

Official Budget Forms

City of Maricopa

Fiscal year 2025

City of Maricopa

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Fiscal year 2025

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City of Maricopa
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025

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		
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	68,929,823	34,682,308	27,962,251	153,581,224	0	0	0	285,155,606
2024	Actual expenditures/expenses**	E	2	54,360,345	4,457,566	767,542	87,945,428	0	0	0	147,530,881
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	31,151,778	12,045,594	38,019	84,711,572	0	0	0	127,946,963
2025	Primary property tax levy	B	4	17,020,783							17,020,783
2025	Secondary property tax levy	B	5			3,256,709					3,256,709
2025	Estimated revenues other than property taxes	C	6	81,472,279	62,254,408	0	51,660,760	0	0	0	195,387,447
2025	Other financing sources	D	7	0	0	0	0	0	0	0	0
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0	0
2025	Interfund transfers in	D	9	0	0	3,145,792	20,167,679	0	0	0	23,313,471
2025	Interfund Transfers (out)	D	10	23,313,471	0	0	0	0	0	0	23,313,471
2025	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
	Maintained for future retirement contributions										0
											0
2025	Total financial resources available		12	106,331,369	74,300,002	6,440,520	156,540,011	0	0	0	343,611,902
2025	Budgeted expenditures/expenses	E	13	74,350,296	65,221,347	6,402,501	143,171,627	0	0	0	289,145,771

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

	2024	2025
1	\$ 285,155,606	\$ 289,145,771
2		
3	285,155,606	289,145,771
4		
5	\$ 285,155,606	\$ 289,145,771
6	\$ 644,026,349	\$ 709,577,394

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 2025

	2024	2025
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>16,196,391</u>	\$ <u>17,020,783</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>16,196,391</u>	\$ <u>17,020,783</u>
Property tax judgment		
B. Secondary property taxes	<u>3,222,325</u>	<u>3,256,709</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u>19,418,716</u>	\$ <u>20,277,492</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>14,576,752</u>	
(2) Prior years' levies	<u>100,118</u>	
(3) Total primary property taxes	\$ <u>14,676,870</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>3,256,279</u>	
(2) Prior years' levies		
(3) Total secondary property taxes	\$ <u>3,256,279</u>	
C. Total property taxes collected	\$ <u>17,933,149</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>3.8788</u>	<u>3.6427</u>
Property tax judgment		
(2) Secondary property tax rate	<u>0.7798</u>	<u>0.6910</u>
Property tax judgment		
(3) Total city/town tax rate	<u>4.6586</u>	<u>4.3337</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 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
General Fund			
Local taxes			
Local Sales Taxes	\$ 34,500,000	\$ 34,300,000	\$ 36,100,000
Franchise Taxes	1,200,000	3,000,000	1,750,000
Licenses and permits			
Permit Fees	4,668,061	8,261,006	8,618,050
Intergovernmental			
State Shared Sales Tax	9,441,809	9,969,048	10,114,202
State Shared Income Tax	16,819,378	17,566,288	14,236,507
Vehicle License Tax	5,086,987	4,569,398	5,137,320
Charges for services			
Administrative Fees	25,000	25,692	27,000
Development Services Fees	100,000	150,000	198,300
Library Fees	22,600	36,388	44,700
Public Safety Fees	113,300	109,367	139,000
Park and Recreation Fees	1,847,600	2,403,075	2,256,800
Fines and forfeits			
Magistrate Court Fees	466,900	468,967	461,700
Interest on investments			
Investment Earnings		3,000,000	1,000,000
Miscellaneous			
Miscellaneous	857,500	1,140,149	1,388,700
Total General Fund	\$ 75,149,135	\$ 84,999,378	\$ 81,472,279

* 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 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Special revenue funds			
Highway User Revenue Fund			
Intergovernmental	\$ 6,070,633	\$ 5,741,045	\$ 6,331,771
	<u>\$ 6,070,633</u>	<u>\$ 5,741,045</u>	<u>\$ 6,331,771</u>
Grants			
Intergovernmental	\$ 51,967,682	\$ 0	\$ 51,543,333
	<u>\$ 51,967,682</u>	<u>\$ 0</u>	<u>\$ 51,543,333</u>
Local Road Maintenance			
Contributions from Developers	\$ 30,000	\$ 50,000	\$ 60,000
	<u>\$ 30,000</u>	<u>\$ 50,000</u>	<u>\$ 60,000</u>
County Road Tax			
Intergovernmental	\$ 4,000,000	\$ 4,585,733	\$ 4,319,304
	<u>\$ 4,000,000</u>	<u>\$ 4,585,733</u>	<u>\$ 4,319,304</u>
Total special revenue funds	<u>\$ 62,068,315</u>	<u>\$ 10,376,778</u>	<u>\$ 62,254,408</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.

Capital projects funds

Asset Replacement Fund			
Asset Replacement Fund	\$ 52,000	\$ 20,000	\$ 60,000
	<u>\$ 52,000</u>	<u>\$ 20,000</u>	<u>\$ 60,000</u>
Land Acquisition Enhancement			
Land Acquisition Enhancement	\$ 5,000,000	\$ 0	\$ 0
	<u>\$ 5,000,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
Grants CIP			
Intergovernmental	\$ 41,254,968	\$ 0	\$ 44,950,957
	<u>\$ 41,254,968</u>	<u>\$ 0</u>	<u>\$ 44,950,957</u>
Police DIF			
Impact Fees	\$ 450,000	\$ 510,000	\$ 548,470
	<u>\$ 450,000</u>	<u>\$ 510,000</u>	<u>\$ 548,470</u>
Parks DIF			
Impact Fees	\$ 650,000	\$ 1,360,102	\$ 943,110
	<u>\$ 650,000</u>	<u>\$ 1,360,102</u>	<u>\$ 943,110</u>
Library DIF			
Impact Fees	\$ 108,000	\$ 130,000	\$ 209,100
	<u>\$ 108,000</u>	<u>\$ 130,000</u>	<u>\$ 209,100</u>
Transportation DIF			
Impact Fees	\$ 2,030,000	\$ 3,360,115	\$ 4,200,143
	<u>\$ 2,030,000</u>	<u>\$ 3,360,115</u>	<u>\$ 4,200,143</u>
Fire DIF			
Impact Fees	\$ 630,000	\$ 705,989	\$ 748,980
	<u>\$ 630,000</u>	<u>\$ 705,989</u>	<u>\$ 748,980</u>
Transportation Bond			
Revenue Bond	\$ 16,260,074	\$ 0	\$ 0
	<u>\$ 16,260,074</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total capital projects funds	<u>\$ 66,435,042</u>	<u>\$ 6,086,206</u>	<u>\$ 51,660,760</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	<u>\$ 203,652,492</u>	<u>\$ 101,462,362</u>	<u>\$ 195,387,447</u>
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**City of Maricopa
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
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* 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 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
Asset Replacement	\$	\$	\$	\$ 294,017
General Government CIP				6,473,662
Land Enhancement Fund				13,400,000
Revenue Bond				3,145,792
Total General Fund	\$ 0	\$ 0	\$ 0	\$ 23,313,471
Debt service funds				
Revenue Bond	\$	\$	\$ 3,145,792	\$
Total debt service funds	\$ 0	\$ 0	\$ 3,145,792	\$ 0
Capital projects funds				
Asset Replacement	\$	\$	\$ 294,017	\$
General Government CIP			6,473,662	
Land Enhancement Fund			13,400,000	
Total capital projects funds	\$ 0	\$ 0	\$ 20,167,679	\$ 0
Total all funds	\$ 0	\$ 0	\$ 23,313,471	\$ 23,313,471

City of Maricopa
Expenditures/expenses by fund
Fiscal year 2025

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
General Fund				
City Clerk	\$ 588,783	\$ 16,042	\$ 569,604	\$ 844,939
City Magistrate	1,139,629		924,810	1,320,072
Community Enrichment	1,704,121	380,129	1,750,898	2,065,359
Development Services	3,253,152	(32,503)	2,480,027	3,587,296
Executive Services	6,056,445	(464,505)	3,573,846	3,395,028
Financial Services		53,893	1,439,096	1,780,146
Fire	12,087,297	79,590	11,129,728	12,640,589
Human Resources			985,395	1,432,997
Information Technology			3,306,514	4,366,824
Library	1,341,499	(82,149)	1,104,566	1,377,864
Mayor & City Council	520,412		418,749	471,036
Office of Business Management	9,028,491			-
Office of Economic Opportunity				2,223,593
Organizational Performance			186,420	450,964
Police	14,939,291	1,251,109	13,198,984	17,602,150
Public Safety	2,097,288	(1,318,116)	735,450	1,235,568
Public Works	9,654,467		7,558,639	10,083,754
Recreation Services Management	3,359,001	(201,407)	2,604,086	3,165,090
Risk and Safety			1,435,080	1,920,087
Non Departmental	3,318,939	158,926	958,455	4,386,939
Total General Fund	\$ 69,088,815	\$ (158,992)	\$ 54,360,345	\$ 74,350,296
Special revenue funds				
Highway User Revenue Fund	\$ 9,119,668	\$ (44,264)	\$ 2,962,193	\$ 6,340,158
Local Road Maintenance	-	0		-
Grants	51,967,682	(32,935,774)	775,393	51,543,333
County Road Tax	6,811,540	(236,544)	719,980	7,337,856
Total special revenue funds	\$ 67,898,890	\$ (33,216,582)	\$ 4,457,566	\$ 65,221,347
Parks Bond Fund				
Parks Bond	\$ -	\$ 94,336	\$ 94,336	\$ -
Total Parks Bond Fund	\$ 0	\$ 94,336	\$ 94,336	\$ 0
Debt service funds				
Miscellaneous	\$ 3,222,325		\$ 767,542	\$ 3,256,709
Revenue Bond		24,739,926		3,145,792
Total debt service funds	\$ 3,222,325	\$ 24,739,926	\$ 767,542	\$ 6,402,501
Capital projects funds				
General Governmental CIP	\$ 45,302,348	\$ (381,942)	\$ 32,344,444	\$ 44,551,070
Asset Replacement Fund	5,381,873	(179,705)	2,416,012	3,734,082
Grants CIP	41,254,968	(567,790)	9,119,956	44,950,957
Library DIF	109			
Police DIF	5,355,625	(1,230,563)	495,754	3,721,776
Parks DIF	6,854,805	(160,481)	2,615,195	2,612,733
Revenue Bond	16,260,074		11,207,747	27,522,754
Transportation DIF	19,368,341	(5,908,699)	10,399,259	1,918,255
Fire DIF	261,769			760,000
Land Acquisition Enhancement Fund	5,000,000	16,970,492	19,347,062	13,400,000
Total capital projects funds	\$ 145,039,912	\$ 8,541,312	\$ 87,945,428	\$ 143,171,627
Total all funds	\$ 285,249,942	\$ 0	\$ 147,625,216	\$ 289,145,771

* 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 2025

Department/Fund	Adopted budgeted expenditures/expenses 2024	Expenditure/expense adjustments approved 2024	Actual expenditures/expenses* 2024	Budgeted expenditures/expenses 2025
City Clerk				
General Fund	\$ 588,783	\$ 16,042	\$ 569,604	\$ 844,939
Department total	\$ 588,783	\$ 16,042	\$ 569,604	\$ 844,939
City Magistrate				
General Fund	\$ 1,139,629	\$ 0	\$ 924,810	\$ 1,320,072
Department total	\$ 1,139,629	\$ 0	\$ 924,810	\$ 1,320,072
Community Enrichment				
General Fund	\$ 1,704,121	\$ 380,129	\$ 1,750,898	\$ 2,065,359
Department total	\$ 1,704,121	\$ 380,129	\$ 1,750,898	\$ 2,065,359
Development Services				
General Fund	\$ 3,253,152	\$ 0	\$ 2,480,027	\$ 3,587,296
General Governmental CIP		7,500,000		
Department total	\$ 3,253,152	\$ 7,500,000	\$ 2,480,027	\$ 3,587,296
Debt Service				
General Obligation Debt Services	\$ 3,222,325	\$ 0	\$ 767,542	\$ 3,256,709
Revenue Bond				3,145,792
Department total	\$ 3,222,325	\$ 0	\$ 767,542	\$ 6,402,501
Executive Services				
General Fund	\$ 6,056,445	\$ (464,505)	\$ 3,760,266	\$ 3,395,028
Grants	50,000,000	(32,935,774)		50,000,000
Department total	\$ 56,056,445	\$ (33,400,279)	\$ 3,760,266	\$ 53,395,028
Financial Services				
General Fund	\$ 0	\$ 0	\$ 1,439,096	\$ 1,780,146
Department total	\$ 0	\$ 0	\$ 1,439,096	\$ 1,780,146
Fire				
General Fund	\$ 12,087,297	\$ 79,590	\$ 11,129,728	\$ 12,640,589
Grants	147,000			
Department total	\$ 12,234,297	\$ 79,590	\$ 11,129,728	\$ 12,640,589
Human Resources				
General Fund	\$ 0	\$ 0	\$ 985,395	\$ 1,432,997
Department total	\$ 0	\$ 0	\$ 985,395	\$ 1,432,997
Information Technology				
General Fund	\$ 0	\$ 0	\$ 3,306,514	\$ 4,366,824
Department total	\$ 0	\$ 0	\$ 3,306,514	\$ 4,366,824
Library				
General Fund	\$ 1,341,499	\$ (82,149)	\$ 1,104,566	\$ 1,377,864
Grants	50,000			50,000
Department total	\$ 1,391,499	\$ (82,149)	\$ 1,104,566	\$ 1,427,864
Mayor & City Council				
General Fund	\$ 520,412	\$ 0	\$ 418,749	\$ 471,036
Grants			12,806	
Department total	\$ 520,412	\$ 0	\$ 431,555	\$ 471,036
Office of Business Management				
General Fund	\$ 9,028,491	\$ 53,893	\$ 7,166,084	\$ 0
Department total	\$ 9,028,491	\$ 53,893	\$ 7,166,084	\$ 0
Office of Economic Opportunity				
General Fund	\$ 0	\$ 0	\$ 0	\$ 2,223,593
Department total	\$ 0	\$ 0	\$ 0	\$ 2,223,593
Organizational Performance				
General Fund	\$ 0	\$ 0	\$ 0	\$ 450,964
Department total	\$ 0	\$ 0	\$ 0	\$ 450,964
Police				
General Fund	\$ 14,939,291	\$ 1,251,109	\$ 13,196,984	\$ 17,602,150
Grants	670,836		575,745	667,663
Department total	\$ 15,610,127	\$ 1,251,109	\$ 13,774,729	\$ 18,269,813
Public Safety				
General Fund	\$ 2,097,288	\$ (1,318,116)	\$ 735,450	\$ 1,235,568
Department total	\$ 2,097,288	\$ (1,318,116)	\$ 735,450	\$ 1,235,568
Public Works				
General Fund	\$ 9,654,467	\$ (32,503)	\$ 7,558,639	\$ 10,083,754
Grants	949,846		166,841	825,670
Highway User Revenue Fund	4,324,432		2,598,261	4,758,684
County Road Tax	2,110,000		450,786	2,110,000
Department total	\$ 17,038,745	\$ (32,503)	\$ 10,794,528	\$ 17,778,108
Recreation Services Management				
General Fund	\$ 3,359,001	\$ (201,407)	\$ 2,604,086	\$ 3,165,090
150,000				
Department total	\$ 3,509,001	\$ (201,407)	\$ 2,604,086	\$ 3,165,090
Risk and Safety				
General Fund	\$ 0	\$ 0	\$ 0	\$ 1,920,087
Department total	\$ 0	\$ 0	\$ 0	\$ 1,920,087
Non Department				
General Fund	\$ 3,318,939	\$ 158,926	\$ 958,455	\$ 4,386,939
Highway User Revenue Fund		5,363		
Parks DIF		2,439,311		
Parks Bond		94,336	94,336	
Asset Replacement Fund		80,000		
Department total	\$ 3,318,939	\$ 2,777,936	\$ 1,052,791	\$ 4,386,939
Capital Projects				
Highway User Revenue Fund	\$ 4,795,236	\$ (49,627)	\$ 363,932	\$ 1,581,474
County Road Tax	4,701,540	(236,544)	269,193	5,227,856
Transportation DIF	19,368,341	(5,908,699)	10,399,259	1,918,255
Revenue Bond	16,260,074	24,739,926	11,207,747	27,522,754
Parks DIF	6,854,805	(2,599,792)	2,615,195	2,612,733
Library DIF	109			
Police DIF	5,355,625	(1,230,563)	495,754	3,721,776
Fire DIF	261,769			760,000
General Governmental CIP	45,302,348	(7,881,942)	32,344,444	44,551,070
Asset Replacement Fund	5,381,873	(259,705)	2,416,012	3,734,082
Grants CIP	41,254,968	(567,790)	9,119,956	44,950,957
Land Acquisition Enhancement Fund	5,000,000	16,970,492	19,347,062	13,400,000
Department total	\$ 154,536,688	\$ 22,975,756	\$ 88,578,554	\$ 149,980,957

* 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 2025

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2025	2025	2025	2025	2025	2025
General Fund	437	\$ 34,875,060	\$ 5,075,330	\$ 7,008,048	\$ 4,346,331	\$ 51,304,770
Special revenue funds						
Highway User Revenue Fund	25	\$ 1,469,312	\$ 182,125	\$ 372,780	\$ 204,707	\$ 2,228,924
Total special revenue funds	<u>25</u>	<u>\$ 1,469,312</u>	<u>\$ 182,125</u>	<u>\$ 372,780</u>	<u>\$ 204,707</u>	<u>\$ 2,228,924</u>
Total all funds	<u>462</u>	<u>\$ 36,344,372</u>	<u>\$ 5,257,455</u>	<u>\$ 7,380,828</u>	<u>\$ 4,551,038</u>	<u>\$ 53,533,693</u>