

**CITY OF EL MIRAGE, ARIZONA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2021**

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	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	24,107,500	17,793,000	976,500	15,857,500	0	16,422,500	0	75,157,000
2020	Actual Expenditures/Expenses**	E 2	24,107,500	17,793,000	976,500	15,857,500	0	16,422,500	0	75,157,000
2021	Fund Balance/Net Position at July 1***		25,494,500	3,274,000	466,500	19,742,000		16,606,000		65,583,000
2021	Primary Property Tax Levy	B 4	2,368,618							2,368,618
2021	Secondary Property Tax Levy	B 5			2,030,000					2,030,000
2021	Estimated Revenues Other than Property Taxes	C 6	22,566,382	4,645,000	5,000	457,000	0	16,680,000	0	44,353,382
2021	Other Financing Sources	D 7	0	10,100,000	0	0	0	0	0	10,100,000
2021	Other Financing (Uses)	D 8	0	10,100,000	1,230,000	0	0	3,655,000	0	14,985,000
2021	Interfund Transfers In	D 9	3,205,000	976,000	100,000	0	0	1,554,000	0	5,835,000
2021	Interfund Transfers (Out)	D 10	1,076,000	0	0	0	0	4,759,000	0	5,835,000
2021	Reduction for Amounts Not Available:									
	LESS: Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability		8,000,000		204,000			5,060,000		13,264,000
										0
										0
2021	Total Financial Resources Available		44,558,500	8,895,000	1,167,500	20,199,000	0	21,366,000	0	96,186,000
2021	Budgeted Expenditures/Expenses	E 13	25,621,500	8,592,000	900,000	15,322,500	0	14,527,500	0	64,963,500

**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

	2020	2021
1	\$ 75,157,000	\$ 79,948,500
2		
3	75,157,000	79,948,500
4	4,995,000	4,885,000
5	\$ 70,162,000	\$ 75,063,500
6	\$ 128,008,670	\$ 130,652,191

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).

**CITY OF EL MIRAGE, ARIZONA**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2021**

	<b>2020</b>	<b>2021</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>2,287,426</u>	\$ <u>2,372,320</u>
2. Amount received from primary property taxation in the <b>current year</b> 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>2,287,426</u>	\$ <u>2,368,618</u>
B. Secondary property taxes	<u>2,030,000</u>	<u>2,030,000</u>
C. Total property tax levy amounts	\$ <u>4,317,426</u>	\$ <u>4,398,618</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>2,250,000</u>	
(2) Prior years' levies	<u>1,000</u>	
(3) Total primary property taxes	\$ <u>2,251,000</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>2,029,500</u>	
(2) Prior years' levies	<u>500</u>	
(3) Total secondary property taxes	\$ <u>2,030,000</u>	
C. Total property taxes collected	\$ <u>4,281,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.9835</u>	<u>1.9835</u>
(2) Secondary property tax rate	<u>1.7603</u>	<u>1.6999</u>
(3) Total city/town tax rate	<u>3.7438</u>	<u>3.6834</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 <u>NO</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 EL MIRAGE, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 8,150,000	\$ 8,725,165	\$ 8,675,000
TPT Assessments			
Uncollected Primary Property Tax	(37,426)		(43,618)
Franchise Fees	780,000	445,242	750,000
<b>Licenses and permits</b>			
Business License Fees	90,000	90,000	30,000
Building Permit Fees	200,000	200,000	225,000
<b>Intergovernmental</b>			
State Sales Tax	3,650,000	3,650,000	5,180,000
State Income Tax	4,625,000	4,625,000	4,725,000
Vehicle License Tax	1,575,000	1,575,000	1,665,000
<b>Charges for services</b>			
Planning And Zoning Fees	40,000	40,000	25,000
Engineering Inspection Fees	360,000	360,000	300,000
Plan Check Fees	125,000	125,000	100,000
Rent - Library	10,000	10,000	15,000
Rural Metro Transports	45,000	45,000	60,000
Sport Programs			
Athletic Field Rentals			
Ramada Rentals	5,000	5,000	
Special Events	40,000	40,000	30,000
LAND RENTALS/LEASES	105,000	105,000	120,000
FIRE PREVENTION FEES	10,000	10,000	15,000
<b>Fines and forfeits</b>			
Jail Incarceration Fine	10,000	10,000	
<b>Interest on investments</b>			
Interest	600,000	600,000	600,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	45,000	45,000	40,000
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Other	60,000	60,000	55,000
<b>Total General Fund</b>	<b>\$ 20,487,574</b>	<b>\$ 20,765,407</b>	<b>\$ 22,566,382</b>

\* 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.

**SPECIAL REVENUE FUNDS**

HURF Taxes	\$ 2,350,000	\$ 2,350,000	\$ 2,510,000
	\$ 2,350,000	\$ 2,350,000	\$ 2,510,000
Municipal Court Fund Fines and Forfeitures	\$ 260,000	\$ 260,000	\$ 285,000
Municipal Court Fund Miscellaneous	75,000	75,000	50,000
	\$ 335,000	\$ 335,000	\$ 335,000

**CITY OF EL MIRAGE, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
<u>Municipal Court Enhancement Fund Fines and F</u>	\$ 60,000	\$ 60,000	\$ 75,000
<u>INTEREST REVENUE</u>	15,000	15,000	15,000
	\$ 75,000	\$ 75,000	\$ 90,000
<u>Local Transportation Assistance Fund Fees</u>	\$ 95,000	\$ 95,000	\$ 95,000
	\$ 95,000	\$ 95,000	\$ 95,000
<u>Police Towing Fund Fines &amp; Forfeitures</u>	\$ 25,000	\$ 25,000	\$ 40,000
	\$ 25,000	\$ 25,000	\$ 40,000
<u>CDBG Fund Grants</u>	\$ 500,000	\$ 500,000	\$ 600,000
	\$ 500,000	\$ 500,000	\$ 600,000
<u>Photo Radar Fund Fines &amp; Forfeitures</u>	\$ 105,000	\$ 105,000	\$
	\$ 105,000	\$ 105,000	\$
<u>Special Projects Donations</u>	\$	\$	\$
<u>Special Projects Grants</u>	11,511,000	11,511,000	975,000
	\$ 11,511,000	\$ 11,511,000	\$ 975,000
<b>Total Special Revenue Funds</b>	<b>\$ 14,996,000</b>	<b>\$ 14,996,000</b>	<b>\$ 4,645,000</b>

\* 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.

**DEBT SERVICE FUNDS**

<u>Debt Service Interest</u>	\$ 10,000	\$ 10,000	\$ 5,000
	\$ 10,000	\$ 10,000	\$ 5,000
<b>Total Debt Service Funds</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 5,000</b>

**CAPITAL PROJECTS FUNDS**

<u>Streets Capital Fund Interest</u>	\$ 50,000	\$ 50,000	\$ 150,000
<u>Streets Capital Fund Unclassified Revenue</u>			307,000
	\$ 50,000	\$ 50,000	\$ 457,000
<b>Total Capital Projects Funds</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 457,000</b>

\* 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.

**PERMANENT FUNDS**

<b>Total Permanent Funds</b>	\$	\$	\$
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**ENTERPRISE FUNDS**

<u>Sanitation Charges for Services</u>	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
<u>Interest</u>	20,000	20,000	20,000
	\$ 1,620,000	\$ 1,620,000	\$ 1,620,000

**CITY OF EL MIRAGE, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2021**

SOURCE OF REVENUES	ESTIMATED REVENUES 2020	ACTUAL REVENUES* 2020	ESTIMATED REVENUES 2021
Sewer Charges for Services	\$ 3,246,000	\$ 3,246,000	\$ 3,275,000
Interest	85,000	85,000	85,000
	<u>\$ 3,331,000</u>	<u>\$ 3,331,000</u>	<u>\$ 3,360,000</u>
Water Charges for Services	\$ 8,970,500	\$ 8,970,500	\$ 9,245,000
Water Fines and Forfeitures	170,000	170,000	150,000
Water Miscellaneous	15,000	15,000	15,000
Water Reimbursements	1,736,000	1,736,000	2,005,000
Interest	295,000	295,000	285,000
	<u>\$ 11,186,500</u>	<u>\$ 11,186,500</u>	<u>\$ 11,700,000</u>
<b>Total Enterprise Funds</b>	<u>\$ 16,137,500</u>	<u>\$ 16,137,500</u>	<u>\$ 16,680,000</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.

**INTERNAL SERVICE FUNDS**

**Total Internal Service Funds** \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

**TOTAL ALL FUNDS** \$ 51,681,074 \$ 51,958,907 \$ 44,353,382

\* 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 EL MIRAGE, ARIZONA**  
**Other Financing Sources/(Uses) and Interfund Transfers**  
**Fiscal Year 2021**

FUND	OTHER FINANCING 2021		INTERFUND TRANSFERS 2021	
	SOURCES	(USES)	IN	(OUT)
<b>GENERAL FUND</b>				
Court Fund	\$	\$	\$	\$ 249,500
Capital -Streets Fund				
Highway User Revenue Fund				626,500
Debt Service Fund				100,000
Special Projects Fund				100,000
Water Fund			1,426,000	
Sewer Fund			1,422,000	
Sanitation Fund			357,000	
Court Photo Enforcement Fund				
<b>Total General Fund</b>	\$	\$	\$ 3,205,000	\$ 1,076,000
<b>SPECIAL REVENUE FUNDS</b>				
Court Fund	\$	\$	\$ 249,500	\$
Highway User Revenue Fund			626,500	
Special Projects Fund	10,100,000	10,100,000	100,000	
Court Photo Enforcement Fund				
<b>Total Special Revenue Funds</b>	\$ 10,100,000	\$ 10,100,000	\$ 976,000	\$
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$	\$ 1,230,000	\$ 100,000	\$
<b>Total Debt Service Funds</b>	\$	\$ 1,230,000	\$ 100,000	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Capital -Streets Fund	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>				
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Water Fund	\$	\$ 2,531,500	\$ 160,000	\$ 2,820,000
Sewer Fund		1,123,500	1,394,000	1,582,000
Sanitation Fund				357,000
<b>Total Enterprise Funds</b>	\$	\$ 3,655,000	\$ 1,554,000	\$ 4,759,000
<b>INTERNAL SERVICE FUNDS</b>				
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 10,100,000	\$ 14,985,000	\$ 5,835,000	\$ 5,835,000

**CITY OF EL MIRAGE, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2021**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2020	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2020	ACTUAL EXPENDITURES/ EXPENSES* 2020	BUDGETED EXPENDITURES/ EXPENSES 2021
<b>GENERAL FUND</b>				
Mayor and Council	\$ 287,500	\$	\$ 287,500	\$ 293,500
City Clerk	217,000		217,000	241,000
Safety & Loss Control	347,000		347,000	
Legal Services	794,500		794,500	
Administration	1,138,500		1,138,500	1,370,500
Information Technology	924,000	25,000	949,000	1,205,500
Human Resources	440,500		440,500	552,000
Financial Services	946,500		946,500	891,000
Economic Development	142,000		142,000	
Recreation	164,000		164,000	
Public Works				2,514,000
Parks	938,500		938,500	
Facilities Management	1,359,000		1,359,000	
Fleet Management	194,000		194,000	
Development Services				1,994,000
Community Development	545,000		545,000	
Engineering	461,000		461,000	
Police	9,945,000		9,945,000	10,126,500
Code Compliance	256,500		256,500	
Fire	4,103,000		4,103,000	4,506,500
Building Safety	469,000		469,000	
Non-Departmental	410,000		410,000	1,927,000
<b>Total General Fund</b>	<b>\$ 24,082,500</b>	<b>\$ 25,000</b>	<b>\$ 24,107,500</b>	<b>\$ 25,621,500</b>
<b>SPECIAL REVENUE FUNDS</b>				
Court Fund	\$ 791,500	\$	\$ 791,500	\$ 831,500
Court Enhancement Fund	650,500		650,500	659,500
Court Photo Enforcement Fund	122,000		122,000	
Highway User Revenue Fund	3,307,500	(76,000)	3,231,500	4,213,000
LTAF Fund	137,000		137,000	150,000
Police Towing Fund	54,000		54,000	40,000
CDBG Fund	847,000		847,000	1,100,000
Special Projects Fund	11,611,000	348,500	11,959,500	1,598,000
<b>Total Special Revenue Funds</b>	<b>\$ 17,520,500</b>	<b>\$ 272,500</b>	<b>\$ 17,793,000</b>	<b>\$ 8,592,000</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$ 976,500	\$	\$ 976,500	\$ 900,000
<b>Total Debt Service Funds</b>	<b>\$ 976,500</b>	<b>\$</b>	<b>\$ 976,500</b>	<b>\$ 900,000</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital -Streets Fund	\$ 15,859,500	\$ (2,000)	\$ 15,857,500	\$ 15,322,500
<b>Total Capital Projects Funds</b>	<b>\$ 15,859,500</b>	<b>\$ (2,000)</b>	<b>\$ 15,857,500</b>	<b>\$ 15,322,500</b>
<b>PERMANENT FUNDS</b>				
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Water Fund	\$ 11,872,500	\$ (296,500)	\$ 11,576,000	\$ 9,827,000
Sewer Fund	3,615,000	1,000	3,616,000	3,462,500
Sanitation Fund	1,230,500		1,230,500	1,238,000
<b>Total Enterprise Funds</b>	<b>\$ 16,718,000</b>	<b>\$ (295,500)</b>	<b>\$ 16,422,500</b>	<b>\$ 14,527,500</b>
<b>INTERNAL SERVICE FUNDS</b>				
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 75,157,000</b>	<b>\$</b>	<b>\$ 75,157,000</b>	<b>\$ 64,963,500</b>

\* 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 EL MIRAGE, ARIZONA**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2021**

FUND	Full-Time Equivalent (FTE) 2021	Employee Salaries and Hourly Costs 2021	Retirement Costs 2021	Healthcare Costs 2021	Other Benefit Costs 2021	Total Estimated Personnel Compensation 2021
<b>GENERAL FUND</b>	158	\$ 12,025,000	\$ 3,374,000	\$ 1,682,000	\$ 452,000	\$ 17,533,000
<b>SPECIAL REVENUE FUNDS</b>						
Court Fund	10	\$ 603,000	\$ 103,000	\$ 81,000	\$ 7,000	\$ 794,000
Highway User Revenue Fund	4	208,000	44,000	47,000	10,000	309,000
<b>Total Special Revenue Funds</b>	<b>14</b>	<b>\$ 811,000</b>	<b>\$ 147,000</b>	<b>\$ 128,000</b>	<b>\$ 17,000</b>	<b>\$ 1,103,000</b>
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Water Fund	19	\$ 1,147,000	\$ 236,000	\$ 210,000	\$ 43,000	\$ 1,636,000
Sewer Fund	7	437,000	90,000	80,000	20,000	627,000
<b>Total Enterprise Funds</b>	<b>26</b>	<b>\$ 1,584,000</b>	<b>\$ 326,000</b>	<b>\$ 290,000</b>	<b>\$ 63,000</b>	<b>\$ 2,263,000</b>
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	<b>198</b>	<b>\$ 14,420,000</b>	<b>\$ 3,847,000</b>	<b>\$ 2,100,000</b>	<b>\$ 532,000</b>	<b>\$ 20,899,000</b>