

Official Budget Forms

City of Maricopa

Fiscal year 2026

City of Maricopa

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Fiscal year 2026

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RESOLUTION NO. 25-17

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE
CITY OF MARICOPA, ARIZONA, ADOPTING BUDGET FOR THE
FISCAL YEAR 2025-2026**

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 6, 2025, 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 6, 2025, 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 3, 2025, 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 2025-2026.

PASSED AND ADOPTED by the Mayor and City Council of the City of Maricopa, Arizona, this 3rd day of June, 2025.

APPROVED:



Nancy Smith
Mayor

ATTEST:



Vanessa Bueras, MMC
City Clerk



APPROVED AS TO FORM:



Denis Fitzgibbons
City Attorney

City of Maricopa
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

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	
2025	E	1	74,094,487	49,786,014	6,402,501	158,862,769	0	0	0	289,145,771
2025	E	2	59,914,906	12,490,705	3,256,709	62,376,313	0	0	0	138,038,634
2026		3	44,975,035	21,057,931	9,646	70,769,459	0	0	0	136,812,071
2026	B	4	17,764,860							17,764,860
2026	B	5			3,039,854					3,039,854
2026	C	6	90,347,469	64,046,819	0	45,195,158	0	0	0	199,589,446
2026	D	7	0	0	0	50,000,000	0	0	0	50,000,000
2026	D	8	0	0	0	0	0	0	0	0
2026	D	9	0	5,000,000	3,143,088	32,274,774	0	0	0	40,417,862
2026	D	10	40,417,862	0	0	0	0	0	0	40,417,862
2026			Line 11: Reduction for fund balance reserved for future budget year expenditures							
										0
										0
										0
										0
										0
2026		12	112,669,502	90,104,750	6,192,588	198,239,391	0	0	0	407,206,231
2026	E	13	81,874,675	80,586,933	6,182,588	175,820,246	0	0	0	344,464,442

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 or voter-approved alternative expenditure limitation

	2025	2026
1	\$ 289,145,771	\$ 344,464,442
2		
3	289,145,771	344,464,442
4		
5	\$ 289,145,771	\$ 344,464,442
6	\$ 709,577,394	\$ 770,073,876

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). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

City of Maricopa
Tax levy and tax rate information
Fiscal year 2026

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 17,020,783	\$ 17,764,860
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	\$ 17,020,783	\$ 17,764,860
Property tax judgment		
B. Secondary property taxes	3,228,690	3,039,854
Property tax judgment		
C. Total property tax levy amounts	\$ 20,249,473	\$ 20,804,714
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 16,169,774	
(2) Prior years' levies	128,000	
(3) Total primary property taxes	\$ 16,297,774	
B. Secondary property taxes		
(1) Current year's levy	\$ 3,228,690	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ 3,228,690	
C. Total property taxes collected	\$ 19,526,464	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	3.6427	3.4773
Property tax judgment		
(2) Secondary property tax rate	0.6910	0.5950
Property tax judgment		
(3) Total city/town tax rate	4.3337	4.0723
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating <u>0</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

**City of Maricopa
Revenues other than property taxes
Fiscal Year 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
Local Sales Taxes	\$ 36,100,000	\$ 38,178,123	\$ 43,747,600
Franchise Taxes	1,750,000	1,800,000	1,800,000
Licenses and permits			
Permit Fees	8,618,050	6,161,171	6,420,972
Business License/Registry			
Intergovernmental			
State Shared Sales Tax	10,114,202	10,756,942	10,947,678
State Shared Income Tax	14,236,507	15,108,364	14,132,026
Vehicle License Tax	5,137,320	5,055,938	5,627,448
Charges for services			
Administrative Fees	27,000	35,000	27,900
Development Services Fees	198,300	237,147	253,980
Transit Revenue	44,700		
Library Fees	139,000	34,000	34,960
Park and Recreation Fees	2,256,800	2,240,307	2,252,565
Public Safety Fees		155,000	164,500
Fines and forfeits			
Magistrate Court Fees	461,700	486,113	466,700
Interest on investments			
Investment Earnings	1,000,000	3,517,057	3,000,000
Miscellaneous			
Miscellaneous	1,388,700	1,313,348	1,471,140
Total General Fund	\$ 81,472,279	\$ 85,078,510	\$ 90,347,469

* 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 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Highway User Revenue Fund			
Intergovernmental	\$ 6,331,771	\$ 5,933,019	\$ 7,038,909
Investment Earnings	\$ 6,331,771	\$ 5,933,019	\$ 7,038,909
Grants			
Intergovernmental	\$ 51,543,333	\$ 0	\$ 51,613,310
	\$ 51,543,333	\$ 0	\$ 51,613,310
Local Road Maintenance			
Contributions from Developers	\$ 60,000	\$ 75,469	\$ 60,000
	\$ 60,000	\$ 75,469	\$ 60,000
County Road Tax			
Intergovernmental	\$ 4,319,304	\$ 4,986,236	\$ 5,334,600
	\$ 4,319,304	\$ 4,986,236	\$ 5,334,600
Total special revenue funds	\$ 62,254,408	\$ 10,994,724	\$ 64,046,819

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Capital projects funds			
General Governmental CIP			
Miscellaneous Revenue		185,968	
	\$ 0	\$ 185,968	\$ 0
Asset Replacement Fund			
Asset Replacement Fund	60,000	0	72,500
	\$ 60,000	\$ 0	\$ 72,500
Land Acquisition Enhancement			
Land Acquisition Enhancement	0	4,732,632	351,853
	\$ 0	\$ 4,732,632	\$ 351,853
Grants CIP			
Intergovernmental	44,950,957	0	39,130,805
	\$ 44,950,957	\$ 0	\$ 39,130,805
Police DIF			
Impact Fees	548,470	529,065	560,000
	\$ 548,470	\$ 529,065	\$ 560,000
Parks DIF			
Impact Fees	943,110	1,090,381	985,000
	\$ 943,110	\$ 1,090,381	\$ 985,000
Library DIF			
Impact Fees	209,100	192,709	185,000
	\$ 209,100	\$ 192,709	\$ 185,000
Transportation DIF			
Impact Fees	4,200,143	4,218,073	3,100,000
	\$ 4,200,143	\$ 4,218,073	\$ 3,100,000
Fire DIF			
Impact Fees	748,980	1,039,242	810,000
	\$ 748,980	\$ 1,039,242	\$ 810,000
Total capital projects funds	\$ 51,660,760	\$ 11,988,070	\$ 45,195,158

* 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 \$ 195,387,447 \$ 108,061,304 \$ 199,589,446

* 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 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Asset Replacement	\$	\$	\$	\$ 2,009,424
General Government CIP				19,377,148
Land Enhancement Fund				10,888,202
Revenue Bond				3,143,088
Commuting Corridors Sales Tax Fund				5,000,000
Total General Fund	\$ 0	\$ 0	\$ 0	\$ 40,417,862
Special revenue funds				
Commuting Corridors Sales Tax Fund			5,000,000	
Total special revenue funds	\$ 0	\$ 0	\$ 5,000,000	\$ 0
Debt service funds				
Revenue Bond Payment	\$	\$	\$ 3,143,088	\$
Total debt service funds	\$ 0	\$ 0	\$ 3,143,088	\$ 0
Capital projects funds				
Asset Replacement	\$	\$	\$ 2,009,424	\$
General Government CIP			19,377,148	
Land Enhancement Fund			10,888,202	
Future Revenue Bond	50,000,000			
Total capital projects funds	\$ 50,000,000	\$ 0	\$ 32,274,774	\$ 0
Total all funds	\$ 50,000,000	\$ 0	\$ 40,417,862	\$ 40,417,862

**City of Maricopa
Expenditures/expenses by fund
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
City Clerk	\$ 844,939	\$ (276)	\$ 697,804	\$ 683,898
City Magistrate	1,320,072	(1,242)	1,045,484	1,470,823
Community Enrichment	2,065,359	(224,887)	1,490,664	2,298,843
Development Services	3,587,296	370,655	3,185,884	4,147,997
Executive Services	3,395,028	(2,532)	3,125,885	3,498,198
Financial Services	1,780,146	260,508	1,424,183	1,690,836
Fire	12,640,589	(24,788)	11,935,275	15,826,580
Human Resources	1,432,997		1,332,319	1,974,846
Information Technology	4,366,824		3,974,826	4,683,446
Library	1,377,864		1,111,027	1,455,521
Mayor and City Council	471,036	0	439,244	499,053
Office of Economic Opportunity	2,223,593	(2,220)	965,107	2,364,919
Organizational Performance	450,964	(140,631)	60,655	0
Police	17,602,150	(865,025)	14,451,385	18,860,451
Public Safety	1,235,568	(85,500)	735,777	1,112,843
Public Works	10,083,754	(134,389)	8,826,312	10,177,969
Recreation Services Management	3,165,090	(1,434)	2,288,547	3,053,309
Risk and Safety	1,920,087		1,920,087	2,664,294
Transit	0		0	571,301
Non Departmental	4,386,939	595,951	904,440	4,839,548
Total General Fund	\$ 74,350,296	\$ (255,809)	\$ 59,914,906	\$ 81,874,675
Special revenue funds				
Highway User Revenue Fund	\$ 6,340,158		\$ 4,870,963	\$ 16,080,551
Local Road Maintenance	0			0
Grants	51,543,333	(16,110,820)	767,547	51,613,310
County Road Tax	7,337,856	675,487	6,852,195	12,893,072
Total special revenue funds	\$ 65,221,347	\$ (15,435,333)	\$ 12,490,705	\$ 80,586,933
Debt service funds				
General Obligation Debt Services	\$ 3,256,709		\$ 3,256,709	\$ 3,039,500
Revenue Bond	3,145,792			3,143,088
Total debt service funds	\$ 6,402,501	\$ 0	\$ 3,256,709	\$ 6,182,588
Capital projects funds				
General Governmental CIP	\$ 44,551,070	\$ (1,357,819)	\$ 10,609,002	\$ 43,888,398
Asset Replacement Fund	3,734,082	254,000	1,952,259	4,994,144
Grants CIP	44,950,957		2,623,509	39,130,805
Library DIF			0	0
Police DIF	3,721,776		438,432	0
Parks DIF	2,612,733	66,719	339,285	2,905,228
Revenue Bond	27,522,754		16,358,180	16,317,889
Transportation DIF	1,918,255	118,163	45,567	4,753,570
Fire DIF	760,000			2,560,000
Land Acquisition Enhancement Fund	13,400,000	16,610,079	30,010,079	11,270,211
Future Revenue Bond				50,000,000
Total capital projects funds	\$ 143,171,627	\$ 15,691,142	\$ 62,376,313	\$ 175,820,246
Total all funds	\$ 289,145,771	\$ 0	\$ 138,038,634	\$ 344,464,442

* 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 2026**

Department/Fund	Adopted budgeted expenditures/expenses 2025	Expenditure/expense adjustments approved 2025	Actual expenditures/expenses* 2025	Budgeted expenditures/expenses 2026
City Clerk				
General Fund	\$ 844,939	\$ (276)	\$ 697,804	\$ 683,898
Department total	\$ 844,939	\$ (276)	\$ 697,804	\$ 683,898
City Magistrate				
General Fund	\$ 1,320,072	\$ (1,242)	\$ 1,045,484	\$ 1,470,823
Department total	\$ 1,320,072	\$ (1,242)	\$ 1,045,484	\$ 1,470,823
Community Enrichment				
General Fund	\$ 2,065,359	\$ (224,887)	\$ 1,490,664	\$ 2,298,843
Grants		24,000	14,481	
Department total	\$ 2,065,359	\$ (200,887)	\$ 1,505,145	\$ 2,298,843
Development Services				
General Fund	\$ 3,587,296	\$ 370,655	\$ 3,185,884	\$ 4,147,997
Highway User Revenue Fund		758,713	355,437	792,876
General Governmental CIP				
Department total	\$ 3,587,296	\$ 1,129,368	\$ 3,541,321	\$ 4,940,873
Debt Service				
General Obligation Debt Services	\$ 3,256,709		\$ 3,256,709	\$ 3,039,500
Revenue Bond	3,145,792			3,143,088
Department total	\$ 6,402,501	\$ 0	\$ 3,256,709	\$ 6,182,588
Executive Services				
General Fund	\$ 3,395,028	\$ (2,532)	\$ 3,125,885	\$ 3,498,198
Grants	50,000,000	(16,134,820)		50,000,000
Department total	\$ 53,395,028	\$ (16,137,352)	\$ 3,125,885	\$ 53,498,198
Financial Services				
General Fund	\$ 1,780,146	\$ 260,508	\$ 1,424,183	\$ 1,690,836
Department total	\$ 1,780,146	\$ 260,508	\$ 1,424,183	\$ 1,690,836
Fire				
General Fund	\$ 12,640,589	\$ (24,788)	\$ 11,935,275	\$ 15,826,580
Grants				9,000
Department total	\$ 12,640,589	\$ (24,788)	\$ 11,935,275	\$ 15,835,580
Human Resources				
General Fund	\$ 1,432,997		\$ 1,332,319	\$ 1,974,846
Department total	\$ 1,432,997	\$ 0	\$ 1,332,319	\$ 1,974,846
Information Technology				
General Fund	\$ 4,366,824		\$ 3,974,826	\$ 4,683,446
Department total	\$ 4,366,824	\$ 0	\$ 3,974,826	\$ 4,683,446
Library				
General Fund	\$ 1,377,864		\$ 1,111,027	\$ 1,455,521
Grants	50,000		14,457	50,000
Department total	\$ 1,427,864	\$ 0	\$ 1,125,483	\$ 1,505,521
Mayor and City Council				
General Fund	\$ 471,036	\$ 0	\$ 439,244	\$ 499,053
Grants				
Department total	\$ 471,036	\$ 0	\$ 439,244	\$ 499,053
Office of Economic Opportunity				
General Fund	\$ 2,223,593	\$ (2,220)	\$ 965,107	\$ 2,364,919
Department total	\$ 2,223,593	\$ (2,220)	\$ 965,107	\$ 2,364,919
Organizational Performance				
General Fund	\$ 450,964	\$ (140,631)	\$ 60,655	\$
Department total	\$ 450,964	\$ (140,631)	\$ 60,655	\$ 0
Police				
General Fund	\$ 17,602,150	\$ (865,025)	\$ 14,451,385	\$ 18,860,451
Grants	667,663		589,465	728,639
Department total	\$ 18,269,813	\$ (865,025)	\$ 15,040,850	\$ 19,589,090
Public Safety				
General Fund	\$ 1,235,568	\$ (85,500)	\$ 735,777	\$ 1,112,843
Grants				
Department total	\$ 1,235,568	\$ (85,500)	\$ 735,777	\$ 1,112,843
Public Works				
General Fund	\$ 10,083,754	\$ (134,389)	\$ 8,826,312	\$ 10,177,969
Grants	825,670			
Highway User Revenue Fund	4,758,684	(397,471)	4,361,213	4,090,709
County Road Tax	2,110,000		2,110,000	2,110,000
Department total	\$ 17,778,108	\$ (531,860)	\$ 15,297,525	\$ 16,378,678
Recreation Services Management				
General Fund	\$ 3,165,090	\$ (1,434)	\$ 2,288,547	\$ 3,053,309
Department total	\$ 3,165,090	\$ (1,434)	\$ 2,288,547	\$ 3,053,309
Risk and Safety				
General Fund	\$ 1,920,087		\$ 1,920,087	\$ 2,664,294
Department total	\$ 1,920,087	\$ 0	\$ 1,920,087	\$ 2,664,294
Transit				
General Fund	\$ 0		\$ 0	\$ 571,301
Grants			0	825,671
Department total	\$ 0	\$ 0	\$ 0	\$ 1,396,972
Non Department				
General Fund	\$ 4,386,939	\$ 595,951	\$ 904,440	\$ 4,839,548
Highway User Revenue Fund		16,949		
County Road Tax		162,514		
Police DIF		3,283,344		
General Governmental CIP		13,459,399		
Asset Replacement Fund		488,932		
Grants CIP		235,260		
Department total	\$ 4,386,939	\$ 18,242,349	\$ 904,440	\$ 4,839,548
Capital Projects				
Highway User Revenue Bond	\$ 1,581,474	\$ (378,191)	\$ 154,314	\$ 11,196,966
County Road Tax	5,227,856	512,973	4,742,195	10,783,072
Transportation DIF	1,918,255	118,163	45,567	4,753,570
Revenue Bond	27,522,754		16,358,180	16,317,889
Parks DIF	2,612,733	66,719	339,285	2,905,228
Library DIF				
Police DIF	3,721,776	(3,283,344)	438,432	
Fire DIF	760,000			2,560,000
General Governmental CIP	44,551,070	(14,817,218)	10,609,002	43,888,398
Asset Replacement Fund	3,734,082	(234,932)	1,952,259	4,994,144
Grants CIP	44,950,957	(235,260)	2,772,654	39,130,805
Land Acquisition Enhancement Fund	13,400,000	16,610,079	30,010,079	11,270,211
Future Revenue Bond				50,000,000
Department total	\$ 149,980,957	\$ (1,641,011)	\$ 67,421,967	\$ 197,800,284

* 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 2026

Fund	Full-time equivalent (FTE) 2026	Employee salaries and hourly costs 2026	Retirement costs 2026	Healthcare costs 2026	Other benefit costs 2026	Total estimated personnel compensation 2026
General Fund	457	\$ 37,980,818	\$ 5,631,328	\$ 7,887,587	\$ 5,011,962	\$ 56,511,695
Special revenue funds						
Highway User Revenue Fund	25	\$ 1,508,698	\$ 188,629	\$ 435,679	\$ 220,819	\$ 2,353,825
Grants	3	145,407	18,372	48,055	23,120	234,954
Total special revenue funds	28	\$ 1,654,105	\$ 207,001	\$ 483,734	\$ 243,939	\$ 2,588,779
Total all funds	484	\$ 39,634,923	\$ 5,838,329	\$ 8,371,321	\$ 5,255,901	\$ 59,100,474