

Official Budget Forms

City of El Mirage

Fiscal year 2022

**City of El Mirage
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal year 2022**

Fiscal year	S c h		Funds							Total All Funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2021	E	1	25,498,000	8,252,000	900,000	15,477,000	0	14,836,500	0	64,963,500
2021	E	2	20,787,800	5,584,973	475,180	638,511	0	13,458,048	0	40,944,511
2022		3	35,629,500	4,965,500	464,000	14,231,500		26,764,000		82,054,500
2022	B	4	2,611,504							2,611,504
2022	B	5			2,030,000					2,030,000
2022	C	6	25,108,496	13,547,000	0	317,000	0	14,980,000	0	53,952,496
2022	D	7	0	10,000,000	0	0	0	0	0	10,000,000
2022	D	8	0	10,000,000	1,285,000	0	0	4,112,500	0	15,397,500
2022	D	9	12,430,000	602,000	100,000	0	0	1,601,000	0	14,733,000
2022	D	10	702,000	8,531,000	0	0	0	5,500,000	0	14,733,000
2022										
2022		11			215,500					215,500
										0
			11,000,000		203,500			5,135,000		16,338,500
										0
										0
2022		12	64,077,500	10,583,500	890,000	14,548,500	0	28,597,500	0	118,697,000
2022	E	13	33,389,500	9,795,500	890,000	14,548,500	0	15,200,000	0	73,823,500

Expenditure Limitation Comparison

	2021	2022
1 Budgeted expenditures/expenses	\$ 64,963,500	\$ 89,221,000
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	64,963,500	89,221,000
4 Less: estimated exclusions		5,397,500
5 Amount subject to the expenditure limitation	\$ 64,963,500	\$ 83,823,500
6 EEC expenditure limitation	\$ 130,652,191	\$ 133,999,665

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
Tax Levy and Tax Rate Information
Fiscal year 2022**

	2021	2022
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 2,368,618	\$ 2,611,504
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	\$ 2,368,618	\$ 2,611,504
Property tax judgment		
B. Secondary property taxes		
Property tax judgment		
C. Total property tax levy amounts	\$ 2,368,618	\$ 2,611,504
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 2,360,000	
(2) Prior years' levies	1,000	
(3) Total primary property taxes	\$ 2,361,000	
B. Secondary property taxes		
(1) Current year's levy	\$ 2,029,500	
(2) Prior years' levies	500	
(3) Total secondary property taxes	\$ 2,030,000	
C. Total property taxes collected	\$ 4,391,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.9835	1.9077
Property tax judgment		
(2) Secondary property tax rate	1.6999	1.4829
Property tax judgment		
(3) Total city/town tax rate	3.6834	3.3906
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
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
General Fund			
Local taxes			
City Sales Tax	\$ 8,675,000	\$ 11,069,067	\$ 12,000,000
TPT Assessments			
Uncollected Primary Property Tax	(43,618)		(11,504)
Franchise Fees	750,000	480,980	700,000
Licenses and permits			
Business License Fees	30,000	92,415	35,000
Building Permit Fees	225,000	490,944	500,000
Intergovernmental			
State Sales Tax	5,180,000	3,276,902	4,200,000
State Income Tax	4,725,000	4,258,003	4,665,000
Vehicle License Tax	1,665,000	1,338,023	1,660,000
Charges for services			
Planning And Zoning Fees	25,000	29,460	25,000
Engineering Inspection Fees	300,000	772,257	400,000
Plan Check Fees	100,000	411,867	500,000
Rent - Library	15,000		15,000
Rural Metro Transports	60,000	71,506	75,000
Special Events	30,000		
LAND RENTALS/LEASES	120,000	120,051	125,000
FIRE PREVENTION FEES	15,000	36,615	30,000
Fines and forfeits			
Jail Incarceration Fine		8,402	5,000
Interest on investments			
Interest	600,000	23	65,000
In-lieu property taxes			
Fire Insurance Premium Tax	40,000	41,340	45,000
Contributions			
Voluntary contributions			
Miscellaneous			
Other	55,000	83,417	75,000
Total General Fund	\$ 22,566,382	\$ 22,581,271	\$ 25,108,496

* 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
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Special Revenue Funds			
HURF Taxes	\$ 2,510,000	\$ 1,804,647	\$ 2,380,000
	\$ 2,510,000	\$ 1,804,647	\$ 2,380,000
Municipal Court Fund Fines and Forfeitures	\$ 285,000	\$ 317,431	\$ 325,000
Municipal Court Fund Miscellaneous	50,000	123,948	90,000
	\$ 335,000	\$ 441,379	\$ 415,000
Municipal Court Enhancement Fund Fines and Forfeitures	\$ 75,000	\$ 56,524	\$ 70,000
INTEREST REVENUE	15,000	456	
	\$ 90,000	\$ 56,979	\$ 70,000
Local Transportation Assistance Fund Fees	\$ 95,000	\$	\$ 95,000
	\$ 95,000	\$	\$ 95,000
Police Towing Fund Fines & Forfeitures	\$ 40,000	\$ 31,350	\$ 40,000
	\$ 40,000	\$ 31,350	\$ 40,000
CDBG Fund Grants	\$ 600,000	\$ 196,785	\$
	\$ 600,000	\$ 196,785	\$
Special Projects Donations	\$	\$	\$
Special Projects Grants	975,000	1,892,609	10,547,000
	\$ 975,000	\$ 1,892,609	\$ 10,547,000
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 4,645,000	\$ 4,423,749	\$ 13,547,000

* 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
Revenues Other than Property Taxes
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
Internal Service Funds			
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	_____	_____	_____
	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
Total all Funds	\$ <u>44,353,382</u>	\$ <u>39,140,708</u>	\$ <u>53,952,496</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.

City of El Mirage
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal year 2022

Fund	Other financing 2022		Interfund transfers 2022	
	Sources	(Uses)	In	(Out)
General Fund				
Court Fund	\$	\$	\$	\$ 502,000
Capital - Streets Fund				
Highway User Revenue Fund				
Debt Service Fund				100,000
Special Projects Fund			8,531,000	100,000
Water Fund			1,718,000	
Sewer Fund			1,824,000	
Sanitation Fund			357,000	
Total General Fund	\$	\$	\$ 12,430,000	\$ 702,000
Special Revenue Funds				
Court Fund	\$	\$	\$ 502,000	\$
Highway User Revenue Fund				
Special Projects Fund	10,000,000	10,000,000	100,000	8,531,000
Total Special Revenue Funds	\$ 10,000,000	\$ 10,000,000	\$ 602,000	\$ 8,531,000
Debt Service Funds				
Debt Service Fund	\$	\$ 1,285,000	\$ 100,000	\$
Total Debt Service Funds	\$	\$ 1,285,000	\$ 100,000	\$
Capital Projects Funds				
Capital-Streets Fund	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
Permanent Funds				
Total Permanent Funds	\$	\$	\$	\$
Enterprise Funds				
Water Fund	\$	\$ 2,987,000	\$ 207,000	\$ 3,112,000
Sewer Fund		1,125,500	1,394,000	2,031,000
Sanitation Fund				357,000
Total Enterprise Funds	\$	\$ 4,112,500	\$ 1,601,000	\$ 5,500,000
Internal Service Funds				
Total Internal Service Funds	\$	\$	\$	\$
Total all Funds	\$ 10,000,000	\$ 15,397,500	\$ 14,733,000	\$ 14,733,000

**City of El Mirage
Expenditures/Expenses by Fund
Fiscal year 2022**

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
General Fund				
Mayor and Council	\$ 293,500	\$	\$ 214,738	\$ 308,000
City Clerk	241,000		211,104	274,500
Administration	1,370,500		842,052	1,761,500
Information Technology	1,205,500		694,065	1,132,500
Human Resources	552,000		418,287	511,500
Financial Services	891,000		612,000	870,500
Public Works	2,514,000	(104,000)	1,756,721	2,656,500
Development Services	1,994,000	30,500	1,575,775	4,769,000
Police	10,126,500		8,657,627	11,371,000
Fire	4,506,500		3,855,696	4,859,500
Non-Departmental	1,427,000	(50,000)	1,897,877	4,375,000
Contingency	500,000		51,859	500,000
Total General Fund	\$ 25,621,500	\$ (123,500)	\$ 20,787,800	\$ 33,389,500
Special Revenue Funds				
Court Fund	\$ 831,500	\$	\$ 696,607	\$ 1,112,500
Court Enhancement Fund	659,500		89,763	642,000
Highway User Revenue Fund	4,213,000	(399,000)	2,081,669	4,066,000
LTA Fund	150,000		72,536	188,000
Police Towing Fund	40,000		29,767	182,000
CDBG Fund	1,100,000		231,342	888,000
Special Projects Fund	1,598,000	59,000	2,383,289	2,717,000
Contingency				
Total Special Revenue Funds	\$ 8,592,000	\$ (340,000)	\$ 5,584,973	\$ 9,795,500
Debt Service Funds				
Debt Service Fund	\$ 900,000	\$	\$ 475,180	\$ 890,000
Total Debt Service Funds	\$ 900,000	\$	\$ 475,180	\$ 890,000
Capital Projects Funds				
Capital-Streets Fund	\$ 15,322,500	\$ 154,500	\$ 638,511	\$ 14,548,500
Total Capital Projects Funds	\$ 15,322,500	\$ 154,500	\$ 638,511	\$ 14,548,500
Permanent Funds				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
Enterprise Funds				
Water Fund	\$ 9,827,000	\$ (94,000)	\$ 7,828,239	\$ 9,770,000
Sewer Fund	3,462,500		4,004,406	3,711,000
Sanitation Fund	1,238,000	403,000	1,625,403	1,719,000
Total Enterprise Funds	\$ 14,527,500	\$ 309,000	\$ 13,458,048	\$ 15,200,000
Internal Service Funds				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
Total all Funds	\$ 64,963,500	\$	\$ 40,944,511	\$ 73,823,500

* 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.

**City of El Mirage
Full-Time Employees and Personnel Compensation
Fiscal year 2022**

Fund	Full-Time Equivalent (FTE) 2022	Employee Salaries and Hourly Costs 2022	Retirement Costs 2022	Healthcare Costs 2022	Other Benefit Costs 2022	Total Estimated Personnel Compensation 2022
General Fund	162	\$ 13,310,500	\$ 3,755,000	\$ 1,942,000	\$ 395,000	\$ 19,402,500
Special Revenue Funds						
Court Fund	11	\$ 741,000	\$ 148,500	\$ 134,000	\$ 7,000	\$ 1,030,500
Highway User Revenue Fund	4	217,000	47,000	51,000	8,000	323,000
Total Special Revenue Funds	15	\$ 958,000	\$ 195,500	\$ 185,000	\$ 15,000	\$ 1,353,500
Debt Service Funds						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
Capital Projects Funds						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
Permanent Funds						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
Enterprise Funds						
Water Fund	19	\$ 1,154,000	\$ 247,000	\$ 215,000	\$ 31,000	\$ 1,647,000
Sewer Fund	7	458,000	94,000	88,000	20,000	660,000
Total Enterprise Funds	26	\$ 1,612,000	\$ 341,000	\$ 303,000	\$ 51,000	\$ 2,307,000
Internal Service Funds						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
Total all Funds	202	\$ 15,880,500	\$ 4,291,500	\$ 2,430,000	\$ 461,000	\$ 23,063,000