

**CITY OF EL MIRAGE
COUNCIL AGENDA ACTION FORM**

A.

1) Regular Meeting

MEETING SCHEDULED

Time: 6:00 P.M.

Date: May 28, 2009

2) Submitting Department: Finance

Contact Person: Larry D. Price

3) Regular

Requesting Action

4) Type of Document Needing Approval: Resolution

5) **Agenda Wording:** The attached Resolution No. R09-05-16 and Schedules A-E are presented for Council adoption as the Tentative Budget for FY 09-10. The Tentative Budget sets the upper limit for the City's expenditures for FY 09-10. The Final Budget can be less than, but not greater than the Tentative Budget. The Tentative Budget proposes \$91,244,886 in expenditures for FY 09-10. Upon adoption, the resolution and schedules A-E will be published once-a-week for two consecutive weeks in the newspaper, along with a notice of a Public Hearing prior to the Final Budget adoption on June 11, 2009. The attached Tentative Budget is \$148,086 greater than the Proposed Budget that was handed out May 7, 2009. The additional funding includes a part-time court clerk increased to fulltime, a new fulltime court clerk, and a court bailiff position. Also, the Court revenues were increased \$148,086.

6) Vote Required: Majority

7) List Attachments as Follows: Resolution No. R09-05-16; Schedules A-E

8) Recommendation: Adopt Resolution No. R09-05-16

9) **Fiscal Impact:** The Tentative Budget for FY 09-10 will be \$91,244,886, if Resolution No. R09-05-16 is adopted as presented.



Department Head



Finance Director



City Manager/Designee

City Attorney

Distribution after Council action:

City Clerk: Originals _____

Council Action

Motion/Second

____ Kern
____ Bedolla
____ Cleveland
____ Connor
____ Delgado
____ Super
____ Waterman

Results

For _____
Against _____
Passed _____
Failed _____
Deny _____
Cont. _____
Tabled _____

RESOLUTION NO. R09-05-16

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF EL
MIRAGE, MARICOPA COUNTY, ARIZONA, APPROVING AND ADOPTING
A TENTATIVE BUDGET FOR FISCAL YEAR 2009-2010**

WHEREAS, in accordance with the provisions of Title 42, Section 301, 302, 303 and 304, Arizona Revised Statutes, the City Council did, on the 28th day of May, 2009 make an estimate of the different amounts required to meet the public expenditures for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City of El Mirage; and

WHEREAS, it appears that the sums to be raised by primary taxation, as specified therein, do not in aggregate amount exceed that amount as computed in Title 42, Section 301, Arizona Revised Statutes, and Proposition 415, the Expenditure Limitation, which was approved by the voters at a General Election held November 4, 2008; and

WHEREAS, it appears that publication will be duly made as required by law, of said estimates together with a notice that City Council will hold a special meeting on June 11, 2009, at the El Mirage Municipal Court Facility, at 14010 N. El Mirage Road, at 6:00 p.m., for the purpose of hearing taxpayers and approving the final budget as set forth in said estimates; and

WHEREAS, it appears that publication will be duly made as required by law, of said estimates together with a notice that City Council will meet on the 25th day of June 2009 at the El Mirage Municipal Court Facility, at 14010 N. El Mirage Road, at 6:00 p.m., for the purpose of making tax levies as set forth in said estimates; and

WHEREAS, the tentative budget is available for viewing at El Mirage City Hall located at 12145 N.W. Grand Avenue, Suite 2;

NOW, THEREFORE, BE IT RESOLVED, that said estimates of revenues and expenditures shown on the attached schedules are hereby adopted as the Tentative Budget for Fiscal Year 2009-2010 and the City Clerk is hereby directed to publish the estimates of expenses and notice of the public hearing as required by law.

PASSED AND ADOPTED by the City Council this 28th day of May, 2009.

Fred Waterman, Mayor

Attested:

Approved As To Form:

Richard Saathoff, City Clerk

Rick Flaaen, City Attorney

**City of El Mirage
Summary Schedule of Estimated Revenues and Expenditures/Expenses
For FY 09-10**

| FUND | ADOPTED BUDGETED EXPENDITURES / EXPENSES* 2008-2009 | ACTUAL EXPENDITURES/ EXPENSES ** 2008-2009 | FUND BALANCE/ NET ASSETS*** July 1, 2009** | PROPERTY TAX REVENUES 2009-2010 | ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2009-2010 | OTHER FINANCING 2009-2010 | | INTERFUND TRANSFERS 2009-2010 | | TOTAL FINANCIAL RESOURCES AVAILABLE 2009-2010 | BUDGETED EXPENDITURES/ EXPENSES 2009-2010 |
|---|---|--|--|---|--|---------------------------|------------|-------------------------------|--------------|---|---|
| | | | | | | SOURCES <USES> | IN | <OUT> | | | |
| 1. General Fund | \$ 25,253,399 | \$ 17,146,772 | \$ 9,998,892 | Primary: \$ 1,666,373 Secondary: 1,256,182 | \$ 15,003,758 | \$ | \$ | \$ 1,100,000 | \$ 2,902,045 | \$ 24,866,978 | \$ 24,373,179 |
| 2. Special Revenue Funds | 6,594,803 | 4,519,019 | 149,837 | | 5,966,362 | | | 327,361 | 433,645 | 7,266,097 | 6,041,747 |
| 3. Debt Service Funds Available | 1,892,285 | 476,013 | | | | | | | | | 1,550,182 |
| 4. Less: Designation for Future Debt Retirement | | | | | | | | | | | |
| 5. Total Debt Service Funds | 1,892,285 | 476,013 | | | | | | | | | 1,550,182 |
| 6. Capital Projects Funds | 47,411,272 | 11,419,553 | 6,536,106 | | 36,916,355 | 33,300,000 | 33,300,000 | 4,162,873 | | 47,615,334 | 47,783,301 |
| 8. Enterprise Funds Available | 17,769,461 | 13,618,554 | 1,069,306 | | 12,681,715 | 2,800,000 | 2,800,000 | | 2,254,544 | 11,496,477 | 11,496,477 |
| 9. Less: Designation for Future Debt Retirement | | | | | | | | | | | |
| 10. Total Enterprise Funds | 17,769,461 | 13,618,554 | 1,069,306 | | 12,681,715 | 2,800,000 | 2,800,000 | | 2,254,544 | 11,496,477 | 11,496,477 |
| 12. TOTAL ALL FUNDS | \$ 98,921,220 | \$ 47,179,911 | \$ 17,754,141 | \$ 2,922,555 | \$ 70,568,190 | 36,100,000 | 36,100,000 | \$ 5,590,234 | \$ 5,590,234 | \$ 91,244,886 | \$ 91,244,886 |

EXPENDITURE LIMITATION COMPARISON

| | 2008 | 2009 |
|--|------------|------------|
| 1. Budgeted expenditures/expenses | 98,921,220 | 91,244,886 |
| 2. Add/subtract: estimated net reconciling items | | |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 98,921,220 | 91,244,886 |
| 4. Less: estimated exclusions | 98,921,220 | 91,244,886 |
| 5. Amount subject to the expenditure limitation | 98,921,220 | 91,244,886 |
| 6. EEC or voter-approved alternative expenditure limitation | | |

* 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 invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).

City Of El Mirage
Summary of Tax Levy and Tax Rate Information
FY 09-10

| | <u>2008-2009</u> | <u>2009-2010</u> |
|--|---------------------|---------------------|
| 1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A) | \$ <u>1,575,939</u> | \$ <u>1,666,373</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>1,575,939</u> | \$ <u>1,666,373</u> |
| B. Secondary property taxes | <u>469,909</u> | <u>1,256,182</u> |
| C. Total property tax levy amounts | \$ <u>2,045,848</u> | \$ <u>2,922,555</u> |
| 4. Property taxes collected* | | |
| A. Primary property taxes | | |
| (1) Current year's levy | \$ <u>1,575,939</u> | |
| (2) Prior years' levies | _____ | |
| (3) Total primary property taxes | \$ <u>1,575,939</u> | |
| B. Secondary property taxes | | |
| (1) Current year's levy | \$ <u>469,909</u> | |
| (2) Prior years' levies | _____ | |
| (3) Total secondary property taxes | \$ <u>469,909</u> | |
| C. Total property taxes collected | \$ <u>2,045,848</u> | |
| 5. Property tax rates | | |
| A. City/Town tax rate | | |
| (1) Primary property tax rate | <u>0.9817</u> | <u>0.9303</u> |
| (2) Secondary property tax rate | <u>0.2211</u> | <u>0.6410</u> |
| (3) Total city/town tax rate | <u>1.2028</u> | <u>1.5713</u> |

* 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
Summary by Fund Type of Revenues Other Than Property Taxes
FY 09-10

| SOURCE OF REVENUES | ADOPTED BUDGET REVENUES 2008-2009 | ESTIMATED ACTUAL REVENUES* 2008-2009 | ADOPTED BUDGET REVENUES 2009-2010 |
|-------------------------------------|--|---|--|
| GENERAL FUND | | | |
| Local taxes | | | |
| Local Taxes | \$ 6,670,000 | \$ 6,630,406 | \$ 6,575,000 |
| State Shared Revenues | 8,426,000 | 8,606,856 | 7,404,152 |
| Building & Zoning Fees | 108,000 | 298,230 | 179,000 |
| Court Revenues | 186,820 | 364,648 | 471,406 |
| Other Revenues | 634,671 | 522,237 | 374,200 |
| Total General Fund | \$ 16,025,491 | \$ 16,422,377 | \$ 15,003,758 |
| SPECIAL REVENUE FUNDS | | | |
| HURF | \$ 2,308,000 | \$ 1,903,110 | \$ 1,937,584 |
| LTAF | 176,085 | 205,408 | 139,067 |
| Senior Center | 265,524 | 265,524 | 265,524 |
| HOME | 1,809,224 | 578,158 | 1,731,065 |
| CDBG | 250,000 | 250,000 | 983,990 |
| Special Projects | - | 350 | - |
| YMCA Debt Service | - | - | 294,000 |
| Police Grants | 96,347 | 121,000 | 615,132 |
| Total Special Revenue Funds | \$ 4,905,180 | \$ 3,323,550 | \$ 5,966,362 |
| CAPITAL PROJECTS FUNDS | | | |
| CIP | \$ 40,528,550 | \$ 10,290,660 | \$ 36,916,355 |
| Total Capital Projects Funds | \$ 40,528,550 | \$ 10,290,660 | \$ 36,916,355 |
| ENTERPRISE FUNDS | | | |
| Water and Sewer | \$ 15,800,549 | \$ 10,920,801 | \$ 11,781,370 |
| Sanitation | 947,000 | 900,486 | 900,345 |
| Total Enterprise Funds | \$ 16,747,549 | \$ 11,821,287 | \$ 12,681,715 |
| TOTAL ALL FUNDS | \$ 78,206,770 | \$ 41,857,874 | \$ 70,568,190 |

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date

City Of El Mirage
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
For FY 09-10

| FUND | OTHER FINANCING 2009-2010 | | INTERFUND TRANSFERS 2009-2010 | |
|-------------------------------------|------------------------------|----------------------|----------------------------------|---------------------|
| | SOURCES | <USES> | IN | <OUT> |
| GENERAL FUND | | | | |
| Water/Sewer/Solid Waste | \$ | \$ | \$ 1,100,000 | \$ |
| Senior Center | | | | 144,898 |
| CIP | | | | 2,574,684 |
| Police Grants | | | | 34,463 |
| HURF | | | | 99,000 |
| HOME | | | | 49,000 |
| Total General Fund | \$ | \$ | \$ 1,100,000 | \$ 2,902,045 |
| SPECIAL REVENUE FUNDS | | | | |
| Senior Center | \$ | \$ | \$ 144,898 | \$ |
| Police Grants | | | 34,463 | |
| HURF | | | 99,000 | 433,645 |
| HOME | | | 49,000 | |
| Total Special Revenue Funds | \$ | \$ | \$ 327,361 | \$ 433,645 |
| CAPITAL PROJECTS FUNDS | | | | |
| CIP | \$ 33,300,000 | \$ 33,300,000 | \$ 3,897,195 | \$ |
| CDBG | | | 265,678 | |
| Total Capital Projects Funds | \$ 33,300,000 | \$ 33,300,000 | \$ 4,162,873 | \$ |
| ENTERPRISE FUNDS | | | | |
| Water/Sewer/Solid Waste | \$ 2,800,000 | \$ 2,800,000 | \$ | \$ 2,254,544 |
| Total Enterprise Funds | \$ 2,800,000 | \$ 2,800,000 | \$ | \$ 2,254,544 |
| TOTAL ALL FUNDS | \$ 36,100,000 | \$ 36,100,000 | \$ 5,590,234 | \$ 5,590,234 |

City Of El Mirage
Summary by Department of Expenditures/Expenses Within Each Fund Type
FY 09-10

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2008-2009 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2008-2009 | ESTIMATED ACTUAL EXPENDITURES/ EXPENSES* 2008-2009 | BUDGETED EXPENDITURES/ EXPENSES 2009-2010 |
|-------------------------------------|--|--|---|--|
| GENERAL FUND | | | | |
| City Council | \$ 186,718 | \$ - | \$ 161,989 | \$ 176,920 |
| Court | 585,102 | 31,185 | 616,287 | 679,594 |
| Legal Services | 564,000 | (31,185) | 445,000 | 564,000 |
| General Administration | 1,281,837 | | 1,260,221 | 1,431,428 |
| Safety & Loss Control | 255,000 | | 12,000 | 255,000 |
| Information Technology | 1,077,126 | | 1,009,287 | 1,151,325 |
| Clerk | 253,855 | | 231,739 | 209,075 |
| Human Resources | 584,019 | | 413,232 | 538,933 |
| Finance | 622,200 | (3,329) | 588,882 | 603,110 |
| Parks | 590,801 | | 536,007 | 627,319 |
| Facilities Management | 791,038 | 3,329 | 794,367 | 751,704 |
| Recreation | 150,000 | | 150,000 | 150,000 |
| Community Development | 566,293 | (127,236) | 439,057 | 481,556 |
| Planning & Zoning | 147,379 | 243,527 | 390,906 | 189,884 |
| Code Enforcement | 534,503 | (116,291) | 399,434 | 497,515 |
| Building Safety | 267,615 | | 261,384 | 256,200 |
| Police | 6,631,674 | (73,640) | 6,356,245 | 6,656,095 |
| Fire | 3,027,123 | | 2,529,857 | 2,622,672 |
| Engineering | 420,802 | | 403,829 | 376,597 |
| Fleet Management | 178,858 | | 147,049 | 154,252 |
| Contingencies & Reserves | 6,611,096 | | - | 6,000,000 |
| Total General Fund | \$ 25,327,039 | \$ (73,640) | \$ 17,146,772 | \$ 24,373,179 |
| SPECIAL REVENUE FUNDS | | | | |
| Senior Center | \$ 458,296 | \$ - | \$ 431,844 | \$ 410,422 |
| Streets (HURF) | 2,467,019 | | 2,337,987 | 1,726,565 |
| LTAf | 333,943 | | 276,018 | 143,685 |
| Police Grants | 96,347 | 73,640 | 169,987 | 656,884 |
| Home Program | 1,951,724 | | 610,408 | 1,780,065 |
| CDBG | 1,194,059 | | 673,000 | 1,249,668 |
| Special Projects | 19,775 | | 19,775 | 74,458 |
| Total Special Revenue Funds | \$ 6,521,163 | \$ 73,640 | \$ 4,519,019 | \$ 6,041,747 |
| DEBT SERVICE FUNDS | | | | |
| GADA | \$ 1,892,285 | \$ - | \$ 476,013 | \$ 1,550,182 |
| Total Debt Service Funds | \$ 1,892,285 | \$ - | \$ 476,013 | \$ 1,550,182 |
| CAPITAL PROJECTS FUNDS | | | | |
| CIP Program | \$ 47,411,272 | \$ - | \$ 11,419,553 | \$ 47,783,301 |
| Total Capital Projects Funds | \$ 47,411,272 | \$ - | \$ 11,419,553 | \$ 47,783,301 |
| ENTERPRISE FUNDS | | | | |
| Water & Sewer | \$ 16,704,793 | \$ - | \$ 12,752,885 | \$ 10,554,072 |
| Solid Waste | 1,064,668 | | 865,669 | 942,405 |
| Total Enterprise Funds | \$ 17,769,461 | \$ - | \$ 13,618,554 | \$ 11,496,477 |
| TOTAL ALL FUNDS | \$ 98,921,220 | \$ - | \$ 47,179,911 | \$ 91,244,886 |

* Includes actual expenditures/expenses