

City of El Mirage
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026

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	
2025	E	1	50,620,000	26,803,000	680,000	7,820,000	0	17,644,000	0	103,567,000
2025	E	2	30,461,758	5,712,642	325,425	4,855,954	0	8,819,393	0	50,175,172
2026		3	73,911,000	1,616,000	784,000	0	0	19,252,000	0	95,563,000
2026	B	4	3,276,000							3,276,000
2026	B	5			1,930,000					1,930,000
2026	C	6	36,784,000	15,350,000	5,000	0	0	16,275,000	0	68,414,000
2026	D	7	0	0	0	0	0	8,500,000	0	8,500,000
2026	D	8	0	0	1,430,000	0	0	3,966,000	0	5,396,000
2026	D	9	3,481,000	4,067,000	100,000	0	0	1,658,000	0	9,306,000
2026	D	10	4,167,000	0	0	0	0	5,139,000	0	9,306,000
2026										
2026		11			566,000					566,000
										0
			13,000,000		193,000			5,672,000		18,865,000
										0
										0
2026		12	100,285,000	21,033,000	630,000	0	0	30,908,000	0	152,856,000
2026	E	13	50,643,000	24,334,000	630,000	0	0	23,853,000	0	99,460,000

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

	2025	2026
1	\$ 103,567,000	\$ 104,856,000
2		
3	103,567,000	104,856,000
4		5,396,000
5	\$ 103,567,000	\$ 99,460,000
6	\$ 162,265,847	\$ 168,109,554

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 2026

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>3,070,298</u>	\$ <u>3,341,833</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>3,070,298</u>	\$ <u>3,276,000</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>5,000,298</u>	\$ <u>5,206,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>3,025,952</u>	
(2) Prior years' levies	<u>70,204</u>	
(3) Total primary property taxes	\$ <u>3,096,156</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>1,900,780</u>	
(2) Prior years' levies	<u>43,524</u>	
(3) Total secondary property taxes	\$ <u>1,944,304</u>	
C. Total property taxes collected	\$ <u>5,040,460</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.7104</u>	<u>1.6596</u>
Property tax judgment		
(2) Secondary property tax rate	<u>1.0752</u>	<u>0.9778</u>
Property tax judgment		
(3) Total city/town tax rate	<u>2.7856</u>	<u>2.6374</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 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
City Sales Tax	\$ 16,000,000	\$ 13,406,031	\$ 16,000,000
Uncollected Primary Property Tax	(298)		
Franchise Fees	950,000	688,823	1,050,000
Licenses and permits			
Business License Fees	45,000	42,135	45,000
Building Permit Fees	850,000	2,819,340	1,100,000
Intergovernmental			
State Sales Tax	5,585,000	4,298,665	5,526,000
State Income Tax	7,730,000	6,355,247	7,133,000
Vehicle License Tax	1,750,000	1,435,519	1,940,000
Charges for services			
Planning and Zoning Fees	40,000	46,407	40,000
Engineering Inspection Fees	850,000	837,003	1,100,000
Plan Check Fees	500,000	19,712	475,000
Rent - Library	15,000	11,250	15,000
Rural Metro Transports	100,000	109,962	100,000
Special Events	10,000	43,504	10,000
Land Rentals/Leases	150,000	108,904	150,000
Fire Prevention Fees	40,000	74,965	40,000
Fines and forfeits			
Jail Incarceration Fine	15,000	9,061	15,000
Interest on investments			
Interest	800,000	2,936,490	1,750,000
In-lieu property taxes			
Fire Insurance Premium Tax	70,000	91,120	75,000
Contributions			
Voluntary contributions			
Miscellaneous			
Other	215,000	285,652	220,000
Total General Fund	\$ 35,714,702	\$ 33,619,790	\$ 36,784,000

* 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 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
HURF Taxes	\$ 2,700,000	\$ 2,075,727	\$ 2,870,000
HURF Miscellaneous	50,000	111,251	90,000
	<u>\$ 2,750,000</u>	<u>\$ 2,186,978</u>	<u>\$ 2,960,000</u>
Municipal Court Found Fines and Forfeitures	\$ 250,000	\$ 160,251	\$ 220,000
Municipal Court Fund Miscellaneous	155,000	99,635	125,000
	<u>\$ 405,000</u>	<u>\$ 259,886</u>	<u>\$ 345,000</u>
Municipal Court Enhancement Found Fines and Municipal Court Enhancement Interest	\$ 55,000 25,000	\$ 48,164 31,177	\$ 55,000 30,000
	<u>\$ 80,000</u>	<u>\$ 79,341</u>	<u>\$ 85,000</u>
Local Transportation Assistance Fund Fees	\$ 90,000	\$ 90,694	\$ 90,000
Local Transportation Assistance Interest		11,742	5,000
	<u>\$ 90,000</u>	<u>\$ 102,436</u>	<u>\$ 95,000</u>
Police Towing Fund Fines & Forfeitures	\$ 25,000	\$ 26,400	\$ 25,000
Police Towing Fund Miscellaneous		2,419	
	<u>\$ 25,000</u>	<u>\$ 28,819</u>	<u>\$ 25,000</u>
CDBG Fund Grants	\$ 1,186,000	\$ 805,746	\$ 312,000
	<u>\$ 1,186,000</u>	<u>\$ 805,746</u>	<u>\$ 312,000</u>
Special Projects Donations	\$	\$ 16,970	\$
Special Projects Grants	2,126,000	1,117,105	11,528,000
	<u>\$ 2,126,000</u>	<u>\$ 1,134,075</u>	<u>\$ 11,528,000</u>
Total special revenue funds	<u>\$ 6,662,000</u>	<u>\$ 4,597,281</u>	<u>\$ 15,350,000</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	\$ 39,426	\$ 5,000
	<u>\$ 5,000</u>	<u>\$ 39,426</u>	<u>\$ 5,000</u>
Total debt service funds	<u>\$ 5,000</u>	<u>\$ 39,426</u>	<u>\$ 5,000</u>

Capital projects funds

Streets Capital Fund Interest	\$	\$ 330,709	\$
Streets Capital Fund Unclassified Revenue		330,709	
	<u>\$</u>	<u>\$ 330,709</u>	<u>\$</u>
Total capital projects funds	<u>\$</u>	<u>\$ 330,709</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 2026**

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Permanent funds			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total permanent funds	\$ _____	\$ _____	\$ _____
Enterprise funds			
Sanitation Charges for Services	\$ 2,585,000	\$ 1,857,969	\$ 2,520,000
Interest		81,934	50,000
_____	\$ 2,585,000	\$ 1,939,903	\$ 2,570,000
Wastewater Charges for Services	\$ 3,318,000	\$ 2,934,687	\$ 3,500,000
Interest		309,175	120,000
_____	\$ 3,318,000	\$ 3,243,862	\$ 3,620,000
Water Charges for Services	\$ 10,000,000	\$ 8,596,270	\$ 9,410,000
Water Fines and Forfeitures	125,000	159,367	150,000
Water Miscellaneous	25,000	143,800	25,000
Water Reimbursements			
Water Grants	383,000	15,000	
Interest	125,000	655,817	500,000
_____	\$ 10,658,000	\$ 9,570,254	\$ 10,085,000
Total enterprise funds	\$ 16,561,000	\$ 14,754,019	\$ 16,275,000
Internal service funds			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total internal service funds	\$ _____	\$ _____	\$ _____
Total all funds	\$ 58,942,702	\$ 53,341,225	\$ 68,414,000

* 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 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$	\$	\$	\$
Court Fund				1,012,000
Highway User Revenue Fund				3,055,000
Debt Service Fund				100,000
Water Fund			2,280,000	
Wastewater Fund			866,000	
Sanitation Fund			335,000	
Total General Fund	\$	\$	\$ 3,481,000	\$ 4,167,000
Special revenue funds				
Court Fund	\$	\$	\$ 1,012,000	\$
Highway User Revenue Fund			3,055,000	
Special Projects Fund				
Total special revenue funds	\$	\$	\$ 4,067,000	\$
Debt service funds				
Debt Service Fund	\$	\$ 1,430,000	\$ 100,000	\$
Total debt service funds	\$	\$ 1,430,000	\$ 100,000	\$
Capital projects funds				
Capital-Streets Fund	\$	\$	\$	\$
Total capital projects funds	\$	\$	\$	\$
Permanent funds				
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water Fund	\$ 8,500,000	\$ 2,687,000	\$ 213,000	\$ 3,725,000
Wastewater Fund		1,279,000	1,445,000	973,000
Sanitation Fund				441,000
Total enterprise funds	\$ 8,500,000	\$ 3,966,000	\$ 1,658,000	\$ 5,139,000
Internal service funds				
Total Internal Service Funds	\$	\$	\$	\$
Total all funds	\$ 8,500,000	\$ 5,396,000	\$ 9,306,000	\$ 9,306,000

**City of El Mirage
Expenditures/expenses by fund
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Mayor and Council	\$ 331,000	\$	\$ 250,911	\$ 350,000
City Clerk	382,000		283,751	327,000
Administration	2,357,000		1,355,728	2,602,000
Information Technology	1,441,000	15,000	1,019,193	1,640,000
Human Resources	783,000		454,806	876,000
Financial Services	1,031,000		690,931	1,842,000
Public Works	1,768,000		1,231,133	1,871,000
Development Services	3,092,000		1,417,365	3,107,000
Parks & Recreation	4,856,000	11,500	1,903,265	8,642,000
Police	16,667,000	(130,000)	9,941,018	18,002,000
Fire	7,052,000	(28,000)	5,076,590	8,662,000
Non-Departmental	8,053,000	97,000	6,734,925	1,722,000
Contingency	2,950,000	(108,500)	102,142	1,000,000
Total General Fund	\$ 50,763,000	\$ (143,000)	\$ 30,461,758	\$ 50,643,000
Special revenue funds				
Court Fund	\$ 1,317,000	\$	\$ 900,932	\$ 1,330,000
Court Enhancement Fund	575,000	(60,000)	59,659	513,000
Highway User Revenue Fund	7,171,000	(2,000)	2,790,018	9,295,000
LTAF Fund	430,000		117,828	323,000
Police Towing Fund	58,000		27,014	33,000
CDBG Fund	1,186,000		805,746	312,000
Special Projects Fund	2,126,000	(84,000)	1,011,445	2,528,000
Contingency	10,000,000	4,086,000		10,000,000
Total special revenue funds	\$ 22,863,000	\$ 3,940,000	\$ 5,712,642	\$ 24,334,000
Debt service funds				
Debt Service Fund	\$ 680,000	\$	\$ 325,425	\$ 630,000
Total debt service funds	\$ 680,000	\$	\$ 325,425	\$ 630,000
Capital projects funds				
Capital-Streets Fund	\$ 10,405,000	\$ (2,585,000)	\$ 4,855,954	\$
Total capital projects funds	\$ 10,405,000	\$ (2,585,000)	\$ 4,855,954	\$
Permanent funds				
Total permanent funds	\$	\$	\$	\$
Enterprise funds				
Water Fund	\$ 12,274,000	\$ (823,000)	\$ 4,943,058	\$ 17,937,000
Wastewater Fund	4,559,000	(389,000)	2,720,714	4,177,000
Sanitation Fund	2,023,000		1,155,621	1,739,000
Total enterprise funds	\$ 18,856,000	\$ (1,212,000)	\$ 8,819,393	\$ 23,853,000
Internal service funds				
Total internal service funds	\$	\$	\$	\$
Total all funds	\$ 103,567,000	\$	\$ 50,175,172	\$ 99,460,000

* 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 2026

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2026	2026	2026	2026	2026	2026
General Fund	193.2	\$ 19,913,000	\$ 4,737,000	\$ 2,503,000	\$ 616,000	\$ 27,769,000
Special revenue funds						
Court	9.1	\$ 874,000	\$ 178,000	\$ 93,000	\$ 5,000	\$ 1,150,000
HURF	5.0	317,000	63,000	67,000	27,000	474,000
Total special revenue funds	14.1	\$ 1,191,000	\$ 241,000	\$ 160,000	\$ 32,000	\$ 1,624,000
Debt service funds						
Total debt service funds		\$	\$	\$	\$	\$
Capital projects funds						
Total capital projects funds		\$	\$	\$	\$	\$
Permanent funds						
Total permanent funds		\$	\$	\$	\$	\$
Enterprise funds						
Water	20.5	\$ 1,534,000	\$ 306,000	\$ 265,000	\$ 39,000	\$ 2,144,000
Wastewater	8.0	590,000	117,000	127,000	20,000	854,000
Total enterprise funds	28.5	\$ 2,124,000	\$ 423,000	\$ 392,000	\$ 59,000	\$ 2,998,000
Internal service funds						
Total internal service fund		\$	\$	\$	\$	\$
Total all funds	235.8	\$ 23,228,000	\$ 5,401,000	\$ 3,055,000	\$ 707,000	\$ 32,391,000