B.

CITY OF EL MIRAGE
COUNCIL AGENDA ACTION FORM

1) X **Regular Meeting** **MEETING SCHEDULED**
Time: 6:00 P.M.
Date: June 10, 2010

2) **Submitting Department:** Finance Contact Person: Robert Nilles

3) **Regular** X Requesting Action X

4) **Type of Document Needing Approval:** X Resolution

5) **Agenda Wording:** Consideration and action approving Resolution No. R10-06-15 adopting the Estimated Expenditures and Revenues of the City of El Mirage for FY 2010-11.

6) **Background:** State law requires, as the first step of the budget process, that the city prepare and adopt an Estimated Expenditures and Revenues for the city for the next fiscal year. The adoption of the Estimated Expenditures and Revenues **does not** set the budget for the City; it only establishes the maximum total amount the City can spend. Everything, including the final revenues and expenditures within that established maximum expenditure limit, is still subject to modification by the City Council. The adoption does not obligate the City to any specific expenditure or revenue; it merely establishes the upper spending limit for the City.

7) **Vote Required:** X Majority

8) **List Attachments as Follows**: Resolution No. R10-06-15; Schedules A-E

9) **Recommendation:** Adopt Resolution No. R10-06-15 as presented.

10) **Fiscal Impact:** The maximum expenditure limitation for the City of El Mirage for Fiscal Year 2010-11 will be $74,670,000.

Department Head

Finance Director

City Manager/Designee

City Attorney

Distribution after Council action:

City Clerk: Originals ____

Council Action Motion/Second	**Results**
_____Kern	For _____
_____Shapera	Against _____
_____Cleveland	Passed _____
_____Delgado	Failed _____
_____Lewis	Deny _____
_____Super	Cont. _____
_____ Vacant	Tabled _____

RESOLUTION NO. R10-06-15

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF EL MIRAGE, MARICOPA COUNTY, ARIZONA, APPROVING AND ADOPTING ESTIMATED EXPENDITURES AND REVENUES OF THE CITY OF EL MIRAGE FOR FISCAL YEAR 2010-11

WHEREAS, in accordance with the provisions of Arizona Revised Statutes, Title 42, §§ 42-17101 through 42-17110, inclusive, the City Council did, on the 10th day of June, 2010, make an estimate of the different amounts required to meet the public expenditures for the ensuing year, 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 accordance with A.R.S. §§ 42-17101 et.seq., 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 meeting on June 24, 2010, 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 8th day of July 2010 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 estimated expenditures and revenues for FY 2010-11 is available for viewing at El Mirage City Hall located at 12145 N.W. Grand Avenue, El Mirage, Arizona.

NOW, THEREFORE, BE IT RESOLVED, that said estimates of revenues and expenditures for Fiscal Year 2010-11 are hereby approved and adopted 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 10th day of June, 2010.

Michele Kern, Mayor

Attested:

Richard Saathoff, City Clerk

Approved As To Form:

Rick Flaaen, City Attorney

City of El Mirage
Summary Schedule of Estimated Revenues and Expenditures/Expenses
For FY 10-11

FUND	ADOPTED BUDGETED EXPENDITURES / EXPENSES* 2009-2010	ACTUAL EXPENDITURES / EXPENSES ** 2009-2010	FUND BALANCE/ NET ASSETS*** 2010-2011	PROPERTY TAX REVENUES 2010-2011	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2010-2011	OTHER FINANCING 2010-2011		INTERFUND TRANSFERS 2010-2011		TOTAL FINANCIAL RESOURCES AVAILABLE 2010-2011	BUDGETED EXPENDITURES / EXPENSES 2010-2011
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	$ 24,370,379	$ 18,151,000	$ 7,290,000	Primary: $ 1,736,286	$ 14,816,714	$	$	$ 1,800,000	$ 346,000	$ 25,297,000	$ 19,297,000
2. Special Revenue Funds	6,044,547	3,045,000	337,000	Secondary:	5,361,500			149,000	10,000	5,837,500	5,705,000
3. Debt Service Funds Available	1,550,182	1,245,000	(36,000)	1,300,000						1,264,000	1,245,000
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	1,550,182	1,245,000	(36,000)	1,300,000						1,264,000	1,245,000
6. Capital Projects Funds	47,783,301	4,400,000	7,773,500		20,076,500	2,100,000		475,317	273,317	30,152,000	30,020,000
8. Enterprise Funds Available	11,496,477	11,440,000	3,030,000		10,145,000	6,561,000			1,795,000	17,941,000	18,403,000
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	11,496,477	11,440,000	3,030,000		10,145,000	6,561,000			1,795,000	17,941,000	18,403,000
12. TOTAL ALL FUNDS	$ 91,244,886	$ 38,281,000	$ 18,394,500	$ 3,036,286	$ 50,399,714	8,661,000	-	$ 2,424,317	$ 2,424,317	$ 80,491,500	$ 74,670,000

EXPENDITURE LIMITATION COMPARISON	2009-2010	2010-2011
1. Budgeted expenditures/expenses	91,244,886	74,670,000
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	91,244,886	74,670,000
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	91,244,886	74,670,000
6. EEC or voter-approved alternative expenditure limitation	91,244,886	74,670,000

* 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
For FY 10-11

	2009-2010	2010-2011
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	$ 1,666,373	$ 1,736,286
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	$ 1,666,373	$ 1,736,286
B. Secondary property taxes	1,256,182	1,300,000
C. Total property tax levy amounts	$ 2,922,555	$ 3,036,286
4. Property taxes collected*		
A. Primary property taxes		
(1) **Current** year's levy	$ 1,666,373	
(2) Prior years' levies		
(3) Total primary property taxes	$ 1,666,373	
B. Secondary property taxes		
(1) **Current** year's levy	$ 1,256,182	
(2) Prior years' levies		
(3) Total secondary property taxes	$ 1,256,182	
C. Total property taxes collected	$ 2,922,555	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.9303	1.3498
(2) Secondary property tax rate	0.6410	0.9441
(3) Total city/town tax rate	1.5713	2.2939

* 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
For FY 10-11

SOURCE OF REVENUES	ADOPTED BUDGET REVENUES 2009-2010	ESTIMATED ACTUAL REVENUES* 2009-2010	ADOPTED BUDGET REVENUES 2010-2011
GENERAL FUND			
Local taxes			
Local Taxes	$ 6,575,000	$	$ 6,023,714
State Shared Revenues	7,404,152		6,630,000
Building & Zoning Fees	179,000		75,000
Court Revenues	471,406		1,210,000
Other Revenues	374,200		878,000
Total General Fund	$ 15,003,758	$	$ 14,816,714
SPECIAL REVENUE FUNDS			
HURF	$ 1,937,584	$	$ 2,175,000
LTAF	139,067		
Senior Center	265,524		15,000
HOME	1,731,065		1,245,000
CDBG	983,990		804,000
Special Projects	-		10,000
YMCA Debt Service	294,000		
Police Grants	615,132		1,112,500
Total Special Revenue Funds	$ 5,966,362	$	$ 5,361,500
CAPITAL PROJECTS FUNDS			
CIP	$ 36,916,355	$	$ 20,076,500
Total Capital Projects Funds	$ 36,916,355	$	$ 20,076,500
ENTERPRISE FUNDS			
Water and Sewer	$ 11,781,370	$	$ 9,040,000
Sanitation	900,345		1,105,000
	$ 12,681,715	$	$ 10,145,000
Total Enterprise Funds	$ 12,681,715	$	$ 10,145,000
TOTAL ALL FUNDS	$ 70,568,190	$	$ 50,399,714

* 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 10-11

FUND	OTHER FINANCING 2010-2011 SOURCES	OTHER FINANCING 2010-2011 <USES>	INTERFUND TRANSFERS 2010-2011 IN	INTERFUND TRANSFERS 2010-2011 <OUT>
GENERAL FUND				
Water/Sewer	$	$	$ 1,690,000	$
Solid Waste			105,000	
Special Projects			5,000	
Senior Center				90,000
CIP				175,000
Police Grants				58,000
CDBG				22,000
HOME				1,000
Total General Fund	$	$	$ 1,800,000	$ 346,000
SPECIAL REVENUE FUNDS				
Senior Center	$	$	$ 90,000	$
Police Grants			58,000	
HURF				10,000
HOME			1,000	
Total Special Revenue Funds	$	$	$ 149,000	$ 10,000
CAPITAL PROJECTS FUNDS				
CIP	$ 2,100,000	$	$ 443,317	$ 273,317
CDBG			32,000	
Total Capital Projects Funds	$ 2,100,000	$	$ 475,317	$ 273,317
ENTERPRISE FUNDS				
Water/Sewer/Solid Waste	$ 6,561,000	$	$	$ 1,795,000
Total Enterprise Funds	$ 6,561,000	$	$	$ 1,795,000
TOTAL ALL FUNDS	$ 8,661,000	$	$ 2,424,317	$ 2,424,317

City Of El Mirage
Summary by Department of Expenditures/Expenses Within Each Fund Type
For FY 10-11

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2009-2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2009-2010	ESTIMATED ACTUAL EXPENDITURES/ EXPENSES* 2009-2010	BUDGETED EXPENDITURES/ EXPENSES 2010-2011
GENERAL FUND				
City Council	$ 176,920	$	$ 165,000	$ 191,500
Court	679,594	(2,800)	800,000	628,000
Legal Services	564,000		480,000	858,000
General Administration	1,431,428		1,675,000	1,467,500
Safety & Loss Control	255,000		230,000	255,000
Information Technology	1,151,325		915,000	992,000
Clerk	209,075		190,000	209,000
Human Resources	538,933		415,000	488,000
Finance	603,110		620,000	657,500
Parks	627,319	63,380	690,000	1,374,000
Facilities Management	751,704		805,000	
Recreation	150,000	(63,380)	75,000	218,000
Community Development	481,556		491,000	1,270,000
Planning & Zoning	189,884		155,000	
Code Enforcement	497,515		360,000	
Building Safety	256,200		230,000	
Police	6,656,095		6,650,000	6,344,000
Fire	2,622,672		2,675,000	3,042,500
Engineering	376,597		385,000	392,500
Fleet Management	154,252		145,000	150,000
Contingencies & Reserves	6,000,000			759,500
Total General Fund	$ 24,373,179	$ (2,800)	$ 18,151,000	$ 19,297,000
SPECIAL REVENUE FUNDS				
Senior Center	$ 410,422	$	$ 225,000	$ 102,500
Court Enhancement		77,258	35,000	275,000
Streets (HURF)	1,726,565		1,650,000	1,767,000
LTAF	143,685		130,000	202,500
Police Grants	656,884		305,000	1,166,000
Home Program	1,780,065		450,000	1,246,000
CDBG	1,249,668		250,000	936,000
Special Projects	74,458	(74,458)		10,000
Total Special Revenue Funds	$ 6,041,747	$ 2,800	$ 3,045,000	$ 5,705,000
DEBT SERVICE FUNDS				
GADA	$ 1,550,182	$	$ 1,245,000	$ 1,245,000
Total Debt Service Funds	$ 1,550,182	$	$ 1,245,000	$ 1,245,000
CAPITAL PROJECTS FUNDS				
CIP Program	$ 47,783,301	$	$ 4,400,000	$ 30,020,000
Total Capital Projects Funds	$ 47,783,301	$	$ 4,400,000	$ 30,020,000
ENTERPRISE FUNDS				
Water & Sewer	$ 10,554,072	$	$ 10,500,000	$ 17,508,000
Solid Waste	942,405		940,000	895,000
Total Enterprise Funds	$ 11,496,477	$	$ 11,440,000	$ 18,403,000
TOTAL ALL FUNDS	$ 91,244,886	$ -	$ 38,281,000	$ 74,670,000

* Includes actual expenditures/expenses