



City of El Mirage FY2024-2025 Annual Budget



Final Budget

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

Fiscal year	S c h	Description	Funds										Total all funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2024	E 1	Adopted/adjusted budgeted expenditures/expenses*	41,786,500	28,165,500	735,000	19,928,500	0	17,262,000	0	107,877,500	0	107,877,500	
2024	E 2	Actual expenditures/expenses**	33,983,962	13,199,389	469,600	8,313,849	0	9,685,936	0	65,652,736	0	65,652,736	
2025	B 3	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	0	100,814,000	
2025	B 4	Primary property tax levy	3,070,298							3,070,298		3,070,298	
2025	B 5	Secondary property tax levy			1,930,000							1,930,000	
2025	C 6	Estimated revenues other than property taxes	35,714,702	6,662,000	5,000	0	0	16,561,000	0	58,942,702	0	58,942,702	
2025	D 7	Other financing sources	0	10,000,000	0	0	0	0	0	10,000,000	0	10,000,000	
2025	D 8	Other financing (uses)	0	0	1,380,000	0	0	4,359,000	0	5,739,000	0	5,739,000	
2025	D 9	Interfund transfers in	4,510,000	2,330,000	100,000	0	0	1,608,000	0	8,548,000	0	8,548,000	
2025	D 10	Interfund Transfers (out) Line 11: Reduction for fund balance reserved for future budget year expenditures	2,430,000	0	0	0	0	6,118,000	0	8,548,000	0	8,548,000	
2025		Maintained for future debt retirement			492,000							492,000	
2025		Maintained for future capital projects										0	
2025		Maintained for future financial stability	13,000,000		193,000			5,573,500		18,766,500		18,766,500	
2025		Maintained for future retirement contributions										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	0	149,759,500	
2025	E 13	Budgeted expenditures/expenses	50,763,000	22,863,000	680,000	10,405,000	0	18,866,000	0	103,567,000	0	103,567,000	

Expenditure limitation comparison		2024	2025
1	Budgeted expenditures/expenses	\$ 107,877,500	\$ 109,306,000
2	Add/subtract: estimated net reconciling items	5,841,000	
3	Budgeted expenditures/expenses adjusted for reconciling items	113,718,500	109,306,000
4	Less: estimated exclusions	5,841,000	5,739,000
5	Amount subject to the expenditure limitation	\$ 107,877,500	\$ 103,567,000
6	EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 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/expenditure 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

	2024	2025
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 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>2,817,634</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) Current 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) Current 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
General Fund			
Local taxes			
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
Licenses and permits			
Business License Fees	35,000	57,167	45,000
Building Permit Fees	650,000	1,689,997	850,000
Intergovernmental			
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
Charges for services			
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
Fines and forfeits			
Jail Incarceration Fine	5,000	16,525	15,000
Interest on investments			
Interest	400,000	2,908,500	800,000
In-lieu property taxes			
Fire Insurance Premium Tax	50,000	80,826	70,000
Contributions			
Voluntary contributions			
Miscellaneous			
Other	70,000	697,551	215,000
Total General Fund	\$ 33,787,366	\$ 44,076,777	\$ 35,714,702

* 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.

**City of El Mirage
Revenues other than property taxes
Fiscal Year 2025**

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Special revenue funds			
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
Total special revenue funds	\$ 6,456,000	\$ 8,728,302	\$ 6,662,000

* 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	\$	\$ 45,448	\$ 5,000
	\$	\$ 45,448	\$ 5,000
Total debt service funds	\$	\$ 45,448	\$ 5,000

Capital projects funds

Streets Capital Fund Interest	\$ 75,000	\$ 638,095	\$
Streets Capital Fund Unclassified Revenue			
	\$ 75,000	\$ 638,095	\$
Total capital projects funds	\$ 75,000	\$ 638,095	\$

* 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
Permanent funds			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total permanent funds	\$ _____	\$ _____	\$ _____
Enterprise funds			
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
Total enterprise funds	\$ 16,285,000	\$ 16,720,859	\$ 16,561,000
Internal service funds			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total internal service funds	\$ _____	\$ _____	\$ _____
Total all funds	\$ 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.

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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)
General Fund				
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	
Total General Fund	\$	\$	\$ 4,510,000	\$ 2,430,000
Special revenue funds				
Court Fund	\$	\$	\$ 428,000	\$
Highway User Revenue Fund			1,902,000	
Special Projects Fund	10,000,000			
LTAF Fund				
Total special revenue funds	\$ 10,000,000	\$	\$ 2,330,000	\$
Debt service funds				
Debt Service Fund	\$	\$ 1,380,000	\$ 100,000	\$
Total debt service funds	\$	\$ 1,380,000	\$ 100,000	\$
Capital projects funds				
Capital-Streets Fund	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$
Permanent funds				
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
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
Total enterprise funds	\$	\$ 4,359,000	\$ 1,608,000	\$ 6,118,000
Internal service funds				
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 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
General Fund				
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
Total General Fund	\$ 40,519,500	\$ 1,267,000	\$ 33,983,962	\$ 50,763,000
Special revenue funds				
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
Total special revenue funds	\$ 28,487,500	\$ (322,000)	\$ 13,199,389	\$ 22,863,000
Debt service funds				
Debt Service Fund	\$ 735,000	\$	\$ 469,600	\$ 680,000
Total debt service funds	\$ 735,000	\$	\$ 469,600	\$ 680,000
Capital projects funds				
Capital-Streets Fund	\$ 20,868,500	\$ (940,000)	\$ 8,313,849	\$ 10,405,000
Total capital projects funds	\$ 20,868,500	\$ (940,000)	\$ 8,313,849	\$ 10,405,000
Permanent funds				
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
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
Total enterprise funds	\$ 17,267,000	\$ (5,000)	\$ 9,685,936	\$ 18,856,000
Internal service funds				
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 107,877,500	\$	\$ 65,652,736	\$ 103,567,000

* 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**

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2025	2025	2025	2025	2025	2025
General Fund	191.2	\$ 18,601,000	\$ 4,856,000	\$ 2,340,000	\$ 575,000	\$ 26,372,000
Special revenue funds						
Court	9.1	\$ 842,000	\$ 180,000	\$ 97,000	\$ 6,000	\$ 1,125,000
HURF	5.0	\$ 304,000	\$ 60,000	\$ 65,000	\$ 26,000	\$ 455,000
Total special revenue funds	14.1	\$ 1,146,000	\$ 240,000	\$ 162,000	\$ 32,000	\$ 1,580,000
Debt service funds						
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water	20.5	\$ 1,507,000	\$ 306,000	\$ 259,000	\$ 40,000	\$ 2,112,000
Wastewater	8.0	\$ 598,000	\$ 119,000	\$ 130,000	\$ 21,000	\$ 868,000
Total enterprise funds	28.5	\$ 2,105,000	\$ 425,000	\$ 389,000	\$ 61,000	\$ 2,980,000
Internal service funds						
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	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.