

**OFFICAL BUDGET FORMS**  
**CITY OF EL MIRAGE, ARIZONA**  
**Fiscal Year 2013**

**CITY OF EL MIRAGE, ARIZONA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2013**

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2012	ACTUAL EXPENDITURES/ EXPENSES ** 2012	FUND BALANCE/ NET ASSETS*** July 1, 2012**	PROPERTY TAX REVENUES 2013	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2013	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013		TOTAL FINANCIAL RESOURCES AVAILABLE 2013	BUDGETED EXPENDITURES/ EXPENSES 2013
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 15,939,000	\$ 15,939,000	\$ 13,500,000	Primary: \$ 1,784,422	\$ 13,641,078	\$	\$	\$ 2,275,000	\$ 810,850	\$ 30,389,650	\$ 16,889,650
2. Special Revenue Funds	5,000,500	5,000,500	1,043,500	Secondary:	5,587,500			424,350		7,055,350	6,887,850
3. Debt Service Funds Available	1,245,000	1,245,000	122,000	1,960,000				175,000		2,257,000	2,240,000
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	1,245,000	1,245,000	122,000	1,960,000				175,000		2,257,000	2,240,000
6. Capital Projects Funds	31,718,500	31,718,500	2,012,500		45,857,000	17,900,000				65,769,500	64,902,500
7. Permanent Funds											
8. Enterprise Funds Available	16,193,500	16,193,500	(2,425,000)		13,310,000	7,425,000		211,500	2,275,000	16,246,500	20,384,950
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	16,193,500	16,193,500	(2,425,000)		13,310,000	7,425,000		211,500	2,275,000	16,246,500	20,384,950
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 70,096,500	\$ 70,096,500	\$ 14,253,000	\$ 3,744,422	\$ 78,395,578	\$ 25,325,000	\$	\$ 3,085,850	\$ 3,085,850	\$ 121,718,000	\$ 111,304,950

**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 or voter-approved alternative expenditure limitation

	2012	2013
1. Budgeted expenditures/expenses	\$ 70,096,500	\$ 111,304,950
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	70,096,500	111,304,950
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 70,096,500	\$ 111,304,950
6. EEC or voter-approved alternative expenditure limitation	\$ 70,096,500	\$ 111,304,950

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 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 in this column represent Fund Balance/Net Asset 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, ARIZONA**  
**Summary of Tax Levy and Tax Rate Information**  
**Fiscal Year 2013**

	<b>2012</b>	<b>2013</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 1,784,422	\$ 1,828,998
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	\$ 1,770,000	\$ 1,784,422
B. Secondary property taxes	1,300,000	1,960,000
C. Total property tax levy amounts	\$ 3,070,000	\$ 3,744,422
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 1,685,000	
(2) Prior years' levies	141,000	
(3) Total primary property taxes	\$ 1,826,000	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 1,236,000	
(2) Prior years' levies	108,000	
(3) Total secondary property taxes	\$ 1,344,000	
C. Total property taxes collected	\$ 3,170,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.6710	1.8579
(2) Secondary property tax rate	1.2030	2.0307
(3) Total city/town tax rate	2.8740	3.8886

B. Special assessment district tax rates

Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating no 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, ARIZONA**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2013**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2012</b>	<b>ACTUAL REVENUES* 2012</b>	<b>ESTIMATED REVENUES 2013</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 5,150,000	\$ 5,150,000	\$ 5,450,000
TPT Assessments	30,000	30,000	30,000
Uncollected Primary Property Tax			(28,922)
Franchise Fees	625,000	625,000	690,000
<b>Licenses and permits</b>			
Business License Fees	115,000	115,000	100,000
Building Permit Fees	50,000	50,000	50,000
<b>Intergovernmental</b>			
State Sales Tax	2,405,000	2,405,000	2,650,000
State Income Tax	2,683,000	2,683,000	3,250,000
Vehicle License Tax	1,072,000	1,072,000	1,050,000
Grant Revenue	169,000	169,000	100,000
<b>Charges for services</b>			
Planning And Zoning Fees	5,000	5,000	
Engineering Inspection Fees	20,000	20,000	20,000
Plan Check Fees	15,000	15,000	20,000
Rent - Library	8,000	8,000	10,000
Rural Metro Transports	35,000	35,000	40,000
Recreation Classes	2,000	2,000	
Sport Programs	5,000	5,000	10,000
Athletic Field Rents	2,000	2,000	
Ramada Rentals	5,000	5,000	10,000
Community Center Rentals	2,000	2,000	
Special Events			20,000
<b>Fines and forfeits</b>			
Photo Radar Base Fine			
Defensive Driving Fine			
Jail Incarceration Fine	30,000	30,000	30,000
<b>Interest on investments</b>			
Interest	15,000	15,000	20,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	40,000	40,000	30,000
<b>Miscellaneous</b>			
Other	174,000	174,000	90,000
<b>Total General Fund</b>	<b>\$ 12,657,000</b>	<b>\$ 12,657,000</b>	<b>\$ 13,641,078</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, ARIZONA**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2013**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2012</b>	<b>ACTUAL REVENUES* 2012</b>	<b>ESTIMATED REVENUES 2013</b>
<b>SPECIAL REVENUE FUNDS</b>			
HURF Taxes	\$ 1,600,000	\$ 1,600,000	\$ 1,790,000
	\$ 1,600,000	\$ 1,600,000	\$ 1,790,000
Municipal Court Fund Grants	\$ 51,000	\$ 51,000	\$ 26,000
Municipal Court Fund Fines and Forfeitures	435,000	435,000	370,000
Municipal Court Fund Miscellaneous	28,000	28,000	37,500
	\$ 514,000	\$ 514,000	\$ 433,500
Municipal Court Enhancement Fund Fines and Forfeitures	\$ 40,000	\$ 40,000	\$ 170,000
Miscellaneous			1,500
	\$ 40,000	\$ 40,000	\$ 171,500
Police Grant Fund Grants	\$ 382,000	\$ 382,000	\$ 500,000
	\$ 382,000	\$ 382,000	\$ 500,000
Police Towing Fund Fines & Forefeitures	\$	\$	\$ 100,000
Home Rehab Fund Grants	959,500	959,500	
	\$ 959,500	\$ 959,500	\$ 100,000
CDBG Fund Grants	\$ 330,000	\$ 330,000	\$ 531,500
	\$ 330,000	\$ 330,000	\$ 531,500
Photo Radar Fund Fines & Forefeitures	\$	\$	\$ 2,000,000
	\$	\$	\$ 2,000,000
Special Projects Donations	\$	\$	\$ 61,000
	\$	\$	\$ 61,000
<b>Total Special Revenue Funds</b>	<b>\$ 3,825,500</b>	<b>\$ 3,825,500</b>	<b>\$ 5,587,500</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, ARIZONA**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2013**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2012</b>	<b>ACTUAL REVENUES* 2012</b>	<b>ESTIMATED REVENUES 2013</b>
<b>CAPITAL PROJECTS FUNDS</b>			
General Capital Fund Taxes	\$ 20,000,000	\$ 20,000,000	\$
General Capital Fund Grants	880,500	880,500	20,039,000
	\$ 20,880,500	\$ 20,880,500	\$ 20,039,000
Streets Capital Fund Grants	\$	\$	25,818,000
	\$	\$	25,818,000
<b>Total Capital Projects Funds</b>	<b>\$ 20,880,500</b>	<b>\$ 20,880,500</b>	<b>\$ 45,857,000</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.			
<b>ENTERPRISE FUNDS</b>			
Water/Sewer Charges for Services	\$ 9,695,000	\$ 9,695,000	\$
Water/Sewer Fines and Forefeitures	135,000	135,000	
Water/Sewer Miscellaneous	30,000	30,000	
	\$ 9,860,000	\$ 9,860,000	\$
Sanitation Charges for Services	\$ 1,204,500	\$ 1,204,500	\$ 1,390,000
Sanitation Miscellaneous	10,000	10,000	10,000
	\$ 1,214,500	\$ 1,214,500	\$ 1,400,000
Sewer Charges for Services	\$	\$	\$ 3,000,000
Sewer Fines and Forefeitures			
Sewer Miscellaneous			
	\$	\$	\$ 3,000,000
Water Charges for Services	\$	\$	\$ 8,220,000
Water Fines and Forefeitures			180,000
Water Grants			500,000
Water Miscellaneous			10,000
	\$	\$	\$ 8,910,000
<b>Total Enterprise Funds</b>	<b>\$ 11,074,500</b>	<b>\$ 11,074,500</b>	<b>\$ 13,310,000</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 48,437,500</b>	<b>\$ 48,437,500</b>	<b>\$ 78,395,578</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, ARIZONA**  
**Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2013**

FUND	OTHER FINANCING 2013		INTERFUND TRANSFERS 2013	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Municipal Court Fund	\$	\$	\$	\$ 227,850
Highway User Revenue Fund				41,000
Police Grants Fund				137,000
Water Fund			1,236,500	211,500
Sewer Fund			713,500	
Sanitation Fund			325,000	
Debt Service Fund				175,000
CDBG Fund				18,500
<b>Total General Fund</b>	<b>\$</b>	<b>\$</b>	<b>\$ 2,275,000</b>	<b>\$ 810,850</b>
<b>SPECIAL REVENUE FUNDS</b>				
Municipal Court Fund	\$	\$	\$ 227,850	\$
Highway User Revenue Fund			41,000	
Police Grants Fund			137,000	
CDBG Fund			18,500	
<b>Total Special Revenue Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 424,350</b>	<b>\$</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$	\$	\$ 175,000	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 175,000</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital - Parks Improvement Fund	\$ 5,500,000	\$	\$	\$
DIF Police Fund	6,000,000			
Capital - Streets Fund	6,400,000			
<b>Total Capital Projects Funds</b>	<b>\$ 17,900,000</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>				
Sewer Fund	\$ 825,000	\$	\$	\$ 713,500
Sanitation Fund				325,000
Water Fund	6,600,000		211,500	1,236,500
<b>Total Enterprise Funds</b>	<b>\$ 7,425,000</b>	<b>\$</b>	<b>\$ 211,500</b>	<b>\$ 2,275,000</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 25,325,000</b>	<b>\$</b>	<b>\$ 3,085,850</b>	<b>\$ 3,085,850</b>

**CITY OF EL MIRAGE, ARIZONA**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2013**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2012</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2012</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2013</b>
<b>GENERAL FUND</b>				
Mayor and Council	\$ 191,500	\$	\$ 191,500	\$ 189,500
Legal Services	694,000		694,000	795,000
Administration	1,269,000		1,269,000	1,181,300
Safety & Loss Control	255,000		255,000	255,000
Information Technology	756,000		756,000	827,500
City Clerk	179,000		179,000	193,000
Human Resources	252,500		252,500	268,000
Financial Services	529,000		529,000	553,500
Parks	947,000		947,000	529,500
Facilities Management	496,500		496,500	661,000
Recreation	234,500		234,500	154,500
Community Development	438,000		438,000	451,000
Planning & Zoning	138,000		138,000	138,500
Police	5,785,000		5,785,000	6,340,000
Code Compliance	267,500		267,500	274,500
Fire	2,815,000		2,815,000	2,920,500
Building & Inspection Services	245,000		245,000	253,000
Fleet Management	150,500		150,500	153,000
Contingency	296,000		296,000	751,350
<b>Total General Fund</b>	<b>\$ 15,939,000</b>	<b>\$</b>	<b>\$ 15,939,000</b>	<b>\$ 16,889,650</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund	\$ 2,084,500	\$	\$ 2,084,500	\$ 2,181,000
LTAF Fund	52,500		52,500	52,500
Municipal Court Fund	631,500		631,500	661,350
Municipal Court Enhancement Fund	408,000		408,000	581,500
Police Grants Fund	432,000		432,000	592,000
HomeRehab Fund	961,500		961,500	
CDBG Fund	422,500		422,500	550,000
Special Projects Fund	8,000		8,000	69,500
Police Towing Fund				100,000
Photo Radar Fund				2,100,000
<b>Total Special Revenue Funds</b>	<b>\$ 5,000,500</b>	<b>\$</b>	<b>\$ 5,000,500</b>	<b>\$ 6,887,850</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$ 1,245,000	\$	\$ 1,245,000	\$ 2,240,000
<b>Total Debt Service Funds</b>	<b>\$ 1,245,000</b>	<b>\$</b>	<b>\$ 1,245,000</b>	<b>\$ 2,240,000</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital - Streets Fund	\$ 6,400,000	\$	\$ 6,400,000	\$ 32,218,000
Capital - Parks Improvement Fund				5,500,000
Capital - General Fund	20,917,000		20,917,000	20,075,000
DIF Municipal Facilities Fund	40,000		40,000	65,000
DIF Parks & Recreation Fund	7,000		7,000	13,500
DIF Fire Fund	4,309,500		4,309,500	1,000,000
DIF Police Fund	45,000		45,000	6,031,000
<b>Total Capital Projects Funds</b>	<b>\$ 31,718,500</b>	<b>\$</b>	<b>\$ 31,718,500</b>	<b>\$ 64,902,500</b>
<b>ENTERPRISE FUNDS</b>				
Water & Sewer Fund	\$ 14,636,000	\$	\$ 14,636,000	\$
Sanitation Fund	1,557,500		1,557,500	964,800
Sewer Fund				3,669,500
Water Fund				15,750,650
<b>Total Enterprise Funds</b>	<b>\$ 16,193,500</b>	<b>\$</b>	<b>\$ 16,193,500</b>	<b>\$ 20,384,950</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 70,096,500</b>	<b>\$</b>	<b>\$ 70,096,500</b>	<b>\$ 111,304,950</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.