

Official Budget Forms

City/Town of Maricopa

Fiscal year 2023

City/Town of Maricopa

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Fiscal year 2023

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RESOLUTION NO. 22-30

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE
CITY OF MARICOPA, ARIZONA, ADOPTING BUDGET FOR THE
FISCAL YEAR 2022-2023**

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City Council did, on May 17, 2022, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City of Maricopa, Arizona, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on May 17, 2022, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and


WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City Council would meet on June 21, 2022, at City Hall for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A).

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of the City of Maricopa, Arizona that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City of Maricopa, Arizona for the fiscal year 2022-2023.

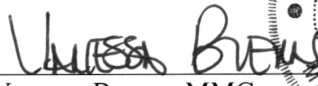
PASSED AND ADOPTED by the Mayor and City Council of the City of Maricopa, Arizona, this 21st day of June, 2022.

APPROVED:



Christian Price
Mayor


ATTEST:



Vanessa Bueras, MMC
City Clerk



APPROVED AS TO FORM:



Denis Fitzgibbons
City Attorney

City/Town of Maricopa
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023

Fiscal year	S c h		Funds							Total all funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2022	E	1	56,299,939	49,945,824	3,252,975	71,515,047	0	0	0	181,013,784
2022	E	2	47,503,443	6,825,541	0	24,179,691	0	0	0	78,508,675
2023		3	66,030,867	10,963,839	391,979	45,276,069	0	0	0	122,662,754
2023	B	4	15,387,886							15,387,886
2023	B	5			3,226,475					3,226,475
2023	C	6	62,359,611	61,105,695	0	47,481,505	0	0	0	170,946,811
2023	D	7	0	0	0	0	0	0	0	0
2023	D	8	0	0	0	0	0	0	0	0
2023	D	9	0	0	0	24,207,465	0	0	0	24,207,465
2023	D	10	24,207,465	0	0	0	0	0	0	24,207,465
2023			Line 11: Reduction for fund balance reserved for future budget year expenditures							
										0
										0
										0
										0
										0
2023		12	119,570,899	72,069,534	3,618,454	116,965,039	0	0	0	312,223,926
2023	E	13	60,912,099	65,951,212	3,226,475	120,959,626	0	0	0	251,049,412

Expenditure limitation comparison	2022	2023
1 Budgeted expenditures/expenses	\$ 181,013,784	\$ 251,049,412
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	181,013,784	251,049,412
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 181,013,784	\$ 251,049,412
6 EEC expenditure limitation	\$ 512,888,503	\$ 565,786,812

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

City/Town of Maricopa
Tax levy and tax rate information
Fiscal year 2023

	2022	2023
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>15,080,235</u>	\$ <u>15,416,294</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>14,757,131</u>	\$ <u>15,387,886</u>
Property tax judgment		
B. Secondary property taxes	<u>2,972,343</u>	<u>3,226,475</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u>17,729,474</u>	\$ <u>18,614,361</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>13,029,988</u>	
(2) Prior years' levies	<u>137,498</u>	
(3) Total primary property taxes	\$ <u>13,167,486</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>3,024,450</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>3,024,450</u>	
C. Total property taxes collected	\$ <u>16,191,936</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>4.3709</u>	<u>4.1709</u>
Property tax judgment		
(2) Secondary property tax rate	<u>0.8804</u>	<u>0.8399</u>
Property tax judgment		
(3) Total city/town tax rate	<u>5.2513</u>	<u>5.0108</u>
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

City/Town of Maricopa
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
Local Sales Taxes	\$ 17,674,800	\$ 20,851,249	\$ 25,936,500
Franchise Taxes	1,828,000	1,445,036	750,900
Licenses and permits			
Permit Fees	8,468,554	8,962,834	7,499,374
Business License/Registry	0	1,200	0
Intergovernmental			
State Shared Sales Tax	6,801,321	7,780,639	11,218,630
State Shared Income Tax	6,120,509	7,473,635	8,319,720
Vehicle License Tax	3,512,012	3,457,884	4,861,179
Charges for services			
Administrative Fees	38,400	50,778	49,000
Development Services Fees	333,300	200,068	149,561
Transit Revenue		3,097	
Library Fees	12,100	30,178	28,000
Park and Recreation Fees	948,600	2,427,956	1,927,050
Public Safety Fees	233,100	224,833	239,635
Fines and forfeits			
Magistrate Court Fees	639,400	525,087	502,500
Interest on investments			
Investment Earnings	500,000	1,172,632	
Miscellaneous			
Miscellaneous	614,100	909,610	877,562
Total General Fund	\$ 47,724,196	\$ 55,516,717	\$ 62,359,611

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**City/Town of Maricopa
Revenues other than property taxes
Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special Revenue Funds			
Highway User Revenue Fund			
Intergovernmental	\$ 4,168,650	\$ 4,021,544	\$ 5,765,161
Investment Earnings		63,195	
	<u>\$ 4,168,650</u>	<u>\$ 4,084,739</u>	<u>\$ 5,765,161</u>
Grants			
Intergovernmental	\$ 43,319,071	\$ 1,131,218	\$ 52,242,294
	<u>\$ 43,319,071</u>	<u>\$ 1,131,218</u>	<u>\$ 52,242,294</u>
Local Road Maintenance			
Contributions from Developers	\$ 150,000	\$ 149,913	\$ 80,000
Investment Earnings		4,366	
	<u>\$ 150,000</u>	<u>\$ 154,279</u>	<u>\$ 80,000</u>
County Road Tax			
Intergovernmental	\$ 2,372,220	\$ 3,352,892	\$ 3,018,240
Investment Earnings		86,108	0
	<u>\$ 2,372,220</u>	<u>\$ 3,439,000</u>	<u>\$ 3,018,240</u>
Total special revenue funds	<u>\$ 50,009,941</u>	<u>\$ 8,809,236</u>	<u>\$ 61,105,695</u>

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City/Town of Maricopa
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Debt Service Funds			
General Obligations Debt Service			
Miscellaneous	\$	\$	\$
Total debt service funds	\$ -	\$ -	\$ -
Capital Projects Funds			
General Governmental CIP			
Local Sales Tax	\$	\$	\$
Miscellaneous Revenue			
Investments Earnings		25,285	
	\$ 0	\$ 25,285	\$ 0
Asset Replacement Fund			
Asset Replacement Fund	\$ 25,900	\$ 129,799	\$ 70,000
	\$ 25,900	\$ 129,799	\$ 70,000
Land Acquisition Enhancement			
Land Acquisition Enhancement	\$	\$ 1,748,037	\$
	\$ 0	\$ 1,748,037	\$ 0
Grants CIP			
Intergovernmental	\$ 11,701,811	\$ 28,319	\$ 41,237,707
	\$ 11,701,811	\$ 28,319	\$ 41,237,707
Police DIF			
Impact Fees	\$ 788,200	\$ 838,008	\$ 467,688
Investments Earnings		15,676	
	\$ 788,200	\$ 853,684	\$ 467,688
Parks DIF			
Impact Fees	\$ 2,171,700	\$ 2,669,535	\$ 1,653,241
Investments Earnings		97,707	
	\$ 2,171,700	\$ 2,767,242	\$ 1,653,241
Library DIF			
Impact Fees	\$ 206,900	\$ 208,900	\$ 134,342
Investments Earnings		3,427	
	\$ 206,900	\$ 212,327	\$ 134,342
Transportation DIF			
Impact Fees	\$ 4,854,800	\$ 5,422,401	\$ 2,938,642
Investments Earnings		492,448	
	\$ 4,854,800	\$ 5,914,849	\$ 2,938,642
Fire DIF			
Impact Fees	\$ 1,361,200	\$ 1,564,815	\$ 979,886
Investments Earnings		30,600	
	\$ 1,361,200	\$ 1,595,415	\$ 979,886
Total capital projects funds	\$ 21,110,511	\$ 77,600,912	\$ 47,481,505

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**City/Town of Maricopa
Revenues other than property taxes
Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Total all funds	\$ <u>118,844,648</u>	\$ <u>141,926,865</u>	\$ <u>170,946,811</u>

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

City/Town of Maricopa
Other financing sources/(uses) and interfund transfers
Fiscal year 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
Asset Replacement	\$ _____	\$ _____	\$ _____	\$ 2,176,529
General Government CIP	_____	_____	_____	20,054,497
Land Enhancement Fund	_____	_____	_____	1,000,000
Interfund Loan to Police DIF	_____	_____	_____	471,660
Interfund Loan to Transportation DIF	_____	_____	_____	504,779
Total General Fund	\$ 0	\$ 0	\$ 0	\$ 24,207,465
Capital projects funds				
Asset Replacement	\$ _____	\$ _____	\$ 2,176,529	\$ _____
General Government CIP	_____	_____	20,054,497	_____
Land Enhancement Fund	_____	_____	1,000,000	_____
Interfund Loan to Police DIF	_____	_____	471,660	_____
Interfund Loan to Transportation DIF	_____	_____	504,779	_____
Total capital projects funds	\$ 0	\$ 0	\$ 24,207,465	\$ 0
Total all funds	\$ 0	\$ 0	\$ 24,207,465	\$ 24,207,465

**City/Town of Maricopa
Expenditures/expenses by fund
Fiscal year 2023**

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
Administrative Services	4,671,434	(4,671,434)		-
City Clerk	\$ 472,657	\$ 17,798	\$ 472,410	\$ 1,561,778
City Magistrate	568,746	(66,205)	493,736	451,497
Development Services	2,507,105	(563,881)	1,651,846	2,472,680
Dispatch	0		0	1,717,635
Emergency Management	0		0	838,099
Engineering & CIP	0	1,210,829	743,657	1,770,945
Executive Services	8,863,737	(2,160,780)	3,453,302	5,463,995
Fire	10,415,625	(100,036)	10,080,082	11,245,980
Mayor & Council	887,472		795,509	544,637
Non-Departmental	1,651,818	800,983	1,654,159	1,452,481
Office of Business Management	0	7,524,560	5,935,694	8,399,607
Parks & Recreation	5,568,149	(53,137)	4,907,167	6,845,216
Police	11,686,185	(103,526)	11,330,664	12,094,053
Public Services	7,502,220	(330,379)	5,985,218	6,053,495
Total General Fund	\$ 54,795,146	\$ 1,504,793	\$ 47,503,443	\$ 60,912,099
Special revenue funds				
Highway User Revenue Fund	\$ 4,030,844	\$ (97,637)	\$ 2,054,282	\$ 6,624,308
Local Road Maintenance	150,000		150,000	300,000
Grants	43,319,071	(4,423,866)	1,009,137	52,242,294
County Road Tax	6,967,412		3,612,122	6,784,610
	0			
Total special revenue funds	\$ 54,467,327	\$ (4,521,503)	\$ 6,825,541	\$ 65,951,212
Debt service funds				
Miscellaneous	\$ 3,252,975			\$ 3,226,475
Total debt service funds	\$ 3,252,975	\$ 0	\$ 0	\$ 3,226,475
Capital projects funds				
General Governmental CIP	\$ 26,231,216	\$ 6,147,925	\$ 15,160,770	\$ 29,825,088
Asset Replacement Fund	2,018,957		859,686	4,398,471
Grants CIP	13,795,819	(6,219,143)	30,162	41,237,707
Library DIF		500	0	500
Police DIF		11,350	0	2,876,393
Parks DIF	5,030,000	4,707	302,505	7,004,874
Transportation DIF	19,791,141	38,652	3,308,996	33,892,800
Fire DIF	631,202	32,591	517,441	723,793
Land Acquisition Enhancement Fund	1,000,000	3,000,130	4,000,130	1,000,000
Total capital projects funds	\$ 68,498,335	\$ 3,016,712	\$ 24,179,691	\$ 120,959,626
Total all funds	\$ 181,013,783	\$ 0	\$ 78,508,675	\$ 251,049,412

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**City/Town of Maricopa
Expenditures/expenses by department
Fiscal year 2023**

Department/Fund	Adopted budgeted expenditures/expenses 2022	Expenditure/expense adjustments approved 2022	Actual expenditures/expenses* 2022	Budgeted expenditures/expenses 2023
Administrative Services				
General Fund	\$ 4,671,434	\$ (4,671,434)	\$ 0	\$ 0
Department total	\$ 4,671,434	\$ (4,671,434)	\$ 0	\$ 0
City Clerk				
General Fund	\$ 472,657	\$ 17,798	\$ 472,410	\$ 1,561,778
Grants				\$ 50,000
Library DIF				\$ 500
Department total	\$ 472,657	\$ 17,798	\$ 472,410	\$ 1,612,278
City Magistrate				
General Fund	\$ 568,746	\$ (66,205)	\$ 493,736	\$ 451,497
Department total	\$ 568,746	\$ (66,205)	\$ 493,736	\$ 451,497
Development Services				
General Fund	\$ 2,507,105	\$ (563,881)	\$ 1,651,846	\$ 2,472,680
General Governmental CIP	292,683	(162,540)	145,863	0
Grants			69,084	
Highway User Revenue Fund	34,223	(34,222)	0	0
Department total	\$ 2,834,011	\$ (760,643)	\$ 1,866,792	\$ 2,472,680
Dispatch				
General Fund	\$ 0	\$ 0	\$ 0	\$ 1,717,635
Department total	\$ 0	\$ 0	\$ 0	\$ 1,717,635
Debt Service				
General Obligation Debt Services	\$ 3,252,975	\$ 0	\$ 0	\$ 3,226,475
Department total	\$ 3,252,975	\$ 0	\$ 0	\$ 3,226,475
Emergency Management				
General Fund	\$ 0	\$ 0	\$ 0	\$ 838,099
Department total	\$ 0	\$ 0	\$ 0	\$ 838,099
Engineering & CIP				
General Fund	\$ 0	\$ 1,210,829	\$ 743,657	\$ 1,770,945
Highway User Revenue Fund			62,609	1,206,047.00
County Road Tax				30,000.00
Transportation DIF				1,380,000.00
Parks DIF				-
Library DIF				-
Police DIF				-
Fire DIF				-
General Governmental CIP				350,000.00
Grants CIP				16,325,000.00
Department total	\$ 0	\$ 1,210,829	\$ 806,266	\$ 21,061,992
Executive Services				
General Fund	\$ 8,863,737	\$ (2,160,780)	\$ 3,453,302	\$ 5,463,995
Grants	40,000,000	(4,423,866)	2,765	50,000,000
General Governmental CIP	13,567,370	72,870	9,940,562	10,452,257
County Road Tax	200,000	(200,000)		1,068,070
Asset Replacement Fund	200,000	0		722,073
Highway User Revenue Fund	200,000	(179,443)		485,314
Transportation DIF	200,000	0		497,523
Parks DIF	200,000	0		615,423
Fire DIF	200,000	0		260,000
Land Acquisition Enhancement Fund	1,000,000	3,000,130	4,000,130	1,000,000
Grants CIP	5,000,000	0		652,688
Department total	\$ 69,631,107	\$ (3,891,089)	\$ 17,396,759	\$ 71,217,343
Fire				
General Fund	\$ 10,415,625	\$ (100,036)	\$ 10,080,082	\$ 11,245,980
Grants	285,493	0	220,418	500,000
Asset Replacement Fund	54,000	0		288,000
Fire DIF	431,202	32,591	517,441	463,793
General Governmental CIP	45,000	400,000	79,765	650,000
Department total	\$ 11,231,320	\$ 332,555	\$ 10,897,706	\$ 13,147,773
Mayor & Council				
General Fund	\$ 887,472	\$ 0	\$ 795,509	\$ 544,637
Department total	\$ 887,472	\$ 0	\$ 795,509	\$ 544,637
Non-Departmental				
General Fund	\$ 1,651,818	\$ 800,983	\$ 1,654,159	\$ 1,452,481
County Road Tax		299,701		
General Governmental CIP		255,903		
Grants		(10,830)	16,079	0
Grants CIP		68,772		
Highway User Revenue Fund		37,406		
Parks DIF		42,261		
Transportation DIF		559,217		
Department total	\$ 1,651,818	\$ 2,053,414	\$ 1,670,238	\$ 1,452,481
Office of Business Management				
General Fund	\$ 0	\$ 7,524,560	\$ 5,935,694	\$ 8,399,607
Department total	\$ 0	\$ 7,524,560	\$ 5,935,694	\$ 8,399,607
Police				
General Fund	\$ 11,686,185	\$ (103,526)	\$ 11,330,664	\$ 12,094,053
Grants	2,083,578	0	314,459	622,180
Asset Replacement Fund	100,000	0		662,000
General Governmental CIP	5,000,000	0	1,458,041	11,954,236
Library DIF	0	0		
Police DIF	0	11,350		2,876,393
Department total	\$ 18,869,763	\$ (92,176)	\$ 13,103,164	\$ 28,208,862
Parks & Recreation				
General Fund	\$ 5,568,149	\$ (53,137)	\$ 4,907,167	\$ 6,845,216
General Governmental CIP	693,189	(60,000)	474,243	243,586
Library DIF		500		
Grants	150,000	10,830	131,030	150,000
Asset Replacement Fund				885,242
Parks DIF	4,830,000	(37,554)	302,505	6,389,451
Department total	\$ 11,241,338	\$ (139,361)	\$ 5,814,945	\$ 14,513,495
Public Services				
General Fund	\$ 7,502,220	\$ (330,379)	\$ 5,985,218	\$ 6,053,495
Highway User Revenue Fund	3,796,621	78,621	1,991,674	4,932,947
Local Road Maintenance	150,000	0	150,000	
Grants	800,000	0	255,302	1,220,114
County Road Tax	6,767,412	(99,701)	3,612,122	5,686,540
General Governmental CIP	6,632,974	5,641,692	3,062,295	6,175,010
Asset Replacement Fund	1,664,957	0	859,686	1,841,156
Grants CIP	8,795,819	(6,287,915)	30,162	24,260,019
Fire DIF				
Parks DIF				
Transportation DIF	19,591,141	(520,565)	3,308,996	32,015,277
Department total	\$ 55,701,144	\$ (1,518,248)	\$ 19,255,456	\$ 82,184,557

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

City/Town of Maricopa
Full-time employees and personnel compensation
Fiscal year 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
General Fund	408.82	\$ 28,414,312	\$ 3,885,612	\$ 4,670,289	\$ 4,198,759	\$ 41,168,972
Special revenue funds						
Highway User Revenue Fund	20.00	\$ 1,106,869	\$ 131,841	\$ 261,791	\$ 139,808	\$ 1,640,309
Grants	1.74	71,653	8,620	31,817	8,024	120,114
Total special revenue funds	21.74	\$ 1,178,522	\$ 140,461	\$ 293,608	\$ 147,832	\$ 1,760,423
Total all funds	430.56	\$ 29,592,834	\$ 4,026,073	\$ 4,963,898	\$ 4,346,591	\$ 42,929,395