

**City of El Mirage**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2023**

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	
2022	E	1	33,287,948	11,682,268	890,000	8,516,284	0	19,447,000	0	73,823,500
2022	E	2	29,969,749	5,352,458	547,975	897,840	0	13,466,428	0	50,234,450
2023		3	42,739,500	14,032,500	445,000	15,023,000	0	20,341,000	0	92,581,000
2023	B	4	2,716,588							2,716,588
2023	B	5			2,030,000					2,030,000
2023	C	6	26,038,412	5,435,000	0	5,010,000	0	14,805,000	0	51,288,412
2023	D	7	0	10,000,000	0	7,720,000	0	0	0	17,720,000
2023	D	8	0	0	1,330,000	0	0	4,352,500	0	5,682,500
2023	D	9	11,685,000	1,378,000	100,000	0	0	1,608,000	0	14,771,000
2023	D	10	1,478,000	0	0	7,720,000	0	5,573,000	0	14,771,000
2023										
2023		11			236,500					236,500
										0
			14,000,000		203,000			5,552,000		19,755,000
										0
										0
2023		12	67,701,500	30,845,500	805,500	20,033,000	0	21,276,500	0	140,662,000
2023	E	13	41,483,500	29,883,000	805,500	13,847,500	0	13,503,000	0	99,522,500

**Expenditure limitation comparison**

	2022	2023
1 Budgeted expenditures/expenses	\$ 73,823,500	\$ 105,205,000
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	73,823,500	105,205,000
4 Less: estimated exclusions		5,682,500
5 Amount subject to the expenditure limitation	\$ 73,823,500	\$ 99,522,500
6 EEC expenditure limitation	\$	\$ 144,717,948

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).

**City of El Mirage**  
**Tax levy and tax rate information**  
**Fiscal year 2023**

	<b>2022</b>	<b>2023</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>2,611,504</u>	\$ <u>2,716,588</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>2,611,504</u>	\$ <u>2,716,588</u>
Property tax judgment	_____	_____
B. Secondary property taxes	<u>2,030,000</u>	<u>2,030,000</u>
Property tax judgment	_____	_____
C. Total property tax levy amounts	\$ <u>4,641,504</u>	\$ <u>4,746,588</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>2,600,000</u>	
(2) Prior years' levies	<u>11,504</u>	
(3) Total primary property taxes	\$ <u>2,611,504</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>4,641,504</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.9077</u>	<u>1.8355</u>
Property tax judgment	_____	_____
(2) Secondary property tax rate	<u>1.4829</u>	<u>1.3716</u>
Property tax judgment	_____	_____
(3) Total city/town tax rate	<u>3.3906</u>	<u>3.2071</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**  
**Revenues other than property taxes**  
**Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 12,000,000	\$ 13,277,263	\$ 12,500,000
TPT Assessments			
Uncollected Primary Property Tax	(11,504)		(1,588)
Franchise Fees	700,000	545,090	725,000
<b>Licenses and permits</b>			
Business License Fees	35,000	56,733	35,000
Building Permit Fees	500,000	793,637	600,000
<b>Intergovernmental</b>			
State Sales Tax	4,200,000	4,597,218	4,250,000
State Income Tax	4,665,000	4,709,380	4,750,000
Vehicle License Tax	1,660,000	1,549,095	1,675,000
<b>Charges for services</b>			
Planning And Zoning Fees	25,000	43,087	30,000
Engineering Inspection Fees	400,000	797,583	800,000
Plan Check Fees	500,000	456,979	250,000
Rent - Library	15,000	15,000	15,000
Rural Metro Transports	75,000	99,491	75,000
Special Events		5,013	25,000
LAND RENTALS/LEASES	125,000	197,061	125,000
FIRE PREVENTION FEES	30,000	34,625	30,000
<b>Fines and forfeits</b>			
Jail Incarceration Fine	5,000	23,407	10,000
<b>Interest on investments</b>			
Interest	65,000	62,140	50,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	45,000	55,466	45,000
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Other	75,000	304,913	50,000
<b>Total General Fund</b>	<b>\$ 25,108,496</b>	<b>\$ 27,623,181</b>	<b>\$ 26,038,412</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.

**City of El Mirage  
Revenues other than property taxes  
Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Special revenue funds</b>			
<u>HURF Taxes</u>	\$ 2,380,000	\$ 2,617,579	\$ 2,450,000
	<u>\$ 2,380,000</u>	<u>\$ 2,617,579</u>	<u>\$ 2,450,000</u>
<u>Municipal Court Fund Fines and Forfeitures</u>	\$ 325,000	\$ 270,355	\$ 295,000
<u>Municipal Court Fund Miscellaneous</u>	90,000	74,050	70,000
	<u>\$ 415,000</u>	<u>\$ 344,405</u>	<u>\$ 365,000</u>
<u>Municipal Court Enhancement Fund Fines and Fc</u>	\$ 70,000	\$ 45,632	\$ 45,000
<u>INTEREST REVENUE</u>		582	
	<u>\$ 70,000</u>	<u>\$ 46,214</u>	<u>\$ 45,000</u>
<u>Local Transportation Assistance Fund Fees</u>	\$ 95,000	\$ 95,000	\$ 95,000
	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 95,000</u>
<u>Police Towing Fund Fines &amp; Forfeitures</u>	\$ 40,000	\$ 24,113	\$ 20,000
	<u>\$ 40,000</u>	<u>\$ 24,113</u>	<u>\$ 20,000</u>
<u>CDBG Fund Grants</u>	\$	\$ 500,724	\$ 1,100,000
	<u>\$</u>	<u>\$ 500,724</u>	<u>\$ 1,100,000</u>
<u>Special Projects Donations</u>	\$	\$	\$
<u>Special Projects Grants</u>	10,547,000	6,864,149	1,360,000
	<u>\$ 10,547,000</u>	<u>\$ 6,864,149</u>	<u>\$ 1,360,000</u>
<b>Total special revenue funds</b>	<u>\$ 13,547,000</u>	<u>\$ 10,492,184</u>	<u>\$ 5,435,000</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.

**City of El Mirage  
Revenues other than property taxes  
Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Debt service funds</b>			
Debt Service Interest	\$ _____	\$ 598	\$ _____
	\$ _____	\$ 598	\$ _____
<b>Total debt service funds</b>	<b>\$ _____</b>	<b>\$ 598</b>	<b>\$ _____</b>
<b>Capital projects funds</b>			
Streets Capital Fund Interest	\$ 10,000	\$ 4,676,122	\$ 10,000
Streets Capital Fund Unclassified Revenue	307,000	_____	5,000,000
	\$ 317,000	\$ 4,676,122	\$ 5,010,000
<b>Total capital projects funds</b>	<b>\$ 317,000</b>	<b>\$ 4,676,122</b>	<b>\$ 5,010,000</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.

**City of El Mirage  
Revenues other than property taxes  
Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Permanent funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total permanent funds</b>	\$ _____	\$ _____	\$ _____
<b>Enterprise funds</b>			
Sanitation Charges for Services	\$ 2,250,000	\$ 2,031,893	\$ 2,000,000
Interest	20,000	589	
_____	_____	_____	_____
_____	\$ 2,270,000	\$ 2,032,482	\$ 2,000,000
Sewer Charges for Services	\$ 3,290,000	\$ 3,071,841	\$ 3,290,000
Interest	80,000	5,665	5,000
_____	_____	_____	_____
_____	\$ 3,370,000	\$ 3,077,506	\$ 3,295,000
Water Charges for Services	\$ 9,055,000	\$ 8,792,494	\$ 9,190,000
Water Fines and Forfeitures	75,000	29,200	150,000
Water Miscellaneous	15,000	159,317	20,000
Water Reimbursements	_____	_____	_____
Water Grants	150,000	_____	135,000
Interest	45,000	9,949	15,000
_____	\$ 9,340,000	\$ 8,990,960	\$ 9,510,000
_____	\$ _____	\$ _____	\$ _____
<b>Total enterprise funds</b>	\$ 14,980,000	\$ 14,100,948	\$ 14,805,000

\* 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 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Internal service funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
<b>Total internal service funds</b>	\$ _____	\$ _____	\$ _____
<b>Total all funds</b>	\$ <u>53,952,496</u>	\$ <u>56,893,033</u>	\$ <u>51,288,412</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 2023**

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
Court Fund	\$	\$	\$	\$ 555,000
Capital - Streets Fund			7,720,000	
Highway User Revenue Fund				823,000
Debt Service Fund				100,000
Special Projects Fund				
Water Fund			1,722,000	
Sewer Fund			1,886,000	
Sanitation Fund			357,000	
<b>Total General Fund</b>	\$	\$	\$ 11,685,000	\$ 1,478,000
<b>Special revenue funds</b>				
Court Fund	\$	\$	\$ 555,000	\$
Highway User Revenue Fund			823,000	
Special Projects Fund	10,000,000			
<b>Total special revenue funds</b>	\$ 10,000,000	\$	\$ 1,378,000	\$
<b>Debt service funds</b>				
Debt Service Fund	\$	\$ 1,330,000	\$ 100,000	\$
<b>Total debt service funds</b>	\$	\$ 1,330,000	\$ 100,000	\$
<b>Capital projects funds</b>				
Capital-Streets Fund	\$ 7,720,000	\$	\$	\$ 7,720,000
<b>Total capital projects funds</b>	\$ 7,720,000	\$	\$	\$ 7,720,000
<b>Permanent funds</b>				
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
Water Fund	\$	\$ 3,077,000	\$ 214,000	\$ 3,116,000
Sewer Fund		1,275,500	1,394,000	2,100,000
Sanitation Fund				357,000
<b>Total enterprise funds</b>	\$	\$ 4,352,500	\$ 1,608,000	\$ 5,573,000
<b>Internal service funds</b>				
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all funds</b>	\$ 17,720,000	\$ 5,682,500	\$ 14,771,000	\$ 14,771,000

**City of El Mirage  
Expenditures/expenses by fund  
Fiscal year 2023**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2022</b>	<b>Expenditure/ expense adjustments approved 2022</b>	<b>Actual expenditures/ expenses* 2022</b>	<b>Budgeted expenditures/ expenses 2023</b>
<b>General Fund</b>				
Mayor and Council	\$ 308,000	\$	\$ 250,152	\$ 270,500
City Clerk	274,500		262,877	398,000
Administration	1,761,500		1,581,894	2,489,500
Information Technology	1,132,500	(29,500)	1,061,489	1,189,000
Human Resources	511,500	1,500	438,967	701,500
Financial Services	870,500	(93,000)	669,611	930,500
Public Works	2,656,500	128,500	1,935,037	2,969,500
Development Services	4,769,000	(62,000)	3,496,581	2,033,500
Police	11,371,000	305,565	11,323,574	11,988,000
Fire	4,859,500	166,152	5,184,364	5,633,500
Non-Departmental	4,375,000	(28,500)	3,761,203	11,680,000
Contingency	500,000	(490,269)	4,000	1,200,000
<b>Total General Fund</b>	<b>\$ 33,389,500</b>	<b>\$ (101,552)</b>	<b>\$ 29,969,749</b>	<b>\$ 41,483,500</b>
<b>Special revenue funds</b>				
Court Fund	\$ 1,112,500	\$	\$ 770,303	\$ 1,128,500
Court Enhancement Fund	642,000		152,970	599,000
Highway User Revenue Fund	4,066,000	(192,948)	1,976,575	3,964,500
LTA Fund	188,000		135,029	225,000
Police Towing Fund	182,000		140,451	82,500
CDBG Fund	888,000	(210,500)	500,724	1,100,000
Special Projects Fund	2,717,000	2,290,216	1,676,406	12,783,500
Contingency				10,000,000
<b>Total special revenue funds</b>	<b>\$ 9,795,500</b>	<b>\$ 1,886,768</b>	<b>\$ 5,352,458</b>	<b>\$ 29,883,000</b>
<b>Debt service funds</b>				
Debt Service Fund	\$ 890,000	\$	\$ 547,975	\$ 805,500
<b>Total debt service funds</b>	<b>\$ 890,000</b>	<b>\$</b>	<b>\$ 547,975</b>	<b>\$ 805,500</b>
<b>Capital projects funds</b>				
Capital-Streets Fund	\$ 14,548,500	\$ (6,032,216)	\$ 897,840	\$ 13,847,500
<b>Total capital projects funds</b>	<b>\$ 14,548,500</b>	<b>\$ (6,032,216)</b>	<b>\$ 897,840</b>	<b>\$ 13,847,500</b>
<b>Permanent funds</b>				
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
Water Fund	\$ 9,770,000	\$ 2,797,000	\$ 8,907,029	\$ 7,880,000
Sewer Fund	3,711,000	1,450,000	3,110,624	3,826,500
Sanitation Fund	1,719,000		1,448,775	1,796,500
<b>Total enterprise funds</b>	<b>\$ 15,200,000</b>	<b>\$ 4,247,000</b>	<b>\$ 13,466,428</b>	<b>\$ 13,503,000</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>\$ 73,823,500</b>	<b>\$ (0)</b>	<b>\$ 50,234,450</b>	<b>\$ 99,522,500</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**  
**Full-time employees and personnel compensation**  
**Fiscal year 2023**

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
<b>General Fund</b>	178	\$ 14,549,500	\$ 4,430,500	\$ 2,244,000	\$ 450,000	\$ 21,674,000
<b>Special revenue funds</b>						
Court Fund	9	\$ 725,000	\$ 143,000	\$ 99,000	\$ 5,000	\$ 972,000
Highway User Revenue Fund	4	228,000	48,000	53,000	9,000	338,000
<b>Total special revenue funds</b>	<b>13</b>	<b>\$ 953,000</b>	<b>\$ 191,000</b>	<b>\$ 152,000</b>	<b>\$ 14,000</b>	<b>\$ 1,310,000</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	\$ 1,223,500	\$ 257,500	\$ 260,000	\$ 32,000	\$ 1,773,000
Sewer Fund	8	532,000	107,000	114,000	25,000	778,000
<b>Total enterprise funds</b>	<b>27</b>	<b>\$ 1,755,500</b>	<b>\$ 364,500</b>	<b>\$ 374,000</b>	<b>\$ 57,000</b>	<b>\$ 2,551,000</b>
<b>Internal service funds</b>						
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	<b>218</b>	<b>\$ 17,258,000</b>	<b>\$ 4,986,000</b>	<b>\$ 2,770,000</b>	<b>\$ 521,000</b>	<b>\$ 25,535,000</b>

# **TRUTH IN TAXATION HEARING**

## **NOTICE OF TAX INCREASE**

In compliance with section 42-17107, Arizona Revised Statutes, the City of El Mirage is notifying its property taxpayers of the City of El Mirage's intention to raise its primary property taxes over last year's level. The City of El Mirage is proposing an increase in primary property taxes of \$53,281 or 2.0%.

For example, the proposed tax increase will cause the City of El Mirage's primary property taxes on a \$100,000 home to be \$183.55. Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been \$179.95.

This proposed increase is exclusive of increased primary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter approved bonded indebtedness or budget and tax overrides.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held on May 17, 2022, at 6:00 pm at the El Mirage City Hall, 10000 N. El Mirage Road, El Mirage, Arizona.