

**CITY OF EL MIRAGE, ARIZONA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2012**

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2011	ACTUAL EXPENDITURES/EXPENSES** 2011	FUND BALANCE/NET ASSETS*** July 1, 2011**	PROPERTY TAX REVENUES 2012	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2012	OTHER FINANCING 2012		INTERFUND TRANSFERS 2012		TOTAL FINANCIAL RESOURCES AVAILABLE 2012	BUDGETED EXPENSES 2012
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 18,020,000	\$ 18,020,000	\$ 8,000,000	Primary: \$ 1,770,000 Secondary:	\$ 12,657,000	\$	\$	\$ 2,121,000	\$ 541,500	\$ 24,006,500	\$ 15,939,000
2. Special Revenue Funds	5,705,000	5,705,000	959,500		3,825,500			360,000	64,000	5,081,000	5,000,500
3. Debt Service Funds Available	1,245,000	1,245,000	19,000	1,300,000						1,319,000	1,245,000
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	1,245,000	1,245,000	19,000	1,300,000						1,319,000	1,245,000
6. Capital Projects Funds	30,020,000	30,020,000	4,342,000		20,880,500	6,400,000	111,000	111,000	9,500	31,724,000	31,718,500
7. Permanent Funds											
8. Enterprise Funds Available	18,403,000	18,403,000	1,390,000		11,074,500	2,985,000		172,500	2,149,500	13,472,500	16,193,500
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	18,403,000	18,403,000	1,390,000		11,074,500	2,985,000		172,500	2,149,500	13,472,500	16,193,500
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 73,393,000	\$ 73,393,000	\$ 14,710,500	\$ 3,070,000	\$ 48,437,500	\$ 9,385,000	\$	\$ 2,764,500	\$ 2,764,500	\$ 75,603,000	\$ 70,096,500

2011                      2012

\$ 73,393,000	\$ 70,096,500
73,393,000	70,096,500
\$ 73,393,000	\$ 70,096,500
\$ 73,393,000	\$ 70,096,500

**EXPENDITURE LIMITATION COMPARISON**

- Budgeted expenditures/expenses
- Add/subtract: estimated net reconciling items
- Budgeted expenditures/expenses adjusted for reconciling items
- Less: estimated exclusions
- Amount subject to the expenditure limitation
- EEC or voter-approved alternative expenditure limitation

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 2012**

	<b>2011</b>	<b>2012</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 1,736,286	\$ 1,784,422
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	\$ 1,735,000	\$ 1,770,000
B. Secondary property taxes	1,300,000	1,300,000
C. Total property tax levy amounts	\$ 3,035,000	\$ 3,070,000
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 1,648,250	
(2) Prior years' levies	86,750	
(3) Total primary property taxes	\$ 1,735,000	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 1,235,000	
(2) Prior years' levies	65,000	
(3) Total secondary property taxes	\$ 1,300,000	
C. Total property taxes collected	\$ 3,035,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.3498	1.6710
(2) Secondary property tax rate	0.9441	1.2030
(3) Total city/town tax rate	2.2939	2.8740

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 2012**

SOURCE OF REVENUES	ESTIMATED REVENUES 2011	ACTUAL REVENUES* 2011	ESTIMATED REVENUES 2012
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 5,150,000	\$ 5,150,000	\$ 5,150,000
TPT Assessments	20,000	20,000	30,000
Franchise Fees	620,000	620,000	625,000
<b>Licenses and permits</b>			
Business License Fees	205,000	205,000	115,000
Building Permit Fees	35,000	35,000	50,000
<b>Intergovernmental</b>			
State Sales Tax	2,400,000	2,400,000	2,405,000
State Income Tax	3,120,000	3,120,000	2,683,000
Vehicle License Tax	1,110,000	1,110,000	1,072,000
Grant Revenue	253,000	253,000	169,000
<b>Charges for services</b>			
Planning And Zoning Fees	5,000	5,000	5,000
Engineering Inspection Fees	20,000	20,000	20,000
Plan Check Fees	15,000	15,000	15,000
Rent - Library			8,000
Rural Metro Transports	30,000	30,000	35,000
Recreation Classes			2,000
Sport Programs			5,000
Athletic Field Rents			2,000
Ramada Rentals			5,000
Community Center Rentals			2,000
Common Space Charge	162,500	162,500	
<b>Fines and forfeits</b>			
Photo Radar Base Fine	650,000	650,000	
Defensive Driving Fine	275,000	275,000	
Jail Incarceration Fine	10,000	10,000	30,000
<b>Interest on investments</b>			
Interest	60,000	60,000	15,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	40,000	40,000	40,000
<b>Miscellaneous</b>			
Other	170,000	170,000	174,000
<b>Total General Fund</b>	<b>\$ 14,350,500</b>	<b>\$ 14,350,500</b>	<b>\$ 12,657,000</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, ARIZONA**  
**Summary by Fund Type of Revenues Other Than Property Taxes**  
**Fiscal Year 2012**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2011</u>	<u>ACTUAL REVENUES* 2011</u>	<u>ESTIMATED REVENUES 2012</u>
<b>SPECIAL REVENUE FUNDS</b>			
HURF Taxes	\$ 1,875,000	\$ 1,875,000	\$ 1,600,000
	\$ 1,875,000	\$ 1,875,000	\$ 1,600,000
Municipal Court Fund Grants	\$	\$	\$ 51,000
Municipal Court Fund Fines and Forfeitures	\$	\$	435,000
Municipal Court Fund Miscellaneous	\$	\$	28,000
	\$	\$	\$ 514,000
Municipal Court Enhancement Fund Fines and Forfeitures	\$	\$	\$ 40,000
	\$	\$	\$ 40,000
Police Grant Fund Grants	\$ 1,112,500	\$ 1,112,500	\$ 382,000
	\$ 1,112,500	\$ 1,112,500	\$ 382,000
Home Rehab Fund Grants	\$ 1,245,000	\$ 1,245,000	\$ 959,500
	\$ 1,245,000	\$ 1,245,000	\$ 959,500
CDBG Fund Grants	\$ 804,000	\$ 804,000	\$ 330,000
	\$ 804,000	\$ 804,000	\$ 330,000
Senior Center Fund Donations	\$ 15,000	\$ 15,000	\$
	\$ 15,000	\$ 15,000	\$
Special Projects Donations	\$ 10,000	\$ 10,000	\$
	\$ 10,000	\$ 10,000	\$
<b>Total Special Revenue Funds</b>	<b>\$ 5,061,500</b>	<b>\$ 5,061,500</b>	<b>\$ 3,825,500</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 2012**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2011</u>	<u>ACTUAL REVENUES* 2011</u>	<u>ESTIMATED REVENUES 2012</u>
<b>CAPITAL PROJECTS FUNDS</b>			
General Capital Fund Taxes	\$ 20,076,500	\$ 20,076,500	\$ 20,000,000
General Capital Fund Grants			880,500
	\$ 20,076,500	\$ 20,076,500	\$ 20,880,500
<b>Total Capital Projects Funds</b>	<b>\$ 20,076,500</b>	<b>\$ 20,076,500</b>	<b>\$ 20,880,500</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.

**ENTERPRISE FUNDS**

Water/Sewer Charges for Services	\$ 9,040,000	\$ 9,040,000	\$ 9,695,000
Water/Sewer Fines and Forfeitures			135,000
Water/Sewer Miscellaneous			30,000
	\$ 9,040,000	\$ 9,040,000	\$ 9,860,000
Sanitation Charges for Services	\$ 1,105,000	\$ 1,105,000	\$ 1,204,500
Sanitation Miscellaneous			10,000
	\$ 1,105,000	\$ 1,105,000	\$ 1,214,500
<b>Total Enterprise Funds</b>	<b>\$ 10,145,000</b>	<b>\$ 10,145,000</b>	<b>\$ 11,074,500</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 49,633,500</b>	<b>\$ 49,633,500</b>	<b>\$ 48,437,500</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 Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2012**

FUND	OTHER FINANCING 2012		INTERFUND TRANSFERS 2012	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Municipal Court Fund	\$	\$	\$	\$ 117,500
Highway User Revenue Fund				100,000
Police Grants Fund				50,000
Water & Sewer Fund			1,765,000	172,500
Sanitation Fund			292,000	
Capital - General Fund				1,500
DIF Fire Fund				100,000
Senior Center Fund			64,000	
<b>Total General Fund</b>	\$	\$	\$ 2,121,000	\$ 541,500
<b>SPECIAL REVENUE FUNDS</b>				
Municipal Court Fund	\$	\$	\$ 117,500	\$
Highway User Revenue Fund			100,000	
Police Grants Fund			50,000	
Senior Center Fund				64,000
CDBG Fund			92,500	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 360,000	\$ 64,000
<b>CAPITAL PROJECTS FUNDS</b>				
Capital - Parks Improvement Fund	\$	\$	\$	\$ 9,500
DIF Fire Fund			109,500	
Capital - General Fund			1,500	
Capital - Streets Fund	6,400,000			
<b>Total Capital Projects Funds</b>	\$ 6,400,000	\$	\$ 111,000	\$ 9,500
<b>ENTERPRISE FUNDS</b>				
Water & Sewer Fund	\$ 2,385,000	\$	\$ 172,500	\$ 1,857,500
Sanitation Fund	600,000			292,000
<b>Total Enterprise Funds</b>	\$ 2,985,000	\$	\$ 172,500	\$ 2,149,500
<b>TOTAL ALL FUNDS</b>	\$ 9,385,000	\$	\$ 2,764,500	\$ 2,764,500

**CITY OF EL MIRAGE, ARIZONA**  
**Summary by Department of Expenditures/Expenses Within Each Fund Type**  
**Fiscal Year 2012**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2011</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2011</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2011</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2012</b>
<b>GENERAL FUND</b>				
Mayor and Council	\$ 191,500	\$	\$ 191,500	\$ 191,500
Legal Services	858,000		858,000	694,000
Administration	1,298,500	214,250	1,084,250	1,269,000
Safety & Loss Control	255,000	45,000	210,000	255,000
Information Technology	926,500		926,500	756,000
City Clerk	153,000		153,000	179,000
Human Resources	274,500		274,500	252,500
Financial Services	581,000	47,250	533,750	529,000
Parks	1,273,000	(2,000)	1,271,000	947,000
Facilities Management				496,500
Recreation	218,000		218,000	234,500
Community Development	1,205,000		1,205,000	438,000
Planning & Zoning				138,000
Police	6,262,500		6,262,500	5,785,000
Code Compliance				267,500
Fire	2,824,500		2,824,500	2,815,000
Building & Inspection Services				245,000
Fleet Management	150,000		150,000	150,500
Contingency	686,500	(306,500)	993,000	296,000
Court	580,500		580,500	
Engineering	284,000		284,000	
<b>Total General Fund</b>	<b>\$ 18,022,000</b>	<b>\$ (2,000)</b>	<b>\$ 18,020,000</b>	<b>\$ 15,939,000</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund	\$ 1,767,000	\$	\$ 1,767,000	\$ 2,084,500
LTAFFund	202,500		202,500	52,500
Municipal Court Fund				631,500
Municipal Court Enhancement Fund	275,000		275,000	408,000
Police Grants Fund	1,166,000		1,166,000	432,000
HomeRehab Fund	1,246,000		1,246,000	961,500
CDBG Fund	936,000		936,000	422,500
Special Projects Fund	10,000		10,000	8,000
Senior Center Fund	102,500		102,500	
<b>Total Special Revenue Funds</b>	<b>\$ 5,705,000</b>	<b>\$</b>	<b>\$ 5,705,000</b>	<b>\$ 5,000,500</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$ 1,245,000	\$	\$ 1,245,000	\$ 1,245,000
<b>Total Debt Service Funds</b>	<b>\$ 1,245,000</b>	<b>\$</b>	<b>\$ 1,245,000</b>	<b>\$ 1,245,000</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital - Streets Fund	\$ 30,020,000	\$	\$ 30,020,000	\$ 6,400,000
Capital - Parks Improvement Fund				20,917,000
Capital - General Fund				40,000
DIF Municipal Facilities Fund				7,000
DIF Parks & Recreation Fund				4,309,500
DIF Fire Fund				45,000
DIF Police Fund				
<b>Total Capital Projects Funds</b>	<b>\$ 30,020,000</b>	<b>\$</b>	<b>\$ 30,020,000</b>	<b>\$ 31,718,500</b>
<b>ENTERPRISE FUNDS</b>				
Water & Sewer Fund	\$ 17,508,000	\$	\$ 17,508,000	\$ 14,636,000
Sanitation Fund	895,000		895,000	1,557,500
<b>Total Enterprise Funds</b>	<b>\$ 18,403,000</b>	<b>\$</b>	<b>\$ 18,403,000</b>	<b>\$ 16,193,500</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 73,395,000</b>	<b>\$ (2,000)</b>	<b>\$ 73,393,000</b>	<b>\$ 70,096,500</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.

