

TOWN OF PARADISE VALLEY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

Fiscal Year	S c h	FUNDS										Total All Funds	
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds	Internal Service Funds					
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	24,129,206	5,003,894	1,101,400	15,946,400	0	6,219,400	0					52,400,300
2018	Actual Expenditures/Expenses**	17,512,191	4,928,352	1,100,069	5,965,148	0	5,667,205	0					35,172,965
2019	Fund Balance/Net Position at July 1***	4,909,110	200,925	467,697	4,197,400		392,284	0					10,167,416
2019	Primary Property Tax Levy	0											0
2019	Secondary Property Tax Levy												0
2019	Estimated Revenues Other than Property Taxes	31,926,415	1,302,651	0	6,263,176	0	5,971,000	0					45,463,242
2019	Other Financing Sources	0	0	0	0	0	0	0					0
2019	Other Financing (Uses)	0	0	0	0	0	0	0					0
2019	Interfund Transfers In	216,158	2,065,400	789,976	6,728,987	0	0	0					9,800,521
2019	Interfund Transfers (Out)	9,150,163	0	0	0	0	650,358	0					9,800,521
2019	Reduction for Amounts Not Available:												
	LESS: Amounts for Future Debt Retirement:												0
													0
													0
													0
2019	Total Financial Resources Available	27,901,520	3,568,976	1,257,673	17,189,563	0	5,712,926	0					55,630,658
2019	Budgeted Expenditures/Expenses	27,665,362	3,568,976	1,257,673	17,189,563	0	5,712,926	0					55,394,500

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2018	2019
	\$ 52,400,300	\$ 55,394,500
	354,801	(356,492)
	52,755,101	55,038,008
	12,500,119	14,152,842
	\$ 40,254,982	\$ 40,885,166
	\$ 40,254,982	\$ 40,907,550

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

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

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

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

TOWN OF PARADISE VALLEY
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
Sales tax and audit	\$ 14,295,000	\$ 14,848,025	\$ 15,513,312
Occupancy (bed) tax	3,984,000	4,071,053	4,274,600
Franchise (fee) tax	1,044,000	1,027,795	1,029,000
All other local taxes		226	380
Licenses and permits			
Building permits	835,000	2,399,100	2,399,100
In house plan review	582,000	688,372	695,000
Hillside application	40,000	150,772	150,000
All other licenses and permits	442,000	502,784	495,000
Intergovernmental			
State shared income tax	1,758,000	1,777,811	1,762,232
State shared sales tax	1,071,000	1,346,296	1,424,721
Auto lieu tax	552,000	593,289	622,950
All other intergovernmental	25,000	25,000	25,000
Fines and forfeits			
Court collected fines	1,762,000	1,883,452	1,921,120
PD technology fee	588,000	632,277	635,000
Public safety fee	170,000	103,582	105,000
All other fines and forfeits	58,000	63,202	64,000
Interest on investments			
Interest income	20,000	156,252	100,000
Miscellaneous			
Rents and royalties	610,000	309,472	310,000
All other revenues	680,000	281,090	400,000
Total General Fund	\$ 28,516,000	\$ 30,859,850	\$ 31,926,415

TOWN OF PARADISE VALLEY
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
SPECIAL REVENUE FUNDS			
Highway user revenue fund (HURF)	\$ 811,000	\$ 919,102	\$ 917,768
Total HURF	\$ 811,000	\$ 919,102	\$ 917,768
Court enhancement	\$ 563,000	\$ 374,846	\$ 251,538
Court JCEF and Fill the Gap	15,000	14,913	11,500
Total Court	\$ 578,000	\$ 389,759	\$ 263,038
Police grants	\$ 141,000	\$ 141,000	\$ 68,845
Police contributions	15,000	17,677	15,000
Transportation grants	-	-	38,000
Total Police and other grants	\$ 156,000	\$ 158,677	\$ 121,845
Total Special Revenue Funds	\$ 1,545,000	\$ 1,467,538	\$ 1,302,651
CAPITAL PROJECTS FUNDS			
Ritz projects	\$ 5,335,000	\$ 5,335,000	\$ 5,315,000
SRP Aesthetics	352,400	352,400	645,000
Residents of Paradise Valley	259,800	259,800	303,176
Total Capital Projects Funds	\$ 5,947,200	\$ 5,947,200	\$ 6,263,176
ENTERPRISE FUNDS			
Fees for services	\$ 190,000	\$ 185,000	\$ 185,000
Total Alarm Services Fund	\$ 190,000	\$ 185,000	\$ 185,000
Fees for services	\$ 2,851,000	\$ 2,845,789	\$ 2,851,000
IGA fee	245,000	245,000	245,000
Rents and reimbursements	76,000	56,951	60,000
Total Fire Services Fund	\$ 3,172,000	\$ 3,147,740	\$ 3,156,000
Fees for services	\$ 2,683,359	\$ 2,460,175	\$ 2,400,000
Buy back and miscellaneous	25,000	380,906	10,000
Total Wastewater Utility Fund	\$ 2,708,359	\$ 2,841,081	\$ 2,410,000
Impact fee	\$ 608,936	\$ 216,510	\$ 220,000
	\$ 608,936	\$ 216,510	\$ 220,000
Total Wastewater Impact Fee Fund	\$ 6,679,295	\$ 6,390,331	\$ 5,971,000
TOTAL ALL FUNDS	\$ 42,687,495	\$ 44,664,919	\$ 45,463,242

* 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.

TOWN OF PARADISE VALLEY
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Highway user revenue fund (HURF)	\$	\$	\$	\$ 2,065,400
Capital improvement plan (CIP)				6,294,787
Debt service fund				789,976
Fire services fund				
Wastewater utility fund			216,158	
Total General Fund	\$	\$	\$ 216,158	\$ 9,150,163
SPECIAL REVENUE FUNDS				
HURF from General fund	\$	\$	\$ 2,065,400	\$
Total Special Revenue Funds	\$	\$	\$ 2,065,400	\$
DEBT SERVICE FUNDS				
Debt service from General fund	\$	\$	\$ 789,976	\$
Total Debt Service Funds	\$	\$	\$ 789,976	\$
CAPITAL PROJECTS FUNDS				
CIP from General fund	\$	\$	\$ 6,294,787	\$
CIP from wastewater utility			434,200	
Total Capital Projects Funds	\$	\$	\$ 6,728,987	\$
ENTERPRISE FUNDS				
General fund	\$	\$	\$	\$ 216,158
Capital Projects funds				434,200
Total Enterprise Funds	\$	\$	\$	\$ 650,358
TOTAL ALL FUNDS	\$	\$	\$ 9,800,521	\$ 9,800,521

TOWN OF PARADISE VALLEY
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Community development	\$ 1,826,300	\$ (183,505)	\$ 1,600,717	\$ 1,698,626
Engineering		527,345	453,273	737,605
Finance	2,373,800	(1,625,113)	630,429	570,652
Information technology		1,627,651	1,570,746	1,711,521
Mayor & Council	139,000		145,734	182,200
Public works	1,366,200	(545,466)	786,889	860,510
Tourism promotion	1,338,900		1,338,900	1,514,011
Town Attorney's office	579,300	3,520	494,669	609,048
Town Manager's office	796,700	137,159	923,276	1,075,822
Municipal court	813,900	(16,182)	726,900	789,633
Police department	7,197,900	1,136,148	8,840,658	8,966,067
Operating contingency	1,719,100	(1,083,451)		1,520,367
Assigned for future years'				1,429,300
Pension liability	6,000,000			6,000,000
Total General Fund	\$ 24,151,100	\$ (21,894)	\$ 17,512,191	\$ 27,665,362
SPECIAL REVENUE FUNDS				
Court enhancement	\$ 159,200		\$ 157,700	\$ 251,538
Court grants	2,500		2,500	11,500
Grants and donations	103,000		100,052	180,184
Highway user revenue (streets)	4,717,300	21,894	4,668,100	3,125,754
Total Special Revenue Funds	\$ 4,982,000	\$ 21,894	\$ 4,928,352	\$ 3,568,976
DEBT SERVICE FUNDS				
Debt service fund	\$ 1,101,400		\$ 1,100,069	\$ 1,257,673
Total Debt Service Funds	\$ 1,101,400		\$ 1,100,069	\$ 1,257,673
CAPITAL PROJECTS FUNDS				
Capital improvement program	\$ 15,946,400		\$ 5,965,148	\$ 17,189,563
Total Capital Projects Funds	\$ 15,946,400		\$ 5,965,148	\$ 17,189,563
ENTERPRISE FUNDS				
Alarm fund	\$ 631,400		\$ 270,422	\$ 339,968
Fire services fund	3,226,800		3,115,172	3,156,000
Wastewater fund	2,311,200		2,281,611	2,191,958
Wastewater impact fee fund	50,000			25,000
Total Enterprise Funds	\$ 6,219,400		\$ 5,667,205	\$ 5,712,926
TOTAL ALL FUNDS	\$ 52,400,300		\$ 35,172,965	\$ 55,394,500

* 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.

TOWN OF PARADISE VALLEY
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Community development:				
General fund	\$ 1,826,300	\$ (183,505)	\$ 1,600,717	\$ 1,698,626
Department Total	\$ 1,826,300	\$ (183,505)	\$ 1,600,717	\$ 1,698,626
Engineering:				
General fund	\$	\$ 527,345	\$ 453,273	\$ 737,605
Enterprises	\$	\$ 34,600	\$ 34,600	\$ 34,600
Department Total	\$	\$ 561,945	\$ 487,873	\$ 772,205
Debt service				
Debt service fund	\$ 1,101,400	\$	\$ 1,100,069	\$ 1,257,673
Department Total	\$ 1,101,400	\$	\$ 1,100,069	\$ 1,257,673
Finance:				
General fund	\$ 2,373,800	\$ (1,625,113)	\$ 630,429	\$ 570,652
Enterprise funds	\$	\$ 203,768	\$ 203,400	\$ 203,400
Department Total	\$ 2,373,800	\$ (1,421,345)	\$ 833,829	\$ 774,052
Information technology:				
General fund	\$	\$ 1,627,651	\$ 1,570,746	\$ 1,711,521
Enterprise funds	\$	\$ 61,600	\$ 61,600	\$ 61,600
Department Total	\$	\$ 1,689,251	\$ 1,632,346	\$ 1,773,121
Mayor & Council				
General fund	\$ 139,000	\$	\$ 145,734	\$ 182,200
Department Total	\$ 139,000	\$	\$ 145,734	\$ 182,200
Public Works				
General fund	\$ 1,366,200	\$ (545,466)	\$ 786,889	\$ 860,510
Highway user revenue fund	\$ 4,717,300	\$ 21,894	\$ 4,668,100	\$ 3,125,754
Enterprise funds	\$	\$ 18,200	\$ 18,200	\$ 18,200
Department Total	\$ 6,083,500	\$ (505,372)	\$ 5,473,189	\$ 4,004,464
Tourism promotion				
General fund	\$ 1,338,900	\$	\$ 1,311,900	\$ 1,514,011
Grants fund	\$	\$	\$ 27,000	\$ 38,000
Department Total	\$ 1,338,900	\$	\$ 1,338,900	\$ 1,552,011
Town Attorney's office:				
General fund	\$ 579,300	\$ 3,520	\$ 494,669	\$ 609,048
Enterprise funds	\$	\$ 56,600	\$ 56,600	\$ 56,600
Department Total	\$ 579,300	\$ 60,120	\$ 551,269	\$ 665,648
Town Manager's office				
General fund	\$ 796,700	\$ 137,159	\$ 923,276	\$ 1,075,822
Department Total	\$ 796,700	\$ 137,159	\$ 923,276	\$ 1,075,822

TOWN OF PARADISE VALLEY
Expenditures/Expenses by Department
Fiscal Year 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
Wastewater services				
Enterprise funds	\$ 1,941,400	\$ (134,030)	\$ 1,776,675	\$ 1,761,200
Impact fees	50,000			25,000
Debt service	369,800		370,906	216,158
Department Total	\$ 2,361,200	\$ (134,030)	\$ 2,147,581	\$ 2,002,358
Contingencies:				
General fund	\$ 1,719,100	\$ (1,083,451)		\$ 1,520,367
Capital projects				69,997
Assigned for future years'				1,570,183
Public safety pension liability	6,000,000			6,000,000
Enterprise funds				159,100
Department Total	\$ 7,719,100	\$ (1,083,451)		\$ 9,319,647
Capital Improvement Program:				
Capital projects fund	\$ 15,946,400		\$ 5,965,148	\$ 17,119,566
Department Total	\$ 15,946,400		\$ 5,965,148	\$ 17,119,566
Alarm services:				
Enterprise funds	\$ 631,400	\$ (257,438)	\$ 12,954	\$ 52,500
Department Total	\$ 631,400	\$ (257,438)	\$ 12,954	\$ 52,500
Fire services:				
Enterprise funds	\$ 3,226,800	\$ (166,000)	\$ 2,949,570	\$ 2,860,423
Department Total	\$ 3,226,800	\$ (166,000)	\$ 2,949,570	\$ 2,860,423
Municipal court:				
General fund	\$ 813,900	\$ (16,182)	\$ 726,900	\$ 789,633
Court grants	161,700		160,200	203,600
Department Total	\$ 975,600	\$ (16,182)	\$ 887,100	\$ 993,233
Police department:				
General fund	\$ 7,197,900	\$ 1,136,148	\$ 8,840,658	\$ 8,966,067
Grants and donations	103,000		100,052	142,184
Alarm services		182,700	182,700	182,700
Department Total	\$ 7,300,900	\$ 1,318,848	\$ 9,123,410	\$ 9,290,951

* 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.

TOWN OF PARADISE VALLEY
Full-Time Employees and Personnel Compensation
Fiscal Year 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	103	\$ 8,134,950	\$ 2,560,787	\$ 1,126,146	\$ 1,058,485	\$ 12,880,368
SPECIAL REVENUE FUNDS						
Total Special Revenue Funds		\$	\$	\$	\$	\$
DEBT SERVICE FUNDS						
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Total Enterprise Funds		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	103	\$ 8,134,950	\$ 2,560,787	\$ 1,126,146	\$ 1,058,485	\$ 12,880,368