

City of Maricopa

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City of Maricopa
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2024

Fiscal year	S c h	Funds									
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds		
2023	Adopted/adjusted budgeted expenditures/expenses*	E	1	61,243,216	65,935,095	3,226,475	120,644,626	0	0	0	251,049,412
2023	Actual expenditures/expenses**	E	2	50,785,573	9,220,733	3,226,475	71,096,804	0	0	0	134,329,585
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	46,556,774	9,248,199	1,046	48,277,282	0	0	0	104,083,302
2024	Primary property tax levy	B	4	16,196,391						0	16,196,391
2024	Secondary property tax levy	B	5			3,222,325					3,222,325
2024	Estimated revenues other than property taxes	C	6	75,149,135	62,068,315	0	66,435,042	0	0	0	203,652,492
2024	Other financing sources	D	7	0	0	0	0	0	0	0	0
2024	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2024	Interfund transfers in	D	9	0	0	0	36,536,665	0	0	0	36,536,665
2024	Interfund Transfers (out)	D	10	36,536,665	0	0	0	0	0	0	36,536,665
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
											0
											0
2024	Total financial resources available		12	101,365,635	71,316,514	3,223,371	151,248,989	0	0	0	327,154,510
2024	Budgeted expenditures/expenses	E	13	69,088,815	67,898,890	3,222,325	145,039,912	0	0	0	285,249,942

Expenditure limitation comparison

	2023	2024
1 Budgeted expenditures/expenses	\$ 251,049,412	\$ 285,249,942
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	251,049,412	285,249,942
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 251,049,412	\$ 285,249,942
6 EEC expenditure limitation	\$ 565,786,812	\$ 644,026,349

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 of Maricopa
Tax levy and tax rate information
Fiscal year 2024

	2023	2024
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>15,416,294</u>	\$ <u>16,196,391</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>15,387,886</u>	\$ <u>16,196,391</u>
Property tax judgment		
B. Secondary property taxes	<u>3,226,475</u>	<u>3,222,325</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u>18,614,361</u>	\$ <u>19,418,716</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>13,563,744</u>	
(2) Prior years' levies	<u>131,471</u>	
(3) Total primary property taxes	\$ <u>13,695,215</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>3,098,628</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>3,098,628</u>	
C. Total property taxes collected	\$ <u>16,793,843</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>4.1709</u>	<u>3.8788</u>
Property tax judgment		
(2) Secondary property tax rate	<u>0.8399</u>	<u>0.7798</u>
Property tax judgment		
(3) Total city/town tax rate	<u>5.0108</u>	<u>4.6586</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 of Maricopa
Revenues other than property taxes
Fiscal Year 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
General Fund			
Local taxes			
Local Sales Taxes	\$ 25,936,500	\$ 33,167,986	\$ 34,500,000
Franchise Taxes	750,900	1,500,000	1,200,000
Licenses and permits			
Permit Fees	7,499,374	4,985,077	4,668,061
Intergovernmental			
State Shared Sales Tax	11,218,630	9,000,500	9,441,809
State Shared Income Tax	8,319,720	11,898,081	16,819,378
Vehicle License Tax	4,861,179	4,187,266	5,086,987
Charges for services			
Administrative Fees	49,000	20,532	25,000
Development Services Fees	149,561	82,850	100,000
Library Fees	28,000	29,622	22,600
Park and Recreation Fees	1,927,050	2,001,901	1,847,600
Public Safety Fees	239,635	94,409	113,300
Fines and forfeits			
Magistrate Court Fees	502,500	433,690	466,900
Miscellaneous			
Miscellaneous	877,562	816,623	857,500
Total General Fund	\$ 62,359,611	\$ 68,218,537	\$ 75,149,135

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

City of Maricopa
Revenues other than property taxes
Fiscal Year 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Special Revenue Funds			
Highway User Revenue Fund			
Intergovernmental	\$ 5,765,161	\$ 5,550,000	\$ 6,070,633
Investment Earnings	\$ 5,765,161	\$ 5,550,000	\$ 6,070,633
Grants			
Intergovernmental	\$ 52,242,294	\$ 813,792	\$ 51,967,682
	\$ 52,242,294	\$ 813,792	\$ 51,967,682
Local Road Maintenance			
Contributions from Developers	\$ 80,000	\$ 28,448	\$ 30,000
Investment Earnings	\$ 80,000	\$ 28,448	\$ 30,000
County Road Tax			
Intergovernmental	\$ 3,018,240	\$ 4,000,050	\$ 4,000,000
Investment Earnings	0	\$ 4,000,050	\$ 4,000,000
	\$ 3,018,240	\$ 4,000,050	\$ 4,000,000
Total special revenue funds	\$ 61,105,695	\$ 10,392,290	\$ 62,068,315

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

City of Maricopa
Revenues other than property taxes
Fiscal Year 2024

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Capital Projects Funds			
Asset Replacement Fund			
Asset Replacement Fund	\$ 70,000	\$ 49,117	\$ 52,000
	<u>\$ 70,000</u>	<u>\$ 49,117</u>	<u>\$ 52,000</u>
Land Acquisition Enhancement			
Land Acquisition Enhancement	\$	\$	\$ 5,000,000
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,000,000</u>
Grants CIP			
Intergovernmental	\$ 41,237,707	\$ 905,390	\$ 41,254,968
	<u>\$ 41,237,707</u>	<u>\$ 905,390</u>	<u>\$ 41,254,968</u>
Police DIF			
Impact Fees	\$ 467,688	\$ 432,239	\$ 450,000
	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>\$ 467,688</u>	<u>\$ 432,239</u>	<u>\$ 450,000</u>
Parks DIF			
Impact Fees	\$ 1,653,241	\$ 650,000	\$ 650,000
Investments Earnings	\$	\$	\$
	<u>\$ 1,653,241</u>	<u>\$ 650,000</u>	<u>\$ 650,000</u>
Library DIF			
Impact Fees	\$ 134,342	\$ 102,883	\$ 108,000
Investments Earnings	\$	\$	\$
	<u>\$ 134,342</u>	<u>\$ 102,883</u>	<u>\$ 108,000</u>
Transportation DIF			
Impact Fees	\$ 2,938,642	\$ 2,900,000	\$ 2,030,000
Investments Earnings	\$	\$	\$
	<u>\$ 2,938,642</u>	<u>\$ 2,900,000</u>	<u>\$ 2,030,000</u>
Fire DIF			
Impact Fees	\$ 979,886	\$ 620,000	\$ 630,000
Investments Earnings	\$	\$	\$
	<u>\$ 979,886</u>	<u>\$ 620,000</u>	<u>\$ 630,000</u>
Transportation Bond			
Transportation Bond	\$ 0	\$	\$ 16,260,074
	<u>\$</u>	<u>\$</u>	<u>\$</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 16,260,074</u>
Total capital projects funds	<u>\$ 47,481,505</u>	<u>\$ 5,659,629</u>	<u>\$ 66,435,042</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.

Total all funds \$ 170,946,811 \$ 84,270,456 \$ 203,652,492

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

City of Maricopa
Other financing sources/(uses) and interfund transfers
Fiscal year 2024

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
General Fund				
Asset Replacement	\$	\$	\$	\$ 3,725,937
General Government CIP				29,466,760
Land Enhancement Fund				1,000,000
Interfund Loan to Police DIF				2,343,968
Total General Fund	\$	\$	\$	\$ 36,536,665
Capital projects funds				
Asset Replacement	\$	\$	\$ 3,725,937	\$
General Government CIP			29,466,760	
Land Enhancement Fund			1,000,000	
Interfund Loan to Police DIF			2,343,968	
Total capital projects funds	\$	\$	\$ 36,536,665	\$ 0
Total all funds	\$	\$	\$ 36,536,665	\$ 36,536,665

**City of Maricopa
Expenditures/expenses by fund
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
General Fund				
City Clerk	\$ 1,561,778	\$ (6,150)	\$ 1,408,660	\$ 588,783
City Magistrate	451,497	443,794	636,025	1,139,629
Communications & Cultural Services	-	-	-	1,595,104
Community Services	-	-	103,492	-
Development Services	2,472,680	665,560	2,007,394	3,253,152
Dispatch	1,717,635	-	-	-
Engineering & CIP	1,770,945	(1,770,945)	402,042	-
Executive Services	5,463,995	(450,767)	4,290,831	6,165,462
Fire	11,245,980	134,285	10,874,357	12,087,297
Library	-	-	-	1,341,499
Mayor & City Council	544,637	92,022	390,325	520,412
Office of Business Management	8,399,607	53,908	6,478,839	9,028,491
Office of Emergency Management	838,099	(4,289)	552,094	-
Parks and Recreation	6,845,216	(1,192,802)	5,089,630	-
Police	12,094,053	205,715	11,967,062	14,939,291
Public Safety	-	93,730	73,278	2,097,288
Public Works	6,053,495	2,132,648	6,071,909	9,654,467
Recreation Services Management	-	-	-	3,359,001
Non Departmental	1,452,481	(65,592)	439,635	3,318,939
Total General Fund	\$ 60,912,099	\$ 331,117	\$ 50,785,573	\$ 69,088,815
Special revenue funds				
Highway User Revenue Fund	\$ 6,624,308	\$ -	\$ 4,249,576	\$ 9,119,668
Local Road Maintenance	300,000	-	342,857	-
Grants	52,242,294	(16,117)	1,216,770	51,967,682
County Road Tax	6,784,610	-	3,411,530	6,811,540
Total special revenue funds	\$ 65,951,212	\$ (16,117)	\$ 9,220,733	\$ 67,898,890
Debt service funds				
Miscellaneous	\$ 3,226,475	\$ -	\$ 3,226,475	\$ 3,222,325
Total debt service funds	\$ 3,226,475	\$ 0	\$ 3,226,475	\$ 3,222,325
Capital projects funds				
General Governmental CIP	\$ 29,825,088	\$ (315,000)	\$ 24,448,442	\$ 45,302,348
Asset Replacement Fund	4,398,471	0	2,201,525	5,381,873
Grants CIP	41,237,707	(1,520,000)	201,366	41,254,968
Library DIF	500	-	571	109
Police DIF	2,876,393	-	3,387,169	5,355,625
Parks DIF	7,004,874	1,520,000	8,767,188	6,854,805
Transportation Bond	-	-	-	16,260,074
Transportation DIF	33,892,800	0	31,396,196	19,368,341
Fire DIF	723,793	-	502,077	261,769
Land Acquisition Enhancement Fund	1,000,000	-	192,270	5,000,000
Total capital projects funds	\$ 120,959,626	\$ (315,000)	\$ 71,096,804	\$ 145,039,912
Total all funds	\$ 251,049,412	\$ (0)	\$ 134,329,585	\$ 285,249,942

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

**City of Maricopa
Expenditures/expenses by department
Fiscal year 2024**

Department/Fund	Adopted budgeted expenditures/expenses 2023	Expenditure/expense adjustments approved 2023	Actual expenditures/expenses* 2023	Budgeted expenditures/expenses 2024
City Clerk				
General Fund	\$ 1,561,778	\$ (6,150)	\$ 1,408,660	\$ 588,783
Grants	50,000			
Library DIF	500			
Department total	\$ 1,612,278	\$ (6,150)	\$ 1,408,660	\$ 588,783
City Magistrate				
General Fund	\$ 451,497	\$ 443,794	\$ 636,025	\$ 1,139,629
General Governmental CIP		2,000,000	1,163,439	
Department total	\$ 451,497	\$ 2,443,794	\$ 1,799,463	\$ 1,139,629
Communications & Cultural Services				
General Fund	\$ 0	\$ 0	\$ 0	\$ 1,595,104
Department total	\$ 0	\$ 0	\$ 0	\$ 1,595,104
Community Services				
General Fund	\$ 0	\$ 0	\$ 103,492	\$ 0
Grants				
Department total	\$ 0	\$ 0	\$ 103,492	\$ 0
Development Services				
General Fund	\$ 2,472,680	\$ 665,560	\$ 2,007,394	\$ 3,253,152
Parks DIF				149,026
Library DIF				109
Police DIF				2,473
Fire DIF				1,789
Transportation DIF				8,423
General Governmental CIP				286,000
Department total	\$ 2,472,680	\$ 665,560	\$ 2,007,394	\$ 3,700,952
Dispatch				
General Fund	\$ 1,717,635	\$ 0	\$ 1,072,297	\$ 0
Department total	\$ 1,717,635	\$ 0	\$ 1,072,297	\$ 0
Debt Service				
General Obligation Debt Services	\$ 3,226,475	\$ 0	\$ 3,226,475	\$ 3,222,325
Department total	\$ 3,226,475	\$ 0	\$ 3,226,475	\$ 3,222,325
Engineering & CIP				
General Fund	\$ 1,770,945	\$ (1,770,945)	\$ 402,042	\$ 0
Highway User Revenue Fund	1,206,047	0	833,314	
County Road Tax	30,000	0	34,329	
General Governmental CIP	850,000	0	3,801,686	
Grants CIP	16,325,000	0	57,100	
Transportation DIF	1,380,000	0	245,145	
Land Acquisition Enhancement Fund			192,270	
Department total	\$ 21,061,992	\$ (1,770,945)	\$ 5,565,886	\$ 0
Executive Services				
General Fund	\$ 5,463,995	\$ (450,767)	\$ 4,290,831	\$ 6,165,462
Grants	50,000,000	(16,117)	408,857	50,000,000
General Governmental CIP	10,452,257	(4,201,114)	3,565,323	10,954,586
County Road Tax	1,068,070	0	1,068,070	
Asset Replacement Fund	722,073	(69,275)	722,073	
Highway User Revenue Fund	485,314	0	517,814	
Transportation DIF	497,523	0	497,523	
Parks DIF	615,423	(18,000)	655,423	
Fire DIF	260,000	0	260,000	
Land Acquisition Enhancement Fund	1,000,000	0	5,000,000	
Grants CIP	692,686	0	31,400,000	
Department total	\$ 71,217,343	\$ (4,755,273)	\$ 8,265,011	\$ 107,240,951
Fire				
General Fund	\$ 11,245,980	\$ 134,285	\$ 10,874,357	\$ 12,087,297
Grants	500,000	0	356,625	147,000
General Governmental CIP	650,000	0	409,943	1,543,826
Asset Replacement Fund	288,000	(52,726)	205,179	565,570
Fire DIF	483,793	(24,475)	502,475	
Department total	\$ 13,147,773	\$ 57,084	\$ 12,348,181	\$ 14,343,693
Library				
General Fund	\$ 0	\$ 0	\$ 0	\$ 1,341,499
Grants			19,237	50,000
Library DIF			571	
Department total	\$ 0	\$ 0	\$ 19,809	\$ 1,391,499
Mayor & City Council				
General Fund	\$ 544,637	\$ 92,022	\$ 390,325	\$ 520,412
Department total	\$ 544,637	\$ 92,022	\$ 390,325	\$ 520,412
Office of Business Management				
General Fund	\$ 838,099	\$ 53,908	\$ 6,478,839	\$ 9,028,491
Department total	\$ 838,099	\$ 53,908	\$ 6,478,839	\$ 9,028,491
Office of Emergency Management				
General Fund	\$ 8,399,607	\$ (4,289)	\$ 552,094	\$ 0
Department total	\$ 8,399,607	\$ (4,289)	\$ 552,094	\$ 0
Parks and Recreation				
General Fund	\$ 6,845,216	\$ (1,192,802)	\$ 5,089,630	\$ 0
Grants	150,000	0	7,544	
General Governmental CIP	243,596	(69,336)	8,387	
Asset Replacement Fund	885,242	0	7,494	
Parks DIF	6,389,451	1,447,065	8,767,188	
Department total	\$ 14,513,495	\$ 184,927	\$ 13,880,244	\$ 0
Police				
General Fund	\$ 12,094,053	\$ 205,715	\$ 10,894,765	\$ 14,939,291
Grants	622,180	0	127,952	670,836
General Governmental CIP	11,954,236	(227,544)	12,338,469	19,495,169
Asset Replacement Fund	662,000	0	517,628	531,479
Police DIF	2,876,393	0	3,387,169	5,353,152
Department total	\$ 28,208,862	\$ (11,529)	\$ 27,265,984	\$ 40,989,927
Public Safety				
General Fund	\$ 0	\$ 93,730	\$ 73,278	\$ 2,097,288
Department total	\$ 0	\$ 93,730	\$ 73,278	\$ 2,097,288
Public Works				
General Fund	\$ 6,053,495	\$ 2,132,648	\$ 6,071,909	\$ 9,654,467
Grants	1,220,114	0	268,854	949,846
Highway User Revenue Fund	4,932,947	(219,925)	3,416,262	8,601,854
Local Road Maintenance		0	342,857	
County Road Tax	5,886,540	(757,630)	3,377,201	5,743,470
General Governmental CIP	6,175,010	(524,027)	3,161,195	12,072,767
Asset Replacement Fund	1,841,156	(183,007)	1,471,223	2,472,751
Grants CIP	24,260,019	(1,755,507)	144,266	9,854,968
Transportation DIF	32,015,277	(2,714,055)	31,151,050	18,862,395
Transportation Bond				16,260,074
Parks DIF				6,050,356
Department total	\$ 82,184,557	\$ (4,021,453)	\$ 49,404,817	\$ 90,522,948
Recreation Services Management				
General Fund	\$ 0	\$ 0	\$ 0	\$ 3,359,001
Grants	0	0	0	150,000
General Governmental CIP				950,000
Asset Replacement Fund				1,090,000
Department total	\$ 0	\$ 0	\$ 0	\$ 5,549,001
Non Department				
General Fund	\$ 1,452,481	\$ (65,592)	\$ 439,635	\$ 3,318,939
Highway User Revenue Fund		219,925		
Local Road Maintenance		0		
Grants		0		
County Road Tax		757,630		
Parks DIF		90,935		
Fire DIF		24,475		
Transportation DIF		2,714,005		
General Governmental CIP		2,707,021		
Asset Replacement Fund		294,708		
Grants CIP		235,507		
Department total	\$ 1,452,481	\$ 6,978,614	\$ 439,635	\$ 3,318,939

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

City of Maricopa
Full-time employees and personnel compensation
Fiscal year 2024

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2024	2024	2024	2024	2024	2024
General Fund	417	\$ 30,766,940	\$ 4,299,637	\$ 6,226,400	\$ 3,935,040	\$ 45,228,016
Special revenue funds						
Highway User Revenue Fund	22.50	\$ 1,228,553	\$ 150,959	\$ 397,172	\$ 168,812	\$ 1,945,497
Grants	1.74	81,838	10,058	21,464	10,816	124,176
Total special revenue funds	24.24	\$ 1,310,391	\$ 161,017	\$ 418,636	\$ 179,628	\$ 2,069,672
Total all funds	441.48	\$ 32,077,331	\$ 4,460,654	\$ 6,645,035	\$ 4,114,668	\$ 47,297,689