Official Budget Forms

City of Maricopa

Fiscal year 2027

City of Maricopa

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Fiscal year 2027

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RESOLUTION NO. 26-21

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF MARICOPA, ARIZONA, ADOPTING BUDGET FOR THE FISCAL YEAR 2026-2027

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 19, 2026, 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 19, 2026, 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 16, 2026, 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 2026-2027.

PASSED AND ADOPTED by the Mayor and City Council of the City of Maricopa, Arizona, this 16th day of June, 2026.

APPROVED:

Nancy Smith
Mayor

ATTEST:

Vanessa Bueras, MMC
City Clerk

CITY OF MARICOPA INCORPORATED 2003 MARICOPA, ARIZONA

APPROVED AS TO FORM:

Denis Fitzgibbons
City Attorney

City of Maricopa
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2027

Fiscal year		Sch		Funds							
				General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
2026	Adopted/adjusted budgeted expenditures/expenses*	E	1	82,295,191	79,931,235	6,182,588	176,055,428	0	0	0	344,464,442
2026	Actual expenditures/expenses**	E	2	69,937,850	10,637,625	6,182,588	79,609,278	0	0	0	166,367,340
2027	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	46,401,848	22,704,096	9,001	102,931,277	0	0	0	172,046,221
2027	Primary property tax levy	B	4	18,343,038							18,343,038
2027	Secondary property tax levy	B	5			3,040,999					3,040,999
2027	Estimated revenues other than property taxes	C	6	86,515,419	66,112,885	0	58,760,012	0	0	0	211,388,316
2027	Other financing sources	D	7	0	0	0	0	0	0	0	0
2027	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2027	Interfund transfers in	D	9	0	0	4,133,230	28,750,054	0	0	0	32,883,284
2027	Interfund Transfers (out)	D	10	31,895,017	0	0	988,267	0	0	0	32,883,284
2027	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement		11								0
	Maintained for future capital projects										0
	Maintained for future financial stability										0
	Maintained for future retirement contributions										0
											0
2027	Total financial resources available		12	119,365,288	88,816,980	7,183,230	189,453,075	0	0	0	404,818,574
2027	Budgeted expenditures/expenses	E	13	86,052,345	85,007,924	7,167,230	157,030,161	0	0	0	335,257,660

	Expenditure limitation comparison	2026	2027
1	Budgeted expenditures/expenses	$ 344,464,442	$ 335,257,660
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	344,464,442	335,257,660
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	$ 344,464,442	$ 335,257,660
6	EEC expenditure limitation or voter-approved alternative expenditure limitation	$ 770,073,876	$ 846,127,948

☐ 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 2027

	2026	2027
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	$ 17,764,860	$ 18,343,038
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	$ 17,764,860	$ 18,343,038
Property tax judgment		
B. Secondary property taxes	3,039,854	3,040,999
Property tax judgment		
C. Total property tax levy amounts	$ 20,804,714	$ 21,384,037
4. Property taxes collected*		
A. Primary property taxes		
(1) **Current** year's levy	$ 15,828,490	
(2) Prior years' levies	159,883	
(3) Total primary property taxes	$ 15,988,373	
B. Secondary property taxes		
(1) **Current** year's levy	$ 3,009,455	
(2) Prior years' levies		
(3) Total secondary property taxes	$ 3,009,455	
C. Total property taxes collected	$ 18,997,828	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	3.4773	3.3279
Property tax judgment		
(2) Secondary property tax rate	0.5950	0.5517
Property tax judgment		
(3) Total city/town tax rate	4.0723	3.8796

B. Special assessment district tax rates

Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating 0 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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
General Fund			
Local taxes			
Local Sales Taxes	$ 43,747,600	$ 42,393,451	$ 39,914,624
Franchise Taxes	1,800,000	1,777,791	1,786,680
Licenses and permits			
Permit Fees	6,420,972	5,010,752	5,652,497
Business License/Registry			
Intergovernmental			
State Shared Sales Tax	10,947,678	10,295,105	11,715,026
State Shared Income Tax	14,132,026	14,941,158	16,133,817
Vehicle License Tax	5,627,448	4,111,752	4,465,046
Charges for services			
Administrative Fees	27,900	55,203	43,915
Development Services Fees	253,980	198,000	201,960
Transit Revenue			
Library Fees	34,960	33,715	35,000
Park and Recreation Fees	2,252,565	2,350,886	2,366,898
Public Safety Fees	164,500	151,175	149,212
Fines and forfeits			
Magistrate Court Fees	466,700	471,275	479,581
Interest on investments			
Investment Earnings	3,000,000	4,769,254	2,608,326
Miscellaneous			
Miscellaneous	1,471,140	1,789,417	962,836
Total General Fund	$ 90,347,469	$ 88,348,933	$ 86,515,419

* 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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Special revenue funds			
Highway User Revenue Fund			
Intergovernmental	$ 7,038,909	$ 5,051,412	$ 6,756,791
Investment Earnings			
	$ 7,038,909	$ 5,051,412	$ 6,756,791
Grants			
Intergovernmental	$ 51,613,310	$ 890,761	$ 52,690,468
	$ 51,613,310	$ 890,761	$ 52,690,468
Local Road Maintenance			
Contributions from Developers	$ 60,000	$ 50,000	$ 60,000
	$ 60,000	$ 50,000	$ 60,000
County Road Tax			
Intergovernmental	$ 5,334,600	$ 5,498,503	$ 6,605,626
	$ 5,334,600	$ 5,498,503	$ 6,605,626
Total special revenue funds	$ 64,046,819	$ 11,490,676	$ 66,112,885

* 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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Capital projects funds			
General Governmental CIP			
Miscellaneous Revenue	$	$	$
	$ 0	$ 0	$ 0
Asset Replacement Fund			
Asset Replacement Fund	72,500	$ 15,000	$ 16,500
	$ 72,500	$ 15,000	$ 16,500
Land Acquisition Enhancement			
Land Acquisition Enhancement	351,853	7,225,209	
	$ 351,853	$ 7,225,209	$
Grants CIP			
Intergovernmental	39,130,805	74,530	43,860,606
	$ 39,130,805	$ 74,530	$ 43,860,606
Commuting Corridors Sales Tax Fund			
Sales Tax	50,000,000	50,000,000	7,623,056
	$ 50,000,000	$ 50,000,000	$ 7,623,056
Development Impact Fees			
Police DIF	560,000	650,000	670,000
Parks DIF	985,000	760,000	1,068,000
Library DIF	185,000	$ 145,000	$ 242,655
Transportation DIF	3,100,000	$ 4,500,000	$ 3,826,095
Fire DIF	810,000	$ 800,000	$ 1,148,100
	$ 5,640,000	$ 6,855,000	$ 6,954,850
South Maricopa Association			
		196,608	305,000
	$ 0	$ 196,608	$ 305,000
Total capital projects funds	$ 95,195,158	$ 64,366,347	$ 58,760,012

* 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	$ 249,589,446	$ 164,205,956	$ 211,388,316

* 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 2027

Fund	Other financing 2027 Sources	Other financing 2027 (Uses)	Interfund transfers 2027 In	Interfund transfers 2027 (Out)
General Fund				
Asset Replacement	$	$	$	$ 3,743,756
General Government CIP				25,006,298
Revenue Bond 23				3,144,963
Total General Fund	$ 0	$ 0	$ 0	$ 31,895,017
Special revenue funds				
	$	$	$	$
Total special revenue funds	$ 0	$ 0	$ 0	$ 0
Debt service funds				
Revenue Bond 23	$	$	$ 3,144,963	$
Revenue Bond 26			988,267	
Total debt service funds	$ 0	$ 0	$ 4,133,230	$ 0
Capital projects funds				
Commuting Corridors Sales Tax Fund	$	$	$	$ 988,267
Asset Replacement			3,743,756	
General Government CIP			25,006,298	
Total capital projects funds	$ 0	$ 0	$ 28,750,054	$ 988,267
Total all funds	$ 0	$ 0	$ 32,883,284	$ 32,883,284

City of Maricopa
Expenditures/expenses by fund
Fiscal year 2027

Fund/Department	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
General Fund				
City Clerk	$ 683,898	$ (1,000)	$ 587,293	$ 800,464
City Magistrate	1,470,823	311	1,265,175	1,419,327
Communications and Cultural Services	2,298,843	(111,159)	1,881,408	2,247,445
Development Services	4,147,997	157,928	3,703,096	4,362,523
Executive Services	3,498,198	152	3,008,581	3,677,497
Financial Services	1,690,836	78	1,454,186	1,786,182
Fire	15,826,580	94,506	13,692,135	18,724,118
Human Resources	1,974,846	(59,637)	1,647,080	1,956,853
Information Technology	4,683,446	90,147	4,105,290	5,014,696
Library	1,455,521	3,213	1,254,512	1,460,653
Mayor and City Council	499,053	8,050	436,108	501,752
Non Departmental	4,839,548	(26,351)	3,303,335	3,232,932
Office of Economic Opportunity	2,364,919	(191,363)	1,869,258	2,381,688
Parks and Recreation	3,053,309	2,627,330	4,885,350	6,388,978
Police	18,860,451	226,808	16,415,042	19,817,685
Public Safety	1,112,843	(298,368)	700,448	556,176
Public Works	10,177,969	(2,172,931)	6,884,332	8,503,704
Risk and Safety	2,664,294	72,631	2,353,755	2,664,294
Transit	571,301	172	491,467	555,378
Total General Fund	$ 81,874,675	$ 420,516	$ 69,937,850	$ 86,052,345
Special revenue funds				
Highway User Revenue Fund	$ 16,080,551	$ 150,000	$ 5,372,857	$ 16,905,356
Local Road Maintenance			0	
Grants	51,613,310	(805,698)	707,155	52,940,468
County Road Tax	12,893,072		4,557,613	15,162,100
Total special revenue funds	$ 80,586,933	$ (655,698)	$ 10,637,625	$ 85,007,924
Debt service funds				
General Obligation Debt Services	$ 3,039,500	$	$ 3,039,500	$ 3,034,000
Revenue Bond	3,143,088		3,143,088	4,133,230
Total debt service funds	$ 6,182,588	$ 0	$ 6,182,588	$ 7,167,230
Capital projects funds				
General Governmental CIP	$ 43,888,398	$ 235,182	$ 7,549,166	$ 64,458,814
Asset Replacement Fund	4,994,144		914,795	6,934,682
Grants CIP	39,130,805		448,434	46,219,259
Library DIF	0		0	
Police DIF	0		0	
Parks DIF	2,905,228		2,037,031	1,668,149
Revenue Bond	16,317,889		12,340,368	8,347,420
Transportation DIF	4,753,570		563,522	12,763,076
Fire DIF	2,560,000			2,267,996
Land Acquisition Enhancement Fund	11,270,211		5,755,961	6,870,765
Commuting Corridors Sales Tax Fund	50,000,000		50,000,000	7,500,000
Total capital projects funds	$ 175,820,246	$ 235,182	$ 79,609,278	$ 157,030,161
Total all funds	$ 344,464,442	$ 0	$ 166,367,340	$ 335,257,660

* 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 2027

Department/Fund	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
City Clerk				
General Fund	$ 683,898	$ (1,000)	$ 587,293	$ 800,464
Department total	$ 683,898	$ (1,000)	$ 587,293	$ 800,464
City Magistrate				
General Fund	$ 1,470,823	$ 311	$ 1,265,175	$ 1,419,327
Department total	$ 1,470,823	$ 311	$ 1,265,175	$ 1,419,327
Communications and Cultural Services				
General Fund	$ 2,298,843	$ (111,159)	$ 1,881,408	$ 2,247,445
Grants			16,731	22,500
Department total	$ 2,298,843	$ (111,159)	$ 1,898,139	$ 2,269,945
Development Services				
General Fund	$ 4,147,997	$ 157,928	$ 3,703,096	$ 4,362,523
Highway User Revenue Fund	792,876	(792,876)	0	
General Governmental CIP				
Grants				750,000
Department total	$ 4,940,873	$ (634,948)	$ 3,703,096	$ 5,112,523
Debt Service				
General Obligation Debt Services	$ 3,039,500	$	$ 3,039,500	$ 3,034,000
Revenue Bonds	3,143,088		3,143,088	4,133,230
Department total	$ 6,182,588	$ 0	$ 6,182,588	$ 7,167,230
Executive Services				
General Fund	$ 3,498,198	$ 152	$ 3,008,581	$ 3,677,497
Grants	50,000,000	(813,319)		50,000,000
Department total	$ 53,498,198	$ (813,167)	$ 3,008,581	$ 53,677,497
Financial Services				
General Fund	$ 1,690,836	$ 78	$ 1,454,186	$ 1,786,182
Department total	$ 1,690,836	$ 78	$ 1,454,186	$ 1,786,182
Fire				
General Fund	$ 15,826,580	$ 94,506	$ 13,692,135	$ 18,724,118
Grants	9,000	7,621		283,428
Department total	$ 15,835,580	$ 102,127	$ 13,692,135	$ 19,007,546
Human Resources				
General Fund	$ 1,974,846	$ (59,637)	$ 1,647,080	$ 1,956,853
Department total	$ 1,974,846	$ (59,637)	$ 1,647,080	$ 1,956,853
Information Technology				
General Fund	$ 4,683,446	$ 90,147	$ 4,105,290	$ 5,014,696
Department total	$ 4,683,446	$ 90,147	$ 4,105,290	$ 5,014,696
Library				
General Fund	$ 1,455,521	$ 3,213	$ 1,254,512	$ 1,460,653
Grants	50,000		3,355	50,000
Department total	$ 1,505,521	$ 3,213	$ 1,257,867	$ 1,510,653
Mayor and City Council				
General Fund	$ 499,053	$ 8,050	$ 436,108	$ 501,752
Department total	$ 499,053	$ 8,050	$ 436,108	$ 501,752
Non Departmental				
General Fund	$ 4,839,548	$ (26,351)	$ 3,303,335	$ 3,232,932
Highway User Revenue Fund		269,074		
County Road Tax		1,067,788		
Police DIF				
General Governmental CIP		2,501,294		
Asset Replacement Fund		468,868		
Parks DIF		75,309		
Grants CIP		177,402		
Department total	$ 4,839,548	$ 4,533,384	$ 3,303,335	$ 3,232,932
Office of Economic Opportunity				
General Fund	$ 2,364,919	$ (191,363)	$ 1,869,258	$ 2,381,688
Department total	$ 2,364,919	$ (191,363)	$ 1,869,258	$ 2,381,688
Parks and Recreation				
General Fund	$ 3,053,309	$ 2,627,330	$ 4,885,350	$ 6,388,978
Department total	$ 3,053,309	$ 2,627,330	$ 4,885,350	$ 6,388,978
Police				
General Fund	$ 18,860,451	$ 226,808	$ 16,415,042	$ 19,817,685
Grants	728,639		454,450	1,243,822
Department total	$ 19,589,090	$ 226,808	$ 16,869,492	$ 21,061,507
Public Safety				
General Fund	$ 1,112,843	$ (298,368)	$ 700,448	$ 556,176
Department total	$ 1,112,843	$ (298,368)	$ 700,448	$ 556,176
Public Works				
General Fund	$ 10,177,969	$ (2,712,931)	$ 6,884,332	$ 8,503,704
Highway User Revenue Fund	4,090,709	942,876	4,086,258	5,792,021
County Road Tax	2,110,000		1,927,522	2,110,000
Department total	$ 16,378,678	$ (1,770,055)	$ 12,898,112	$ 16,405,725
Risk and Safety				
General Fund	$ 2,664,294	$ 72,631	$ 2,353,755	$ 2,664,294
Department total	$ 2,664,294	$ 72,631	$ 2,353,755	$ 2,664,294
Transit				
General Fund	$ 571,301	$ 172	$ 491,467	$ 555,378
Grants	825,671		232,619	590,717
Department total	$ 1,396,972	$ 172	$ 724,086	$ 1,146,095
Capital Projects				
Highway User Revenue Fund	$ 11,196,966	$ (269,074)	$ 1,286,599	$ 11,113,335
County Road Tax	10,783,072	(1,067,788)	2,630,090	13,052,100
Transportation DIF	4,753,570		563,522	12,763,076
Revenue Bond	16,317,889		12,340,368	8,347,420
Parks DIF	2,905,228	(75,309)	2,037,031	1,668,149
Fire DIF	2,560,000			2,267,996
General Governmental CIP	43,888,398	(2,266,112)	7,549,166	64,458,814
Asset Replacement Fund	4,994,144	(468,868)	914,795	6,934,682
Grants CIP	39,130,805	(177,402)	448,434	46,219,259
Land Acquisition Enhancement Fund	11,270,211		5,755,961	6,870,765
Commuting Corridors Sales Tax Fund	50,000,000		50,000,000	7,500,000
Department total	$ 197,800,284	$ (4,324,553)	$ 83,525,967	$ 181,195,596

* 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 2027

Fund	Full-time equivalent (FTE) 2027	Employee salaries and hourly costs 2027	Retirement costs 2027	Healthcare costs 2027	Other benefit costs 2027	Total estimated personnel compensation 2027
General Fund	489	$ 43,269,315	$ 5,933,144	$ 6,690,860	$ 5,085,249	$ 60,978,568
Special revenue funds						
Highway User Revenue Fund	25	$ 1,643,642	$ 200,546	$ 378,649	$ 189,424	$ 2,412,261
Total special revenue funds	25	$ 1,643,642	$ 200,546	$ 378,649	$ 189,424	$ 2,412,261
Total all funds	514	$ 44,912,957	$ 6,133,689	$ 7,069,509	$ 5,274,674	$ 63,390,829