

**City of El Mirage  
Summary Schedule of Estimated Revenues and Expenditures/Expenses  
Fiscal year 2022**

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		
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	25,498,000	8,252,000	900,000	15,477,000	0	14,836,500	0	64,963,500
2021	Actual Expenditures/Expenses**	E	2	20,787,800	5,584,973	475,180	638,511	0	13,458,048	0	40,944,511
2022	Fund Balance/Net Position at July 1***		3	35,629,500	4,965,500	464,000	14,231,500		26,764,000		82,054,500
2022	Primary Property Tax Levy	B	4	2,611,504							2,611,504
2022	Secondary Property Tax Levy	B	5			2,030,000					2,030,000
2022	Estimated Revenues Other than Property Taxes	C	6	25,108,496	13,547,000	0	317,000	0	14,980,000	0	53,952,496
2022	Other Financing Sources	D	7	0	10,000,000	0	0	0	0	0	10,000,000
2022	Other Financing (Uses)	D	8	0	10,000,000	1,285,000	0	0	4,112,500	0	15,397,500
2022	Interfund Transfers In	D	9	12,430,000	602,000	100,000	0	0	1,601,000	0	14,733,000
2022	Interfund Transfers (Out)	D	10	702,000	8,531,000	0	0	0	5,500,000	0	14,733,000
2022	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures										
	Maintained for Future Debt Retirement					215,500					215,500
	Maintained for Future Capital Projects										0
	Maintained for Future Financial Stability			11,000,000		203,500			5,135,000		16,338,500
											0
											0
2022	Total Financial Resources Available		12	64,077,500	10,583,500	890,000	14,548,500	0	28,597,500	0	118,697,000
2022	Budgeted Expenditures/Expenses	E	13	33,389,500	9,795,500	890,000	14,548,500	0	15,200,000	0	73,823,500

**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

	2021	2022
	\$ 64,963,500	\$ 89,221,000
	64,963,500	89,221,000
		5,397,500
	\$ 64,963,500	\$ 83,823,500
	\$ 130,652,191	\$ 133,999,665

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 Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**City of El Mirage  
Tax Levy and Tax Rate Information  
Fiscal year 2022**

	<b>2021</b>	<b>2022</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 2,368,618	\$ 2,611,504
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	\$ 2,368,618	\$ 2,611,504
Property tax judgment		
B. Secondary property taxes		
Property tax judgment		
C. Total property tax levy amounts	\$ 2,368,618	\$ 2,611,504
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 2,360,000	
(2) Prior years' levies	1,000	
(3) Total primary property taxes	\$ 2,361,000	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 2,029,500	
(2) Prior years' levies	500	
(3) Total secondary property taxes	\$ 2,030,000	
C. Total property taxes collected	\$ 4,391,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.9835	1.9077
Property tax judgment		
(2) Secondary property tax rate	1.6999	1.4829
Property tax judgment		
(3) Total city/town tax rate	3.6834	3.3906
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 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
<b>General Fund</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 8,675,000	\$ 11,069,067	\$ 12,000,000
TPT Assessments			
Uncollected Primary Property Tax	(43,618)		(11,504)
Franchise Fees	750,000	480,980	700,000
<b>Licenses and permits</b>			
Business License Fees	30,000	92,415	35,000
Building Permit Fees	225,000	490,944	500,000
<b>Intergovernmental</b>			
State Sales Tax	5,180,000	3,276,902	4,200,000
State Income Tax	4,725,000	4,258,003	4,665,000
Vehicle License Tax	1,665,000	1,338,023	1,660,000
<b>Charges for services</b>			
Planning And Zoning Fees	25,000	29,460	25,000
Engineering Inspection Fees	300,000	772,257	400,000
Plan Check Fees	100,000	411,867	500,000
Rent - Library	15,000		15,000
Rural Metro Transports	60,000	71,506	75,000
Special Events	30,000		
LAND RENTALS/LEASES	120,000	120,051	125,000
FIRE PREVENTION FEES	15,000	36,615	30,000
<b>Fines and forfeits</b>			
Jail Incarceration Fine		8,402	5,000
<b>Interest on investments</b>			
Interest	600,000	23	65,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	40,000	41,340	45,000
<b>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Other	55,000	83,417	75,000
<b>Total General Fund</b>	<b>\$ 22,566,382</b>	<b>\$ 22,581,271</b>	<b>\$ 25,108,496</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.

**Special Revenue Funds**

HURF Taxes	\$ 2,510,000	\$ 1,804,647	\$ 2,380,000
	\$ 2,510,000	\$ 1,804,647	\$ 2,380,000
Municipal Court Fund Fines and Forfeitures	\$ 285,000	\$ 317,431	\$ 325,000
Municipal Court Fund Miscellaneous	50,000	123,948	90,000
	\$ 335,000	\$ 441,379	\$ 415,000
Municipal Court Enhancement Fund Fines and F	\$ 75,000	\$ 56,524	\$ 70,000
INTEREST REVENUE	15,000	456	
	\$ 90,000	\$ 56,979	\$ 70,000
Local Transportation Assistance Fund Fees	\$ 95,000		\$ 95,000
	\$ 95,000		\$ 95,000
Police Towing Fund Fines & Forfeitures	\$ 40,000	\$ 31,350	\$ 40,000
	\$ 40,000	\$ 31,350	\$ 40,000

**City of El Mirage  
Revenues Other than Property Taxes  
Fiscal Year 2022**

Source of revenues	Estimated revenues 2021	Actual revenues* 2021	Estimated revenues 2022
CDBG Fund Grants	\$ 600,000	\$ 196,785	\$
	<u>\$ 600,000</u>	<u>\$ 196,785</u>	<u>\$</u>
Special Projects Donations	\$	\$	\$
Special Projects Grants	975,000	1,892,609	10,547,000
	<u>\$ 975,000</u>	<u>\$ 1,892,609</u>	<u>\$ 10,547,000</u>
<b>Total Special Revenue Funds</b>	<u>\$ 4,645,000</u>	<u>\$ 4,423,749</u>	<u>\$ 13,547,000</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	\$ 730	\$
	<u>\$ 5,000</u>	<u>\$ 730</u>	<u>\$</u>
<b>Total Debt Service Funds</b>	<u>\$ 5,000</u>	<u>\$ 730</u>	<u>\$</u>

**Capital Projects Funds**

Streets Capital Fund Interest	\$ 150,000	\$ 13,306	\$ 10,000
Streets Capital Fund Unclassified Revenue	307,000		307,000
	<u>\$ 457,000</u>	<u>\$ 13,306</u>	<u>\$ 317,000</u>
<b>Total Capital Projects Funds</b>	<u>\$ 457,000</u>	<u>\$ 13,306</u>	<u>\$ 317,000</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.

**Permanent Funds**

<b>Total Permanent Funds</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>
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**Enterprise Funds**

Sanitation Charges for Services	\$ 1,600,000	\$ 1,387,717	\$ 2,250,000
Interest	20,000	1,144	20,000
	<u>\$ 1,620,000</u>	<u>\$ 1,388,861</u>	<u>\$ 2,270,000</u>
Sewer Charges for Services	\$ 3,275,000	\$ 2,769,565	\$ 3,290,000
Interest	85,000	8,444	80,000
	<u>\$ 3,360,000</u>	<u>\$ 2,778,009</u>	<u>\$ 3,370,000</u>
Water Charges for Services	\$ 9,245,000	\$ 7,815,968	\$ 9,055,000
Water Fines and Forfeitures	150,000		75,000
Water Miscellaneous	15,000	123,057	15,000
Water Reimbursements	2,005,000		
Water Grants			150,000
Interest	285,000	15,757	45,000
	<u>\$ 11,700,000</u>	<u>\$ 7,954,782</u>	<u>\$ 9,340,000</u>
<b>Total Enterprise Funds</b>	<u>\$ 16,680,000</u>	<u>\$ 12,121,652</u>	<u>\$ 14,980,000</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.

**Internal Service Funds**

<b>Total Internal Service Funds</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>
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**Total all Funds**    \$ 44,353,382    \$ 39,140,708    \$ 53,952,496

\* 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 2022**

Fund	Other financing 2022		Interfund transfers 2022	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
Court Fund	\$	\$	\$	\$ 502,000
Capital - Streets Fund				
Highway User Revenue Fund				
Debt Service Fund				100,000
Special Projects Fund			8,531,000	100,000
Water Fund			1,718,000	
Sewer Fund			1,824,000	
Sanitation Fund			357,000	
<b>Total General Fund</b>	\$	\$	\$ 12,430,000	\$ 702,000
<b>Special Revenue Funds</b>				
Court Fund	\$	\$	\$ 502,000	\$
Highway User Revenue Fund				
Special Projects Fund	10,000,000	10,000,000	100,000	8,531,000
<b>Total Special Revenue Funds</b>	\$ 10,000,000	\$ 10,000,000	\$ 602,000	\$ 8,531,000
<b>Debt Service Funds</b>				
Debt Service Fund	\$	\$ 1,285,000	\$ 100,000	\$
<b>Total Debt Service Funds</b>	\$	\$ 1,285,000	\$ 100,000	\$
<b>Capital Projects Funds</b>				
Cpital-Streets Fund	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>Permanent Funds</b>				
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>Enterprise Funds</b>				
Water Fund	\$	\$ 2,987,000	\$ 207,000	\$ 3,112,000
Sewer Fund		1,125,500	1,394,000	2,031,000
Sanitation Fund				357,000
<b>Total Enterprise Funds</b>	\$	\$ 4,112,500	\$ 1,601,000	\$ 5,500,000
<b>Internal Service Funds</b>				
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all Funds</b>	\$ 10,000,000	\$ 15,397,500	\$ 14,733,000	\$ 14,733,000

**City of El Mirage  
Expenditures/Expenses by Fund  
Fiscal year 2022**

Fund/Department	Adopted Budgeted Expenditures/ Expenses 2021	Expenditure/ Expense adjustments approved 2021	Actual Expenditures/ Expenses* 2021	Budgeted Expenditures/ Expenses 2022
<b>General Fund</b>				
Mayor and Council	\$ 293,500	\$	\$ 214,738	\$ 308,000
City Clerk	241,000		211,104	274,500
Administration	1,370,500		842,052	1,761,500
Information Technology	1,205,500		694,065	1,132,500
Human Resources	552,000		418,287	511,500
Financial Services	891,000		612,000	870,500
Public Workes	2,514,000	(104,000)	1,756,721	2,656,500
Development Services	1,994,000	30,500	1,575,775	4,769,000
Police	10,126,500		8,657,627	11,371,000
Fire	4,506,500		3,855,696	4,859,500
Non-Departmental	1,427,000	(50,000)	1,897,877	4,375,000
Contingency	500,000		51,859	500,000
<b>Total General Fund</b>	<b>\$ 25,621,500</b>	<b>\$ (123,500)</b>	<b>\$ 20,787,800</b>	<b>\$ 33,389,500</b>
<b>Special Revenue Funds</b>				
Court Fund	\$ 831,500	\$	\$ 696,607	\$ 1,112,500
Court Enhancement Fund	659,500		89,763	642,000
Highway User Revenue Fund	4,213,000	(399,000)	2,081,669	4,066,000
LTAf Fund	150,000		72,536	188,000
Police Towing Fund	40,000		29,767	182,000
CDBG Fund	1,100,000		231,342	888,000
Special Projects Fund	1,598,000	59,000	2,383,289	2,717,000
Contingency				
<b>Total Special Revenue Funds</b>	<b>\$ 8,592,000</b>	<b>\$ (340,000)</b>	<b>\$ 5,584,973</b>	<b>\$ 9,795,500</b>
<b>Debt Service Funds</b>				
Debt Service Fund	\$ 900,000	\$	\$ 475,180	\$ 890,000
<b>Total Debt Service Funds</b>	<b>\$ 900,000</b>	<b>\$</b>	<b>\$ 475,180</b>	<b>\$ 890,000</b>
<b>Capital Projects Funds</b>				
Capital-Streets Fund	\$ 15,322,500	\$ 154,500	\$ 638,511	\$ 14,548,500
<b>Total Capital Projects Funds</b>	<b>\$ 15,322,500</b>	<b>\$ 154,500</b>	<b>\$ 638,511</b>	<b>\$ 14,548,500</b>
<b>Permanent Funds</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise Funds</b>				
Water Fund	\$ 9,827,000	\$ (94,000)	\$ 7,828,239	\$ 9,770,000
Sewer Fund	3,462,500		4,004,406	3,711,000
Sanitation Fund	1,238,000	403,000	1,625,403	1,719,000
<b>Total Enterprise Funds</b>	<b>\$ 14,527,500</b>	<b>\$ 309,000</b>	<b>\$ 13,458,048</b>	<b>\$ 15,200,000</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>\$ 64,963,500</b>	<b>\$</b>	<b>\$ 40,944,511</b>	<b>\$ 73,823,500</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 2022**

Fund	Full-Time Equivalent (FTE) 2022	Employee Salaries and Hourly Costs 2022	Retirement Costs 2022	Healthcare Costs 2022	Other Benefit Costs 2022	Total Estimated Personnel Compensation 2022
<b>General Fund</b>	162	\$ 13,310,500	\$ 3,755,000	\$ 1,942,000	\$ 395,000	\$ 19,402,500
<b>Special Revenue Funds</b>						
Court Fund	11	\$ 741,000	\$ 148,500	\$ 134,000	\$ 7,000	\$ 1,030,500
Highway User Revenue Fund	4	217,000	47,000	51,000	8,000	323,000
<b>Total Special Revenue Funds</b>	15	\$ 958,000	\$ 195,500	\$ 185,000	\$ 15,000	\$ 1,353,500
<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 Fund	19	\$ 1,154,000	\$ 247,000	\$ 215,000	\$ 31,000	\$ 1,647,000
Sewer Fund	7	458,000	94,000	88,000	20,000	660,000
<b>Total Enterprise Funds</b>	26	\$ 1,612,000	\$ 341,000	\$ 303,000	\$ 51,000	\$ 2,307,000
<b>Internal Service Funds</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>Total all Funds</b>	202	\$ 15,880,500	\$ 4,291,500	\$ 2,430,000	\$ 461,000	\$ 23,063,000