



City of
EL MIRAGE
Arizona



Fiscal Year **2025-26**
BUDGET
IN BRIEF

Fiscal Year **2026 BUDGET**

DOLLARS & SENSE

This Fiscal Year (FY) 2026 Budget in Brief document provides an overview of the \$114.1 million Adopted FY2025-2026 Budget of the City of El Mirage. It covers the period from July 1, 2025, through June 30, 2026, and reflects a decrease of \$3.8 million from last year's budget.



BUDGET PRIORITIES

According to the City Council's Strategic Priorities, the budget aims to enhance the quality of life, provide exceptional service, foster a secure and vibrant community, and ensure long-term fiscal stability.

The City of El Mirage's
FY2026 Adopted
Budget: \$114,162,000



BUDGET TRANSPARENCY

El Mirage has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for five consecutive years and the Certificate of Achievement for Excellence in Financial Reporting for thirteen consecutive years. Residents can access all of El Mirage's annual budget documents online through ClearGov, our online portal that promotes transparency and helps the public understand how funds are being utilized.

YOU CAN FOLLOW THE BUDGET PROCESS



Residents are invited to "Follow Their Money" online. All City Budgets are published at www.ElMirageAZ.gov/186/Annual-Budgets. Learn more and see real-time budgets and expenditures. You can even customize your view to find your personal contribution to each category based on your tax liability.



STRATEGIC OUTCOME AREAS OF FOCUS

The El Mirage City Council has designated three pillars which epitomize the City’s mission, vision, values, and motto, *‘GRAND HERITAGE, BRIGHT FUTURE.’* These pillars are: **QUALITY OF LIFE**, **OUTSTANDING SERVICE**, and **COMMUNITY**.

Within these **three pillars** are ten areas of focus that align with strategic outcomes described in the City’s Strategic Plan and therefore become key drivers of actions and potential areas of expenditure.

- PUBLIC SAFETY**
Quality of Life
- IMPROVE INFRASTRUCTURE**
Quality of Life
- REVITALIZE NEIGHBORHOODS**
Quality of Life
- PARKS & RECREATION**
Quality of Life
- HIGH PERFORMING GOVT.**
Outstanding Service
- RECRUITMENT & RETENTION**
Outstanding Service
- CITY FACILITIES**
Outstanding Service
- AFFORDABLE HOUSING**
Community
- COMMUNITY ENGAGEMENT**
Community
- ECONOMIC DEVELOPMENT**
Community

RESOURCES – WHERE THE MONEY COMES FROM

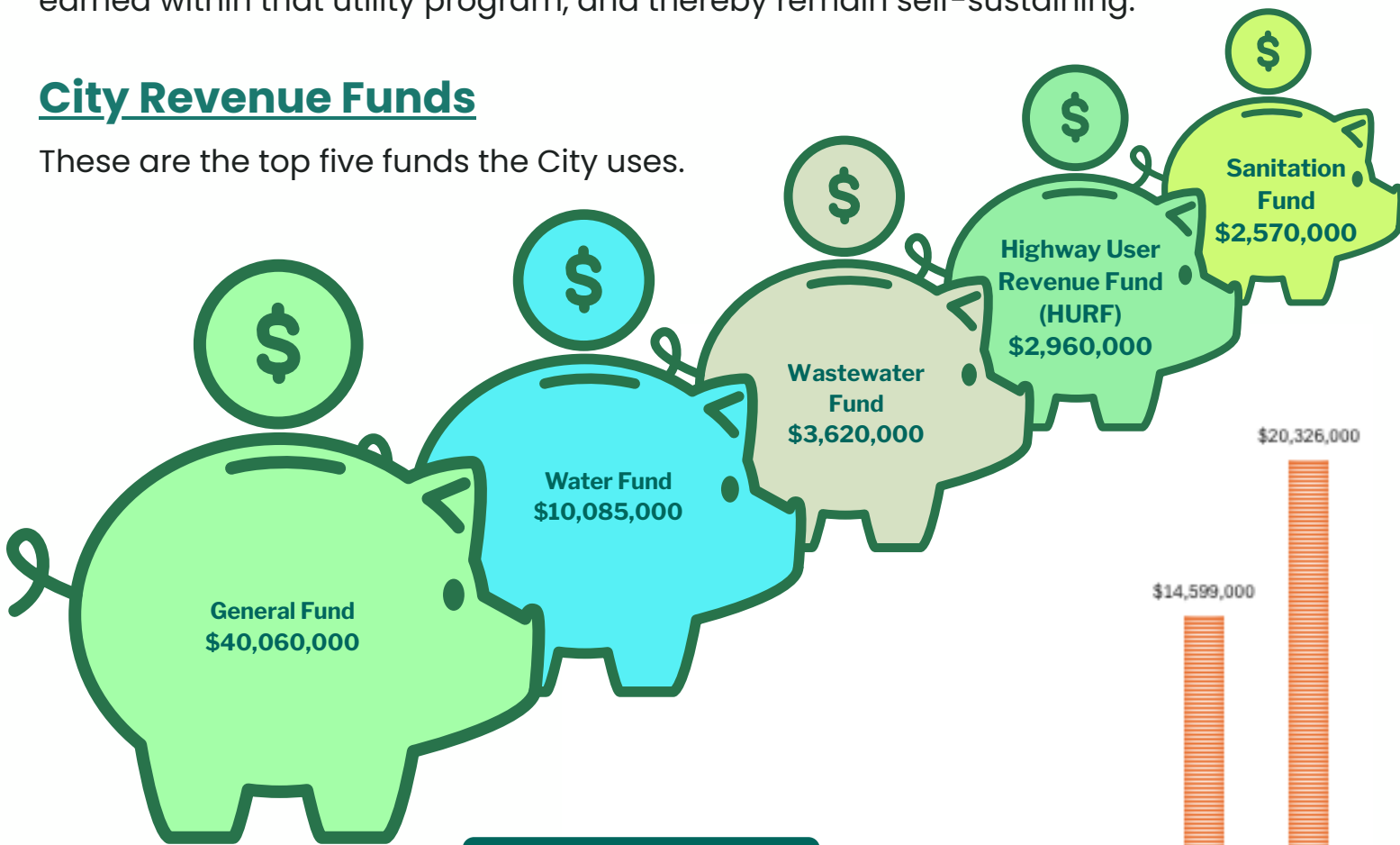
FUNDING SOURCES:

The City of El Mirage utilizes various sources, including tax revenue, charges for services, fines/forfeitures, grants, and previously unused balances, to fund essential programs and city services.

City Utility programs, for example, are meant to be enterprise funds. This means they aim to budget and spend only based on revenue earned within that utility program, and thereby remain self-sustaining.

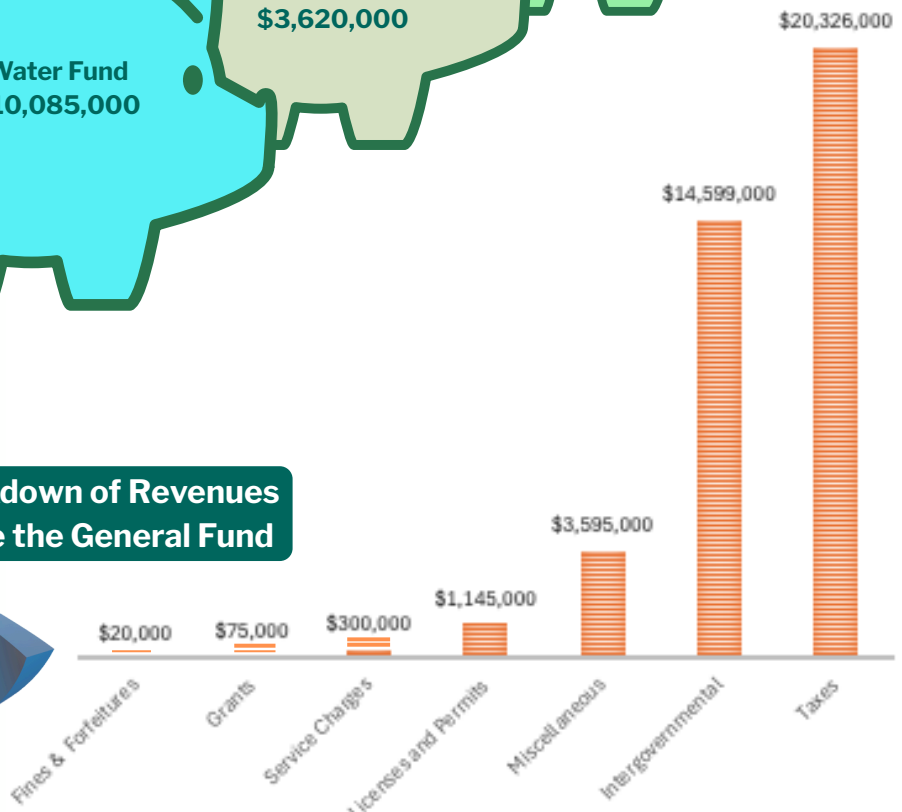
City Revenue Funds

These are the top five funds the City uses.



What is a **FUND**?
It is a pool of money that is allocated for a specific purpose.

Breakdown of Revenues inside the General Fund



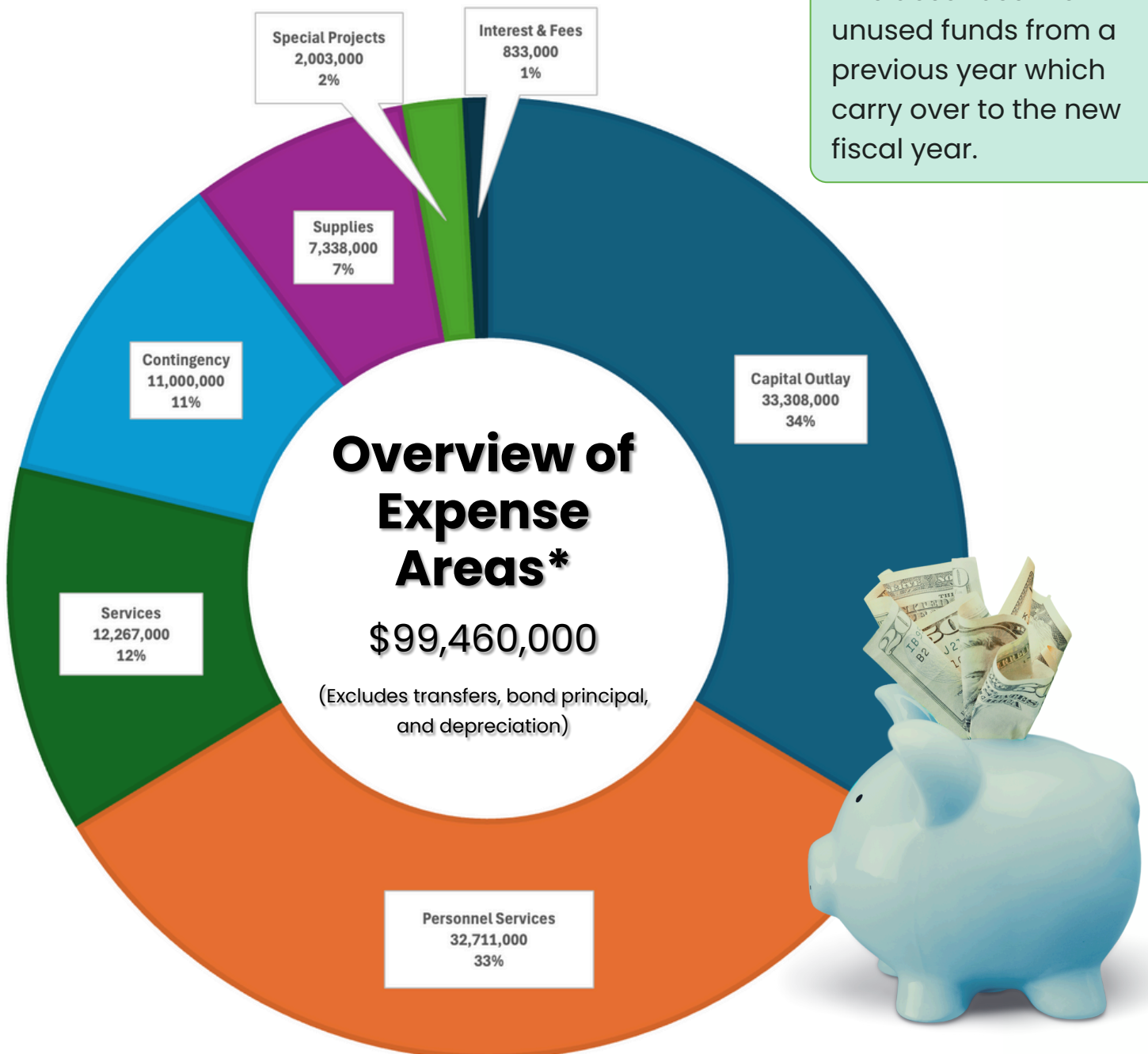
EXPENDITURES – HOW DOLLARS ARE SPENT FOR EL MIRAGE

OUR EXPENSES:

Ongoing operations continue to be funded with stable and recurring revenue sources. El Mirage has remained fiscally conservative while providing residents with the quality of life, outstanding service, and community they desire.

CARRYFORWARD FUNDS

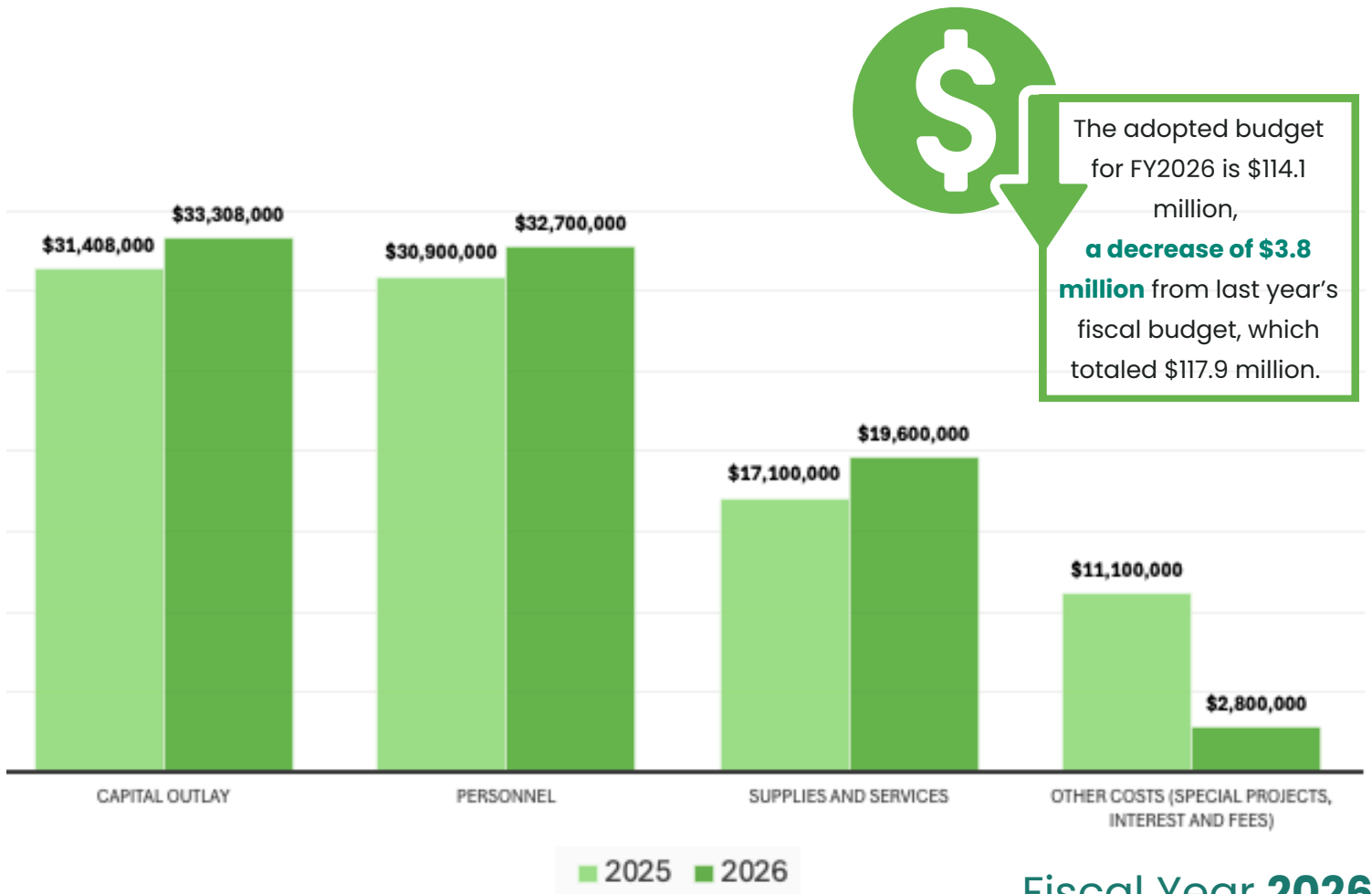
When examining the City Budget, you may notice the term 'carryforward funds'. This describes the unused funds from a previous year which carry over to the new fiscal year.



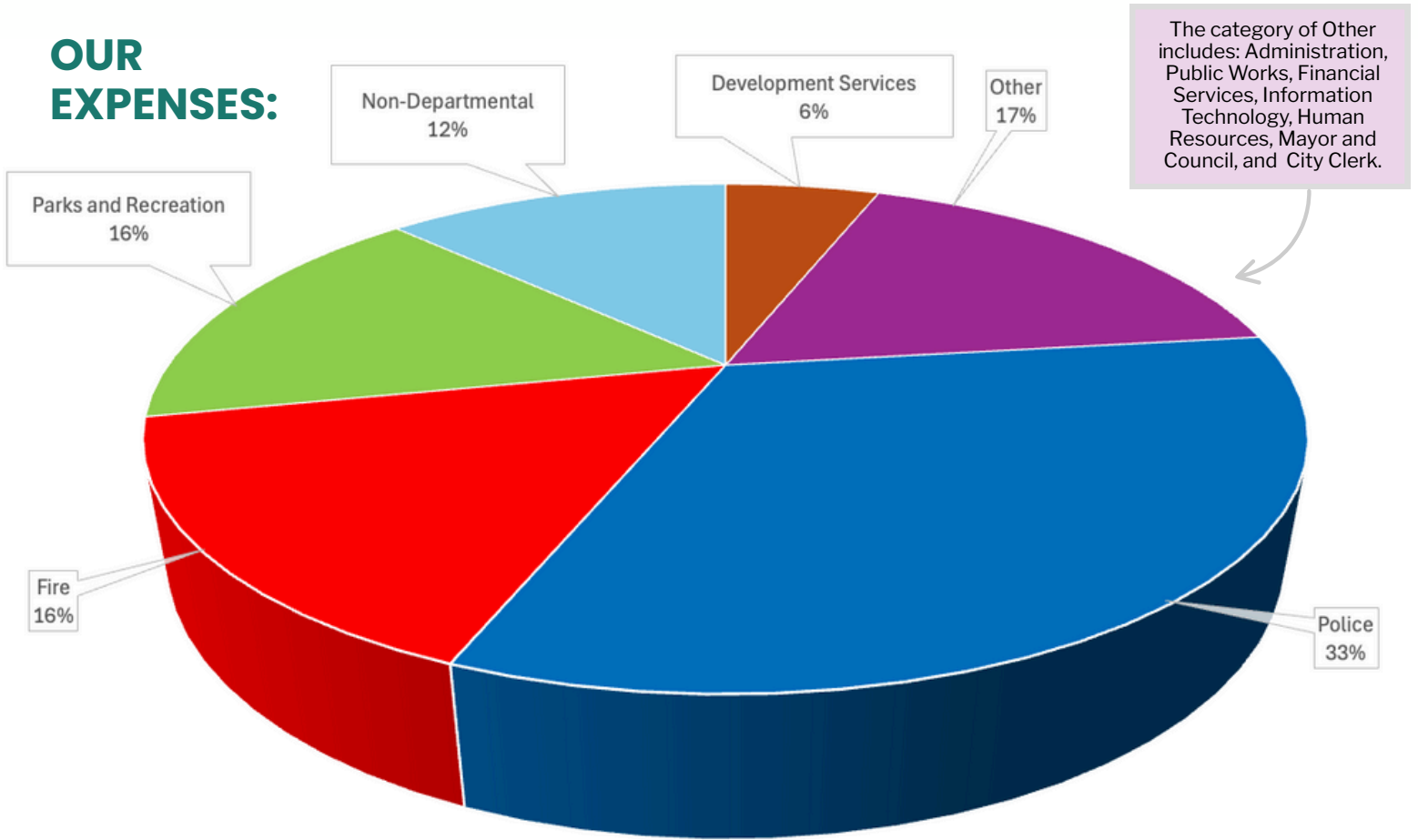
Fiscal Year 2026 BUDGET OVERVIEW

Expenses of \$88.5M (excluding contingencies of \$11M) have been identified in FY2026 throughout 11 different funds and can be broken down by type of expense as follows:

- **Capital**—\$33.3M of capital expenditures across all funds, which is \$1.9M higher than last year. This includes any current-year capital projects that need to be carried forward into the FY2026 budget, as well as intangible assets.
- **Personnel**—The total projected personnel cost increased by \$1.8M to \$32.7M. The significant changes result from staffing increases related to new positions, as well as increases in wage and benefit costs.
- **Supplies and Services**— The total projected cost of supplies and services increased by \$2.5M to \$19.6M.
- **Other costs**— (e.g., special projects, interest, and fees) decreased by \$8.3M to \$2.8M.

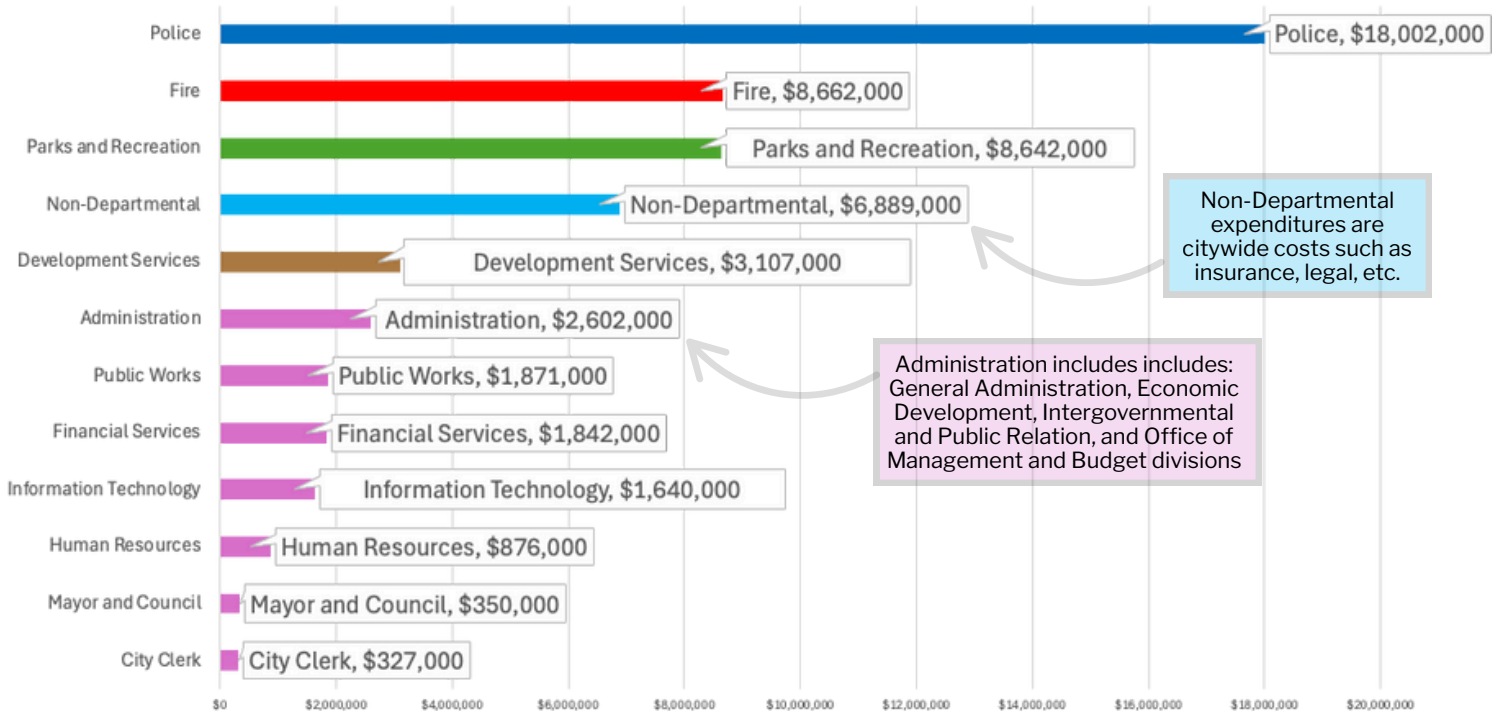


OUR EXPENSES:



EXPENDITURES BY DEPARTMENT

The General Fund serves as the primary source for most City operations, with approximately 49 percent of expenditures allocated to police and fire operations.



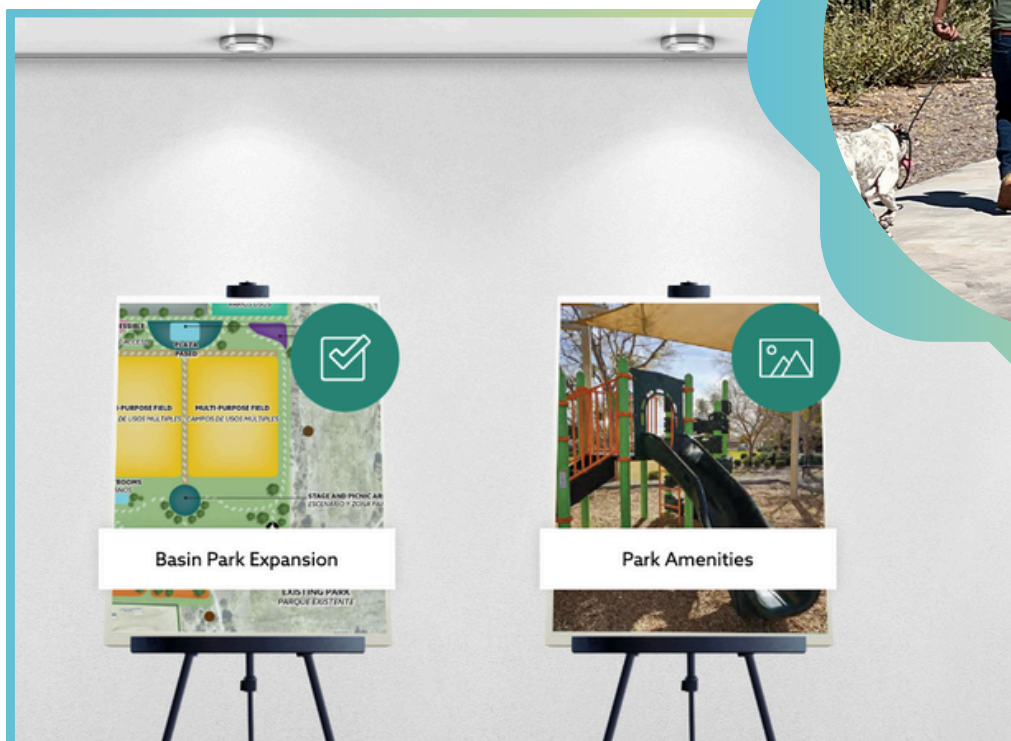
LONG-TERM PLANNING FOR IMPROVEMENTS

In addition to maintaining current City operations and services, the City regularly assesses the need for infrastructure or capital improvements.

These Capital Improvement Projects (CIP) are larger expenditures that add value to the community, such as street construction, water and sewer lines, buildings, parks, or land acquisition.

The CIP is a list of important projects that are planned over the next five years. However, before CIP development is undertaken, each proposed project is thoroughly evaluated and must be approved by the City Council. The factors considered include current needs, whether the project is essential to achieve future City goals and development, funding sources, available grants, and overall impact.

Proper planning and wise expenditures ensure that El Mirage will continue to thrive for generations to come.





IMPROVING LIFE IN OUR COMMUNITY

Here are some highlights of anticipated areas of Capital Improvement that will enhance our community over the next five years.

- Splashpad Shade Structure
- Playground Shade Coverings
- Park Security Improvements
- Neighborhood Traffic Calming Program (NTCP)
- Pavement Resurfacing
- Vehicle Replacement
- Wastewater Process System Improvements

MORE ABOUT OUR COMMUNITY

Here are some general demographic facts about the residents of El Mirage (as of 2020 Census).

HOUSEHOLD INCOME

Above \$200,000

3%

Median Income

\$72,134

Below \$25,000

12%

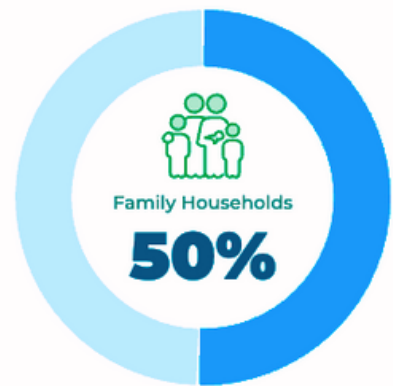


69%

of El Mirage Residents own their home vs. 66% of residents in the state.

TOTAL HOUSEHOLDS

11,130



▲ 7%

higher than state average



YOUR PROPERTY TAX DOLLARS

In Arizona, the County taxes real and personal property, which helps fund crucial services like schools, community colleges, and local governments. The majority, approximately 52 percent, goes to education. The property tax system positively impacts our communities and enhances the quality of life for everyone by funding public safety and paying off voter-approved bonds.

Where Your Property Tax Dollars Go

- **52% – schools**
- **28% – cities**
- **13% – county**
- **7% – special districts**



TAX TERMS DEFINED:

- **Tax Levy:** the total amount of money collected from property taxes in the City.
- **Tax Rate:** the percentage used to figure out how much each property owner pays toward that total.

In other words, the tax levy is like the overall "bill" for the whole city that property taxes will cover, and the tax rate is the percentage from the formula that decides how each property owner pays their portion of the total "bill".

SALES TAX BREAKDOWN

In Arizona, businesses pay a Transaction Privilege Tax (TPT) to the state, which is typically passed on to the consumer as what is commonly known as 'sales tax.' This money is then divided between the state, the county, and local governments to fund operations. Items such as groceries, medicines, medical devices, and services are exempt.



TAXES ON YOUR \$10 PURCHASE

YOUR PURCHASE = \$10.00

STATE SALES TAX = \$0.56

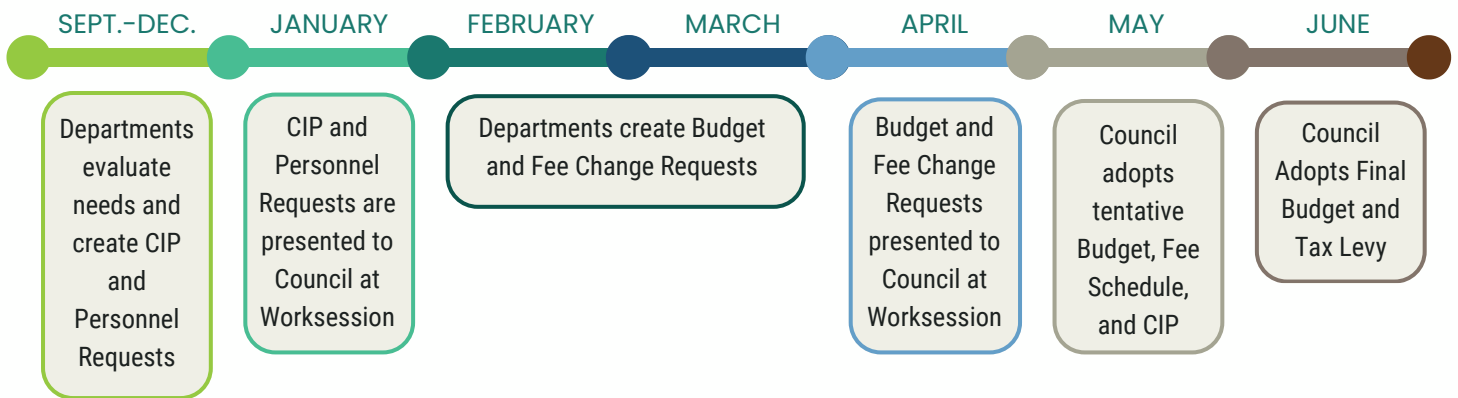
EL MIRAGE SALES TAX = \$0.30

COUNTY SALES TAX = \$0.07

TOTAL COST = \$10.93

BUDGET DEVELOPMENT TIMELINE

The budgeting process is continual and cyclical. The process begins in the fall of the prior year, when Departments evaluate their needs for the upcoming fiscal year (from July 1 through June 30). For longer-term planning, like Capital Improvement Projects (CIP), which forecast future infrastructure needs and other large-scale projects, the planning cycle begins five years prior to implementation.



YOU CAN FOLLOW THE BUDGET PROCESS



Use the 'Follow Your Money' button at ElMirageAZ.gov to view the FY2026 Budget Book in its entirety.





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EL MIRAGE
Arizona[®]