

City of El Mirage  
 Summary Schedule of estimated revenues and expenditures/expenses  
 Fiscal year 2024

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	
2023	Adopted/adjusted budgeted expenditures/expenses*	E 1	41,384,500	29,752,000	805,500	14,073,500	0	13,507,000	0	99,522,500
2023	Actual expenditures/expenses**	E 2	23,935,032	5,781,574	376,650	1,424,344	0	10,162,060	0	41,679,660
2024	Beginning fund balance/(deficit) or net position/(deficit) at July 1***	3	47,763,000	11,196,500	544,500	20,858,500	0	19,954,500	0	100,317,000
2024	Primary property tax levy	B 4	2,817,634							2,817,634
2024	Secondary property tax levy	B 5			1,930,000					1,930,000
2024	Estimated revenues other than property taxes	C 6	33,787,366	6,456,000	0	75,000	0	16,285,000	0	56,603,366
2024	Other financing sources	D 7	41,500,000	10,000,000	0	0	0	0	0	51,500,000
2024	Other financing (uses)	D 8	0	0	1,315,000	0	0	4,526,000	0	5,841,000
2024	Interfund transfers in	D 9	3,965,000	1,810,000	100,000	0	0	1,608,000	0	7,483,000
2024	Interfund Transfers (out)	D 10	1,910,000	0	0	0	0	5,573,000	0	7,483,000
2024	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement				331,500					331,500
	Maintained for future capital projects									0
	Maintained for future financial stability		13,000,000		193,000			5,846,551		19,039,551
										0
										0
2024	Total financial resources available	12	114,923,000	29,462,500	735,000	20,933,500	0	21,901,949	0	187,955,949
2024	Budgeted expenditures/expenses	E 13	40,519,500	28,487,500	735,000	20,868,500	0	17,267,000	0	107,877,500

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

	2023	2024
1 Budgeted expenditures/expenses	\$ 99,522,500	\$ 113,718,500
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	99,522,500	113,718,500
4 Less: estimated exclusions		5,841,000
5 Amount subject to the expenditure limitation	\$ 99,522,500	\$ 107,877,500
6 EEC expenditure limitation		\$ 156,109,281

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 2024**

	<b>2023</b>	<b>2024</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>2,716,588</u>	\$ <u>2,822,521</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>2,716,588</u>	\$ <u>2,817,634</u>
Property tax judgment		
B. Secondary property taxes	<u>2,030,000</u>	<u>1,930,000</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u>4,746,588</u>	\$ <u>4,747,634</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>2,715,000</u>	
(2) Prior years' levies	<u>1,588</u>	
(3) Total primary property taxes	\$ <u>2,716,588</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>4,746,588</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.8355</u>	<u>1.7699</u>
Property tax judgment		
(2) Secondary property tax rate	<u>1.3716</u>	<u>1.2124</u>
Property tax judgment		
(3) Total city/town tax rate	<u>3.2071</u>	<u>2.9823</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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 12,500,000	\$ 12,808,678	\$ 13,500,000
Uncollected Primary Property Tax	(1,588)		(2,634)
Franchise Fees	725,000	491,338	750,000
<b>Licenses and permits</b>			
Business License Fees	35,000	43,765	35,000
Building Permit Fees	600,000	1,036,441	650,000
<b>Intergovernmental</b>			
State Sales Tax	4,250,000	4,418,193	5,420,000
State Income Tax	4,750,000	5,693,576	9,660,000
Vehicle License Tax	1,675,000	1,444,657	1,845,000
<b>Charges for services</b>			
Planning And Zoning Fees	30,000	56,783	35,000
Engineering Inspection Fees	800,000	1,177,199	600,000
Plan Check Fees	250,000	539,322	500,000
Rent - Library	15,000	11,250	15,000
Rural Metro Transports	75,000	87,246	85,000
Special Events	25,000	4,440	5,000
LAND RENTALS/LEASES	125,000	92,336	125,000
FIRE PREVENTION FEES	30,000	62,687	40,000
<b>Fines and forfeits</b>			
Jail Incarceration Fine	10,000	10,497	5,000
<b>Interest on investments</b>			
Interest	50,000	1,155,209	400,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	45,000	54,300	50,000
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Other	50,000	642,210	70,000
<b>Total General Fund</b>	<b>\$ 26,038,412</b>	<b>\$ 29,830,127</b>	<b>\$ 33,787,366</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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>Special revenue funds</b>			
HURF Taxes	\$ 2,450,000	\$ 2,256,116	\$ 2,800,000
	\$ 2,450,000	\$ 2,256,116	\$ 2,800,000
Municipal Court Fund Fines and Forfeitures	\$ 295,000	\$ 202,549	\$ 235,000
Municipal Court Fund Miscellaneous	70,000	79,300	120,000
	\$ 365,000	\$ 281,849	\$ 355,000
Municipal Court Enhancement Fund Fines and Forfeitures	\$ 45,000	\$ 34,053	\$ 35,000
INTEREST REVENUE		21,130	5,000
	\$ 45,000	\$ 55,183	\$ 40,000
Local Transportation Assistance Fund Fees	\$ 95,000	\$ 90,694	\$ 90,000
	\$ 95,000	\$ 90,694	\$ 90,000
Police Towing Fund Fines & Forfeitures	\$ 20,000	\$ 24,113	\$ 25,000
	\$ 20,000	\$ 24,113	\$ 25,000
CDBG Fund Grants	\$ 1,100,000	\$	\$ 879,000
	\$ 1,100,000	\$	\$ 879,000
Special Projects Donations	\$	\$	\$
Special Projects Grants	1,360,000	657,356	2,267,000
	\$ 1,360,000	\$ 657,356	\$ 2,267,000
<b>Total special revenue funds</b>	<b>\$ 5,435,000</b>	<b>\$ 3,365,311</b>	<b>\$ 6,456,000</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**

Debt Service Interest	\$	\$ 25,254	\$
	\$	\$ 25,254	\$
<b>Total debt service funds</b>	<b>\$</b>	<b>\$ 25,254</b>	<b>\$</b>

**Capital projects funds**

Streets Capital Fund Interest	\$ 10,000	\$ 342,392	\$ 75,000
Streets Capital Fund Unclassified Revenue	5,000,000	342,392	75,000
	\$ 5,010,000	\$ 342,392	\$ 75,000
<b>Total capital projects funds</b>	<b>\$ 5,010,000</b>	<b>\$ 342,392</b>	<b>\$ 75,000</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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
<b>Permanent funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total permanent funds</b>	\$ _____	\$ _____	\$ _____
<b>Enterprise funds</b>			
Sanitation Charges for Services	\$ 2,000,000	\$ 1,745,454	\$ 2,585,000
Interest		32,992	
_____			
_____	\$ 2,000,000	\$ 1,778,446	\$ 2,585,000
Sewer Charges for Services	\$ 3,290,000	\$ 2,905,210	\$ 3,305,000
Interest	5,000	207,718	120,000
_____			
_____	\$ 3,295,000	\$ 3,112,928	\$ 3,425,000
Water Charges for Services	\$ 9,190,000	\$ 7,792,292	\$ 10,000,000
Water Fines and Forfeitures	150,000	29,200	125,000
Water Miscellaneous	20,000	113,822	25,000
Water Reimbursements			
Water Grants	135,000	45,000	
Interest	15,000	406,249	125,000
_____	\$ 9,510,000	\$ 8,386,563	\$ 10,275,000
_____	\$ _____	\$ _____	\$ _____
<b>Total enterprise funds</b>	\$ 14,805,000	\$ 13,277,937	\$ 16,285,000
<b>Internal service funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total internal service funds</b>	\$ _____	\$ _____	\$ _____
<b>Total all funds</b>	\$ 51,288,412	\$ 46,841,021	\$ 56,603,366

\* 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.

\* 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 2024**

Fund	Other financing 2024		Interfund transfers 2024	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
General Fund	\$ 41,500,000	\$	\$	\$
Court Fund				900,000
Capital - Streets Fund				
Highway User Revenue Fund				910,000
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>	<b>\$ 41,500,000</b>	<b>\$</b>	<b>\$ 3,965,000</b>	<b>\$ 1,910,000</b>
<b>Special revenue funds</b>				
Court Fund	\$	\$	\$ 900,000	\$
Highway User Revenue Fund			910,000	
Special Projects Fund	10,000,000			
<b>Total special revenue funds</b>	<b>\$ 10,000,000</b>	<b>\$</b>	<b>\$ 1,810,000</b>	<b>\$</b>
<b>Debt service funds</b>				
Debt Service Fund	\$	\$ 1,315,000	\$ 100,000	\$
<b>Total debt service funds</b>	<b>\$</b>	<b>\$ 1,315,000</b>	<b>\$ 100,000</b>	<b>\$</b>
<b>Capital projects funds</b>				
Capital-Streets Fund	\$	\$	\$	\$
<b>Total capital projects funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Permanent funds</b>				
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
Water Fund	\$	\$ 3,199,000	\$ 214,000	\$ 3,116,000
Sewer Fund		1,327,000	1,394,000	2,100,000
Sanitation Fund				357,000
<b>Total enterprise funds</b>	<b>\$</b>	<b>\$ 4,526,000</b>	<b>\$ 1,608,000</b>	<b>\$ 5,573,000</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>\$ 51,500,000</b>	<b>\$ 5,841,000</b>	<b>\$ 7,483,000</b>	<b>\$ 7,483,000</b>

**City of El Mirage  
Expenditures/expenses by fund  
Fiscal year 2024**

Fund/Department	Adopted budgeted expenditures/ expenses 2023	Expenditure/ expense adjustments approved 2023	Actual expenditures/ expenses* 2023	Budgeted expenditures/ expenses 2024
<b>General Fund</b>				
Mayor and Council	\$ 270,500	\$	\$ 232,207	\$ 339,500
City Clerk	398,000		301,439	403,000
Administration	2,489,500		1,409,377	2,624,000
Information Technology	1,189,000		925,977	1,488,500
Human Resources	701,500	35,000	465,076	724,500
Financial Services	930,500		602,421	1,016,000
Public Works	2,969,500	(146,000)	1,920,717	3,499,000
Development Services	2,033,500	7,000	1,147,402	2,321,000
Police	11,988,000	40,000	9,324,483	14,906,000
Fire	5,633,500	141,000	4,514,736	6,190,500
Non-Departmental	11,680,000		3,064,099	4,627,500
Contingency	1,200,000	(176,000)	27,098	2,380,000
<b>Total General Fund</b>	<b>\$ 41,483,500</b>	<b>\$ (99,000)</b>	<b>\$ 23,935,032</b>	<b>\$ 40,519,500</b>
<b>Special revenue funds</b>				
Court Fund	\$ 1,128,500	\$	\$ 812,903	\$ 1,253,500
Court Enhancement Fund	599,000		22,758	579,000
Highway User Revenue Fund	3,964,500	(59,000)	2,265,476	4,222,500
LTA Fund	225,000		93,078	93,000
Police Towing Fund	82,500		36,180	55,500
CDBG Fund	1,100,000	650,000	643,476	2,544,000
Special Projects Fund	12,783,500	103,000	1,907,703	9,740,000
Contingency	10,000,000	(825,000)		10,000,000
<b>Total special revenue funds</b>	<b>\$ 29,883,000</b>	<b>\$ (131,000)</b>	<b>\$ 5,781,574</b>	<b>\$ 28,487,500</b>
<b>Debt service funds</b>				
Debt Service Fund	\$ 805,500	\$	\$ 376,650	\$ 735,000
<b>Total debt service funds</b>	<b>\$ 805,500</b>	<b>\$</b>	<b>\$ 376,650</b>	<b>\$ 735,000</b>
<b>Capital projects funds</b>				
Capital-Streets Fund	\$ 13,847,500	\$ 226,000	\$ 1,424,344	\$ 20,868,500
<b>Total capital projects funds</b>	<b>\$ 13,847,500</b>	<b>\$ 226,000</b>	<b>\$ 1,424,344</b>	<b>\$ 20,868,500</b>
<b>Permanent funds</b>				
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
Water Fund	\$ 7,880,000	\$ 25,000	\$ 5,646,011	\$ 11,007,000
Sewer Fund	3,826,500	(21,000)	3,420,156	4,237,000
Sanitation Fund	1,796,500		1,095,893	2,023,000
<b>Total enterprise funds</b>	<b>\$ 13,503,000</b>	<b>\$ 4,000</b>	<b>\$ 10,162,060</b>	<b>\$ 17,267,000</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>\$ 99,522,500</b>	<b>\$</b>	<b>\$ 41,679,660</b>	<b>\$ 107,877,500</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 EI Mirage**  
**Full-time employees and personnel compensation**  
**Fiscal year 2024**

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2024	2024	2024	2024	2024	2024
<b>General Fund</b>	191.7	\$ 17,572,000	\$ 4,975,000	\$ 2,410,000	\$ 557,000	\$ 25,514,000
<b>Special revenue funds</b>						
Court Fund	9.1	\$ 779,000	\$ 162,500	\$ 119,000	\$ 5,000	\$ 1,065,500
Highway User Revenue Fund	4	258,000	53,000	55,000	10,000	376,000
<b>Total special revenue funds</b>	<b>13.1</b>	<b>\$ 1,037,000</b>	<b>\$ 215,500</b>	<b>\$ 174,000</b>	<b>\$ 15,000</b>	<b>\$ 1,441,500</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	19.5	\$ 1,336,000	\$ 278,000	\$ 252,000	\$ 36,000	\$ 1,902,000
Sewer Fund	8.0	544,000	110,000	126,000	20,000	800,000
<b>Total enterprise funds</b>	<b>27.5</b>	<b>\$ 1,880,000</b>	<b>\$ 388,000</b>	<b>\$ 378,000</b>	<b>\$ 56,000</b>	<b>\$ 2,702,000</b>
<b>Internal service funds</b>						
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	<b>232.3</b>	<b>\$ 20,489,000</b>	<b>\$ 5,578,500</b>	<b>\$ 2,962,000</b>	<b>\$ 628,000</b>	<b>\$ 29,657,500</b>