



City of El Mirage Final Annual Budget for the Fiscal Year 2023



Final version

Last updated 05/5/22

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

	2022	2023
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 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>2,611,504</u>	\$ <u>2,716,588</u>
Property tax judgment	_____	_____
B. Secondary property taxes	_____	_____
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) Current year's levy	\$ <u>2,600,000</u>	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ <u>2,611,504</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>2,029,500</u>	
(2) Prior years' levies	_____	
(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	_____	_____
Property tax judgment	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment	_____	_____
(3) Total city/town tax rate	_____	_____
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
General Fund			
Local taxes			
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
Licenses and permits			
Business License Fees	35,000	56,733	35,000
Building Permit Fees	500,000	793,637	600,000
Intergovernmental			
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
Charges for services			
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
Fines and forfeits			
Jail Incarceration Fine	5,000	23,407	10,000
Interest on investments			
Interest	65,000	62,140	50,000
In-lieu property taxes			
Fire Insurance Premium Tax	45,000	55,466	45,000
Contributions			
Voluntary contributions			
Miscellaneous			
Other	75,000	304,913	50,000
Total General Fund	\$ 25,108,496	\$ 27,623,181	\$ 26,038,412

* 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
Special revenue funds			
<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 & 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>
Total special revenue funds	<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
Debt service funds			
Debt Service Interest	\$ _____	\$ _____ 598	\$ _____
	\$ _____	\$ _____ 598	\$ _____
Total debt service funds	\$ _____	\$ _____ 598	\$ _____
Capital projects funds			
Streets Capital Fund Interest	\$ _____ 10,000	\$ _____ 4,676,122	\$ _____ 10,000
Streets Capital Fund Unclassified Revenue	_____ 307,000	_____ 4,676,122	_____ 5,000,000
	\$ _____ 317,000	\$ _____ 4,676,122	\$ _____ 5,010,000
Total capital projects funds	\$ _____ 317,000	\$ _____ 4,676,122	\$ _____ 5,010,000

* 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
Permanent funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total permanent funds	\$ _____	\$ _____	\$ _____
Enterprise funds			
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
_____	\$ _____	\$ _____	\$ _____
Total enterprise funds	\$ 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
Internal service funds			
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ _____	\$ _____	\$ _____
Total internal service funds	\$ _____	\$ _____	\$ _____
Total all funds	\$ <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)
General Fund				
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	
Total General Fund	\$	\$	\$ 11,685,000	\$ 1,478,000
Special revenue funds				
Court Fund	\$	\$	\$ 555,000	\$
Highway User Revenue Fund			823,000	
Special Projects Fund	10,000,000			
Total special revenue funds	\$ 10,000,000	\$	\$ 1,378,000	\$
Debt service funds				
Debt Service Fund	\$	\$ 1,330,000	\$ 100,000	\$
Total debt service funds	\$	\$ 1,330,000	\$ 100,000	\$
Capital projects funds				
Capital-Streets Fund	\$ 7,720,000	\$	\$	\$ 7,720,000
Total capital projects funds	\$ 7,720,000	\$	\$	\$ 7,720,000
Permanent funds				
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
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
Total enterprise funds	\$	\$ 4,352,500	\$ 1,608,000	\$ 5,573,000
Internal service funds				
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 17,720,000	\$ 5,682,500	\$ 14,771,000	\$ 14,771,000

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

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
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
Total General Fund	\$ 33,389,500	\$ (101,552)	\$ 29,969,749	\$ 41,483,500
Special revenue funds				
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
Total special revenue funds	\$ 9,795,500	\$ 1,886,768	\$ 5,352,458	\$ 29,883,000
Debt service funds				
Debt Service Fund	\$ 890,000	\$	\$ 547,975	\$ 805,500
Total debt service funds	\$ 890,000	\$	\$ 547,975	\$ 805,500
Capital projects funds				
Capital-Streets Fund	\$ 14,548,500	\$ (6,032,216)	\$ 897,840	\$ 13,847,500
Total capital projects funds	\$ 14,548,500	\$ (6,032,216)	\$ 897,840	\$ 13,847,500
Permanent funds				
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
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
Total enterprise funds	\$ 15,200,000	\$ 4,247,000	\$ 13,466,428	\$ 13,503,000
Internal service funds				
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 73,823,500	\$ (0)	\$ 50,234,450	\$ 99,522,500

* 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 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
General Fund	178	\$ 14,549,500	\$ 4,430,500	\$ 2,244,000	\$ 450,000	\$ 21,674,000
Special revenue funds						
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
Total special revenue funds	13	\$ 953,000	\$ 191,000	\$ 152,000	\$ 14,000	\$ 1,310,000
Debt service funds						
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water Fund	19	\$ 1,223,500	\$ 257,500	\$ 260,000	\$ 32,000	\$ 1,773,000
Sewer Fund	8	532,000	107,000	114,000	25,000	778,000
Total enterprise funds	27	\$ 1,755,500	\$ 364,500	\$ 374,000	\$ 57,000	\$ 2,551,000
Internal service funds						
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	218	\$ 17,258,000	\$ 4,986,000	\$ 2,770,000	\$ 521,000	\$ 25,535,000

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.