

**City of El Mirage**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2025**

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	
2024	Adopted/adjusted budgeted expenditures/expenses*	E 1	41,786,500	28,165,500	735,000	19,928,500	0	17,262,000	0	107,877,500
2024	Actual expenditures/expenses**	E 2	33,983,962	13,199,389	469,600	8,313,849	0	9,685,936	0	65,652,736
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		60,796,500	5,804,500	710,000	10,405,000	0	23,098,000	0	100,814,000
2025	Primary property tax levy	B 4	3,070,298							3,070,298
2025	Secondary property tax levy	B 5			1,930,000					1,930,000
2025	Estimated revenues other than property taxes	C 6	35,714,702	6,662,000	5,000	0	0	16,561,000	0	58,942,702
2025	Other financing sources	D 7	0	10,000,000	0	0	0	0	0	10,000,000
2025	Other financing (uses)	D 8	0	0	1,380,000	0	0	4,359,000	0	5,739,000
2025	Interfund transfers in	D 9	4,510,000	2,330,000	100,000	0	0	1,608,000	0	8,548,000
2025	Interfund Transfers (out)	D 10	2,430,000	0	0	0	0	6,118,000	0	8,548,000
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures									
	Maintained for future debt retirement				492,000					492,000
	Maintained for future capital projects									0
	Maintained for future financial stability		13,000,000		193,000			5,573,500		18,766,500
	Maintained for future retirement contributions									0
										0
2025	Total financial resources available		88,661,500	24,796,500	680,000	10,405,000	0	25,216,500	0	149,759,500
2025	Budgeted expenditures/expenses	E 13	50,763,000	22,863,000	680,000	10,405,000	0	18,856,000	0	103,567,000

**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 or voter-approved alternative expenditure limitation

	2024	2025
1	\$ 107,877,500	\$ 109,306,000
2		
3	107,877,500	109,306,000
4	5,841,000	5,739,000
5	\$ 102,036,500	\$ 103,567,000
6	\$ 156,109,281	\$ 162,265,847

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). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

**City of El Mirage**  
**Tax levy and tax rate information**  
**Fiscal year 2025**

	<b>2024</b>	<b>2025</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>2,822,521</u>	\$ <u>3,070,298</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>2,817,634</u>	\$ <u>3,070,298</u>
Property tax judgment		
B. Secondary property taxes	<u>1,930,000</u>	<u>1,930,000</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u>4,747,634</u>	\$ <u>5,000,298</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>3,070,000</u>	
(2) Prior years' levies	<u>298</u>	
(3) Total primary property taxes	\$ <u>3,070,298</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>1,925,500</u>	
(2) Prior years' levies	<u>4,500</u>	
(3) Total secondary property taxes	\$ <u>1,930,000</u>	
C. Total property taxes collected	\$ <u>5,000,298</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.7699</u>	<u>1.7104</u>
Property tax judgment		
(2) Secondary property tax rate	<u>1.2124</u>	<u>1.0752</u>
Property tax judgment		
(3) Total city/town tax rate	<u>2.9823</u>	<u>2.7856</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 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 13,500,000	\$ 17,641,936	\$ 16,000,000
Uncollected Primary Property Tax	(2,634)		(298)
Franchise Fees	750,000	800,773	950,000
<b>Licenses and permits</b>			
Business License Fees	35,000	57,167	45,000
Building Permit Fees	650,000	1,689,997	850,000
<b>Intergovernmental</b>			
State Sales Tax	5,420,000	5,148,111	5,585,000
State Income Tax	9,660,000	10,595,245	7,730,000
Vehicle License Tax	1,845,000	1,704,240	1,750,000
<b>Charges for services</b>			
Planning And Zoning Fees	35,000	48,975	40,000
Engineering Inspection Fees	600,000	1,760,357	850,000
Plan Check Fees	500,000	641,212	500,000
Rent - Library	15,000	10,000	15,000
Rural Metro Transports	85,000	90,252	100,000
Special Events	5,000	14,627	10,000
Land Rentals/Leases	125,000	135,040	150,000
Fire Prevention Fees	40,000	35,443	40,000
<b>Fines and forfeits</b>			
Jail Incarceration Fine	5,000	16,525	15,000
<b>Interest on investments</b>			
Interest	400,000	2,908,500	800,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	50,000	80,826	70,000
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Other	70,000	697,551	215,000
<b>Total General Fund</b>	<b>\$ 33,787,366</b>	<b>\$ 44,076,777</b>	<b>\$ 35,714,702</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 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Special revenue funds</b>			
HURF Taxes	\$ 2,800,000	\$ 2,367,292	\$ 2,700,000
HURF Miscellaneous		119,225	50,000
	\$ 2,800,000	\$ 2,486,517	\$ 2,750,000
Municipal Court Fund Fines and Forfeitures	\$ 235,000	\$ 213,810	\$ 250,000
Municipal Court Fund Miscellaneous	120,000	118,723	155,000
	\$ 355,000	\$ 332,533	\$ 405,000
Municipal Court Enhancement Fund Fines and F	\$ 35,000	\$ 54,618	\$ 55,000
Municipal Court Enhancement Interest	5,000	40,680	25,000
	\$ 40,000	\$ 95,298	\$ 80,000
Local Transportation Assistance Fund Fees	\$ 90,000	\$ 120,925	\$ 90,000
Local Transportation Assistance Interest		14,077	
	\$ 90,000	\$ 135,002	\$ 90,000
Police Towing Fund Fines & Forfeitures	\$ 25,000	\$ 21,200	\$ 25,000
Police Towing Fund Miscellaneous		2,765	
	\$ 25,000	\$ 23,965	\$ 25,000
CDBG Fund Grants	\$ 879,000	\$ 467,856	\$ 1,186,000
	\$ 879,000	\$ 467,856	\$ 1,186,000
Special Projects Donations	\$	\$ 995	\$
Special Projects Grants	2,267,000	5,186,136	2,126,000
	\$ 2,267,000	\$ 5,187,131	\$ 2,126,000
<b>Total special revenue funds</b>	<b>\$ 6,456,000</b>	<b>\$ 8,728,302</b>	<b>\$ 6,662,000</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	\$	\$ 45,448	\$ 5,000
	\$	\$ 45,448	\$ 5,000
<b>Total debt service funds</b>	<b>\$</b>	<b>\$ 45,448</b>	<b>\$ 5,000</b>

**Capital projects funds**

Streets Capital Fund Interest	\$ 75,000	\$ 638,095	\$
Streets Capital Fund Unclassified Revenue			
	\$ 75,000	\$ 638,095	\$
<b>Total capital projects funds</b>	<b>\$ 75,000</b>	<b>\$ 638,095</b>	<b>\$</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 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
<b>Permanent funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total permanent funds</b>	\$ _____	\$ _____	\$ _____
<b>Enterprise funds</b>			
Sanitation Charges for Services	\$ 2,585,000	\$ 2,402,313	\$ 2,585,000
Interest		77,651	
_____	\$ 2,585,000	\$ 2,479,964	\$ 2,585,000
Wastewater Charges for Services	\$ 3,305,000	\$ 2,749,249	\$ 3,318,000
Interest	120,000	398,902	
_____	\$ 3,425,000	\$ 3,148,151	\$ 3,318,000
Water Charges for Services	\$ 10,000,000	\$ 10,019,348	\$ 10,000,000
Water Fines and Forfeitures	125,000	182,344	125,000
Water Miscellaneous	25,000	96,376	25,000
Water Reimbursements			
Water Grants		15,000	383,000
Interest	125,000	779,676	125,000
_____	\$ 10,275,000	\$ 11,092,744	\$ 10,658,000
<b>Total enterprise funds</b>	\$ 16,285,000	\$ 16,720,859	\$ 16,561,000
<b>Internal service funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total internal service funds</b>	\$ _____	\$ _____	\$ _____
<b>Total all funds</b>	\$ 56,603,366	\$ 70,209,481	\$ 58,942,702

\* 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 2025**

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
General Fund	\$	\$	\$	\$
Court Fund				428,000
Capital - Streets Fund				
Highway User Revenue Fund				1,902,000
Debt Service Fund				100,000
LTAF Fund				
Water Fund			1,967,000	
Wastewater Fund			2,186,000	
Sanitation Fund			357,000	
<b>Total General Fund</b>	\$	\$	\$ 4,510,000	\$ 2,430,000
<b>Special revenue funds</b>				
Court Fund	\$	\$	\$ 428,000	\$
Highway User Revenue Fund			1,902,000	
Special Projects Fund	10,000,000			
LTAF Fund				
<b>Total special revenue funds</b>	\$ 10,000,000	\$	\$ 2,330,000	\$
<b>Debt service funds</b>				
Debt Service Fund	\$	\$ 1,380,000	\$ 100,000	\$
<b>Total debt service funds</b>	\$	\$ 1,380,000	\$ 100,000	\$
<b>Capital projects funds</b>				
Capital-Streets Fund	\$	\$	\$	\$
<b>Total capital projects funds</b>	\$	\$	\$	\$
<b>Permanent funds</b>				
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
Water Fund	\$	\$ 3,136,000	\$ 214,000	\$ 3,361,000
Wastewater Fund		1,223,000	1,394,000	2,400,000
Sanitation Fund				357,000
<b>Total enterprise funds</b>	\$	\$ 4,359,000	\$ 1,608,000	\$ 6,118,000
<b>Internal service funds</b>				
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all funds</b>	\$ 10,000,000	\$ 5,739,000	\$ 8,548,000	\$ 8,548,000

**City of El Mirage**  
**Expenditures/expenses by fund**  
**Fiscal year 2025**

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
<b>General Fund</b>				
Mayor and Council	\$ 339,500	\$	\$ 340,289	\$ 331,000
City Clerk	403,000		409,289	382,000
Administration	2,624,000	433,000	1,979,300	2,357,000
Information Technology	1,488,500		1,307,491	1,441,000
Human Resources	724,500		613,721	783,000
Financial Services	1,016,000		834,308	1,031,000
Public Works	3,499,000	(75,500)	2,676,380	1,768,000
Development Services	2,321,000	(2,500)	1,747,529	3,092,000
Parks & Recreation				4,856,000
Police	14,906,000	744,000	13,498,612	16,667,000
Fire	6,190,500	419,500	6,380,200	7,052,000
Non-Departmental	4,627,500	(71,500)	4,081,412	8,053,000
Contingency	2,380,000	(180,000)	115,431	2,950,000
<b>Total General Fund</b>	<b>\$ 40,519,500</b>	<b>\$ 1,267,000</b>	<b>\$ 33,983,962</b>	<b>\$ 50,763,000</b>
<b>Special revenue funds</b>				
Court Fund	\$ 1,253,500	\$	\$ 1,139,499	\$ 1,317,000
Court Enhancement Fund	579,000		5,659	575,000
Highway User Revenue Fund	4,222,500	246,500	2,244,993	7,171,000
LTAF Fund	93,000	82,000	34,302	430,000
Police Towing Fund	55,500		45,143	58,000
CDBG Fund	2,544,000	685,000	700,000	1,186,000
Special Projects Fund	9,740,000	(1,405,000)	9,029,793	2,126,000
Contingency	10,000,000	69,500		10,000,000
<b>Total special revenue funds</b>	<b>\$ 28,487,500</b>	<b>\$ (322,000)</b>	<b>\$ 13,199,389</b>	<b>\$ 22,863,000</b>
<b>Debt service funds</b>				
Debt Service Fund	\$ 735,000	\$	\$ 469,600	\$ 680,000
<b>Total debt service funds</b>	<b>\$ 735,000</b>	<b>\$</b>	<b>\$ 469,600</b>	<b>\$ 680,000</b>
<b>Capital projects funds</b>				
Capital-Streets Fund	\$ 20,868,500	\$ (940,000)	\$ 8,313,849	\$ 10,405,000
<b>Total capital projects funds</b>	<b>\$ 20,868,500</b>	<b>\$ (940,000)</b>	<b>\$ 8,313,849</b>	<b>\$ 10,405,000</b>
<b>Permanent funds</b>				
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
Water Fund	\$ 11,007,000	\$ (434,000)	\$ 5,564,395	\$ 12,274,000
Wastewater Fund	4,237,000	429,000	2,744,114	4,559,000
Sanitation Fund	2,023,000		1,377,427	2,023,000
<b>Total enterprise funds</b>	<b>\$ 17,267,000</b>	<b>\$ (5,000)</b>	<b>\$ 9,685,936</b>	<b>\$ 18,856,000</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>\$ 107,877,500</b>	<b>\$</b>	<b>\$ 65,652,736</b>	<b>\$ 103,567,000</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 2025**

<b>Fund</b>	<b>Full-time equivalent (FTE)</b>	<b>Employee salaries and hourly costs</b>	<b>Retirement costs</b>	<b>Healthcare costs</b>	<b>Other benefit costs</b>	<b>Total estimated personnel compensation</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>
<b>General Fund</b>	191.2	\$ 18,601,000	\$ 4,856,000	\$ 2,340,000	\$ 575,000	\$ 26,372,000
<b>Special revenue funds</b>						
	9.1	\$ 842,000	\$ 180,000	\$ 97,000	\$ 6,000	\$ 1,125,000
	5.0	304,000	60,000	65,000	26,000	455,000
<b>Total special revenue funds</b>	14.1	\$ 1,146,000	\$ 240,000	\$ 162,000	\$ 32,000	\$ 1,580,000
<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>						
	20.5	\$ 1,507,000	\$ 306,000	\$ 259,000	\$ 40,000	\$ 2,112,000
	8.0	598,000	119,000	130,000	21,000	868,000
<b>Total enterprise funds</b>	28.5	\$ 2,105,000	\$ 425,000	\$ 389,000	\$ 61,000	\$ 2,980,000
<b>Internal service funds</b>						
		\$	\$	\$	\$	\$
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	233.8	\$ 21,852,000	\$ 5,521,000	\$ 2,891,000	\$ 668,000	\$ 30,932,000

# **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 \$60,135 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 \$171.04. Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been \$167.69.

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 21, 2024, at 6:00 pm at the El Mirage City Hall, 10000 N. El Mirage Road, El Mirage, Arizona.