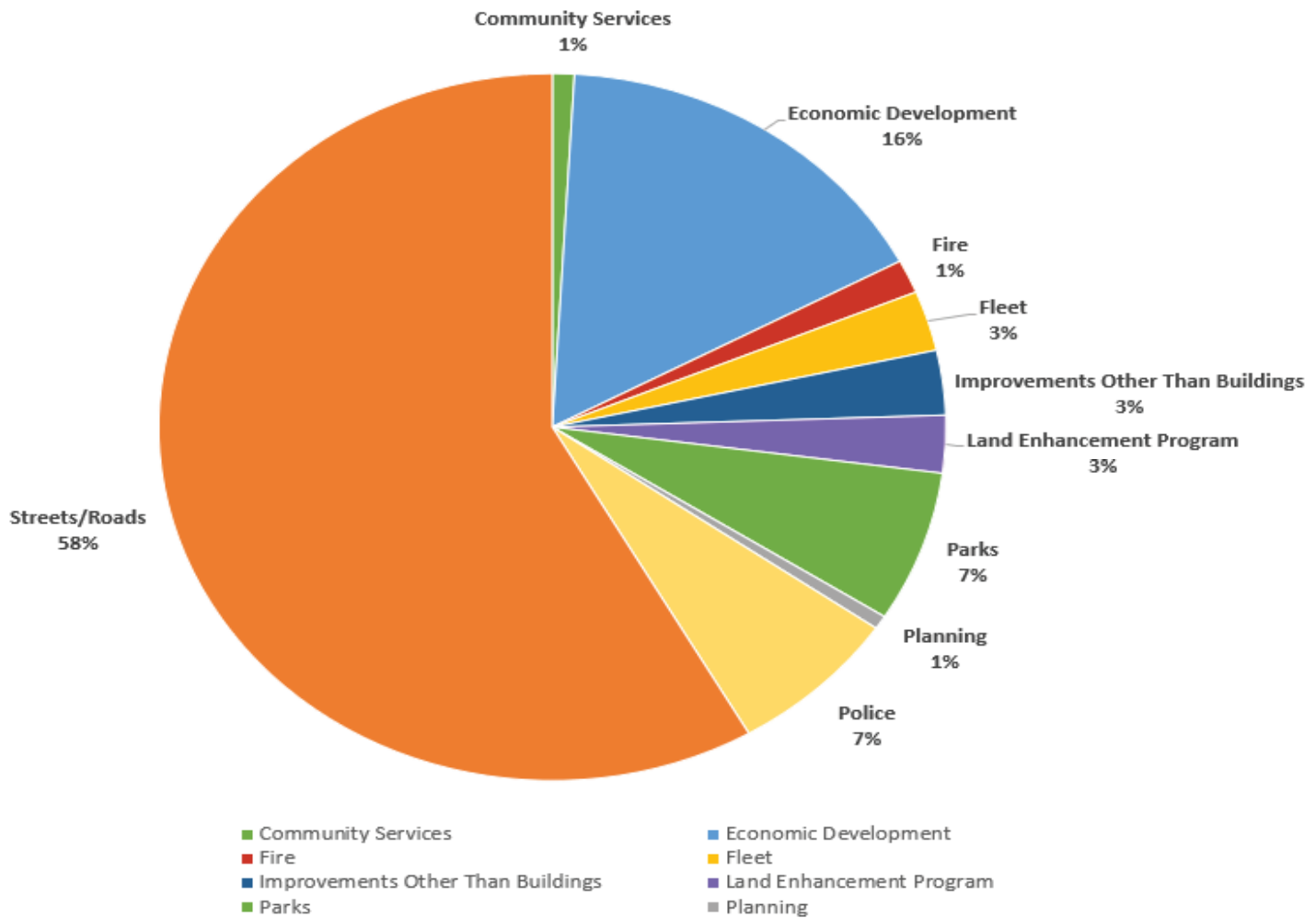
Where the Money Comes From



The chart above identifies the funding sources of the CIP Budget for fiscal year 2021-2022:

- General Government CIP Fund is used to account for Capital Improvement Projects (CIP) expenditures supported by construction sales tax and other dedicated one-time funding resources.
- Grants CIP include federal, state, and local grants for specific projects.
- Development Impact Fees (DIF) are fees assessed to new construction to fund infrastructure improvements required due to new growth. These fees are accumulated to construct specific improvements or portions of specific improvements of the municipality.
- Highway User Revenue Fund (HURF) represents the city’s share of State Motor Fuel tax revenues. These revenues are restricted by the State Constitution to be used solely for streets and highway purposes.

Where the Money is Spent



The table above identifies the proportion of Budget for fiscal year 2021-2022 attributed to each capital area:

- Streets/Roads projects include improvement of Farrell Road along the East/West Corridor, improvement of Smith-Enke and SR 347 Intersection, and construction of pedestrian crossing at UPRR and Maricopa Road.
- The Land Acquisition/Enhancement Program is created to strategically acquire problem properties and convert these liabilities into assets. The City will acquire and maintain problem properties and then transfer (sell) them back to responsible ownership and productive use in accordance with local land use goals and priorities, creating a more efficient and effective system to eliminate blight and create possible in-fill development.
- Economic Development includes Heritage District Site Improvements and Public Market Project. Heritage District Project will increase safety, add beautification to the Heritage District. Public Market Project will provide infrastructure around the area, such as utilities, streets and green space, to allow more retail and residential development, which will also serve as a catalyst for local businesses.

CAPITAL IMPROVEMENT PROGRAM
FY2021-2022 Budget

Major CIP

Department	Project #	Project Name	FY22 Budget	
City Manager	38024	Bowlin Plaza - Land Purchase	955,000	
	38025	Santa Cruz Land Purchase	4,231,881	
	38087	Maricopa Station - Commercial	4,812,272	
	38088	Tenant Improvement - Estrella Gin	430,000	
	38092	Public Market Project	2,500,000	
	38101	Substation Remodel	158,218	
	CM2022-01	Land Acquisition and Enhancement Program	1,000,000	
	CM2022-02	Contingency	6,680,000	
Community Services	38073	Multi-Use Trail - Master Plan	200,000	
	38084	Aquatic Splash Pad at Copper Sky Aquatic Center	300,000	
	38085	Resurface Pool Deck at Copper Sky Aquatic Facility	100,000	
	38086	Resurface Slide at Copper Sky Aquatic Facility	47,189	
	40042	Heritage Park Plan	500,000	
	40044	Park Imps. At Park at the Lakes - Ph 1 and 2	3,500,000	
Economic Development	31005	Santa Cruz Wash Flood Control Solution	-	
Fire	32004	FD Fire Engine - Lease Purchase	431,202	
	38079	Replacement of Lifepack Cardiac Monitors (8)	54,000	
	38090	Fire Engine Replacement	45,000	
Fleet	38062	Two (2) Police Chevy Malibu	60,000	
	38063	Fleet F150	30,000	
	38064	Two (2) Ford F250 Crew Cab	89,000	
	38065	One (1) Streets F550 Crew Cab	80,000	
	38067	Two (2) Police F150	122,000	
	38068	New Fire Ladder Tender Truck	-	
	38074	One (1) Facilities Ford F250	35,000	
	38080	Four (4) Chevy Tahoe PPV	244,457	
	Police	38028	Mobile Police Radio Replacement	100,000
		38049	New PD Admin. Bldg. and Remodel of Existing PD Bldg.	5,000,000
38072		9-1-1 Dispatch Console	-	
Public Services	19501	Fiber Optic Backbone - Honeycutt; White and Parke	-	
	19502	Sidewalk on SR347, Edison Pointe to Smith-Enke	482,159	
	32031	Fire Emergency Preemption System	-	
	34014	Street Imps.-Smith Enke and Chase to White&Parker	-	
	34018	347 Widening ADOT Project; Cobblestone Farms Drive (South) to north City Limits	2,000,000	
	38030	Fire Station 571 HVAC Replacement	40,000	

**CAPITAL IMPROVEMENT PROGRAM
FY2021-2022 Budget**

Major CIP

Department	Project #	Project Name	FY22 Budget	
Public Services	38032	EMS for Street Maint. Bldg	30,000	
	38033	Fencing Enclosure Ballfields at Copper Sky Complex	85,000	
	38036	Green Road Bypass and Loop Design	300,000	
	38037	Equipment Replacement - TORO HD Workman	27,500	
	38042	Kubota Grapple Loader	98,000	
	38043	Kubota Wheeled Laser & Disc Tractor	70,000	
	38046	Signal Mods. MCGH-White and Parker Intersection	40,000	
	38048	Road Surface Trmt. on MCGH; Planview to Porter	1,500,000	
	38053	Scissor Lift Genie 2632, Trailer	38,000	
	38054	Traffic Signal Install- Honeycutt and Maricopa Rd.	800,000	
	38055	Traffic Signal Install- Smith-Enke and Chase	50,000	
	38056	Traffic Signal Install- White - Parker and Bowlin	-	
	38058	Fencing Edwards - Arizona Department of Housing (CDBG Funding)	202,844	
	38060	Parking Improvements at Public Services Bldg.	114,000	
	38076	Transfer Station - Green Waste Tub Grinder	670,000	
	38077	FL80 Pumper	493,000	
	38078	Lighted Pathway- Heritage Dist. to Heritage Park	150,000	
	38093	Honeycutt Road Cul-De-Sac	360,000	
	38094	City Wide Transportation and Land Use Study	171,734	
	38098	Porter Road-Smith Enk to Honeycutt Half Street Improvements	480,000	
	38099	Heritage District - Underground Power	130,000	
	38100	Replace 7 Patrol Vehicles	-	
	38102	Smith-Enke and SR 347 Intersection Improvements	2,358,965	
	38104	Garvey Avenue Phase I; Condrey Avenue to Wilson Avenue	1,532,020	
	38105	SR 238; Loma Road to Costa Brava	802,529	
	38106	New Road under SR 347	662,564	
	38107	Lakeview Rd and SR347 Intersection Improvements	863,065	
	40019	Pedestrian Overpass at UPRR and Maricopa Road	1,537,000	
	40023	Landscaping on SR 347; Honeycutt to N. City Limits	1,280,000	
	40029	East West Corridor	13,850,000	
	40036	Pvmt. Imps. - Anderson Rd, MCGH to Peters& Nall Rd	-	
	40041	Heritage Museum Remodel	30,000	
	40043	Honeycutt Road Bridge Repair over Santa Cruz Wash	700,000	
	40047	Heritage District Site Improvements	135,000	
	40048	Ped crossing from Palo Brea north to Copper Sky	27,700	
	40049	Traffic Signal Install- SR 347 and MLK Blvd.	400,000	
	40062	Median Improvements on MCGH; Porter to Stonegate	-	
	Grand Total			64,216,298

CAPITAL IMPROVEMENT PROGRAM

Five-Year Plan

Five-Year CIP Plan Overview

At a Glance by Fund

By Fund	Carryforward As of 4/12/21	FY21- FY22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL
CAPITAL PROJECT FUND	1,545,222	24,685,993	8,618,529	250,000	250,000	250,000	35,599,745
CIP ASSET REPLACEMENT	484,000	1,534,957	1,447,000	347,000	54,000	54,000	3,920,957
COUNTY ROAD TAX FUND	609,557	4,247,855	-	-	-	-	4,857,412
GRANTS-CIP PROJECTS	1,660,382	12,135,437	150,000	-	-	-	13,945,819
HIGHWAY USER REVENUE FUND	222,489	1,040,854	60,000	470,000	775,000	-	2,568,343
LAND ACQUISITION ENHANCEMENT FUND	-	1,000,000	-	-	-	-	1,000,000
TRANSPORT IMPACT FEE FUND	5,251,141	14,540,000	10,480,000	1,200,000	-	-	31,471,141
Grand Total	9,772,791	59,185,096	20,755,529	2,267,000	1,079,000	304,000	93,363,416

At a Glance by Department

By Department	Carryforward As of 4/12/21	FY21- FY22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL
City Manager	-	20,767,370	3,052,728	-	-	-	23,820,099
Community Services	876,000	4,647,189	-	2,000,000	-	-	7,523,189
Economic Development	292,683	-	-	-	-	-	292,683
Fire	-	530,202	485,202	54,000	54,000	54,000	1,177,404
Fleet	54,000	660,457	1,000,000	-	-	-	1,714,457
Police	-	5,100,000	5,180,000	-	-	-	10,280,000
Public Services	9,180,108	32,511,080	11,468,801	2,213,000	1,025,000	250,000	56,647,989
Grand Total	10,402,791	64,216,298	21,186,731	4,267,000	1,079,000	304,000	101,455,820

SUPPLEMENTAL INFORMATION



The following section contains additional information to help the reader understand the City's budget document.

Acronyms

A.R.S. – Arizona Revised Statutes	MITS Committee – Maricopa Information Technology Steering Committee
ADOT – Arizona Department of Transportation	MOU – Memorandum of Understanding
AZ POST – Arizona Peace Officer Standards and Training	PD – Police Department
CAAG – Central Arizona Association of Governments	PW – Public Works
CAC – Central Arizona College	RTAC – Rural Transportation Advisory Council
CAFR – Comprehensive Annual Financial Report	SAN – Storage Area Network
CAG – Central Arizona Governments	SR347 – State Route 347 (also referred to as “John Wayne Parkway”)
CALEA – Commission on Accreditation for Law enforcement Agencies, Inc.	UCR – Uniform Crime Report (established by the Federal Bureau of Investigation)
CDBG – Community Development Block Grant	UPRR – Union Pacific Railroad
CFD – Community Facilities District	
CGCC – Chandler-Gilbert Community College	
CIP – Capital Improvement Program	
CLOMR – Conditional Letter of Map Revision	
COMPSTAT – Computer/Comparative Statistics	
DIF – Development Impact Fees	
DIMS – Digital Image Storage	
DSD – Development Services Department	
DUI – Driving Under the Influence	
ED – Economic Development Department	
EMS – Emergency Medical Services	
EMT – Emergency Medical Technician	
ERP – Enterprise Resource Planning	
FD – Fire Department	
FEMA – Federal Emergency Management Agency	
FICA – Federal Insurance Contributions Act (used in reference to FICA tax)	
FTE – Full Time Equivalent	
FY – Fiscal Year	
G.O. Bonds – General Obligation Bonds	
GAAP – Generally Accepted Accounting Principles	
GASB – Governmental Accounting Standards Board	
GF – General Fund	
GFOA – Government Finance Officers Association	
GIS – Geographic Information System	
HAZ MAT – Hazardous Materials	
HR – Human Resources	
HURF – Highway User Revenue Fund	
ICMA - International City/County Management Association	
IT – Information Technology	
LOMR – Letter of Map Revision	
LTAF – Local Transportation Assistance Fund	
MCG Highway – Maricopa Casa Grande Highway	
MDT – Mobile Data Terminals	

Glossary

The annual budget is structured to be understandable and meaningful to the general public and organizational users. This glossary is provided to assist those who are unfamiliar with budgeting terms or terms specific to the City of Maricopa's budget process.

Account - An organizational budget/operating unit within each City department or division.

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Actual vs. Budgeted - Difference between what was projected (budgeted) in revenues or expenditures at the beginning of the fiscal year and the actual receipts or expenses which are incurred by the end of the year.

Adopted - Formal action by the City Council which permits the City to incur obligations and to make expenditures of resources.

Adopted Budget - Used in fund summaries and department and division summaries within the budget document.

Allocation - A part of a lump sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or subjects.

Appropriation - An authorization made by the City Council which permits the City to incur obligations to make expenditures for specific purposes.

Assessed Valuation - A value that is established for real and personal property for use as a basis for levying property taxes. Property values are established by the County Assessor and the State as a basis for levying taxes.

Asset - Resources owned or held by a government which have monetary value.

Balanced Budget - A budget where revenues equal expenses.

Basis of Accounting - Defined by the Government Accounting Standards Board (GASB) by Fund type as the method of accounting for various activities. It is determined when a transaction or event is recognized in the fund's operating statement.

Beginning Balance - The beginning balance is the residual non-restricted funds brought forward from the previous fiscal year

Bond - A long term "IOU" or promise to pay. It is a promise to repay a specified amount of money (the face value of the bond) on a particular date (maturity date). Bonds are used primarily for financing capital projects.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. This official public document reflects decisions, assesses service needs, establishes allocation of resources and is the monetary plan for achieving City goals and objectives.

Budget Calendar - The schedule of key dates or milestones which the City follows in preparation, adoption, and administration of the budget.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

Budget Message - The opening section of the budget document which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the previous fiscal year and recommendations regarding the financial policy for the upcoming period.

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Capital Budget - The first year of the five-year Capital Improvement Plan becomes the fiscal commitment to develop projects for the current year. These numbers reflect all appropriations for items that have a value of \$10,000 or more, have a useful life of more than one year, and add to the capital assets or infrastructure of the City.

Capital Projects - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvement Program - The Capital Improvement Plan (CIP) is a comprehensive projection of capital investment projects which identifies priorities as to need, method of financing and project costs and revenues that will result during a five-year period. The plan is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the annual capital budget. The capital plan for the ensuing year must be formally adopted during the budget process.

Capital Outlay - Fixed assets that have a value of \$10,000 or more and have a useful economic life of more than one year.

Carry Over - Year-end savings that can be carried forward to cover expenses of the next fiscal year. These funds also pay for encumbrances from the prior year.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Commodities - Expendable items used by operating or construction activities. Examples include office supplies, repair and replacement parts for equipment, fuels and lubricants etc.

Contingency Fund - A budgetary reserve set aside for emergency or unanticipated expenses and/or revenue shortfalls. The City Council must approve all contingency expenditures.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Department - A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development Impact Fee - Cities and towns have the authority to impose fees that provide a direct benefit to the newly developed area, to offset costs for newly developed area's infrastructure costs.

Disbursement - The expenditure of money from an account.

Division - An organized unit within a department.

Employee Benefits - Contributions made by a government to meet commitments or obligations for employee benefits. Included are the government's share of costs for social security and the various pension, health and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Ending Balance - The residual non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

Enterprise Fund - A governmental accounting fund in which the services provided, such as water, sewer or sanitation, are financed and operated similarly to those of a private business. The rate schedules for those services are established to ensure that user revenues are adequate to meet necessary expenditures.

Expenditure - Actual outlay of funds for an asset obtained or goods and services obtained regardless of when expense is actually paid.

Expenditure Limitation - An amendment to the Arizona State Constitution which limits annual expenditures of all municipalities. The limit is set by the Economic Estimates Commission based on population growth and inflation. All municipalities have the option of Home Rule, under which voters approve a four-year expenditure limit based on revenues received.

Fees - Fees are charges for specific services.

Fiscal Policy - A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment.

Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - The time period designated by the City signifying the beginning and end of the financial reporting period. The City has established July 1 to June 30 as the municipal fiscal year.

Fixed Assets - Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

Fund - An accounting entity which has a set of self-balancing accounts and records all financial transactions for specific activities or government functions.

Fund Balance - Amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made.

Fund Summary - A fund summary, as reflected in the budget document, is a combined statement of revenues, expenditures and changes in fund balance for the prior year's actual, adopted and estimated budgets and the current year's adopted budgets.

General Fund - The general operating fund established to account for resources and uses of general operating functions of City departments. A majority of resources are provided by local and state shared taxes.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

General Plan - A planning and legal document that outlines the community vision in terms of land use.

Goal - The end toward which effort is directed.

Government Finance Officers Association (GFOA) Budget Presentation Award – The GFOA Budget Presentation Awards Program is an international awards program for governmental budgeting. Its purpose is to encourage exemplary budgeting practices and to provide peer recognition for government finance officers preparing budget documents. Award criteria include coverage of four areas of interest: policy orientation, financial planning, operational focus and effective communications.

Governmental Funds - Funds which account for most general governmental functions and include the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Grants - This funding source includes State and Federal subsidies received in aid of a public undertaking. In some instances, grants are not currently available and a program may be set back due to lack of funding.

Highway User Revenue Fund (HURF) - A fund with revenues consisting of state taxes collected on gasoline, vehicle licenses and other transportation related fees. These funds must be used for street and highway purposes.

Improvement Districts - Improvement districts consist of property owners who desire improvements that will benefit all properties within the district. Bonds are issued to finance these improvements, which are repaid by assessments on affected property owners.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance or custodial services.

Infrastructure - Facilities on which the continuance and growth of a community depend such as roads, water lines, sewers, public buildings, parks, airports, et cetera.

Inter-fund Transfer - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenues - Revenues levied by one government but shared on a predetermined basis with another government or class of governments.

Internal Service Funds - Funds which account for the activities of government departments that do work for other government departments, rather than the public.

Line-Item Budget - A budget prepared along departmental lines that focuses on projected expenditures.

Local Transportation Assistance Fund (LTAF) - Revenues are generated by the State Lottery. Distribution of these funds is based on population. Funds must be used for public transit or streets, but a small portion may be used for cultural purposes.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

Major Funds - Funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds.

Modified Accrual Basis - Under the modified accrual basis of accounting recommended for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Objective - A specific measurable statement of the actual service(s) which a City program aims to accomplish.

Operating Budget - This budget, associated with providing on-going services to citizens, includes general expenditures such as personnel services, professional services, maintenance costs, supplies and operational capital items.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations, including such items as taxes, user fees, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance - An ordinance is a formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Per Capita - A unit of measure that indicates the amount of some quantity per person in the City.

Personnel Services - The classification of all salaries, wages and fringe benefits expenditures. Fringe benefits include FICA, Arizona State Retirement System, medical insurance, life insurance and workers compensation. In some cases, benefits may also include clothing allowances, and education assistance.

Policy - A plan, course of action or guiding principle, designed to set parameters for decisions and actions. A policy could also be a more precise statement of a desired course of action.

Primary Property Tax - A limited tax levy used for general government operations based on the Primary Assessed Valuation and Primary tax rate. The total levy for primary taxes is restricted to a two percent (2%) annual increase, plus allowances for annexations, new construction and population increase.

Property Tax Levy - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance. In Arizona, the property tax system is divided into a primary and secondary rate.

Property Tax Rate - The amount of tax stated in terms of a unit of the tax base expressed as dollar per \$100 of equalized assessed valuation.

Proprietary funds - Funds which account for the business type activities of government, which include enterprise funds and internal service funds.

Reserve/Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. The City Council must approve all contingency expenditures.

Resolution - A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue - Receipts from items such as taxes, intergovernmental sources and user fees or resources from voter-authorized bonds, system development fees and grants.

Secondary Property Taxes - An unlimited tax levy restricted to general bonded debt obligations and for voter approved budget overrides. These taxes are based on the Secondary Assessed Valuation and Secondary Tax rate.

Source of Revenue - Revenues are classified according to their source or point of origin.

Special Revenue Fund - Created out of receipts of specific taxes or other earmarked revenues. Such funds are authorized by statutory or charter provisions to pay for specific activities with a special form of continuing revenues.

Tax Levy - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Transfers - All inter-fund transactions except loans or advances, quasi-external transactions and reimbursements.

Unreserved Fund Balance - The portion of a fund's balance which is not restricted for a specific purpose and is available for general appropriation.

User Fees or Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.



CITY OF
MARICOPA[®]
PROUD HISTORY • PROSPEROUS FUTURE

Christian Price
Mayor

Nancy Smith
Vice Mayor

Henry Wade
Councilmember

Vincent Manfredi
Councilmember

Rich Vitiello
Councilmember

Amber Liermann
Councilmember

Bob Marsh
Councilmember

Ricky A. Horst
City Manager

Jennifer Brown
Assistant City Manager

Matt Kozlowski
Chief Financial Officer

Lisell Blancarte
Budget Manager

39700 West Civic Center
Plaza
Maricopa, AZ 85138