



City of El Mirage FY2023-2024 Annual Budget



Final Budget

City of El Mirage
Tax levy and tax rate information
Fiscal year 2024

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

B. Special assessment district tax rates
 Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating NO 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
General Fund			
Local taxes			
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
Licenses and permits			
Business License Fees	35,000	43,765	35,000
Building Permit Fees	600,000	1,036,441	650,000
Intergovernmental			
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
Charges for services			
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
Fines and forfeits			
Jail Incarceration Fine	10,000	10,497	5,000
Interest on investments			
Interest	50,000	1,155,209	400,000
In-lieu property taxes			
Fire Insurance Premium Tax	45,000	54,300	50,000
Contributions			
Voluntary contributions			
Miscellaneous			
Other	50,000	642,210	70,000
Total General Fund	\$ 26,038,412	\$ 29,830,127	\$ 33,787,366

* 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.

**City of El Mirage
Revenues other than property taxes
Fiscal Year 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Special revenue funds			
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
Total special revenue funds	\$ 5,435,000	\$ 3,365,311	\$ 6,456,000

* 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.

Debt service funds

Debt Service Interest	\$	\$ 25,254	\$
	\$	\$ 25,254	\$
Total debt service funds	\$	\$ 25,254	\$

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
Total capital projects funds	\$ 5,010,000	\$ 342,392	\$ 75,000

* 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 2024**

Source of revenues	Estimated revenues 2023	Actual revenues* 2023	Estimated revenues 2024
Permanent funds			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total permanent funds	\$ _____	\$ _____	\$ _____
Enterprise funds			
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

Total enterprise funds	\$ 14,805,000	\$ 13,277,937	\$ 16,285,000

* 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.

Internal service funds

_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total internal service funds	\$ _____	\$ _____	\$ _____
Total all funds	\$ 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.

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)
General Fund				
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	
Total General Fund	\$ 41,500,000	\$	\$ 3,965,000	\$ 1,910,000
Special revenue funds				
Court Fund	\$	\$	\$ 900,000	\$
Highway User Revenue Fund			910,000	
Special Projects Fund	10,000,000			
Total special revenue funds	\$ 10,000,000	\$	\$ 1,810,000	\$
Debt service funds				
Debt Service Fund	\$	\$ 1,315,000	\$ 100,000	\$
Total debt service funds	\$	\$ 1,315,000	\$ 100,000	\$
Capital projects funds				
Capital-Streets Fund	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$
Permanent funds				
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
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
Total enterprise funds	\$	\$ 4,526,000	\$ 1,608,000	\$ 5,573,000
Internal service funds				
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 51,500,000	\$ 5,841,000	\$ 7,483,000	\$ 7,483,000

**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
General Fund				
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
Total General Fund	\$ 41,483,500	\$ (99,000)	\$ 23,935,032	\$ 40,519,500
Special revenue funds				
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
Total special revenue funds	\$ 29,883,000	\$ (131,000)	\$ 5,781,574	\$ 28,487,500
Debt service funds				
Debt Service Fund	\$ 805,500	\$	\$ 376,650	\$ 735,000
Total debt service funds	\$ 805,500	\$	\$ 376,650	\$ 735,000
Capital projects funds				
Capital-Streets Fund	\$ 13,847,500	\$ 226,000	\$ 1,424,344	\$ 20,868,500
Total capital projects funds	\$ 13,847,500	\$ 226,000	\$ 1,424,344	\$ 20,868,500
Permanent funds				
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
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
Total enterprise funds	\$ 13,503,000	\$ 4,000	\$ 10,162,060	\$ 17,267,000
Internal service funds				
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 99,522,500	\$	\$ 41,679,660	\$ 107,877,500

* 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 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
General Fund	191.7	\$ 17,572,000	\$ 4,975,000	\$ 2,410,000	\$ 557,000	\$ 25,514,000
Special revenue funds						
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
Total special revenue funds	13.1	\$ 1,037,000	\$ 215,500	\$ 174,000	\$ 15,000	\$ 1,441,500
Debt service funds						
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water Fund	19.5	\$ 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
Total enterprise funds	27.5	\$ 1,880,000	\$ 388,000	\$ 378,000	\$ 56,000	\$ 2,702,000
Internal service funds						
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	232.3	\$ 20,489,000	\$ 5,578,500	\$ 2,962,000	\$ 628,000	\$ 29,657,500

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 \$50,353 or 1.8%.

For example, the proposed tax increase will cause the City of El Mirage's primary property taxes on a \$100,000 home to be \$176.99. Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been \$173.83.

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 June 6, 2023, at 6:00 pm at the El Mirage City Hall, 10000 N. El Mirage Road, El Mirage, Arizona.