

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

1) Regular Meeting  Consent Agenda MEETING SCHEDULED  
Special Meeting  Regular Agenda  Time: 6:00 P.M.  
Date: May 7, 2013

2) Submitting Department: Finance Contact Person: Robert Nilles

3) Type of Document Needing Approval:

<input type="checkbox"/> Ordinance Adoption	<input type="checkbox"/> Contains an Emergency Clause
<input checked="" type="checkbox"/> Resolution	<input type="checkbox"/> Minute Approval
<input type="checkbox"/> Contract Consideration	<input type="checkbox"/> Intergovernmental Agreement
<input type="checkbox"/> Grant <input type="checkbox"/> Submission <input type="checkbox"/> Acceptance	<input type="checkbox"/> Lease Agreement
<input type="checkbox"/> Liquor License	<input type="checkbox"/> Records Destruction
<input type="checkbox"/> Purchase	<input checked="" type="checkbox"/> Presentation

4) Agenda Wording: Consideration and action to approve Resolution No. R13-05-12 adopting the estimated expenditures and revenues of the City of El Mirage for FY 2013-2014.

5) Vote Required:  Majority  Super Majority (6)  Roll Call  None

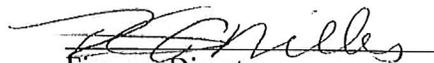
6) List Attachments as follows: Resolution No. R13-05-12; Schedules A-G.

7) Recommendation: Adopt Resolution No. R13-05-12 as presented.

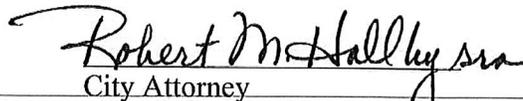
8) Fiscal Impact: Yes  No  The maximum expenditure limitation for the City of El Mirage for fiscal year 2013-2014 will be \$112,833,500 including transfers of \$12,515,000.

9) Funding Sources \_\_\_\_\_

  
Requestor

  
Finance Director

  
City Manager/Designee

  
City Attorney

**Distribution**

City Clerk: Originals

**Presentation Requirements:**

PowerPoint  
 Video  
 Camera  
 Other

**RESOLUTION NO. R13-05-12**

**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  
2013-14.**

WHEREAS, in accordance with the provisions of Arizona Revised Statutes, Title 42, §§ 42-17101 through 42-17110, inclusive, the City Council did, on the 7<sup>th</sup> day of May, 2013, 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 6, 2012 and the election results were formally declared and adopted by Council through Resolution R12-11-34 at a Special Council Meeting held November 26, 2013; 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 or after May 21, 2013, 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 21st day of May 2013 at the El Mirage Municipal Court Facility, at 14010 N. El Mirage Road, at 6:00 p.m., for the purpose of permitting any taxpayer to appear and be heard in favor of or against any proposed expenditure or tax levy as set forth in said estimates; and

WHEREAS, the estimated expenditures and revenues for FY 2013-14 is available for viewing at El Mirage City Hall located at 12145 N.W. Grand Avenue, El Mirage, Arizona, the El Mirage Library 14011 N 1st Ave, El Mirage, AZ 85335, and on the City of El Mirage website <http://www.cityofelmirage.org>.

NOW, THEREFORE, BE IT RESOLVED, that said estimates of revenues and expenditures for Fiscal Year 2013-14 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 7th day of May, 2013

\_\_\_\_\_  
Lana Mook, Mayor

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Sharon Antes, Acting City Clerk

\_\_\_\_\_  
Robert M. Hall, City Attorney

---

**OFFICIAL BUDGET FORMS**  
**CITY OF EL MIRAGE, ARIZONA**  
**Fiscal Year 2014**

**CITY OF EL MIRAGE, ARIZONA**

**TABLE OF CONTENTS**

---

**Fiscal Year 2014**

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/<Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule F—Expenditures/Expenses by Department

Schedule G—Full-Time Employees and Personnel Compensation

**CITY OF EL MIRAGE, ARIZONA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2014**

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES** 2013	FUND BALANCE/NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 16,877,150	\$ 15,045,000	\$ 13,750,000	Primary: \$ 1,654,937 Secondary:	\$ 14,175,063	\$	\$	\$ 2,715,000	\$ 7,535,000	\$ 24,760,000	\$ 17,128,000
2. Special Revenue Funds	6,900,350	4,977,000	3,680,000		15,700,000			740,000	1,185,000	18,935,000	18,343,500
3. Debt Service Funds Available	6,409,000	5,600,000	550,000	1,960,000				100,000		2,610,000	2,123,500
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	6,409,000	5,600,000	550,000	1,960,000				100,000		2,610,000	2,123,500
6. Capital Projects Funds	60,733,500	5,260,000	13,890,500		25,820,000			3,995,000		43,705,500	42,313,500
7. Permanent Funds											
8. Enterprise Funds Available	20,384,950	14,600,000	(1,237,000)		13,545,000	5,250,000		4,965,000	3,795,000	18,728,000	20,410,000
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	20,384,950	14,600,000	(1,237,000)		13,545,000	5,250,000		4,965,000	3,795,000	18,728,000	20,410,000
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 111,304,950	\$ 45,482,000	\$ 30,633,500	\$ 3,614,937	\$ 69,240,063	\$ 5,250,000	\$	\$ 12,515,000	\$ 12,515,000	\$ 108,738,500	\$ 100,318,500

**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 or voter-approved alternative expenditure limitation

	2013	2014
	\$ 111,304,950	\$ 100,318,500
	111,304,950	100,318,500
	\$ 111,304,950	\$ 100,318,500
	\$ 111,304,950	\$ 100,318,500

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 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, ARIZONA**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2014**

	<b>2013</b>	<b>2014</b>
1. Maximum allowable primary property tax levy.		
A.R.S. §42-17051(A)	\$ <u>1,828,998</u>	\$ <u>1,881,457</u>
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)	\$ <u>                    </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>1,784,422</u>	\$ <u>1,654,937</u>
B. Secondary property taxes	<u>1,960,000</u>	<u>1,960,000</u>
C. Total property tax levy amounts	\$ <u>3,744,422</u>	\$ <u>3,614,937</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>1,750,000</u>	
(2) Prior years' levies	<u>30,000</u>	
(3) Total primary property taxes	\$ <u>1,780,000</u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ <u>1,900,000</u>	
(2) Prior years' levies	<u>50,000</u>	
(3) Total secondary property taxes	\$ <u>1,950,000</u>	
C. Total property taxes collected	\$ <u>3,730,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.8579</u>	<u>1.8579</u>
(2) Secondary property tax rate	<u>2.0307</u>	<u>2.1820</u>
(3) Total city/town tax rate	<u>3.8886</u>	<u>4.0399</u>
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, ARIZONA**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2013</b>	<b>ACTUAL REVENUES* 2013</b>	<b>ESTIMATED REVENUES 2014</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 5,450,000	\$ 5,800,000	\$ 5,550,000
TPT Assessments	30,000		30,000
Uncollected Primary Property Tax	(28,922)	(25,000)	(29,937)
Franchise Fees	690,000	695,000	695,000
<b>Licenses and permits</b>			
Business License Fees	100,000	90,000	95,000
Building Permit Fees	50,000	170,000	170,000
<b>Intergovernmental</b>			
State Sales Tax	2,650,000	2,600,000	2,740,000
State Income Tax	3,250,000	3,250,000	3,545,000
Vehicle License Tax	1,050,000	1,050,000	1,050,000
Grant Revenue	100,000	100,000	35,000
<b>Charges for services</b>			
Planning And Zoning Fees		5,000	
Engineering Inspection Fees	20,000	55,000	35,000
Plan Check Fees	20,000	30,000	25,000
Rent - Library	10,000	10,000	10,000
Rural Metro Transports	40,000	30,000	25,000
Sport Programs	10,000	10,000	10,000
Ramada Rentals	10,000	5,000	5,000
Special Events	20,000	30,000	20,000
<b>Fines and forfeits</b>			
Jail Incarceration Fine	30,000	15,000	20,000
<b>Interest on investments</b>			
Interest	20,000	25,000	20,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	30,000	25,000	25,000
<b>Miscellaneous</b>			
Other	90,000	130,000	100,000
<b>Total General Fund</b>	<b>\$ 13,641,078</b>	<b>\$ 14,100,000</b>	<b>\$ 14,175,063</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**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
<b>SPECIAL REVENUE FUNDS</b>			
HURF Taxes	\$ 1,790,000	\$ 1,625,000	\$ 1,790,000
	\$ 1,790,000	\$ 1,625,000	\$ 1,790,000
Municipal Court Fund Grants	\$ 26,000	\$	\$
Municipal Court Fund Fines and Forfeitures	370,000	120,000	145,000
Municipal Court Fund Miscellaneous	37,500	120,000	105,000
	\$ 433,500	\$ 240,000	\$ 250,000
Municipal Court Enhancement Fund Fines and Forfeitures	\$ 170,000	\$ 600,000	\$ 440,000
Municipal Court Enhancement Fund Miscellaneous	1,500		
	\$ 171,500	\$ 600,000	\$ 440,000
Police Grant Fund Grants	\$ 500,000	\$ 300,000	\$
	\$ 500,000	\$ 300,000	\$
Police Towing Fund Fines & Forfeitures	\$ 100,000	\$ 55,000	\$ 60,000
	\$ 100,000	\$ 55,000	\$ 60,000
CDBG Fund Grants	\$ 531,500	\$ 180,000	\$ 350,000
	\$ 531,500	\$ 180,000	\$ 350,000
Photo Radar Fund Fines & Forfeitures	\$ 2,000,000	\$ 2,400,000	\$ 2,470,000
	\$ 2,000,000	\$ 2,400,000	\$ 2,470,000
Special Projects Donations	\$ 61,000	\$	\$ 30,000
Special Projects Grants			10,310,000
	\$ 61,000	\$	\$ 10,340,000
<b>Total Special Revenue Funds</b>	<b>\$ 5,587,500</b>	<b>\$ 5,400,000</b>	<b>\$ 15,700,000</b>
<b>DEBT SERVICE FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</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**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2014**

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
<b>CAPITAL PROJECTS FUNDS</b>			
General Capital Fund Grants	\$ 20,039,000	\$ 275,000	\$
Police Development Fee Fund		5,000	5,000
	\$ 20,039,000	\$ 280,000	\$ 5,000
Streets Capital Fund Grants	\$ 25,818,000	\$ 75,000	\$ 25,815,000
	\$ 25,818,000	\$ 75,000	\$ 25,815,000
<b>Total Capital Projects Funds</b>	<b>\$ 45,857,000</b>	<b>\$ 355,000</b>	<b>\$ 25,820,000</b>
<b>PERMANENT FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>			
Sanitation Charges for Services	\$ 1,390,000	\$ 1,410,000	\$ 1,500,000
Sanitation Miscellaneous	10,000	5,000	
	\$ 1,400,000	\$ 1,415,000	\$ 1,500,000
Sewer Charges for Services	\$ 3,000,000	\$ 3,250,000	\$ 3,100,000
	\$ 3,000,000	\$ 3,250,000	\$ 3,100,000
Water Charges for Services	\$ 8,220,000	\$ 7,850,000	\$ 8,755,000
Water Fines and Forefeitures	180,000	190,000	180,000
Water Grants	500,000		
Water Miscellaneous	10,000	10,000	10,000
	\$ 8,910,000	\$ 8,050,000	\$ 8,945,000
<b>Total Enterprise Funds</b>	<b>\$ 13,310,000</b>	<b>\$ 12,715,000</b>	<b>\$ 13,545,000</b>
<b>INTERNAL SERVICE FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 78,395,578</b>	<b>\$ 32,570,000</b>	<b>\$ 69,240,063</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**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2014**

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Sewer Fund	\$	\$	\$ 805,000	\$
Water Fund			1,095,000	3,195,000
Sanitation Fund			320,000	
Photo Enforcement Fund			495,000	
Court Fund				375,000
Capital Streets Fund				500,000
HURF				365,000
Capital Projects Parks Fund				3,000,000
Debt Service				100,000
<b>Total General Fund</b>	\$	\$	\$ 2,715,000	\$ 7,535,000
<b>SPECIAL REVENUE FUNDS</b>				
Photo Enforcement Fund	\$	\$	\$	990,000
Court Fund			375,000	
HURF			365,000	195,000
<b>Total Special Revenue Funds</b>	\$	\$	\$ 740,000	\$ 1,185,000
<b>DEBT SERVICE FUNDS</b>				
Debt Service	\$	\$	\$ 100,000	\$
<b>Total Debt Service Funds</b>	\$	\$	\$ 100,000	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Streets Fund	\$	\$	\$ 995,000	\$
Capital Projects Parks Fund			3,000,000	
<b>Total Capital Projects Funds</b>	\$	\$	\$ 3,995,000	\$
<b>PERMANENT FUNDS</b>				
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Sewer Fund	\$ 700,000	\$	\$ 1,020,000	\$ 1,360,000
Water Fund	4,550,000		3,945,000	2,115,000
Sanitation Fund				320,000
<b>Total Enterprise Funds</b>	\$ 5,250,000	\$	\$ 4,965,000	\$ 3,795,000
<b>INTERNAL SERVICE FUNDS</b>				
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 5,250,000	\$	\$ 12,515,000	\$ 12,515,000

**CITY OF EL MIRAGE, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2014**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
<b>GENERAL FUND</b>				
Mayor and Council	\$ 189,500	\$	\$ 165,000	\$ 234,000
City Clerk	193,000		160,000	140,500
Safety & Loss Control	255,000		240,000	255,000
Administration	1,181,300		875,000	931,000
Legal Services	795,000		650,000	816,000
Human Resources	268,000		250,000	383,500
Financial Services	553,500		550,000	555,500
Information Technology	827,500		725,000	687,500
Recreation	154,500		100,000	227,500
Parks	529,500		490,000	704,500
Facilities Management	661,000	12,000	635,000	666,500
Fleet Management	153,000		150,000	154,000
Community Development	451,000		420,000	668,500
Planning & Zoning	138,500		110,000	
Police	6,340,000		6,300,000	6,800,500
Code Compliance	274,500		250,000	271,500
Fire	2,920,500		2,700,000	3,175,000
Fire & Building Safety	253,000		250,000	257,000
Contingency	751,350	(24,500)	25,000	200,000
<b>Total General Fund</b>	<b>\$ 16,889,650</b>	<b>\$ (12,500)</b>	<b>\$ 15,045,000</b>	<b>\$ 17,128,000</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund	\$ 2,181,000	\$	\$ 2,125,000	\$ 2,426,000
LTAF Fund	52,500		45,000	335,000
Municipal Court Fund	661,350		600,000	556,000
Municipal Court Enhancement Fund	581,500		330,000	639,500
Police Grants Fund	592,000	12,500	300,000	
CDBG Fund	550,000		300,000	790,000
Special Projects Fund	69,500			10,340,000
Police Towing Fund	100,000		27,000	27,000
Photo Radar Fund	2,100,000		1,250,000	3,230,000
<b>Total Special Revenue Funds</b>	<b>\$ 6,887,850</b>	<b>\$ 12,500</b>	<b>\$ 4,977,000</b>	<b>\$ 18,343,500</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$ 2,240,000	\$ 4,169,000	\$ 5,600,000	\$ 2,123,500
<b>Total Debt Service Funds</b>	<b>\$ 2,240,000</b>	<b>\$ 4,169,000</b>	<b>\$ 5,600,000</b>	<b>\$ 2,123,500</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital - Streets Fund	\$ 32,218,000	\$ 76,000	\$ 850,000	\$ 31,815,000
Capital - Parks Improvement Fund	5,500,000	30,000	750,000	5,236,000
Capital - General Fund	20,075,000	(4,275,000)	350,000	
DIF Municipal Facilities Fund	65,000			
DIF Parks & Recreation Fund	13,500			
DIF Fire Fund	1,000,000		810,000	
DIF Police Fund	6,031,000		2,500,000	5,262,500
<b>Total Capital Projects Funds</b>	<b>\$ 64,902,500</b>	<b>\$ (4,169,000)</b>	<b>\$ 5,260,000</b>	<b>\$ 42,313,500</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Sanitation Fund	\$ 964,800	\$	\$ 850,000	\$ 1,004,500
Sewer Fund	3,669,500		3,250,000	3,651,000
Water Fund	15,750,650		10,500,000	15,754,500
<b>Total Enterprise Funds</b>	<b>\$ 20,384,950</b>	<b>\$</b>	<b>\$ 14,600,000</b>	<b>\$ 20,410,000</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>\$ 111,304,950</b>	<b>\$</b>	<b>\$ 45,482,000</b>	<b>\$ 100,318,500</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, ARIZONA**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2014**

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
<b>GENERAL FUND</b>	125	\$ 8,809,762	\$ 1,205,461	\$ 950,553	\$ 970,724	\$ 11,936,500
<b>SPECIAL REVENUE FUNDS</b>						
Municipal Court Fund	12	\$ 615,896	\$ 66,265	\$ 95,117	\$ 60,722	\$ 838,000
Highway User Revenue Fund	6	271,228	31,300	66,335	36,138	405,000
<b>Total Special Revenue Funds</b>	18	\$ 887,124	\$ 97,565	\$ 161,452	\$ 96,860	\$ 1,243,000
<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	23	\$ 1,252,682	\$ 141,050	\$ 195,631	\$ 145,637	\$ 1,735,000
Sewer Fund	9	500,706	57,089	40,666	64,539	663,000
<b>Total Enterprise Funds</b>	32	\$ 1,753,388	\$ 198,139	\$ 236,297	\$ 210,176	\$ 2,398,000
<b>TOTAL ALL FUNDS</b>	174	\$ 11,450,274	\$ 1,501,165	\$ 1,348,301	\$ 1,277,760	\$ 15,577,500