

**City of El Mirage**  
**Summary Schedule of estimated revenues and expenditures/expenses**  
**Fiscal year 2027**

Fiscal year	S c h		Funds							Total all funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2026	E	1	50,374,000	24,519,000	630,000	0	0	23,937,000	0	99,460,000
2026	E	2	28,597,925	6,257,596	297,875	0	0	7,171,126	0	42,324,522
2027		3	82,736,000	277,000	798,000	0	0	27,573,000	0	111,384,000
2027	B	4	3,421,000							3,421,000
2027	B	5			1,830,000					1,830,000
2027	C	6	39,800,000	15,138,000	5,000	0	0	16,785,000	0	71,728,000
2027	D	7	0	0	0	0	0	8,500,000	0	8,500,000
2027	D	8	0	0	2,080,000	0	0	3,935,000	0	6,015,000
2027	D	9	3,481,000	4,084,000	0	0	0	1,658,000	0	9,223,000
2027	D	10	4,084,000	0	0	0	0	5,139,000	0	9,223,000
2027			Line 11: Reduction for fund balance reserved for future budget year expenditures							
					0					0
										0
			14,000,000		0			5,811,000		19,811,000
										0
										0
2027		12	111,354,000	19,499,000	553,000	0	0	39,631,000	0	171,037,000
2027	E	13	56,719,000	22,968,000	572,000	0	0	21,599,000	0	101,858,000

**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

	2026	2027
1	\$ 99,460,000	\$ 107,873,000
2		
3	99,460,000	107,873,000
4		6,015,000
5	\$ 99,460,000	\$ 101,858,000
6	\$ 168,109,554	\$ 173,428,053

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 2027**

	<b>2026</b>	<b>2027</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>3,341,833</u>	\$ <u>3,559,500</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>3,276,000</u>	\$ <u>3,421,000</u>
Property tax judgment		
B. Secondary property taxes	<u>1,930,000</u>	<u>1,830,000</u>
Property tax judgment		
C. Total property tax levy amounts	\$ <u>5,206,000</u>	\$ <u>5,251,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>3,206,166</u>	
(2) Prior years' levies	<u>68,891</u>	
(3) Total primary property taxes	\$ <u>3,275,057</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>1,894,237</u>	
(2) Prior years' levies	<u>34,384</u>	
(3) Total secondary property taxes	\$ <u>1,928,621</u>	
C. Total property taxes collected	\$ <u>5,203,678</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.6596</u>	<u>1.5470</u>
Property tax judgment		
(2) Secondary property tax rate	<u>0.9778</u>	<u>0.8275</u>
Property tax judgment		
(3) Total city/town tax rate	<u>2.6374</u>	<u>2.3745</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 2027**

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 16,000,000	\$ 12,452,665	\$ 17,500,000
Uncollected Primary Property Tax			
Franchise Fees	1,050,000	726,838	1,150,000
<b>Licenses and permits</b>			
Business License Fees	45,000	42,423	45,000
Building Permit Fees	1,100,000	2,536,542	1,820,000
<b>Intergovernmental</b>			
State Sales Tax	5,526,000	4,173,838	5,415,000
State Income Tax	7,133,000	5,923,523	6,995,000
Vehicle License Tax	1,940,000	1,508,644	1,935,000
<b>Charges for services</b>			
Planning and Zoning Fees	40,000	22,377	105,000
Engineering Inspection Fees	1,100,000	1,378,611	1,970,000
Plan Check Fees	475,000		
Rent - Library	15,000	7,500	15,000
Rural Metro Transports	100,000	100,066	100,000
Special Events	10,000	38,196	10,000
Land Rentals/Leases	150,000	169,557	330,000
Fire Prevention Fees	40,000	191,860	100,000
<b>Fines and forfeits</b>			
Jail Incarceration Fine	15,000	5,385	15,000
<b>Interest on investments</b>			
Interest	1,750,000	2,858,801	2,000,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	75,000	96,586	75,000
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Other	220,000	159,504	220,000
<b>Total General Fund</b>	<b>\$ 36,784,000</b>	<b>\$ 32,392,916</b>	<b>\$ 39,800,000</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 2027**

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
<b>Special revenue funds</b>			
HURF Taxes	\$ 2,870,000	\$ 2,089,940	\$ 2,835,000
HURF Miscellaneous	90,000	194,339	115,000
	<u>\$ 2,960,000</u>	<u>\$ 2,284,279</u>	<u>\$ 2,950,000</u>
Municipal Court Found Fines and Forfeitures	\$ 220,000	\$ 191,912	\$ 220,000
Municipal Court Fund Miscellaneous	125,000	136,621	125,000
	<u>\$ 345,000</u>	<u>\$ 328,533</u>	<u>\$ 345,000</u>
Municipal Court Enhancement Found Fines and Municipal Court Enhancement Interest	\$ 55,000 30,000	\$ 69,718 28,259	\$ 60,000 30,000
	<u>\$ 85,000</u>	<u>\$ 97,977</u>	<u>\$ 90,000</u>
Local Transportation Assistance Fund Fees	\$ 90,000	\$ 90,694	\$ 90,000
Local Transportation Assistance Interest	5,000	15,941	10,000
	<u>\$ 95,000</u>	<u>\$ 106,635</u>	<u>\$ 100,000</u>
Police Towing Fund Fines & Forfeitures	\$ 25,000	\$ 28,050	\$ 25,000
Police Towing Fund Miscellaneous		2,090	
	<u>\$ 25,000</u>	<u>\$ 30,140</u>	<u>\$ 25,000</u>
CDBG Fund Grants	\$ 312,000		\$ 437,000
	<u>\$ 312,000</u>		<u>\$ 437,000</u>
Special Projects Donations	\$	\$	\$
Special Projects Grants	11,528,000	1,561,343	11,191,000
	<u>\$ 11,528,000</u>	<u>\$ 1,561,343</u>	<u>\$ 11,191,000</u>
<b>Total special revenue funds</b>	<u>\$ 15,350,000</u>	<u>\$ 4,408,907</u>	<u>\$ 15,138,000</u>

\* 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	\$ 5,000	\$ 32,226	\$ 5,000
	<u>\$ 5,000</u>	<u>\$ 32,226</u>	<u>\$ 5,000</u>
<b>Total debt service funds</b>	<u>\$ 5,000</u>	<u>\$ 32,226</u>	<u>\$ 5,000</u>

**Capital projects funds**

Streets Capital Fund Interest	\$	\$	\$
Streets Capital Fund Unclassified Revenue	\$	\$	\$
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Total capital projects funds</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>

\* 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 2027**

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
<b>Permanent funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total permanent funds</b>	\$ _____	\$ _____	\$ _____
<b>Enterprise funds</b>			
Sanitation Charges for Services	\$ 2,520,000	\$ 1,857,602	\$ 2,610,000
Interest	50,000	83,137	60,000
_____	\$ 2,570,000	\$ 1,940,739	\$ 2,670,000
Wastewater Charges for Services	\$ 3,500,000	\$ 2,285,252	\$ 3,225,000
Interest	120,000	267,097	200,000
_____	\$ 3,620,000	\$ 2,552,349	\$ 3,425,000
Water Charges for Services	\$ 9,410,000	\$ 8,035,791	\$ 9,915,000
Water Fines and Forfeitures	150,000	132,237	150,000
Water Miscellaneous	25,000	25,760	25,000
Water Reimbursements			
Water Grants		15,000	
Interest	500,000	573,057	600,000
_____	\$ 10,085,000	\$ 8,781,845	\$ 10,690,000
<b>Total enterprise funds</b>	\$ 16,275,000	\$ 13,274,933	\$ 16,785,000
<b>Internal service funds</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total internal service funds</b>	\$ _____	\$ _____	\$ _____
<b>Total all funds</b>	\$ 68,414,000	\$ 50,108,982	\$ 71,728,000

\* 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.

\* 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 2027**

Fund	Other financing 2027		Interfund transfers 2027	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
General Fund	\$	\$	\$	\$
Court Fund				981,000
Highway User Revenue Fund				3,103,000
Debt Service Fund				
Water Fund			2,280,000	
Wastewater Fund			866,000	
Sanitation Fund			335,000	
<b>Total General Fund</b>	\$	\$	\$ 3,481,000	\$ 4,084,000
<b>Special revenue funds</b>				
Court Fund	\$	\$	\$ 981,000	\$
Highway User Revenue Fund			3,103,000	
Special Projects Fund				
<b>Total special revenue funds</b>	\$	\$	\$ 4,084,000	\$
<b>Debt service funds</b>				
Debt Service Fund	\$	\$ 2,080,000	\$	\$
<b>Total debt service funds</b>	\$	\$ 2,080,000	\$	\$
<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	\$ 8,500,000	\$ 2,706,000	\$ 213,000	\$ 3,725,000
Wastewater Fund		1,229,000	1,445,000	973,000
Sanitation Fund				441,000
<b>Total enterprise funds</b>	\$ 8,500,000	\$ 3,935,000	\$ 1,658,000	\$ 5,139,000
<b>Internal service funds</b>				
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all funds</b>	\$ 8,500,000	\$ 6,015,000	\$ 9,223,000	\$ 9,223,000

**City of El Mirage  
Expenditures/expenses by fund  
Fiscal year 2027**

Fund/Department	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
<b>General Fund</b>				
Mayor and Council	\$ 350,000	\$	\$ 247,064	\$ 364,000
City Clerk	327,000		227,056	400,000
Administration	2,602,000		1,785,119	2,506,000
Information Technology	1,640,000		1,115,157	2,125,000
Human Resources	876,000		561,830	891,000
Financial Services	1,842,000		748,314	1,922,000
Public Works	1,871,000		1,172,918	1,907,000
Development Services	3,107,000		1,491,389	3,285,000
Parks & Recreation	8,642,000	(35,000)	2,462,142	12,986,000
Police	18,002,000	(164,000)	11,785,451	19,274,000
Fire	8,662,000		5,861,202	7,881,000
Non-Departmental	1,722,000		1,109,962	2,178,000
Contingency	1,000,000	(70,000)	30,321	1,000,000
<b>Total General Fund</b>	<b>\$ 50,643,000</b>	<b>\$ (269,000)</b>	<b>\$ 28,597,925</b>	<b>\$ 56,719,000</b>
<b>Special revenue funds</b>				
Court Fund	\$ 1,330,000	\$	\$ 938,423	\$ 1,495,000
Court Enhancement Fund	513,000		986	571,000
Highway User Revenue Fund	9,295,000	(42,000)	3,466,696	8,946,000
LTAF Fund	323,000		136,818	300,000
Police Towing Fund	33,000		14,374	28,000
CDBG Fund	312,000		206,814	437,000
Special Projects Fund	2,528,000		1,493,485	1,191,000
Contingency	10,000,000	227,000		10,000,000
<b>Total special revenue funds</b>	<b>\$ 24,334,000</b>	<b>\$ 185,000</b>	<b>\$ 6,257,596</b>	<b>\$ 22,968,000</b>
<b>Debt service funds</b>				
Debt Service Fund	\$ 630,000	\$	\$ 297,875	\$ 572,000
<b>Total debt service funds</b>	<b>\$ 630,000</b>	<b>\$</b>	<b>\$ 297,875</b>	<b>\$ 572,000</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	\$ 17,937,000	\$ 188,000	\$ 4,495,101	\$ 15,563,000
Wastewater Fund	4,177,000	(104,000)	1,559,701	4,297,000
Sanitation Fund	1,739,000		1,116,324	1,739,000
<b>Total enterprise funds</b>	<b>\$ 23,853,000</b>	<b>\$ 84,000</b>	<b>\$ 7,171,126</b>	<b>\$ 21,599,000</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>\$ 99,460,000</b>	<b>\$</b>	<b>\$ 42,324,522</b>	<b>\$ 101,858,000</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 2027**

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2027	2027	2027	2027	2027	2027
<b>General Fund</b>	194.0	\$ 21,398,000	\$ 4,249,000	\$ 2,733,000	\$ 688,000	\$ 29,068,000
<b>Special revenue funds</b>						
Court	9.1	\$ 984,000	\$ 218,000	\$ 102,000	\$ 5,000	\$ 1,309,000
HURF	5.0	348,000	75,000	74,000	29,000	526,000
<b>Total special revenue funds</b>	<b>14.1</b>	<b>\$ 1,332,000</b>	<b>\$ 293,000</b>	<b>\$ 176,000</b>	<b>\$ 34,000</b>	<b>\$ 1,835,000</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	20.5	\$ 1,689,000	\$ 369,000	\$ 288,000	\$ 43,000	\$ 2,389,000
Wastewater	8.0	653,000	141,000	130,000	23,000	947,000
<b>Total enterprise funds</b>	<b>28.5</b>	<b>\$ 2,342,000</b>	<b>\$ 510,000</b>	<b>\$ 418,000</b>	<b>\$ 66,000</b>	<b>\$ 3,336,000</b>
<b>Internal service funds</b>						
<b>Total internal service fund</b>		\$	\$	\$	\$	\$
<b>Total all funds</b>	<b>236.6</b>	<b>\$ 25,072,000</b>	<b>\$ 5,052,000</b>	<b>\$ 3,327,000</b>	<b>\$ 788,000</b>	<b>\$ 34,239,000</b>