



# City of EL MIRAGE

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

**TENTATIVE ANNUAL BUDGET**

**For the fiscal year July 1, 2014 – June 30, 2015**



# City of El Mirage, Arizona

FY 2014 to FY2015

## Budget Document

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# Budget in Brief

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## *Introduction:*

The City Manager is pleased to present the City Council with a balanced budget for Fiscal Year 2015 (July 1, 2014 – June 30, 2015). This year’s budget is developed around the core theme of “Working Together to Promote a More Successful El Mirage.” In addition, the budget process provides the City with an opportunity to continue to expand and develop on the past themes of *incremental growth and development, creating stability and meeting expectations responsibly, and innovations and efficiencies in service delivery.*

After years of coping with the effects of the economic downturn, Management and Council have placed the City on stable financial ground because they have, over the past few years, taken the following difficult but necessary actions to ensure the long-term financial health of the City:

- Setting utility rates to cover operating, capital, and reserve needs
- Developing proper reserves
- Reducing operating expenses
- Presenting a bond issue to the voters which allowed for new municipal facilities to be built for the public and the police department
- Implementing a lean but realistic Capital Improvements Plan (CIP)
- Completing only those capital improvements that are “needs” and not “wants”
- Providing necessary infrastructure to promote economic development



Dr. Spencer A. Isom –  
City Manager

The budget for Fiscal Year 2015 is \$95,384,500. This budget represents a decrease of \$17,449,000 over last fiscal year’s budget which totaled \$112,833,500. The proposed Fiscal Year 2015 budget uses \$11,442,500 of fund balance, as well as \$8,095,500 in bond funds.

Operating expenditures are relatively flat, even while the City completes a number of major capital projects. Thanks to voter-authorized bonding, the City recently constructed a new fire station, police station, and recreational facility with pool and will soon be expanding El Mirage Road

Greater oversight of expenditures has been an enduring organizational objective. The Council adopted fiscally conservative goals for the City and City Manager, which influenced both the Fiscal Year 2015 budget, as well as the CIP. The CIP is a relatively new tool for El Mirage. It details a five-year plan for capital expenditures that supports the priorities of the Council and El Mirage residents, while also supporting the highest use of limited resources.

### *Current Fiscal Year-to-Date Highlights:*

Currently, General Fund revenues led by strong City Sales Tax collections are exceeding budget projections. Additionally, departments are doing an excellent job of monitoring their expenditures, and General Fund expenditures to date are less than General Fund revenues when considered without transfers.

The General Fund has loaned the Sanitation Fund \$600,000 to date to implement a recycling program and has loaned the Water Fund \$2,125,000 to date to cover operations and capital costs. The loans will be repaid to the General Fund in FY 2015 and FY 2016 respectively. The General Fund has been lending money to these funds at a rate of 4%.



Basin Park

FY 2014 saw the completion of the police station, recreation facility with pool, and a joint project with Maricopa County which has been named Basin Park for its dual role as both a recreation amenity and storm water runoff storage location. Additional funding was allocated in FY 2014 for remodeling and renovation at Gentry Park. Gentry Park is one of the City's oldest landmarks, built more than 45 years ago amid the original downtown neighborhoods. Mindful of the significance of Gentry Park to families and children in the community, the Council approved its major renovation in 2012 including a new ball diamond, covered dugouts, a concession building, and new fencing, much of this funded by a grant from the Arizona Sports and Tourism Authority.

Lennar Homes, a major builder in the U.S., constructed more than 100 new homes at the City's northern edge over the last two years, and will be adding approximately 50 homes this year, thanks to the Council's decision to discontinue impact fees normally imposed to help defray the cost of public services in new developments. In all, these homes will add approximately \$20 million in property value to the City when completed, which should lower secondary property tax burdens by 15 to 20%. In addition, a number of new businesses including Dakota Fabricating, Aaron's Rents, Valero, Auto Zone, and others selected El Mirage as a key location in their expansion plans during the last few years.

In this day and age, Americans have gained new insight about the environment and their role in preserving it. Every community, no matter the size, must be committed to environmental stewardship to sustain the quality of life for both present and future generations. In El Mirage, signs of this commitment have already begun to emerge. Solar paneled parking structures are installed at Gateway Park, the senior center, police station, recreation facility, and the fire station. The panels generate 80% of each structure's electricity and were built at no upfront cost to the City. Construction of a similar structure at City Hall will be completed before the end of 2015. The Water Department replaced older water meters with automated meters designed to immediately identify areas where excessive water is being used. A curbside recycling program has been implemented, translating into less waste in our landfills and a cleaner City for all citizens. The City also implemented a bulk trash pickup program and combined pickup of recycling and regular trash for the same day.

Any capital projects identified in the current budget that were not completed will automatically be transferred into the next budget.

Many of the projects mentioned above were funded by General Obligation (G.O.) Bonds authorized by the voters of El Mirage. Before selling bonds, it is common for bond ratings to be assigned to municipalities by rating service providers such as Standard & Poors (S & P) or Moody's. Bond ratings determine the cost to the City of borrowing bond funds. Meetings were held with representatives of Standard & Poors and Moody's to lay out the case for the El Mirage bond rating. Points of discussion included the City's funding reserves, financial management practices, policies, and debt levels. As a result, S & P assigned El Mirage an A+ rating, while Moody's assigned the City an A1 rating. Both ratings are rare for first-time ratings, and translate into an expected savings of \$1.3 million over the 30-year life of the bonds, as well as lower tax levies and lower property taxes for residents in the long term. Currently, El Mirage's debt is 100% voter approved and does not rely on sales tax revenues for repayment.

### *Budget Highlights:*

Entering this fiscal year, Council should be assured the City budget is still the primary focus. The City is committed to continued stability, knowing that planning, pursuing, and negotiating for the best possible outcomes are enduring obligations. Operating expenditures are relatively steady and key partnerships enliven the City's future. Residents will soon see improvements to Grand Avenue, most notably the realignment of Grand, Thunderbird, and Thompson Ranch Road thanks to partnerships with the Arizona Department of Transportation and the Maricopa Association of Governments. The realignment will bring safer traffic conditions and greater potential for economic expansion. Improvements are slated to provide solar lighting and new equipment to pocket (neighborhood) parks and larger regional parks. Improvements are also being made to sidewalks and drainage culverts to ensure the safety and welfare of El Mirage residents.

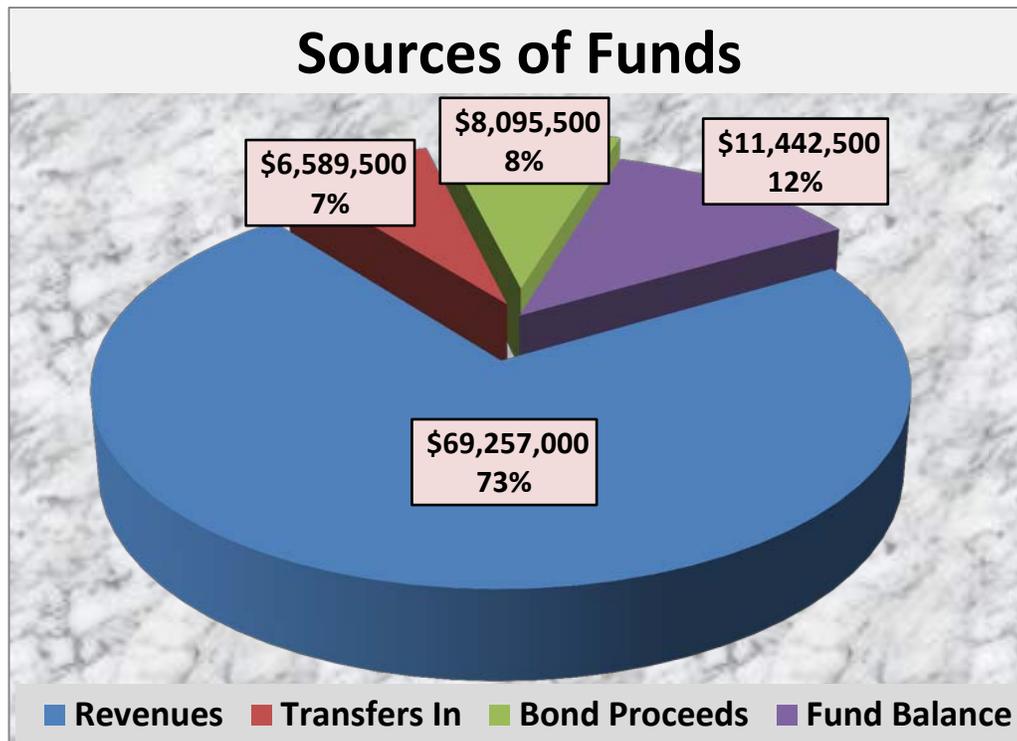


Grand Avenue – US 60

The FY 2014-15 budget includes a few changes from the previous fiscal year. Among these changes are the following:

- The current projected budget for Fiscal Year 2015 is \$95,384,500. This projected budget represents a decrease of 15% over the Fiscal Year 2014 budget.
- Sources of funds are broken down into four categories: revenues, bonds, fund balance, and transfers (See the "Sources of Funds" chart that follows.).
  - Revenues before transfers and bond proceeds are projected to decrease by \$3,598,000 to \$69,257,000.
    - Grant revenues make up 48% of the revenues at \$33,132,000.

- Charges for services, taxes, and intergovernmental revenues make up 19%, 17%, and 11% of revenues respectively.
- All other categories combined make up 5% of total revenues.
- Proceeds from issuance of previously approved and planned debt (bonds) comprise an additional \$8,095,500 in funding sources.
  - Voter-approved and Council authorized Water and Sewer bonds account for \$5,050,000 of budgeted bond revenues and expenses.
  - Interim financing will be needed to accelerate the El Mirage Road project from the current timeline defined by the Maricopa Association of Governments (MAG).
- Fund Balance of \$11,442,500 and transfers between funds totaling \$6,589,500 comprise the remaining funding sources.



- Uses of funds are broken down into five categories: expenses, contingency, transfers out, bond principal, and depreciation (See “Uses of Funds” chart that follows).
  - Expenses of \$84,170,500 have been identified throughout 16 different funds, and can be broken down by type of expense as follows:
    - Capital – approximately \$35,418,500 of capital expenditures across all funds are being presented as part of this budget. This includes any current year capital projects that need to be carried forward into the FY 2015 budget, specifically, the \$31 million for the El Mirage Road project. The City is partnering with McDoT and MAG to complete construction of El Mirage Road from Northern to Thunderbird, and to complete improvements along Thunderbird Road from Grand Avenue to west of El Mirage Road. The City has bond authorization to pay for its share of the improvements. McDoT will provide \$6 million and MAG will provide 70% funding up to approximately \$36 million. The City intends to accelerate the

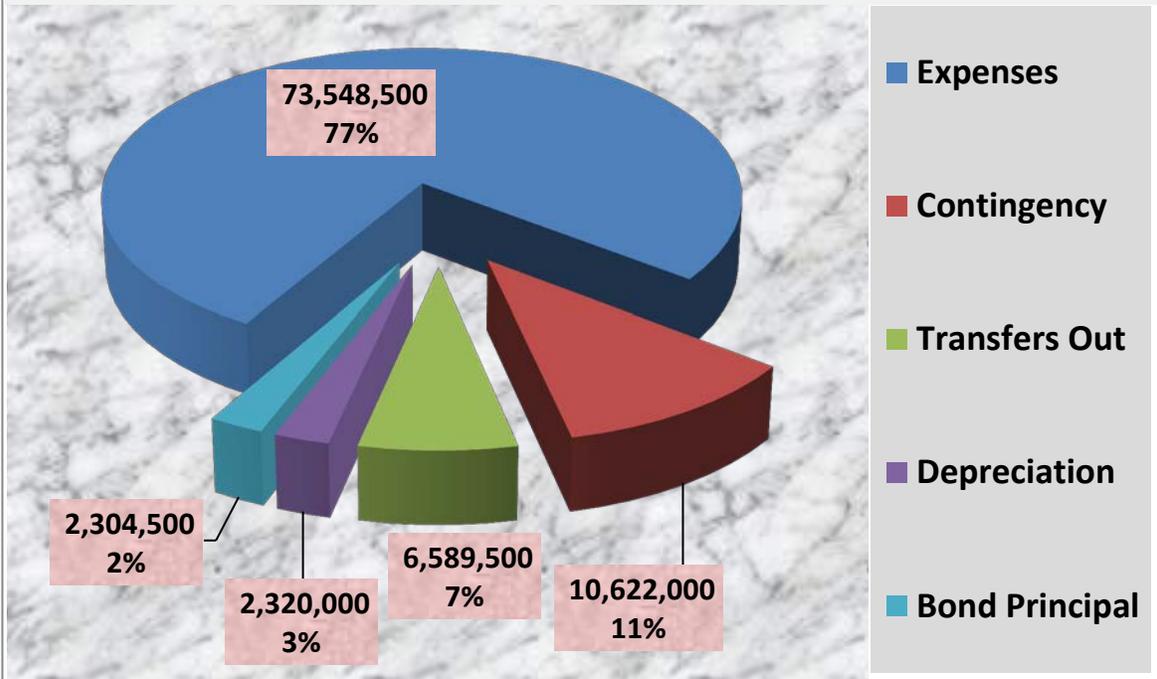
project to complete improvements in less than five years. The original projection was for the project to take approximately ten years.

- Capital is \$11,946,000 lower than last year.
- Personnel – the total projected cost of personnel for FY 2015 is \$16,582,500. This is an increase of approximately \$1,005,000. The major increases are a result of three new positions, increased retirement contributions, and proposed pay increases ranging from 0 to 5 percent.
- Supplies and services – the total projected cost of supplies and services for FY 2015 is \$14,305,000. This is a decrease of approximately \$122,000. This line item continues to be higher than normal because of the planned replacement of \$3.5 million for water meters. This project is funded by voter authorized Water Infrastructure Financing Authority (WIFA) bonds.
- Other costs – (e.g. special projects, debt service, and fees) amount to \$7,242,500 for FY 2015. This is an increase of approximately \$672,000.
- See the following “Expenditures by Category” chart for a graphical representation.
- See the following “Percent of Citywide Expenditures by Fund” chart for a graphical representation.
- Contingency of \$622,000 (+ \$10 million unknown) for FY 2015 represents a decrease of \$1,224,500 over FY 2014.
- Transfers out of \$6,589,500 provide an offset for transfers in the same amount. A “Transfer Matrix” showing the movement of resources between funds can be found at the end of the “Executive Summary” in this document.
- Bond principal payments of \$2,304,500 are programmed to pay utility and general obligation bond principal.
- Depreciation of \$2,320,000 is a non-cash expenditure which reduces fund balance, but does not reduce cash. Depreciation is recorded in the Water and Sewer Funds.

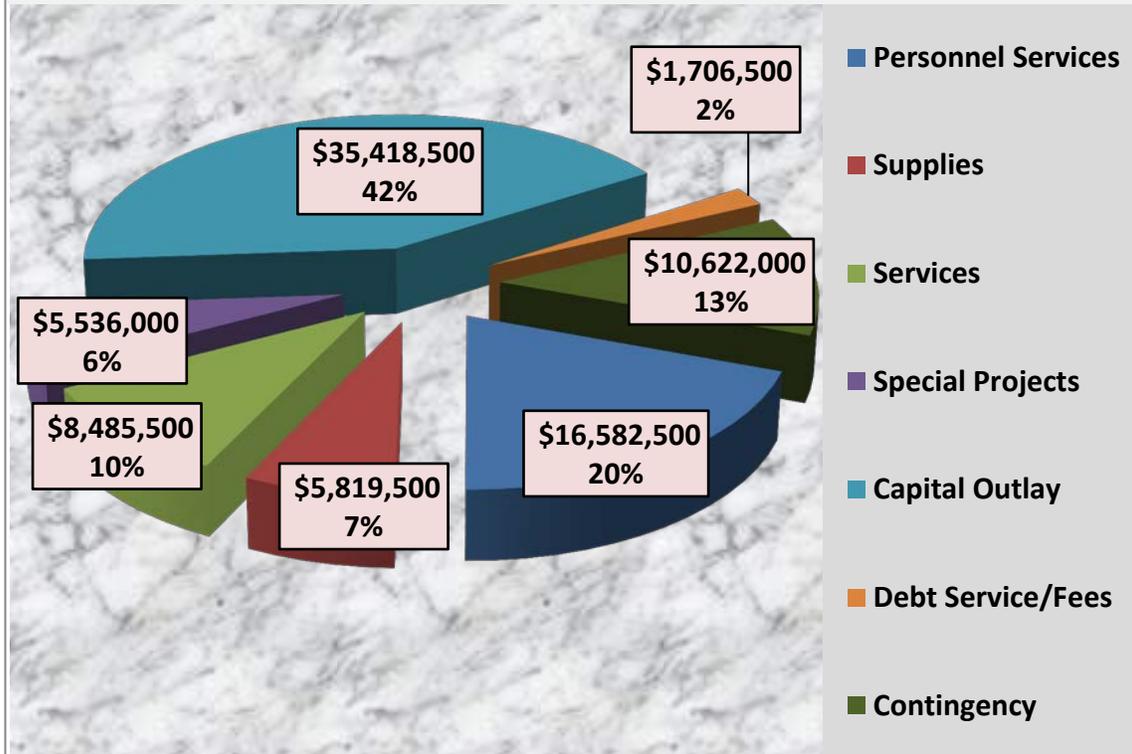
City Hall Lobby



## Uses of Funds



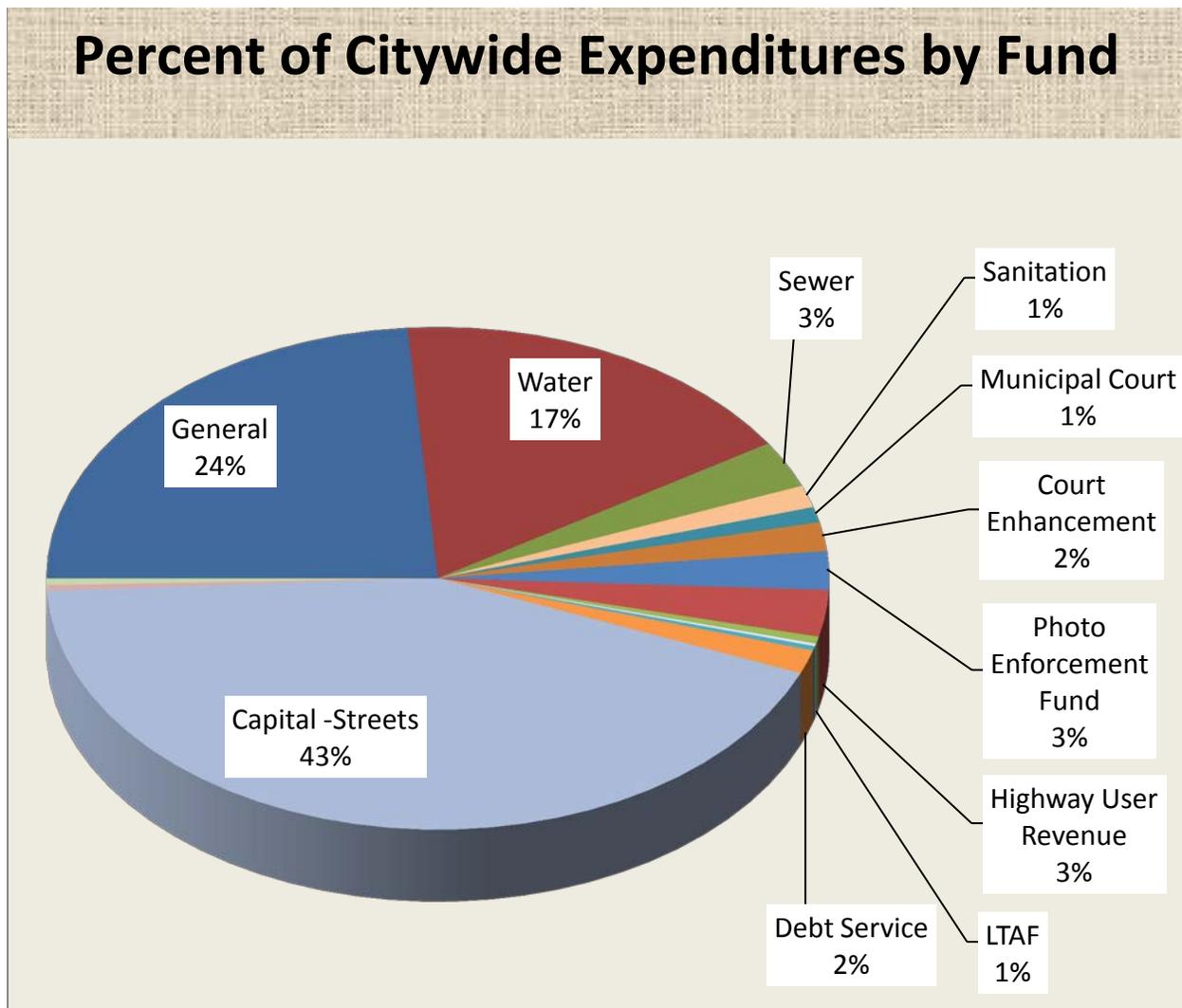
## Expenditures by Category





New Fire and Police Facilities

## Percent of Citywide Expenditures by Fund

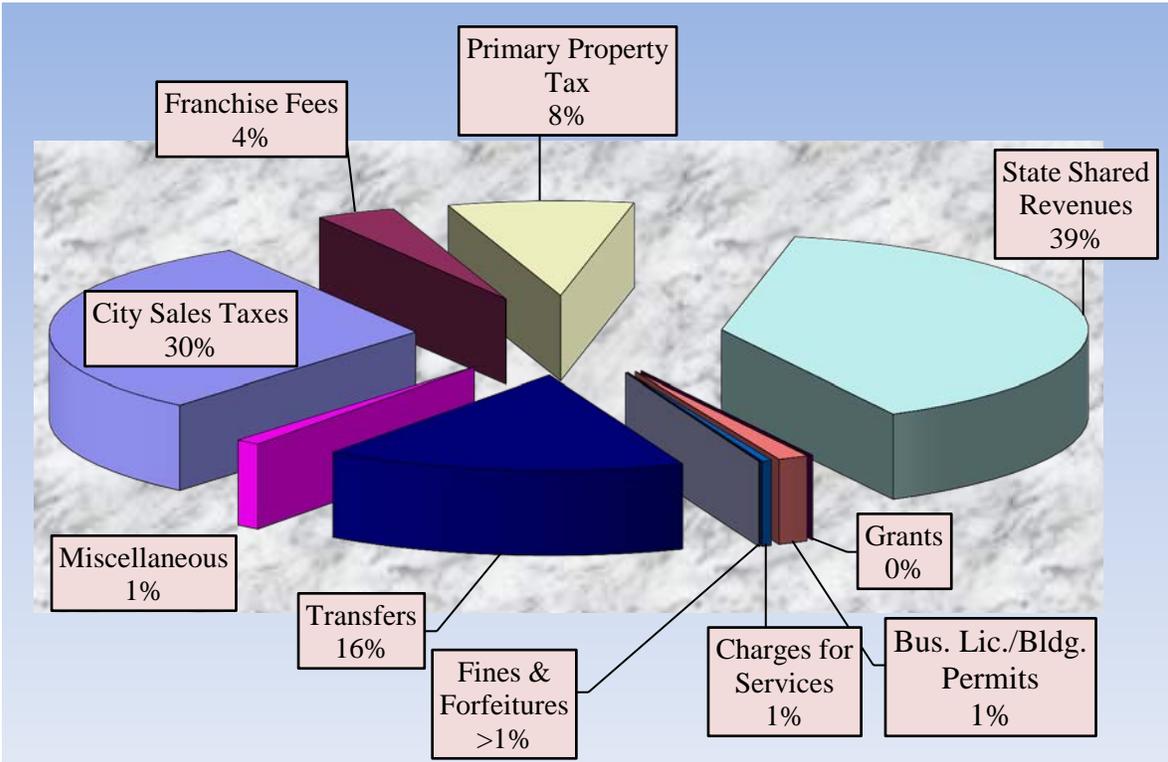


# Executive Summary

*Primary General Fund Revenues:*

Below is a table showing the primary classifications of General Fund Revenues and a comparison of this year's proposed budget to last year's adopted budget. Below the table is a graph showing what percentage of the revenue is accounted for in each of the classifications. On the following pages are explanations and graphs of the major General Fund revenues.

	FY 14-15	FY 13-14	Increase	
	Budget	Budget	(Decrease)	%
			Amount	Change
<b>City Sales Taxes</b>	\$ 6,030,000	\$ 5,580,000	\$ 450,000	8.06%
<b>Franchise Fees</b>	700,000	695,000	5,000	0.72%
<b>Primary Property Tax</b>	1,625,000	1,625,000	0	0.00%
<b>State Shared Revenues</b>	7,750,000	7,335,000	415,000	5.66%
<b>Grants</b>	0	35,000	(35,000)	-100.00%
<b>Bus. Lic./Bldg. Permits</b>	265,000	265,000	0	0.00%
<b>Charges for Services</b>	145,000	120,000	(35,000)	20.80%
<b>Fines &amp; Forfeitures</b>	10,000	20,000	(10,000)	-50.00%
<b>Transfers</b>	3,165,000	2,715,000	450,000	16.57%
<b>Miscellaneous</b>	155,000	155,000	0	0.00%
<b>Total General Fund Revenues</b>	<b>\$ 19,845,000</b>	<b>\$ 18,545,000</b>	<b>\$ 1,300,000</b>	<b>7.01%</b>

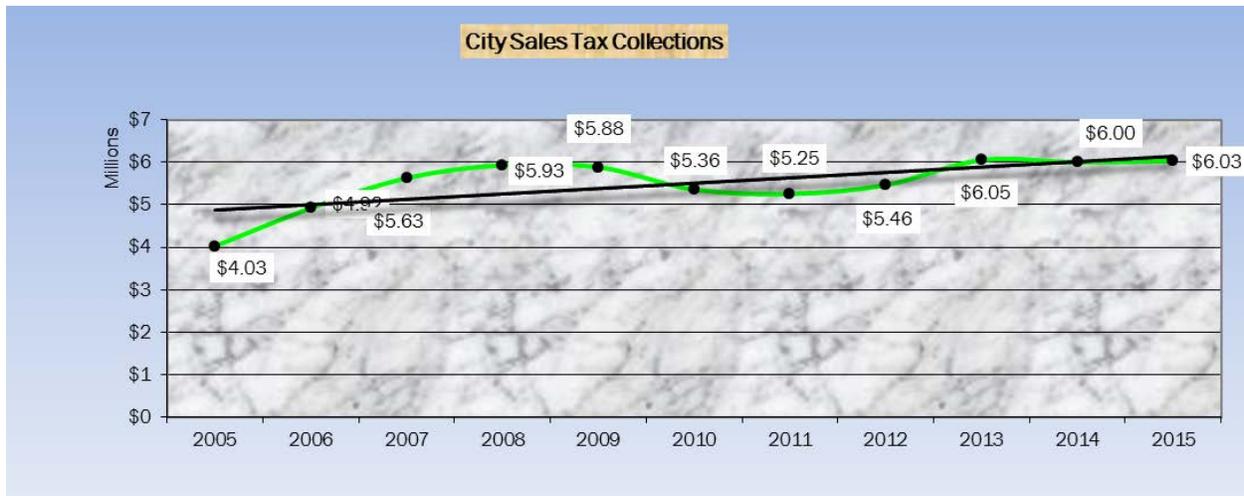


## CITY SALES TAX

City sales tax revenues account for about 30% of all General Fund Revenues. The City of El Mirage imposes a 3% tax on all retail sales. An additional 1% is imposed on transient lodging (bed tax). The Arizona Department of Revenue administers the collection of all sales taxes for the City. As City sales tax collections are received and accounted for by the Department of Revenue, they are forwarded to the City of El Mirage in increments. Reports generated by the Department of Revenue are separated into various industry classifications. These reports, as well as the total City sales tax collections for each month, are usually available to the City two to three months in arrears.

City sales tax collections have been rebounding statewide, as well as in the City of El Mirage. This trend appears to be gaining strength. For the upcoming budget year, the City is projecting to collect \$6,030,000 in City sales tax. This amount is approximately 8% above the budgeted collections for the current budget year.

The following chart depicts City sales tax collections for the last ten years, with the current year of 2014 being an estimate. The trend line, using regression analysis for the last ten years, suggests an upward trend with occasional spikes above the line. The Finance Department has utilized recent tax collection information and the state's sales tax projections in forecasting City sales tax collections, and believes the figure of \$6,030,000 to be justified due to market and business factors.



City Sales Tax Revenue estimates are forecasted using a weighted average percentage increase. The above graph shows a trend line in black. More weight was given the middle three fiscal years, taking into consideration such factors as inflation and current economic conditions. For the Fiscal Year ended June 30, 2014, the revenue figure is an estimate only. Final figures will not be available until August 2014. The adjusted percentage increase factor for Fiscal Year 2015 is 0.5%. Using this factor projected City sales tax collections for the Fiscal Year Ending June 30, 2015 is \$6,030,000 (rounded).

## BUILDING PERMITS

Construction is a cyclical business. The City has seen a small rebound in building permits in part due to a few commercial projects and the completion of a subdivision by Lennar Homes. Compared to past permit activity and other revenue sources, building permits are no longer considered a primary revenue source for the City. The following chart shows building permit fee collections for the last ten years.



## FRANCHISE FEES

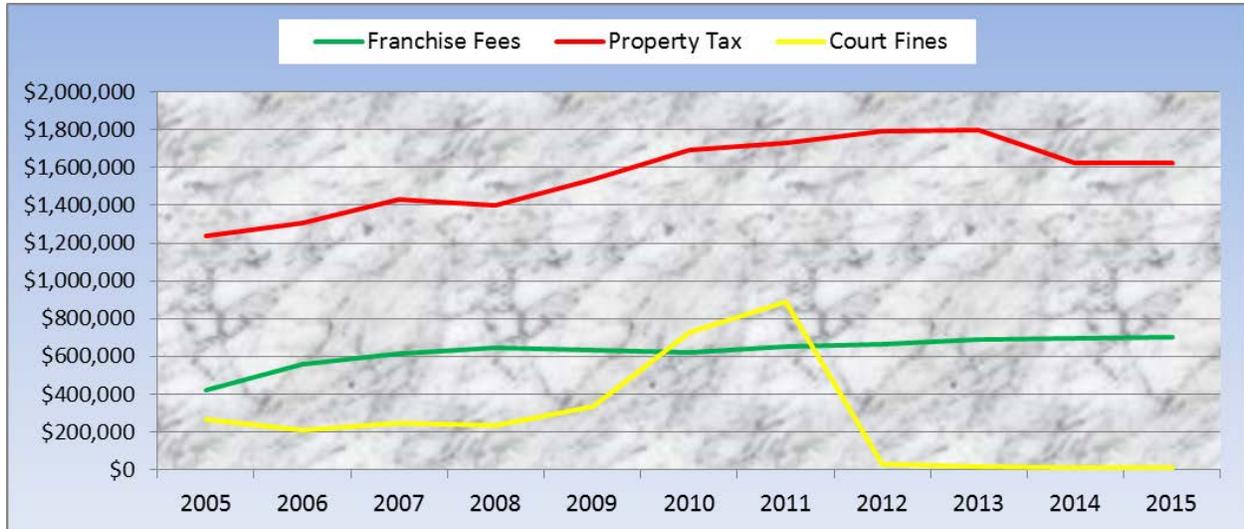
The City has agreements with various utilities that allow access to rights-of-way. In exchange for this access, the utilities pay franchise fees to the City. Each utility has a different agreement with the City. An increase of less than 1% has been budgeted for FY 2015 based on collections history since 2007.

## FINES AND FORFEITURES (COURT FINES)

Court fines, as well as revenues from the Redflex program, make up the majority of the fines and forfeitures category. Both of these revenues are recorded in other funds for FY 2015. As a result, fines and forfeitures have been budgeted at \$10,000 for FY 2015.

## PRIMARY PROPERTY TAX

A primary property tax of \$1 million was approved in FY 2004. Like last year and the year before, the City has decided this year not to increase the primary property tax by the maximum 2% per year allowed by law. The entire amount of primary property tax is dedicated to public safety functions. Continued growth of approximately \$30,000 per year can be expected for the foreseeable future unless increased development resumes within City limits. The City budgets to collect \$1,625,000 this year although the actual levy will be for approximately \$1,654,937. The difference between these two numbers is the City's estimate of uncollected delinquent property taxes. If the City had decided to collect the maximum levy permitted by law, that levy number would be \$1,929,487 for FY 2015.

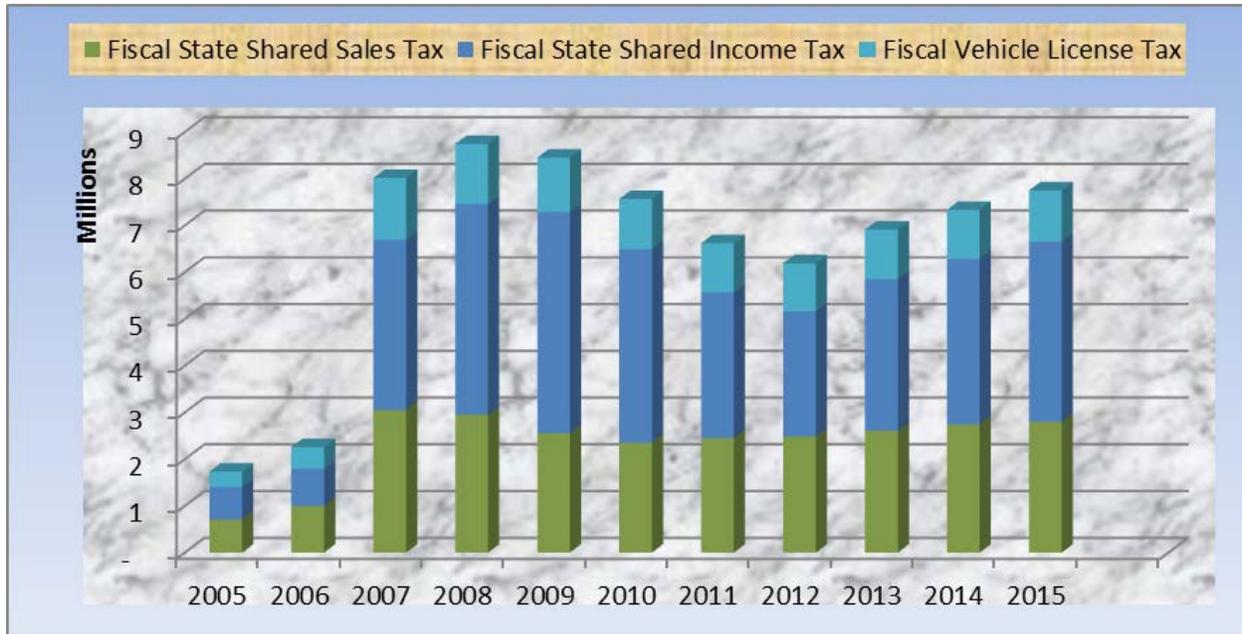


## STATE SHARED REVENUES

Cities and towns in Arizona are fortunate to be involved in a fairly progressive state shared revenue program which distributes funds to Arizona municipalities from four state revenue sources. The General Fund accounts for three of the four state shared revenue sources. They include state shared sales tax, state shared income tax, and vehicle license taxes. The Arizona League of Cities and Towns publishes estimates each year for these revenue sources to be used in each city or town budget process.

- State Sales Tax - The estimate for state shared sales tax is approximately 2.2% higher than the estimated amount from last year. This amount may be subject to revision later in the year. The Department of Revenue will send final estimates in late June.
- State Income Tax - The estimate for state income tax is 8.6% higher than last year's estimate. (This is the only one of the shared revenues which can be accurately forecasted since it is based on collections from two years ago.)
- Vehicle License Tax (VLT) – Vehicle License Tax monies have shown signs of growth, and based on consensus estimates are projected to increase 4.8% from last year.

The following table shows the last ten years of collections, as well as the estimate for the 2014 fiscal year and the budget for the 2015 fiscal year.



The three state shared revenue sources are projected to increase for the third year in a row. The primary shared revenue increase comes from State Shared Income Tax.

### **GRANTS**

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The City does not track grants through the General Fund. Grant activity and projections can be accessed in the special projects fund located near the end of the budget document.

### **BUSINESS LICENSES**

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A business license is required of anyone who transacts business within City limits. This business license applies not only to businesses located within the City, but also to businesses outside of the City that conduct business within City limits, whether occasionally or frequently. The City's standard business license is \$100.

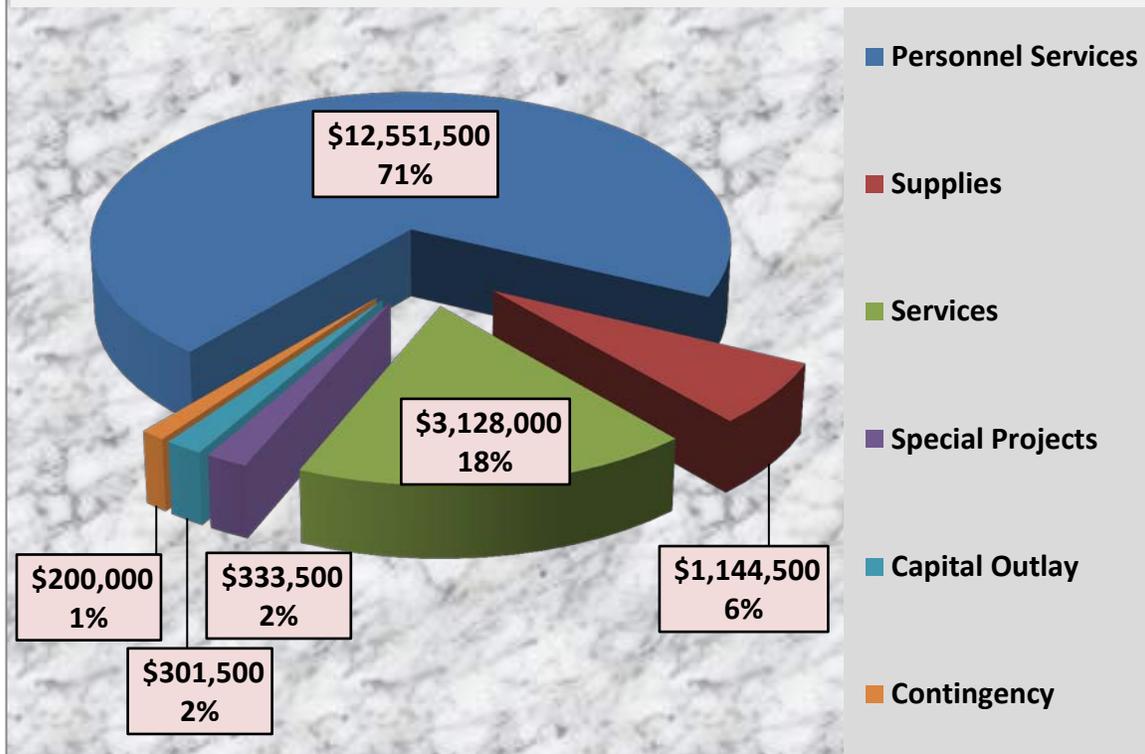
### **CHARGES FOR SERVICES**

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Charges for services account for less than 1% of General Fund Revenues. The \$145,000 budget for FY 2015 represents a \$25,000 increase from last year.



## General Fund Expenditures by Category



Description	2015 Budget	2014 Budget	\$ Change	% Change
Personnel Services	\$ 12,551,500	11,621,000	930,500	8.0%
Supplies	1,144,500	1,126,000	18,500	1.6%
Services	3,128,000	3,336,000	(208,000)	-6.2%
Special Projects	333,500	317,000	16,500	5.2%
Capital Outlay/Projects	301,500	528,000	(226,500)	-42.9%
Contingency	200,000	200,000	0	0.0%
<b>Total</b>	<b>\$ 17,659,000</b>	<b>17,128,000</b>	<b>531,000</b>	<b>3.1%</b>

Supplies/Services/Special Projects/Capital Outlay/Projects decreased by \$399,500 or 7% from last year's budget of \$5,507,000.

- Capital totaling \$301,500 has been identified to pay for the following items:

ACCOUNT	DEPARTMENT	DESCRIPTION	AMOUNT
10480617	IT	DELL EQUALLOGIC DATA STORAGE ARRAY	20,000
10480617	IT	BACKUP SOLUTION	20,000
10521654	PARKS	POCKET PARKS - INSTALL SECURITY LIGHTING - CARRYFORWARD	60,000
10521655	PARKS	GENTRY PARK - CARRYFORWARD	25,000
10521654	PARKS	PLAYGROUND IMPROVEMENTS	7,500
10522661	FACILITIES	HVAC REPLACEMENT	13,000
10551650	POLICE	REPLACEMENT VEHICLES	140,000
10561617	FIRE	GRANT MATCH FOR THERMAL IMAGING CAMERA	1,000
10561635	FIRE	DUAL BAND MOBILE RADIO-ASST CHIEF	15,000
<b>TOTAL</b>			<b>\$ 301,500</b>

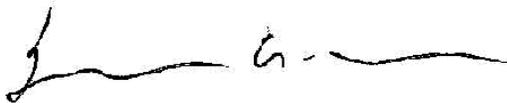
- Council Contingency has been set at \$200,000. Any use of Council Contingency requires Council notification. Because these funds are not assigned to a specific department, they are available for use to meet emergency needs or for unplanned opportunities such as grant matches or newly identified City needs.

*Conclusion and Acknowledgments:*

I am pleased to present the City Council with a balanced budget that focuses the City resources on achieving Council goals and objectives while maintaining and enhancing community services. This new budget year provides the City an opportunity to “Work Together to Promote a More Successful El Mirage.” while continuing the focus on *incremental growth and development, creating stability and meeting expectations responsibly, and innovations and efficiency in service delivery.*

I would like to thank Finance Director Robert Nilles, Assistant Finance Director Christy Eusebio, the Finance Department, Department Heads, and City Staff for their efforts, hard work, and countless hours spent preparing this balanced budget for the Council’s consideration.

Respectfully submitted to the Mayor and Council of the City of El Mirage



Dr. Spencer A. Isom

City Manager

## CITY OF EL MIRAGE, ARIZONA

### LIST OF ELECTED CITY OFFICIALS



#### **Mayor Lana Mook**

Mayor Lana Mook has called Arizona home for nearly 30 years. After retiring from approximately three decades in management, training and patient relations in the health care industry, Mayor Mook devoted much of her time to volunteering in El Mirage, pursuing her commitment to doing everything she can to help and improve her community. With a number of other community volunteers, she co-founded the People of El Mirage (POEM), a civic-based community organization focused on helping those in need as well as informing the public on local issues. Under her leadership, the organization promoted local support for Luke Air Force Base, raised funds for local Cub Scouts and volunteered on numerous food and clothing drives for the area's residents in need. In addition, POEM members partnered with local public safety officials to increase safety and awareness in El Mirage neighborhoods.

In 2010, Mook was elected Mayor of the City of El Mirage. Mayor Mook serves on the following Board and Committees: League of Arizona Cities & Towns Executive Committee, Co-Chair of Luke West Valley Council, Fighter Country Partnership- Eagle Member, Valley Metro Regional Public Transportation Authority Executive Committee, WESTMARC (Western Maricopa Coalition) Executive Committee, and Maricopa Association of Governments Regional Council.

Although new to public service, Mayor Mook is not new to the world of community involvement and civic leadership. She spent many years dedicating time to the Phoenix Suns Charities, the Girl Scouts of America, and the U.S. Forest Service (Smokey Bear and Woodsy Owl Fire Prevention Programs). She has always been the type of leader who says what she means and does what she says.



#### **Vice Mayor Joe Ramirez**

Vice Mayor Joe Ramirez is proud to call El Mirage home for more than 50 years. He graduated from Dysart High School and attended Glendale Community College before beginning work in the construction industry, which led him to a 30-year career that included owning his own construction firm. A straight-to-the-point individual, Vice Mayor Ramirez has always been a supporter of El Mirage and the West Valley. In addition to serving on the City Council, he volunteers his time on numerous civic projects and participates in local events including the Christmas Toy Drive, the Clean Our Community Program, and Habitat for Humanity.



### **Councilman Roy Delgado**

Councilman Roy Delgado has served on the El Mirage City Council for 10 years and was last elected in September 2012 to a four-year term. Delgado spent over 20 years in the U.S. Army and National Guard, as well as more than 30 years in management in the oil industry in California and Arizona. His current government service includes chairing the Community Development Advisory Committee (CDAC), which oversees the flow of federal housing and infrastructure project funds received by Maricopa County and awarded on a competitive basis to local governments. The CDAC's funding recommendations are vetted and ultimately approved by the County Board of Supervisors.

Councilman Delgado also chairs the Citizens Advisory Committee of the County Library District. He was appointed to the position by Supervisor Max Wilson and, along with other committee members, serves as a liaison between the district's board of directors, the library administration, and the community.

Councilman Delgado is equally proud of his community service activities, which include teaching hunter safety for the Arizona Game and Fish Department; serving as mass coordinator for Luke AFB's Catholic communities; and helping raise funds, along with his wife Sue, for student scholarships on behalf of Dysart Unified School District and the West Valley Neighborhood Coalition. As a member of the Elks, the American Legion, and two military officer's associations, Delgado maintains strong ties with the Valley's military community.



### **Councilman James McPhetres**

Councilman McPhetres moved to Arizona in 1987 and married in 2000. He moved his family from Avondale to El Mirage in 2001 after building the family home in the city. McPhetres has volunteered countless hours to community causes, serving on the Police Advisory Committee, coaching Cal Ripkin baseball and youth football, and encouraging residents to vote for the recently completed new fire station. In addition, he served on the Judicial Advisory Board (JAB) that selected candidates for the City's first municipal judge, and was JAB's chairman for four years. He was elected President of the Grand Mirage Homeowners Association in 2001 and held the position for nine years until being elected to the City Council in 2010. He was appointed as the City's representative to the Western Maricopa Coalition (Westmarc) Energy and Water Committee in 2011. In March 2012, Councilman McPhetres retired from the U.S. Air Force as a superintendent of Human Resource Systems and Readiness after 36 years of service.

Councilman McPhetres is committed to ensuring accountability for all city resources and feels the Council owes residents a city that is affordable and one where residents can live, work, and play. He focuses on fiscally conservative economic development and believes in "Integrity first, Service before self and Excellence in all we do" - core values from his Air Force past that he carries forward in his role as City Councilman.



### **Councilman Jack Palladino**

Born and raised in Chelsea, Massachusetts, Jack's commitment to his community began over 40 years ago with his service as a medic in the United States Army. After retiring from active duty, Jack married his sweetheart, Michele, and went to work for the U.S. Post Office as a letter carrier. Over the course of more than 30 years, Jack's hard work and perseverance were recognized and ultimately, he was promoted to Acting Manager of one of the U.S.P.S. Boston facilities. During this time, Jack also volunteered as a Little League Coach and with the Knights of Columbus.

Shortly after retiring in 2003, Jack and his wife moved to Arizona and he currently works part-time with the Pueblo El Mirage Post Office. Jack and Michele have one son and a five year old grandson who also live in the West Valley and last year they celebrated their 40th Anniversary. After attending numerous local city council meetings and volunteering in the community, Jack was drafted to run for El Mirage City Council and was overwhelmingly elected in 2010.

Council Member Palladino believes that one person can make a difference!



### **Councilman Lynn Selby**

Born and raised in Los Angeles, California, Lynn Selby has a business background spanning more than 30 years, during which time he managed cash flow, developed yearly budgets, and worked closely in managing personnel and inventory. Lynn and his wife Danielle retired to El Mirage and began actively attending city council meetings and volunteering in the community. It was in attending these meetings that Lynn became interested in the workings of our city and wanted to be able to give something back to the community he loves and calls home.

Council Member Selby was elected in August, 2010. He served in the U.S. Navy and now volunteers his time as an engineer with the Maricopa Live Steamers club every Sunday from September through May to give free rides to the public and with the El Mirage Fire Department to help distribute and install free smoke detectors. Council Member Selby also actively represents Operation Lifesaver throughout the State of Arizona, presenting railroad safety programs to government agencies and local organizations.

He has been married to Danielle for more than 47 years and is the proud father of three daughters and four grandchildren.



## **Councilman David Shapera**

Councilman David M. Shapera, recently re-elected to a second four year term to the El Mirage City Council, was also a past member and chairman of the El Mirage Planning and Zoning Commission. He has over 39 years in elected and appointed positions in government. He and his wife, Linda, have been married for 36 years and moved to El Mirage in 2002.

He is a retired police officer and worked for the Clark County Coroner Medical Examiner in Las Vegas, Nevada. He recently retired from the Dysart Unified School District. He continues to guest teach at El Mirage schools.

As an advocate for the new police station and YMCA-recreation building, he will continue to ensure both buildings will be used to proudly serve the El Mirage community. He continues to support our public safety departments. He will work to continue to upgrade our infrastructure within the parameters of affordability.

A vocal advocate for Luke Air Force Base, he will continue to work with the base and share common goals.

Continuing to support economic development in El Mirage will be a priority. He has worked to streamline and assist businesses to open in our city. His new program adopted by the city council to have directional signs to help our businesses thrive.

The use of solar panels on city buildings will continue as we are doing our part to utilize solar energy. He was in the forefront of bringing utility savings to city buildings.

## **LIST OF APPOINTED CITY OFFICIALS**

**City Manager – Dr. Spencer A. Isom**

**City Attorney – Robert M. Hall**

**City Magistrate – Monte Morgan**



**Gateway Park Entry Plaza**

# Mayor and City Council

Boards and Commissions

Presiding Judge

## City Manager

City Attorney

Intergovernmental & Public Affairs, Event Planning & Grant Administration

City Clerk

20  
**Fire**

Fire Services

Fire and Building Safety

Finance

Human Resources

Economic Development & Community Services

Engineering Services

Economic Development/ Planning and Zoning

Recreation/Senior Services

**Deputy City Manager**  
Administrative & Operational Services

Public Works Operations

Information Technology Services

**Police**

Police Services

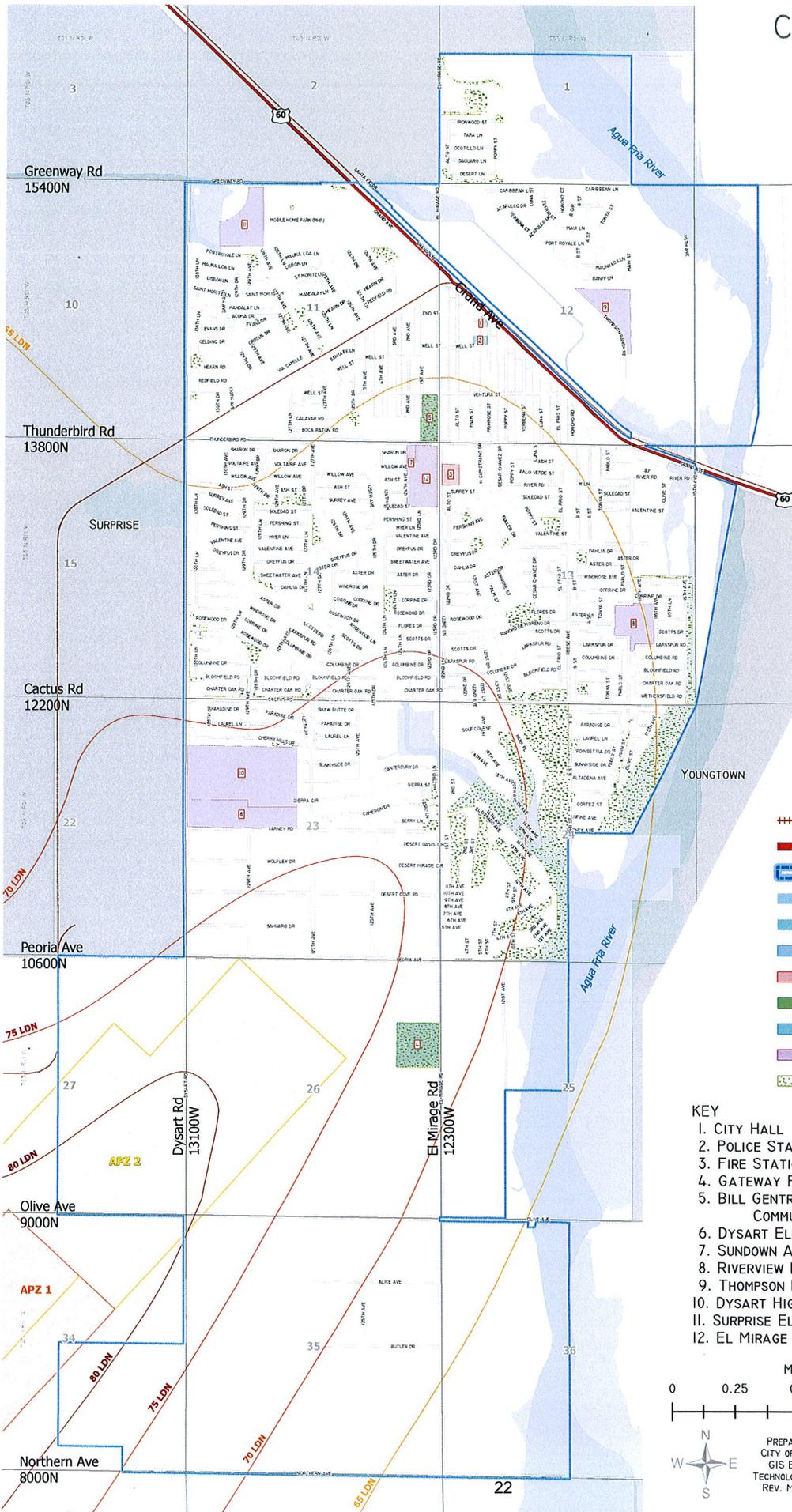
Code Compliance

For the Fiscal Year ending June 30,

	Authorized Positions			Filled Positions
	2014	2015	Change	2014
<b>GENERAL FUND</b>				
10 490 City Clerk	1.3	1.6	0.4	1.5
10 450 Administration	6.0	6.0	0.0	4.0
10 440 Legal Services	1.0	1.0	0.0	0.0
10 500 Human Resources	3.0	3.0	0.0	3.0
10 511 Financial Services	4.0	4.5	0.5	4.0
10 480 Information Technology	3.0	4.0	1.0	3.0
10 521 Parks	4.8	4.8	0.0	4.0
10 522 Facilities Management	3.0	3.0	0.0	5.0
10 620 Fleet	1.0	1.0	0.0	1.0
10 540 Community Development	3.0	4.0	1.0	3.0
10 551 Police Services	55.5	57.2	1.7	55.3
10 552 Code Compliance	3.0	3.0	0.0	2.0
10 561 Fire	26.0	26.0	0.0	26.0
10 562 Bldg & Inspections	3.0	3.0	0.0	3.0
<b>Total General Fund</b>	<b>117.6</b>	<b>122.1</b>	<b>4.6</b>	<b>114.8</b>
<b>ENTERPRISE FUNDS</b>				
54 400 Wastewater Operations	9.0	8.0	-1.0	7.0
53 403 Water Operations	9.0	10.7	1.7	8.0
53 404 Customer Service	4.5	4.5	0.0	5.5
53 405 Meter Services	2.0	0.0	-2.0	1.0
53 409 Administration	2.0	2.0	0.0	2.0
53 410 Engineering	5.0	4.0	-1.0	5.0
<b>Total Enterprise Funds</b>	<b>31.5</b>	<b>29.2</b>	<b>-2.3</b>	<b>28.5</b>
<b>SPECIAL REVENUE FUNDS</b>				
14 430 Municipal Court	12.2	13.1	1.0	12.5
21 400 HURF	6.0	6.0	0.0	6.0
<b>Total Special Revenue Funds</b>	<b>18.2</b>	<b>19.1</b>	<b>1.0</b>	<b>18.5</b>
<b>Total Non-Elected Positions</b>	<b>167.3</b>	<b>170.5</b>	<b>3.2</b>	<b>161.8</b>
10 410 Elected Positions	7.0	7.0	0.0	7.0
<b>Total Positions</b>	<b>174.3</b>	<b>177.5</b>	<b>3.2</b>	<b>168.8</b>



# CITY STREET MAP



CITY OF EL MIRAGE  
12145 NW GRAND AVENUE  
EL MIRAGE ARIZONA 85335

WEBSITE:  
[WWW.CITYOFELMIRAGE.ORG](http://WWW.CITYOFELMIRAGE.ORG)

PHONE DIRECTORY  
CITY HALL  
PHONE: 623-972-8116  
TDD: 623-933-3258

CITY CLERK OFFICE  
PHONE: 623-876-2925  
FAX: 623-876-4606

HUMAN RESOURCES  
PHONE: 623-876-2946  
FAX: 623-876-4604

MUNICIPAL COURT  
PHONE: 623-815-2186  
FAX: 623-815-3466

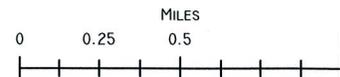
SENIOR CENTER  
PHONE: 623-937-0500  
FAX: 623-815-2189

UTILITY SERVICES  
PHONE: 623-933-1228  
FAX: 623-876-4601

- RAIL ROAD
- HIGHWAY
- CITY BOUNDARY
- 100 YEAR FLOODPLAIN
- 100 YEAR FLOODWAY
- CITY ADMINISTRATION
- FIRE STATION
- CITY PARK
- POLICE STATION
- SCHOOL
- OPEN SPACE

### KEY

1. CITY HALL
2. POLICE STATION
3. FIRE STATION
4. GATEWAY PARK
5. BILL GENTRY PARK & COMMUNITY CENTER
6. DYSART ELEMENTARY SCHOOL
7. SUNDOWN ALTERNATIVE SCHOOL
8. RIVERVIEW ELEMENTARY SCHOOL
9. THOMPSON ELEMENTARY SCHOOL
10. DYSART HIGH SCHOOL
11. SURPRISE ELEMENTARY SCHOOL
12. EL MIRAGE ELEMENTARY SCHOOL



PREPARED BY: JM  
CITY OF EL MIRAGE  
GIS ENTERPRISE  
TECHNOLOGY SERVICES  
REV. MARCH 2010



# Budget Fundamentals and Policies

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## *Why have we prepared a budget?*

The City must adopt a balanced expenditure limitation budget on an annual basis that is enforced under state law for the City as a whole. According to the Arizona Department of Revenue, individual departments and projects may exceed their budgets as long as total City expenditures do not exceed the adopted budget total. The budget is designed to allow as much flexibility as possible for departments to implement Council goals and objectives, while still imposing guidelines. To this end, the budget is itemized at the departmental level for operating expenditures and the project level for capital expenditures. The current budget provides expenditure allocations by Fund, Department, and Expenditure categories.

For the operational budget, it is the expenditure categories that management will use to monitor a department's fiscal responsibility and its success at planning out the year. These budget categories are made up of individual line items and budget requests were submitted and detailed by line item. For capital projects, the budget will be monitored on a project basis. The budget format includes staffing levels by department. This document is intended to provide insight into the operating policy of the City, as well as demonstrate the City's commitment to fiscal responsibility and the needs of the citizens.

Citizens and the general public may use the budget as a document that demonstrates the planned activities of the City for the next twelve months. The document will also give insight as to the policies and procedures that guide the economic growth of the City this fiscal year and into the future. The budget represents not only a detailed twelve-month plan, but also a framework for the future.

Budgeting is only part of the larger planning process on which the City of El Mirage has embarked. It is the strategic planning process that establishes where the Council would like the City to go and establishes what the overall City goals are. The budget provides funding for the activities that will allow the City to achieve these goals, and spells out the organizational and financial operations for each of the City's departments. The budget will be used by departments and City management to tie together the services that are being provided with the overall goals of the City Council.

It is through the budget that Council allocates resources to fund its priorities and against which the overall performance of the City will be measured. The budget may be used by the public, developers, bond rating agencies and other organizations to identify priorities, services, performance and undertakings planned for this and future fiscal years, as well as the underlying philosophies that guide them. It is the budget that connects long-term strategic planning with the services that the City provides on a daily basis.

## *Financial Strategies:*

The major theme of the City's budget and financial forecasts is "Working Together to Promote a More Successful El Mirage," while continuing to focus on *incremental growth and development, creating stability and meeting expectations responsibly, and innovations and efficiency in service delivery.*

The core value of ensuring long-term sustainability combined with adequate reserves to deal with short-term revenue fluctuations is crucial to maintain the service levels our residents have come to expect. With



Gateway Park  
Special Event

that in mind, the following policy guidelines are recommended to assist in assuring an adequate fund balance and sustainable operating expenditures exist:

1. A minimum of \$6,000,000 in General Fund operating revenue will be placed in reserve as an economic stabilization fund in all operating funds.
  - a. Reserve amounts are not programmed for expenditure and are only available for use within the confines of the City's expenditure limits. All remaining estimated sources have been programmed for use. Contingencies have been recorded in various funds, which means that they have not been allocated for any specific activity. Although not allocated to a specific purpose, these funds are a critical component of the City's five-year capital improvement plan.
2. Any excess of revenues over expenditures will be carried forward into future budgets to establish a beginning Fund Balance. As a non-recurring revenue source, beginning fund balances should only be used to fund capital or other one-time projects.



Annual Fall Festival

3. Develop the City in a manner that will attract residents and businesses by concentrating efforts and limited resources on those services that are most needed and desired by residents. Increases in population, tax base, commercial and retail activity, and the City's economic development efforts must continue to provide additional revenue to offset the costs related to both continuing and expanding services.

### *City of El Mirage – Financial Budget Policies:*

Each year, the City Council re-affirms the financial policies (guidelines) that are utilized in the development of the budget. These policies are intended to ensure that the long-term desires of the Council will be met within the financial constraints of the City. These policies are the foundation of the budget process each year and can be found in Section 3 of the adopted financial policies.

Purpose: Require the City to systematically plan, adopt, and manage annual operating budgets.

#### *Section 3.1: Introduction*

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- 3.1.1 The Council shall annually review, re-affirm, amend as necessary, and adopt budget policies (guidelines) as part of the process to develop, consider, and adopt tentative and final budgets. The budget policies will address revenues, expenditure controls, grants, transfers, reserves/contingencies, balances, and reporting. These policies are intended to ensure that the long-term desires of the Council will be met within the financial constraints of the City.

#### *Section 3.2: General*

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- 3.2.1 The Council shall use the budget process to weigh all competing requests for City resources within expected fiscal constraints. The Council shall discourage requests for new, ongoing activities outside the budget process.
- 3.2.2 The City shall rely upon ongoing revenues to fund ongoing expenditures and avoid one-time sources of revenues to fund ongoing activities.

- 3.2.3 The Finance Director shall annually prepare 5-year revenue and expenditure forecasts to examine the City’s ability to absorb operating costs due to changes in the economy, service demands, service levels, and capital improvements.
- 3.2.4 The Finance Director shall prepare, and the Council shall adopt, a department-level operating budget as presented in schedule E of state budget forms.
- 3.2.5 The Council may compare service delivery alternatives to ensure that quality services are provided at the most competitive and economical cost. Finance shall direct departments to identify all activities that may be provided by another source and review options/alternatives to current service delivery. The City shall review service delivery alternatives continually.
- 3.2.6 The City shall fund current year capital projects as follows:
  1. Bonds
  2. Grants
  3. Funds accumulated (fund balances) prior to budgeting for capital expenditures.
- 3.2.7 The City shall practice conservatism in budgeting for both revenues and expenditures to ensure the City can meet its ongoing obligations. The City shall not budget excess funds collected (fund balance) for ongoing expenditures.

**Section 3.3: Revenues**

3.3.1 The City shall develop diversified and stable revenue sources to protect activities from short-term fluctuations in any single revenue source.

3.3.2 The City shall not dedicate revenues for specific purposes unless required by law, Council Policy, or Generally

Accepted Accounting Principles (GAAP). The Finance Director shall deposit all non-restricted revenues in the General Fund for appropriation through the budget process.

- 3.3.3 The Council shall review user fees and charges annually to ensure recovery of all direct and indirect costs of service, unless full cost recovery would be excessively burdensome on citizens receiving service.
- 3.3.4 The Council shall adjust rates for enterprise operations (water, sewer, and sanitation) based on ten-year fund plans.
- 3.3.5 The Council shall annually set the primary property levy with adjustments limited to 102% of the prior fiscal year’s maximum allowable levy, plus new construction and reimbursement for the prior calendar year’s tort liability payments.



Gateway Park Splash Pad

### ***Section 3.4: Grants***

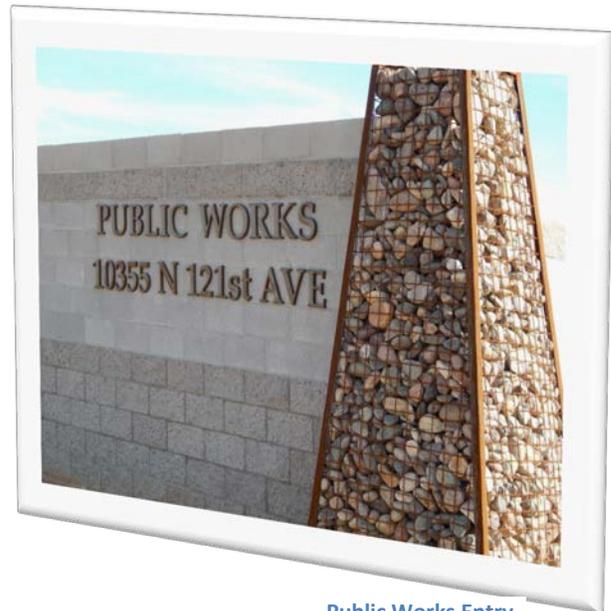
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- 3.4.1 The City may rely on grants to leverage City funds. The City shall avoid inconsistent and/or fluctuating grants to fund ongoing activities. In the event of reduced grant funding, the City may substitute City resources only after all other priorities and alternatives are considered.
- 3.4.2 Whenever possible, the City shall consider grant funded projects which require City matching or operating funds as part of the budget process. Any grant funded expenditure should include a five-year analysis of the amount of City funds required to subsidize its operation.

### ***Section 3.5: Transfers and Interfund Loans***

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- 3.5.1 All requests for transfer require written justification explaining the rationale and fiscal impact.
- 3.5.2 Any transfers between funds, projects, or contingencies require City Council approval. Transfers from department to department within a fund or from line item account to line item account within a department shall require City Manager approval.
- 3.5.3 The Council must review and approve interfund loans.



**Public Works Entry Monument**

### ***Section 3.6: Reserve/Council Contingency***

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- 3.6.1 Council Contingency Funds. The City may use contingency funds when additional funds are needed to offset unexpected expenditure increases or when unanticipated events threaten the public health or safety. The City Manager shall review and may approve use of contingency funds in accordance with the City's procurement policy.
- 3.6.2 Reserve Funds. The Council will not budget reserve funds. Reserve funds are "savings" intended to offset revenue shortfalls during a fiscal year. If there is a shortfall in revenue, the City shall use reserve funds in accordance with the City's fund balance policy. The City may establish reserves for all operating funds. An operating fund is a fund that has salary expenses or collects user fees for services performed (excludes grant and capital funds).
- 3.6.3 Debt Service Funds. The City may accumulate secondary property tax revenues in an amount equal to six months of debt service to ensure that the General Fund is not subsidizing debt service payments. The City shall not collect and reserve secondary property taxes in an amount exceeding twelve months of debt service unless the City intends to prepay general obligation bonds.
- 3.6.4 Debt Service and Replacement Reserves. The City shall fund debt service and replacement reserves to meet required bond covenants including repair and replacement funds in the water and sewer funds.

### Section 3.7: Budget Process

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- 3.7.1 The City shall monitor and follow the budget process throughout the year. The Finance Director, in consultation with the City Manager, shall initiate the formal budget process by distributing to departments a budget packet that includes an outline of the budget schedule, year-to-date expenditures and revenues, and all applicable budget forms.
- 3.7.2 The City Manager and Finance Director shall schedule and host a budget introduction session with all department heads.
- 3.7.3 Departments shall prepare and submit their requests to the Finance Director.
- 3.7.4 The Finance Director shall prepare summary reports, along with detailed budget requests, and submit the reports and detail to the City Manager.
- 3.7.5 Department heads shall individually present capital and operating requests to the City Manager.
- 3.7.6 The City Manager shall review budget requests and provide further guidance to departments.
- 3.7.7 The City Manager and the Finance Director shall present the recommended draft budget to Council for review and discussion at a Council retreat. As required, department heads may be present and participate in the Council retreat.
- 3.7.8 After the Council retreat, the Finance Director shall revise the draft budget and prepare a recommended tentative budget. The City Manager and Finance Director shall present the recommended tentative budget for Council consideration and adoption at a regular Council meeting. Capital projects and acquisitions that have not been completed in the current fiscal year are added to the tentative budget as carry forward projects, and the beginning fund balance is adjusted accordingly.
- 3.7.9 After Council action, the Finance Director shall publish the tentative budget for two consecutive weeks in the local paper.
- 3.7.10 The Council shall schedule and host a public hearing on the budget, after which the Council shall consider and may adopt the final budget. The Finance Director shall ensure that budget adoption adheres to all statutory hearings, publications, and requirements.
- 3.7.11 The Council shall set the final property tax levy in accordance with state law.
- 3.7.12 After the Council adopts the tentative budget and sets the expenditure limitation, the City shall not expend more than the total appropriated for all funds.

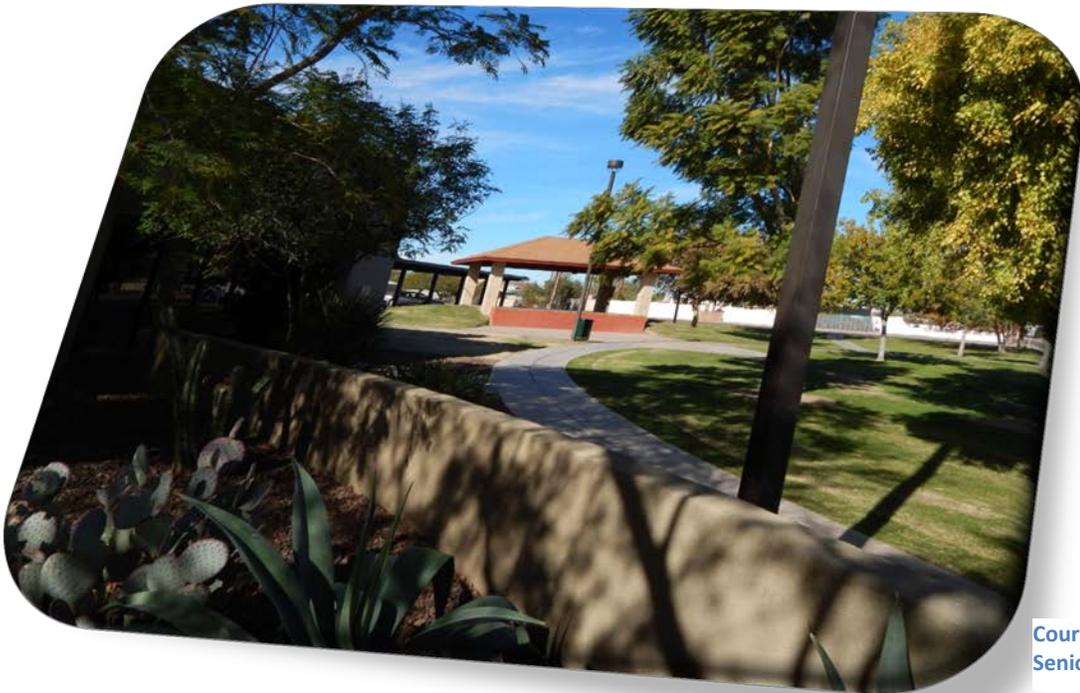


Fiesta Dancers

### ***Section 3.8: Budget Basis***

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- 3.8.1 The City prepares budgets on a cash basis. This is different than the accounting process which utilizes a modified accrual basis.
- 3.8.4 Independent auditors shall annually provide a reconciliation of actual expenditures compared to the adopted budget in accordance with state law.
- 3.8.3 The City shall use the Annual Audited Financial Statements (Audit) to detail the final status of the City's finances compared to budget on the basis of Generally Accepted Accounting Principles (GAAP). In most cases, this conforms to the way the City prepares its budget. Exceptions are as follows:
  - 1. Compensated absences are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
  - 2. Capital Outlay within the enterprise funds are recorded as assets on a GAAP basis and expended on a budget basis.
- 3.8.2 Due to expenditure limitation statutes, the City must identify all possible expenditures and corresponding revenues within the budget. The Finance Director and department heads shall closely monitor expenditures to ensure that they are being spent for the purpose identified in the budget and that the corresponding revenue is adequate. The Finance Director shall establish and maintain a detailed accounting structure to record revenues and expenditures at the level of detail shown in the budget.



**Courthouse and Senior Center**

### ***Section 3.9: Funds***

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- 3.9.1 State law only requires the existence of two funds - the General Fund and the Highway Users Revenue Fund (HURF).
- 3.9.2 The City may create and maintain other funds by statute, agreement, ordinance, contract, or to provide balance sheet accounts for tracking purposes. To the extent feasible, the City may limit the number of funds to comply with GAAP.

## *FISCAL YEAR 2015 Budget Process Improvements:*

As the City begins this year’s budget process, a few modifications have been made to improve or simplify the process.

- The legal level of budgeting is the fund, except for the General Fund which is at the department. The line item budgets are intended to be used by departments and management for cost control.
  - Baseline budgets have been established for supplies and services for each department (One-time funding has been eliminated.).
  - Budget requests cannot exceed this amount.
  - If a department is requesting funds in excess of the baseline budget, the appropriate forms and justification must be provided.
  - Line item budgets need to be recorded in increments of \$500.
- Positions will be budgeted in the “home” department and charges to other funds/departments will be done through transfers and labor distributions. Police grant positions will be budgeted in the General Fund and a labor distribution will transfer expenses to the fund receiving the grant. This is similar to special events, court, and other City operations.
- Geographical Information Systems (GIS) budget will be moved from Engineering to Community Development.
- Carry forward capital items will be automatically brought forward by Finance unless Finance is directed otherwise.
- New revenue
  - If new or changed fees and charges will impact revenues by more than \$5,000 annually, the department is responsible for notifying Finance of the amount of the impact. The department is responsible for maintaining support documentation that demonstrates the amount of the proposed fee.
  - Larger revenue assumptions are shown in the table below.

### *REVENUE ASSUMPTIONS FOR FY 2014*

<b><i>FUND</i></b>	<b><i>DESCRIPTION</i></b>
<i>Debt Service</i>	Same as last year \$1,960,000
<i>General</i>	Property Tax same levy as last year.
<i>General</i>	Transfer to Debt Service of \$100,000
<i>General, Sewer, and HURF</i>	Transfer 25% of Engineering and Utility Admin cost to Water
<i>Water\Sewer\Sani.</i>	Transfers per current rate study

## Summary

The foundation for this year’s budget is substantially more stable in comparison to previous years. Revenues are projected to increase, providing some assurance that the City has turned the corner and will continue to strengthen its financial position. Voters authorized the debt necessary to ensure that essential infrastructure is in place. These actions have created stability in the City’s revenue structure. This budget will focus on *“Working Together to Promote a More Successful El Mirage,” incremental growth and development, creating stability, and meeting the expectations of both the Council and the public responsibly.*

# State and Federal Fiscal Influences

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## *Expenditure Limitations*

All cities and towns in Arizona are subject to some form of expenditure limitation. However, as of March 2013, 78 cities and towns have adopted alternative expenditure limitations or modified their expenditure limits in some way.

## *Social Security Rates*

Contributions to Social Security are divided into two segments - old age and survivor benefits, and Medicare. The current contribution rate for the first segment is 6.2 percent for employees and 6.2 percent for employers, on the first \$117,000 of salary. The contribution rate for the second segment is 1.45 percent and there is no maximum salary threshold. These rates are current through calendar year 2014.

## *Arizona State Retirement System (ASRS) Contribution Rate*

The state retirement system contribution rate for FY15 is a 50/50 split. Employees must contribute 11.48 percent for retirement and 0.12 percent for long-term disability, and employers contribute 11.48 percent and 0.12 percent respectively.

Additionally, state law requires ASRS to administer an Alternate Contribution Rate (ACR) to ASRS participating employers that employ ASRS retirees who return to work. The law requires that an ACR be charged to and paid for by the employer, which applies to all ASRS retirees who return to work for an ASRS employer, regardless of early or normal retirement status and regardless of the number of hours worked in a pay period. For Fiscal Year 2014-15 beginning July 1, 2014, the ACR will be 9.57 percent. For more information, please refer to A.R.S. § 38-766.02.

## *Public Safety Personnel Retirement System (PSPRS) Contribution Rate*

Changes were made to PSPRS rates in the 2011 session that increase contribution rates for employees. The rate schedule is 11.05 percent for FY 2015. For all subsequent fiscal years, the contribution rate will be 11.65 percent or a split of 1/3 for employees and 2/3 for employers, whichever is lower. The employee contribution rate, however, cannot be below 7.65 percent.

If a retired PSPRS member returns to work in a PSPRS covered position, the employer is required to pay an alternate contribution rate (ACR). The ACR will be determined annually by the actuary and will cover the unfunded liability portion of the total contribution, except that the ACR will have an 8 percent minimum contribution.

## *Informational Pamphlet Required for Bond Elections*

Current law requires that an informational pamphlet be issued in connection with bond elections. The pamphlet must provide examples of how the bond will impact the taxes for a \$250,000 home, a \$1 million commercial property and an agricultural property valued at \$100,000. Additionally, the example value for commercial property is reduced to \$1 million.

## *Municipal Water Charges*

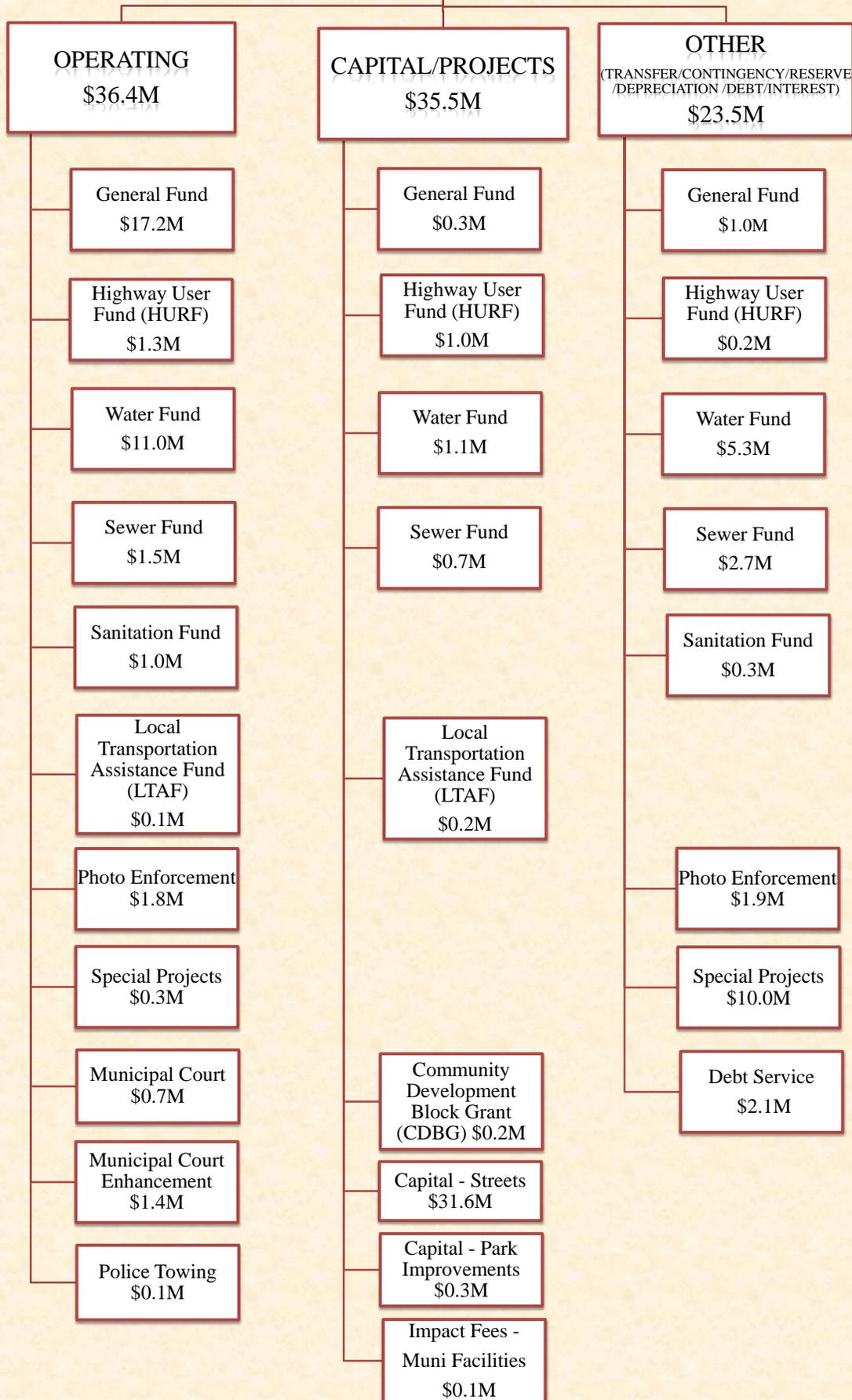
A municipality may not seek recovery of water and wastewater charges from anyone other than an individual who has contracted for the service and resides or has resided at the service address when the residential property contains four or fewer units. A property owner, an immediate family member of the person who does not reside at the property or any other entity, at its sole discretion, may contract for water and wastewater service with a municipality and shall provide payment for such services.

## City of El Mirage, Arizona

### Fund Structure

Fund Name	Major Revenues	Major Expenses
General Fund	Sales Tax, Franchise Fees, State Shared Revenues, Fund Transfers	Police, Fire, Parks, Administration, Planning, Maintenance, Clerk
Water Fund	User Charges Bonds	All Costs associated with providing water
Sewer Fund	User Charges Bonds	All Costs associated with providing sewer
Sanitation Fund	User Charges Bonds	All Costs associated with providing Sanitation
Highway User Revenue Fund (HURF)	State Shared Highway User Tax Revenues	Street Improvements, Maintenance, Capital Additions
Local Transportation Assistance Fund (LTAF)	State Funding Has Been Eliminated	Taxi Voucher Service and Street Construction
Capital Projects - Streets Improvement Fund	Bonds	Construction and Acquisition of Streets Facilities, Infrastructure and Equipment
Municipal Court Fund	Fines	Court Daily Operations
Municipal Court Enhancement Fund	Fines	Court Enhancement Activities
Photo Enforcement Fund	Fines	Direct Costs Related to Photo Radar
Police Towing Fund	Fines	Costs related to tow activity ARS 28-3511
Police Grant Fund	Grants	To account for all Police Grant Activity
Impact Fees - Police Fund	Development Fees Bonds	Construction and Acquisition of Capital Facilities, Infrastructure and Equipment
Community Development Block Grant Fund (CDBG)	Grants	To account for all CDBG Grant Activity
Capital Projects - Park Improvements Fund	Bonds	Construction and Acquisition of
Impact Fees - Municipal Facilities Fund	Development Fees Bonds	Construction and Acquisition of Capital Facilities, Infrastructure and Equipment
Special Projects Fund	Donations	To Account for Donation and Grant Activity
Debt Service Fund	Property Taxes	All Property Tax backed Debt Payments

# Total Draft Budget \$95.4M



**Consolidated Summary**  
**Revenues (Sources) and Expenditures/Expenses (Uses)**  
**All Funds**

	<u>Sources/ Revenues</u>	<u>Uses/ Expenditures /Expenses</u>	<u>Difference</u>
General Fund	16,680,000	17,459,000	(779,000)
Water Fund	8,470,000	12,661,500	(4,191,500)
Sewer Fund	3,100,000	2,214,500	885,500
Sanitation Fund	1,525,000	1,047,500	477,500
Municipal Court Fund	355,000	724,000	(369,000)
Municipal Court Enhancement Fund	395,000	1,360,000	(965,000)
Court Photo Enforcement Fund	1,780,000	1,823,000	(43,000)
Highway User Revenue Fund	1,800,000	2,202,500	(402,500)
LTA Fund	0	335,000	(335,000)
Police Grants Fund	0	0	0
Police Towing Fund	60,000	120,000	(60,000)
CDBG Fund	211,000	211,000	0
Debt Service Fund	1,960,000	1,118,500	841,500
Capital -Streets Fund	22,625,000	31,630,500	(9,005,500)
Capital - General Fund	0	0	0
Capital - Parks Improvement Fund	0	250,000	(250,000)
DIF Parks & Recreation Fund	0	0	0
DIF Municipal Facilities Fund	0	65,500	(65,500)
DIF Fire Fund	0	0	0
DIF Police Fund	0	0	0
*Special Projects Fund	296,000	326,000	(30,000)
<b>Total before Contingency, Transfers, Depreciation &amp; Bonds</b>	<b>59,257,000</b>	<b>73,548,500</b>	<b>(14,291,500)</b>
*Contingency	10,000,000	10,622,000	(622,000)
<b>Total before Transfers, Depreciation &amp; Bonds</b>	<b>69,257,000</b>	<b>84,170,500</b>	<b>(14,913,500)</b>
Transfers	6,589,500	6,589,500	0
Bond Proceeds/Principal	8,095,500	2,304,500	5,791,000
Depreciation	0	2,320,000	(2,320,000)
<b>Total Sources/Uses</b>	<b>83,942,000</b>	<b>95,384,500</b>	<b>(11,442,500)</b>
<b>Fund Balance Beginning</b>			<b>28,505,500</b>
<b>Fund Balance Ending</b>			<b>17,063,000</b>

\* \$10.2 million of Sources moved from Special Projects Fund to Contingency for presentation purposes only.

## Summary of Revenues, Expenditures, Expenses, and Changes in Fund Balances by Fund

	General Fund	Water Fund	Sewer Fund	Sanitation Fund	Municipal Court Fund	Municipal Court Enhance Fund	Photo Enforcement Fund
<b>Beginning Fund Balance</b>	11,765,000	2,785,000	2,615,000	15,000	150,000	965,000	1,935,000
<b><u>Revenues</u></b>							
<b>Taxes</b>	8,355,000						
<b>Licenses and Permits</b>	265,000						
<b>Intergovernmental</b>	7,750,000						
<b>Grants</b>	0	0	0		0		
<b>Charges for Services</b>	145,000	8,270,000	3,100,000	1,525,000			
<b>Fines and Forfeitures</b>	10,000	180,000			165,000	395,000	1,780,000
<b>Miscellaneous</b>	155,000	20,000		0	190,000	0	
<b>Total Revenues</b>	16,680,000	8,470,000	3,100,000	1,525,000	355,000	395,000	1,780,000
<b><u>Expenditures/Expenses</u></b>							
<b>Personnel Services</b>	12,551,500	1,657,500	596,500	30,000	644,000	85,500	303,000
<b>Supplies</b>	1,144,500	3,935,500	347,000	59,500	5,000	0	0
<b>Services</b>	3,128,000	1,515,500	531,000	958,000	75,000	12,000	1,520,000
<b>Special Projects</b>	333,500	3,904,000	6,000	0	0	1,262,500	0
<b>Capital Outlay/Projects</b>	301,500	1,145,000	650,000	0	0	0	0
<b>Debt Service/Fees</b>	0	504,000	84,000	0	0	0	0
<b>Debt Service - Cost of Issuance</b>							
<b>Debt Service - Trust/Paying Agent</b>							
<b>Contingency</b>	200,000	0	0	0	0	0	422,000
<b>Total Expenditures/Expenses</b>	17,659,000	12,661,500	2,214,500	1,047,500	724,000	1,360,000	2,245,000
<b>Revenues over (under) Expenditures/Expenses Before Transfers/Depreciation &amp; Bonds</b>							
	(979,000)	(4,191,500)	885,500	477,500	(369,000)	(965,000)	(465,000)
<b>Bond Proceeds</b>	0	4,550,000	500,000	0	0	0	0
<b>Transfers In</b>	3,165,000	1,142,500	1,020,000	0	219,000	0	0
<b>Transfers (Out)</b>	(702,000)	(2,270,000)	(1,597,500)	(295,000)	0	0	(1,470,000)
<b>Depreciation</b>	0	(1,450,000)	(870,000)	0	0	0	0
<b>Bond Principal</b>	0	(1,119,000)	(180,500)	0			
<b>Total Transfers In (Out)/ Depreciation &amp; Bonds</b>	2,463,000	853,500	(1,128,000)	(295,000)	219,000	0	(1,470,000)
<b>Net Change in Fund Balance</b>	1,484,000	(3,338,000)	(242,500)	182,500	(150,000)	(965,000)	(1,935,000)
<b>Ending Fund Balance</b>	13,249,000	(553,000)	2,372,500	197,500	0	0	0

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Highway User Revenue Fund	LTAF Fund	Police Towing Fund	CDBG Fund	Debt Service Fund	Capital Streets Fund	Capital Park Imprv Fund	DIF Muni Fac Fund	Special Projects Fund	Total
370,000	335,000	60,000	80,000	630,000	6,455,000	250,000	65,500	30,000	28,505,500
1,800,000				1,960,000					12,115,000
			211,000		22,625,000			10,296,000	265,000
		60,000							7,750,000
				0					33,132,000
									13,040,000
									2,590,000
									365,000
1,800,000	0	60,000	211,000	1,960,000	22,625,000	0	0	10,296,000	69,257,000
426,500	0	27,000	0	0	0	0	0	261,000	16,582,500
109,000	111,000	93,000	0	0	0	0	0	15,000	5,819,500
715,000	31,000	0	0	0	0	0	0	0	8,485,500
0	0	0	0	0	0	0	0	30,000	5,536,000
952,000	193,000	0	211,000	0	31,630,500	250,000	65,500	20,000	35,418,500
0	0	0	0	1,118,500	0	0	0	0	1,706,500
									0
									0
0	0	0	0	0	0	0	0	10,000,000	10,622,000
2,202,500	335,000	120,000	211,000	1,118,500	31,630,500	250,000	65,500	10,326,000	84,170,500
(402,500)	(335,000)	(60,000)	0	841,500	(9,005,500)	(250,000)	(65,500)	(30,000)	(14,913,500)
0	0	0	0	0	3,045,500	0	0	0	8,095,500
208,000	0	0	0	100,000	735,000	0	0	0	6,589,500
(175,000)	0	0	(80,000)	0	0	0	0	0	(6,589,500)
0	0	0	0	0	0	0	0	0	(2,320,000)
				(1,005,000)					(2,304,500)
33,000	0	0	(80,000)	(905,000)	3,780,500	0	0	0	3,471,000
(369,500)	(335,000)	(60,000)	(80,000)	(63,500)	(5,225,000)	(250,000)	(65,500)	(30,000)	(11,442,500)
500	0	0	0	566,500	1,230,000	0	0	0	17,063,000



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# GENERAL FUND



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



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## Capital Items:

### NEW PROJECTS

POLICE	REPLACEMENT VEHICLES	\$140,000
FIRE	DUAL BANK MOBILE RADIO – ASST CHIEF	\$15,000
IT	DELL EQUALLOGIC DATA STORAGE ARRAY	\$20,000
IT	BACKUP SOLUTION	\$20,000
PARKS	PLAYGROUND IMPROVEMENTS	\$7,500
FACILITIES	HVAC REPLACEMENT	\$13,000

### CARRYFORWARD PROJECTS

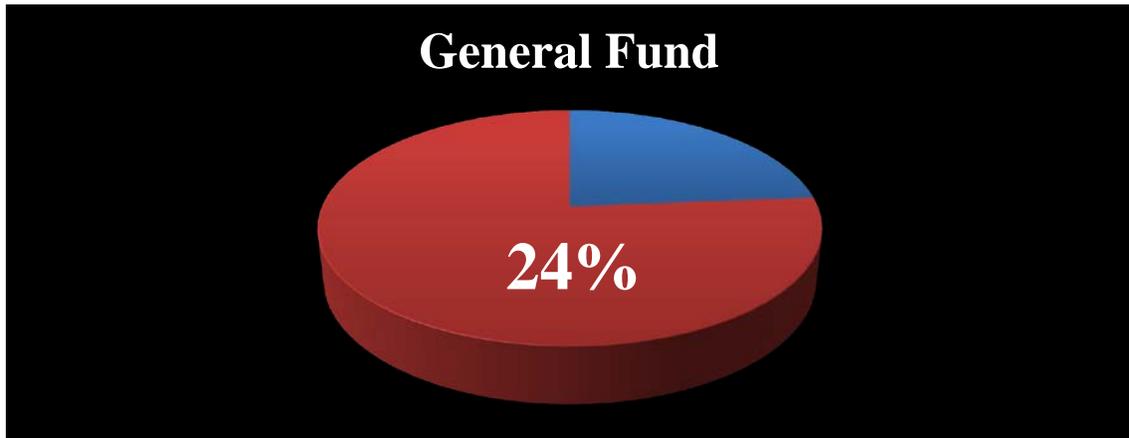
PARKS	POCKET PARKS - INSTALL SECURITY LIGHTING	\$60,000
PARKS	GENTRY PARK IMPROVEMENTS	\$25,000

## Personnel:

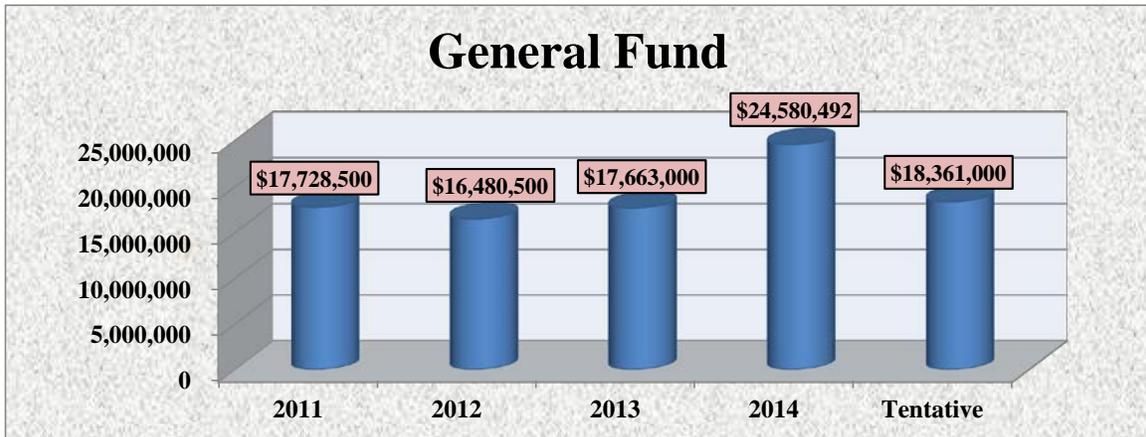
For the Fiscal Year ending June 30,					
	Authorized Positions			Filled Positions	
	2014	2015	Change	2014	
<b>GENERAL FUND</b>					
Mayor & Council	7.0	7.0	0.0	7.0	
City Clerk	1.3	1.6	0.4	1.5	
Administration	6.0	6.0	0.0	4.0	
Legal Services	1.0	1.0	0.0	0.0	
Human Resources	3.0	3.0	0.0	3.0	
Financial Services	4.0	4.5	0.5	4.0	
Information Technology	3.0	4.0	1.0	3.0	
Parks	4.8	4.8	0.0	4.0	
Facilities Management	3.0	3.0	0.0	5.0	
Fleet	1.0	1.0	0.0	1.0	
Community Development	3.0	4.0	1.0	3.0	
Police Services	55.5	57.2	1.7	55.3	
Code Compliance	3.0	3.0	0.0	2.0	
Fire	26.0	26.0	0.0	26.0	
Bldg & Inspections	3.0	3.0	0.0	3.0	
<b>Total General Fund</b>	<b>117.6</b>	<b>122.1</b>	<b>4.6</b>	<b>114.8</b>	

# Percent of Citywide Expenditure Budget

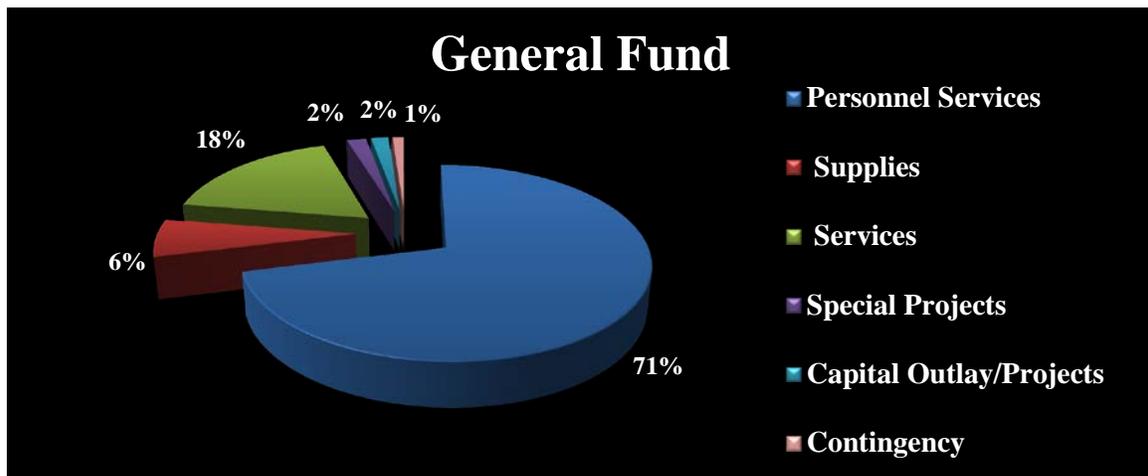
(Excludes Contingency)



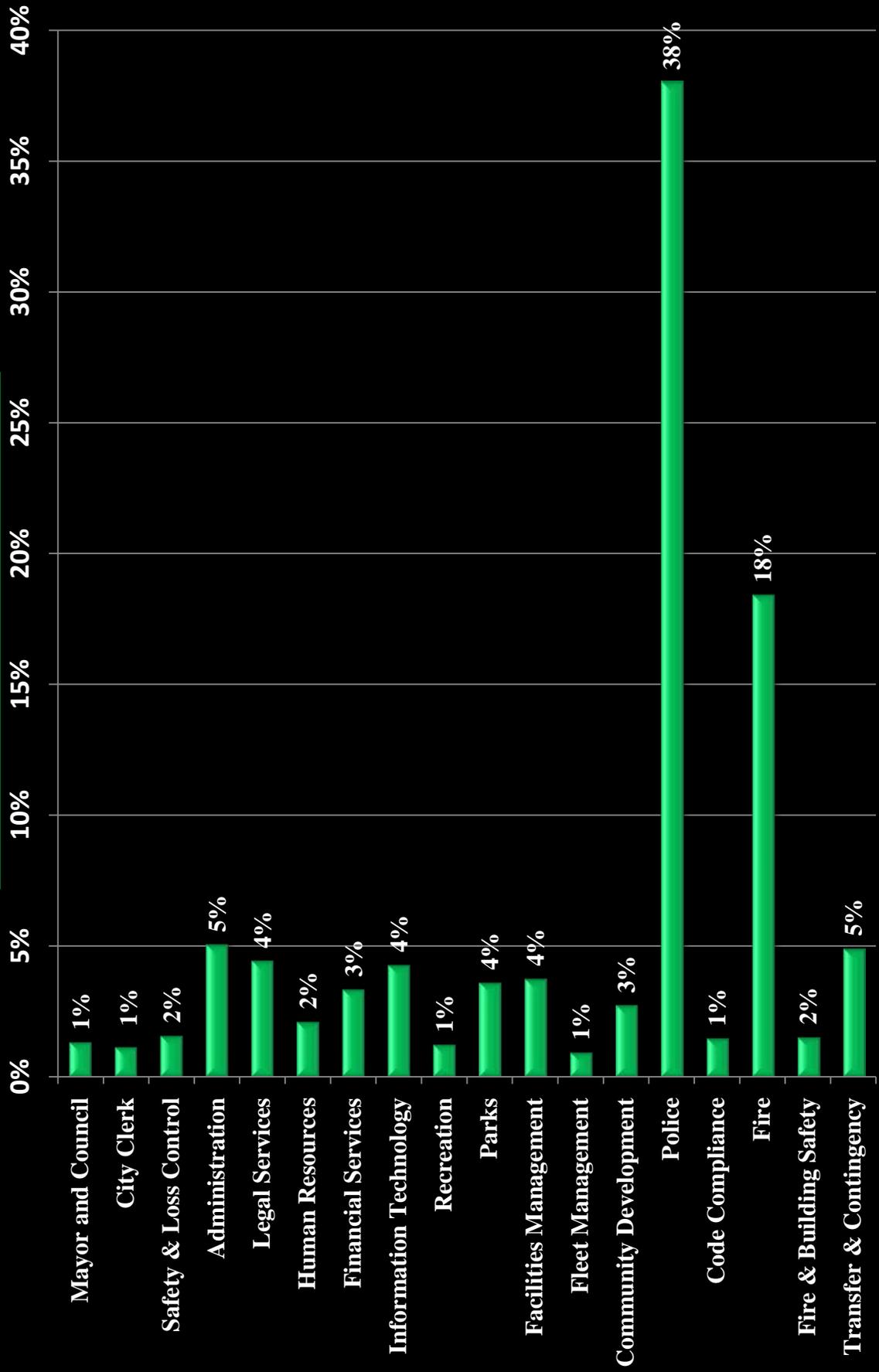
## Total Fund Budget



## FY 2015 Budgeted Expenditures



## Department Budget as a Percent of Total General Fund Budget



**General Fund Summary**  
Summary of Revenues and Expenditures by Department

<u>Revenues</u>	<b>FY 2015 Tentative</b>	<b>Actual</b>			
		<b>For the Fiscal Year ending June 30,</b>			<b>July - Dec</b>
		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Taxes	<b>8,355,000</b>	7,754,084	7,996,943	8,543,656	4,620,198
Licenses and Permits	<b>265,000</b>	190,237	193,211	369,466	153,451
Intergovernmental	<b>7,750,000</b>	6,828,992	6,357,857	7,017,270	3,995,786
Charges for Services	<b>145,000</b>	190,836	176,970	221,150	145,818
Fines and Forfeitures	<b>10,000</b>	892,343	30,198	22,186	4,489
Miscellaneous	<b>155,000</b>	1,716,899	270,927	236,245	89,803
General Fund Revenues before Transfers	<b>16,680,000</b>	17,573,391	15,026,106	16,409,973	9,009,545
Lease/Bond Proceeds	<b>0</b>	0	0	0	0
Transfers In	<b>3,165,000</b>	1,800,000	2,162,308	2,275,000	1,790,000
<b>Total General Fund Revenues</b>	<b>19,845,000</b>	19,373,391	17,188,414	18,684,973	10,799,545
<u>Expenditures</u>					
Mayor and Council	<b>244,500</b>	158,655	170,148	168,003	95,014
City Clerk	<b>210,500</b>	159,069	168,806	115,380	61,524
Safety & Loss Control	<b>290,000</b>	269,054	189,249	189,567	174,028
Administration	<b>931,000</b>	1,272,190	726,815	841,265	388,433
Legal Services	<b>817,000</b>	795,674	591,068	639,169	252,963
Human Resources	<b>388,500</b>	230,189	212,184	250,923	146,066
Financial Services	<b>616,500</b>	620,085	484,135	518,736	271,139
Information Technology	<b>786,000</b>	826,414	606,143	726,440	275,170
Recreation	<b>227,500</b>	135,989	104,008	48,351	18,158
Parks	<b>662,000</b>	454,813	847,874	460,868	229,251
Facilities Management	<b>690,500</b>	805,193	467,367	651,856	326,972
Fleet Management	<b>172,500</b>	148,313	150,571	155,207	75,734
Community Development	<b>504,500</b>	350,658	224,052	260,311	168,777
Planning & Zoning	<b>0</b>	108,283	106,958	120,108	0
Police	<b>6,983,000</b>	5,796,439	5,845,426	6,324,692	3,150,242
Code Compliance	<b>271,500</b>	236,876	228,778	237,070	85,397
Fire	<b>3,384,500</b>	2,423,717	2,645,882	2,803,551	1,379,491
Fire & Building Safety	<b>279,000</b>	230,363	236,320	248,323	121,315
Contingency	<b>200,000</b>	0	30,897	33,900	1,084
General Fund Expenditures before Transfers	<b>17,659,000</b>	15,021,974	14,036,681	14,793,720	7,220,758
Transfers Out	<b>702,000</b>	648,000	607,697	810,850	7,103,750
Total General Fund Expenditures	<b>18,361,000</b>	15,669,974	14,644,378	15,604,570	14,324,508
<b>Net Revenue over Expenditures</b>	<b>1,484,000</b>	3,703,417	2,544,036	3,080,403	<b>(3,524,963)</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
7,525,000	7,575,000	7,925,500	7,900,000	8,355,000	8,355,000	455,000	6%
240,000	165,000	150,000	265,000	265,000	265,000	0	0%
6,883,000	6,329,000	7,050,000	7,370,000	7,600,000	7,750,000	380,000	5%
232,500	99,000	130,000	130,000	145,000	145,000	15,000	12%
1,210,000	30,000	30,000	20,000	10,000	10,000	(10,000)	-50%
270,000	229,000	140,000	145,000	155,000	155,000	10,000	7%
16,360,500	14,427,000	15,425,500	15,830,000	16,530,000	16,680,000	850,000	5%
0	0	0	0	0	0	0	0%
1,800,000	2,121,000	2,275,000	2,715,000	0	3,165,000	450,000	17%
18,160,500	16,548,000	17,700,500	18,545,000	16,530,000	19,845,000	1,300,000	7%
191,500	191,500	189,500	234,000	241,500	244,500	10,500	4%
163,000	179,000	193,000	140,499	206,500	210,500	70,001	50%
300,000	255,000	255,000	255,000	290,000	290,000	35,000	14%
1,512,750	1,269,000	1,181,300	931,000	986,460	931,000	0	0%
858,000	694,000	795,000	815,998	862,000	817,000	1,002	0%
274,500	252,500	268,000	383,499	386,500	388,500	5,001	1%
628,250	529,000	553,500	555,501	616,500	616,500	60,999	11%
926,500	756,000	827,500	687,500	873,500	786,000	98,500	14%
218,000	234,500	154,500	227,500	227,500	227,500	0	0%
578,350	947,000	529,501	704,499	643,500	662,000	(42,499)	-6%
772,650	496,500	672,999	666,499	718,155	690,500	24,001	4%
150,000	155,500	153,000	153,998	169,000	172,500	18,502	12%
490,295	438,000	451,000	668,499	682,500	504,500	(163,999)	-25%
153,890	138,000	138,500	0	0	0	0	0%
6,262,500	5,855,000	6,340,000	6,719,500	7,150,500	6,983,000	263,500	4%
310,570	267,500	274,500	271,501	267,500	271,500	(1)	0%
2,824,500	2,815,000	2,920,500	3,174,999	3,496,500	3,384,500	209,501	7%
250,245	245,000	253,000	257,000	276,000	279,000	22,000	9%
215,000	154,803	701,850	173,000	0	200,000	27,000	16%
17,080,500	15,872,803	16,852,150	17,019,992	18,094,115	17,659,000	639,008	4%
648,000	607,697	810,850	7,560,500	0	702,000	(6,858,500)	-91%
17,728,500	16,480,500	17,663,000	24,580,492	18,094,115	18,361,000	(6,219,492)	-25%
432,000	67,500	37,500	(6,035,492)	(1,564,115)	1,484,000	7,519,492	-125%

**General Fund Revenues**

SUMMARY		FY 2015 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
310	Taxes	<b>8,355,000</b>	7,754,084	7,996,943	8,543,656	4,620,198
320	Licenses and Permits	<b>265,000</b>	190,237	193,211	369,466	153,451
330	Intergovernmental	<b>7,750,000</b>	6,828,992	6,357,857	7,017,270	3,995,786
340 345	Charges for Services	<b>135,000</b>	159,032	167,076	202,903	141,589
350	Fines and Forfeitures	<b>10,000</b>	892,343	30,198	22,186	4,489
360	Miscellaneous	<b>165,000</b>	1,748,703	280,821	254,492	94,032
380 971	Lease/Bond Proceeds	<b>0</b>	0	0	0	0
380 970	Transfers In	<b>3,165,000</b>	1,800,000	2,162,308	2,275,000	1,790,000
	<b>TOTAL</b>	<b>19,845,000</b>	19,373,391	17,188,414	18,684,973	10,799,545

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
7,525,000	7,575,000	7,925,500	7,900,000	8,355,000	8,355,000	455,000	6%
240,000	165,000	150,000	265,000	265,000	265,000	0	0%
6,883,000	6,329,000	7,050,000	7,370,000	7,600,000	7,750,000	380,000	5%
192,500	59,000	110,000	120,000	135,000	135,000	15,000	13%
1,210,000	30,000	30,000	20,000	10,000	10,000	(10,000)	-50%
310,000	269,000	160,000	155,000	165,000	165,000	10,000	6%
0	0	0	0	0	0	0	0%
1,800,000	2,121,000	2,275,000	2,715,000	0	3,165,000	450,000	17%
18,160,500	16,548,000	17,700,500	18,545,000	16,530,000	19,845,000	1,300,000	7%

	FY 2015 Tentative	Actual			
		For the Fiscal Year ending June 30, 2011	2012	2013	July - Dec 2014
10 310 100 CITY SALES TAX	6,000,000	5,254,422	5,462,856	6,053,980	3,586,734
10 310 150 TPT ASSESSMENTS	30,000	114,227	71,589	2,012	0
10 310 180 PRIMARY PROPERTY TAX	1,625,000	1,730,436	1,794,939	1,800,323	799,283
10 310 200 FRANCHISE FEES	700,000	654,999	667,559	687,341	234,181
10 320 100 BUSINESS LICENSE FEES	95,000	131,054	94,121	94,849	31,753
10 320 140 FIRE PREVENTION	0	4,505	4,660	7,681	1,810
10 320 150 BUILDING PERMIT FEES	170,000	54,678	94,430	266,936	119,888
10 330 100 STATE SALES TAX	2,800,000	2,450,986	2,484,627	2,602,643	1,316,206
10 330 150 STATE INCOME TAX	3,850,000	3,120,586	2,683,690	3,247,995	2,069,339
10 330 200 VEHICLE LICENSE TAX	1,100,000	1,049,379	1,020,505	1,063,821	593,966
10 330 250 GRANT REVENUE	0	208,041	169,035	102,811	16,275
10 340 100 PLANNING AND ZONING FEES	35,000	6,520	5,500	5,500	38,884
10 340 150 CAPITAL IMPROVEMENT FEES	0	50	0	0	0
10 340 160 POLICE FEE	0	28	0	0	0
10 340 170 FIRE FEE	0	10	0	0	0
10 340 200 ENGINEERING & INSPECTION F	20,000	102,037	67,532	64,813	10,401
10 340 225 PLAN CHECK FEES	25,000	19,881	23,034	61,545	32,786
10 340 350 RENT/UTILITIES-LIBRARY	5,000	8,000	8,000	8,000	4,000
10 340 400 FACILITY RENTALS	0	438	2,281	1,280	1,060
10 340 559 MAR CTY LIBRARY-UTILITIES	0	0	0	0	0
10 340 600 RURAL METRO TRANSPORTS	15,000	29,416	26,568	16,014	18,682
10 340 610 CPR CLASS FEE	0	300	900	240	40
10 345 620 RECREATION CLASSES	0	2,055	1,870	1,976	503
10 345 630 SPORT PROGRAMS	5,000	7,691	10,338	5,757	250
10 345 640 ATHLETIC FIELD RENTALS	10,000	5,785	1,065	17,527	5,739
10 345 650 RAMADA RENTALS	5,000	5,485	2,710	2,615	1,775
10 345 660 COMMUNITY CENTER RENTALS	0	1,893	2,400	1,158	1,877
10 345 670 SPECIAL EVENTS	25,000	421	24,772	33,405	29,621
10 345 680 CONCESSIONS	0	826	0	0	0
10 345 690 COMMON SPACE (PARK CHARGE)	0	0	0	0	0
10 350 100 COURT FINES	0	232,087	0	0	0
10 350 105 PHOTO RADAR BASE FINE	0	263,198	0	0	0
10 350 110 PROCESS SERVER - CODE ENFO	0	0	0	0	0
10 350 111 PROCESS SERVER - REDFLEX	0	27,750	0	0	0
10 350 150 PUBLIC DEFENDER FEES	0	200	300	0	175
10 350 200 DEFENSE DRIVING DIVERSION	0	285,265	0	0	0
10 350 210 FARE DISTRIBUTION	0	1,585	0	2,937	0
10 350 250 FORFEITURE REVENUE	0	2,010	0	0	0
10 350 550 LOCAL COST(PER CITY ORDINA	0	7,698	0	0	0
10 350 552 WARRANT FEE	0	4,565	0	0	0
10 350 553 LOCAL DEFAULT FEE	0	30,911	0	0	0
10 350 554 PARKING ORDINANCE	0	0	0	0	0
10 350 610 COMMERICAL WEIGHT VEHICLE	0	50	0	0	0
10 350 625 JAIL INCARCERATION FEES	10,000	35,046	29,898	19,174	4,304
10 350 650 JCEF-LOCAL FUND	0	194	0	0	0
10 350 700 MISCELLANEOUS FEES	0	1,784	0	75	10
10 360 150 LGIP INTEREST-GEN FUND	20,000	16,592	20,434	26,778	12,766
10 360 200 LAND RENTALS/LEASES	60,000	29,486	34,952	49,029	45,304
10 360 301 SENIOR CONGREGATE MEALS	5,000	0	10,282	8,077	3,563
10 360 349 LIEN RELEASE PAYMENTS	0	8,193	6,416	2,893	438
10 360 351 DONATIONS/CONTRIBUTIONS	0	0	0	1,500	0
10 360 550 REIMBURSEMENTS	20,000	1,551,051	19,343	67,795	0
10 360 559 FIRE INSURANCE PREMIUM TAX	25,000	3,616	26,154	24,301	12,585
10 360 561 POLICE DEPT REPORTS	5,000	6,143	5,246	5,283	2,293
10 360 563 IMPOUND REVENUE (28-3511)	0	60,003	51,750	0	0
10 360 573 AUCTION PROCEEDS	5,000	17,926	0	4,810	2,712
10 360 600 COPY CHARGES	0	29	157	112	0
10 360 630 DSPLY SUS PLATE	5,000	9,667	8,596	8,692	4,792
10 360 725 HURF/EL MIRAGE POLICE	0	101	197	52	0
10 360 750 UNCLASSIFIED REVENUES	5,000	13,878	9,894	13,437	1,517
10 360 755 RECOVERY FROM PRIOR YEAR	5,000	(2,122)	62,677	22,603	3,331
10 360 842 INTEREST REVENUE	0	397	0	0	0
10 360 843 DIVIDEND REVENUE	0	0	13,807	0	0
10 360 940 CASH OVER/SHORT	0	(1)	(50)	(3)	0
10 360 993 VENDING MACHINE REVENUE	0	1,940	1,072	380	0
10 380 970 TRANSFER IN	3,165,000	1,800,000	2,162,308	2,275,000	1,790,000
10 380 971 LEASE/BOND PROCEEDS	0	0	0	0	0
TOTALS	19,845,000	19,373,391	17,188,414	18,683,147	10,798,843

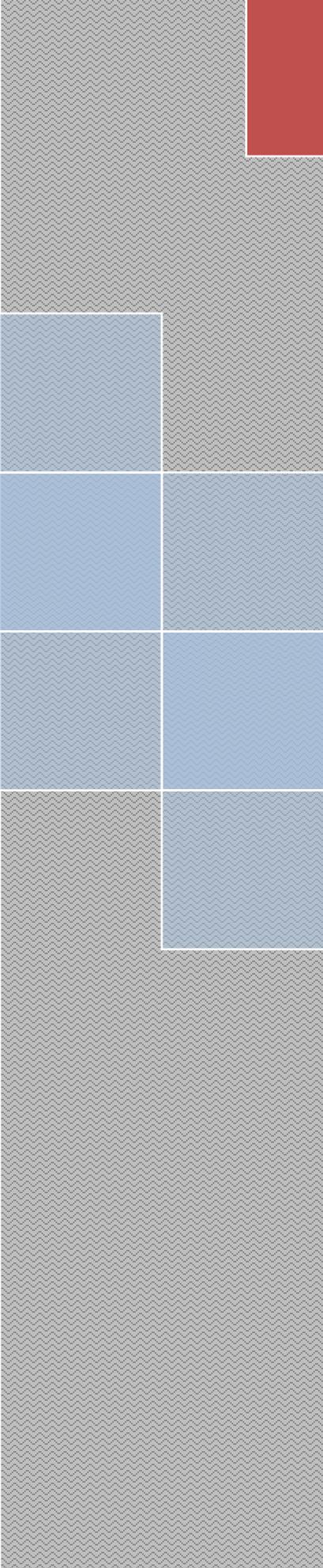
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
5,150,000	5,150,000	5,450,000	5,550,000	6,000,000	6,000,000	450,000	8%
20,000	30,000	30,000	30,000	30,000	30,000	0	0%
1,735,000	1,770,000	1,755,500	1,625,000	1,625,000	1,625,000	0	0%
620,000	625,000	690,000	695,000	700,000	700,000	5,000	1%
205,000	115,000	100,000	95,000	95,000	95,000	0	0%
0	0	0	0	0	0	0	0%
35,000	50,000	50,000	170,000	170,000	170,000	0	0%
2,400,000	2,405,000	2,650,000	2,740,000	2,900,000	2,800,000	60,000	2%
3,120,000	2,683,000	3,250,000	3,545,000	3,650,000	3,850,000	305,000	9%
1,110,000	1,072,000	1,050,000	1,050,000	1,050,000	1,100,000	50,000	5%
253,000	169,000	100,000	35,000	0	0	(35,000)	-100%
5,000	5,000	0	0	35,000	35,000	35,000	35000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
20,000	20,000	20,000	35,000	20,000	20,000	(15,000)	-43%
15,000	15,000	20,000	25,000	25,000	25,000	0	0%
0	8,000	10,000	10,000	5,000	5,000	(5,000)	-50%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
30,000	35,000	40,000	25,000	15,000	15,000	(10,000)	-40%
0	0	0	0	0	0	0	0%
0	2,000	0	0	0	0	0	0%
0	5,000	10,000	10,000	5,000	5,000	(5,000)	-50%
0	2,000	0	0	10,000	10,000	10,000	10000%
0	5,000	10,000	5,000	5,000	5,000	0	0%
0	2,000	0	0	0	0	0	0%
0	0	20,000	20,000	25,000	25,000	5,000	25%
0	0	0	0	0	0	0	0%
162,500	0	0	0	0	0	0	0%
250,000	0	0	0	0	0	0	0%
650,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
275,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
5,000	0	0	0	0	0	0	0%
5,000	0	0	0	0	0	0	0%
15,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
10,000	30,000	30,000	20,000	10,000	10,000	(10,000)	-50%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	15,000	20,000	20,000	20,000	20,000	0	0%
25,000	35,000	40,000	60,000	60,000	60,000	0	0%
0	12,000	10,000	10,000	5,000	5,000	(5,000)	-50%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
5,000	5,000	10,000	10,000	20,000	20,000	10,000	100%
40,000	40,000	30,000	25,000	25,000	25,000	0	0%
5,000	5,000	0	5,000	5,000	5,000	0	0%
90,000	65,000	0	0	0	0	0	0%
15,000	15,000	10,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
5,000	10,000	0	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
25,000	25,000	10,000	5,000	5,000	5,000	0	0%
0	0	0	0	5,000	5,000	5,000	5000%
60,000	0	0	0	0	0	0	0%
0	0	10,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	2,000	0	0	0	0	0	0%
1,800,000	2,121,000	2,275,000	2,715,000	0	3,165,000	450,000	17%
0	0	0	0	0	0	0	0%
18,160,500	16,548,000	17,700,500	18,545,000	16,530,000	19,845,000	1,300,000	7%



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# MAYOR & COUNCIL



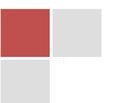
City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# MAYOR & COUNCIL

## Net Change from Previous Budget:

10,500	4%
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## Significant Changes:

- Travel and Per Diem decreased by \$5,000
- Dues and Memberships increased \$14,000 due to moving memberships for Council out of Administration and into Council budget.



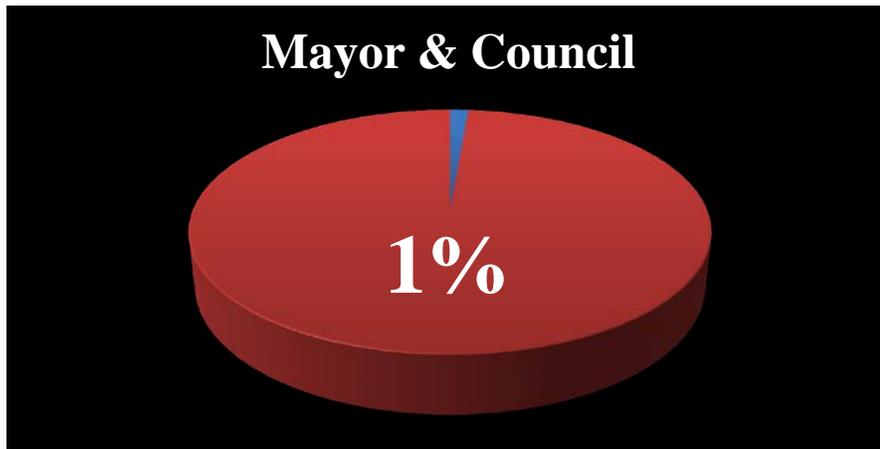
## Capital Items:

- No capital was requested this year for this department.

## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	7	7	7	7	7
Filled	7	7	7	7	

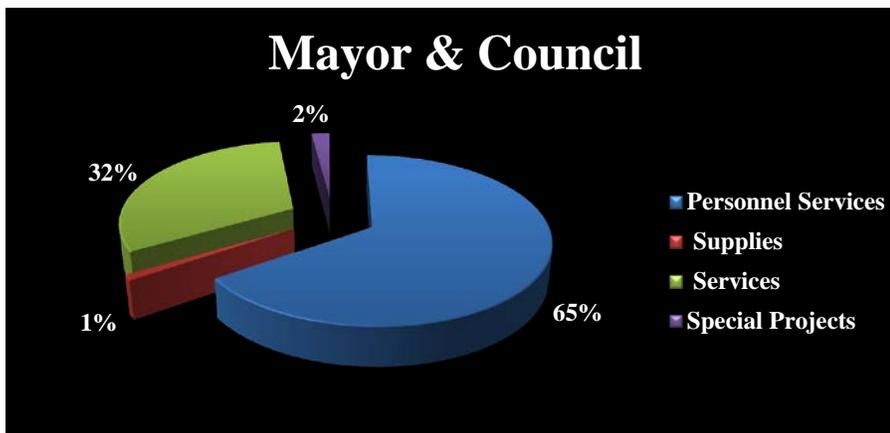
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Mayor and Council*  
*Department Number: 410*

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	160,000	147,263	155,318	149,781	69,499
200	Supplies	2,500	3,430	888	667	1,892
300	Services	77,000	7,962	13,433	17,555	23,623
400	Special Projects	5,000	0	509	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>244,500</b>	<b>158,655</b>	<b>170,148</b>	<b>168,003</b>	<b>95,014</b>

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
110	SALARIES AND WAGES	113,000	113,077	112,511	112,080	53,885
120	HEALTH-LIFE-DENTAL INSURAN	30,000	24,750	32,762	27,624	11,549
130	SOCIAL SECURITY CONTRIBUTI	7,000	6,612	6,346	6,582	3,161
131	MEDICARE CONTRIBUTION	2,000	1,546	1,484	1,539	739
140	WORKERS COMPENSATION	1,000	228	511	246	105
141	UNEMPLOYMENT INSURANCE	2,000	1,050	1,704	1,698	60
142	AZ JOB TRAINING TAX	5,000	0	0	12	0
230	OFFICE SUPPLIES	1,500	2,934	480	637	232
249	OPERATING MATERIAL & SUPPL	1,000	496	408	30	1,660
350	TRAVEL AND PER DIEM	19,500	0	3,861	7,463	1,581
351	CONFERENCE,SEMINAR & TRAIN	5,000	1,040	4,190	4,961	110
360	PRINTING COST	1,500	330	943	272	914
361	PUBLISHING/ADVERTISEMENT CO	1,500	0	0	853	0
365	PUBLIC COMMUNICATION	0	0	0	0	0
370	DUES-MEMBERSHIPS-FEES	45,000	329	684	402	20,078
371	SUBSCRIPTIONS	0	0	19	0	0
380	TELEPHONE EXPENSE	0	0	0	0	0
381	CELL PHONE/PAGER EXPENSE	4,500	6,263	3,736	3,604	940
410	SPECIAL EVENTS	5,000	0	509	0	0
	<b>TOTALS</b>	<b>244,500</b>	<b>158,655</b>	<b>170,148</b>	<b>168,003</b>	<b>95,014</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
182,000	162,000	160,000	160,000	157,000	160,000	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
7,000	22,000	22,000	66,500	77,000	77,000	10,500	16%
0	5,000	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
191,500	191,500	189,500	234,000	241,500	244,500	10,500	4%

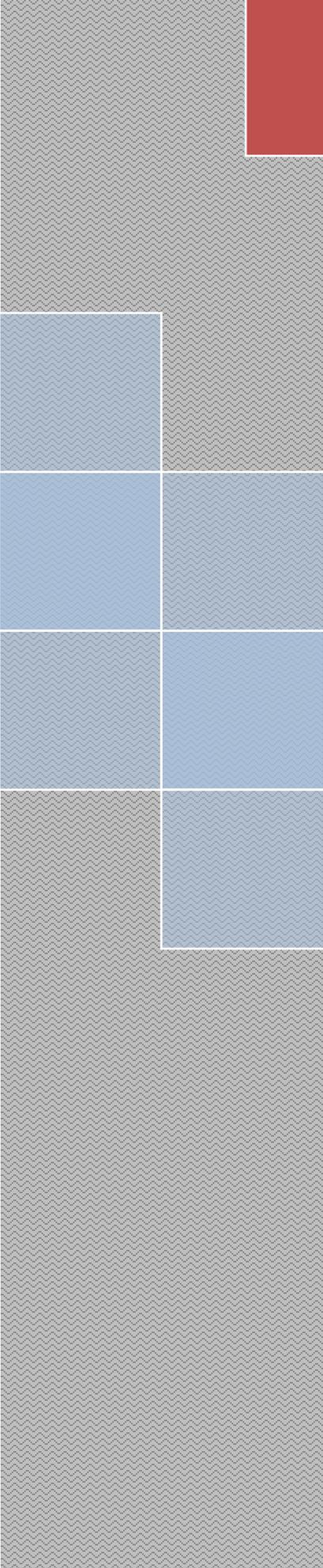
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
112,500	112,500	112,080	112,080	112,080	113,000	920	1%
59,000	39,000	32,954	33,226	29,533	30,000	(3,226)	-10%
7,000	7,000	6,949	6,949	6,949	7,000	51	1%
2,000	2,000	1,625	1,625	1,625	2,000	375	23%
500	500	267	287	317	1,000	713	248%
1,000	1,000	784	1,809	1,809	2,000	191	11%
0	0	5,341	4,024	4,687	5,000	976	24%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
0	10,000	10,000	24,500	19,500	19,500	(5,000)	-20%
0	5,000	5,000	5,000	5,000	5,000	0	0%
1,500	1,500	1,500	500	1,500	1,500	1,000	200%
0	0	0	1,000	1,500	1,500	500	50%
0	0	0	0	0	0	0	0%
1,000	1,000	1,000	31,000	45,000	45,000	14,000	45%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
4,500	4,500	4,500	4,500	4,500	4,500	0	0%
0	5,000	5,000	5,000	5,000	5,000	0	0%
191,500	191,500	189,500	234,000	241,500	244,500	10,500	4%



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# CITY CLERK



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# CITY CLERK

## Net Change from Previous Budget:

70,000	50%
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## Significant Changes:

- The Elections budget has been increased from \$0 last year to \$45,000 this year. The City of El Mirage holds elections every other year.
- The part time position was increased from 0.3 to 0.6.



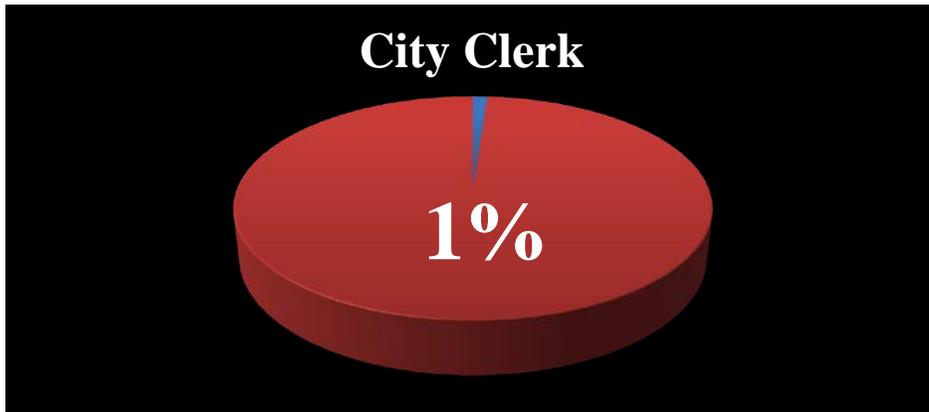
## Capital Items:

- No capital was requested this year for this department.

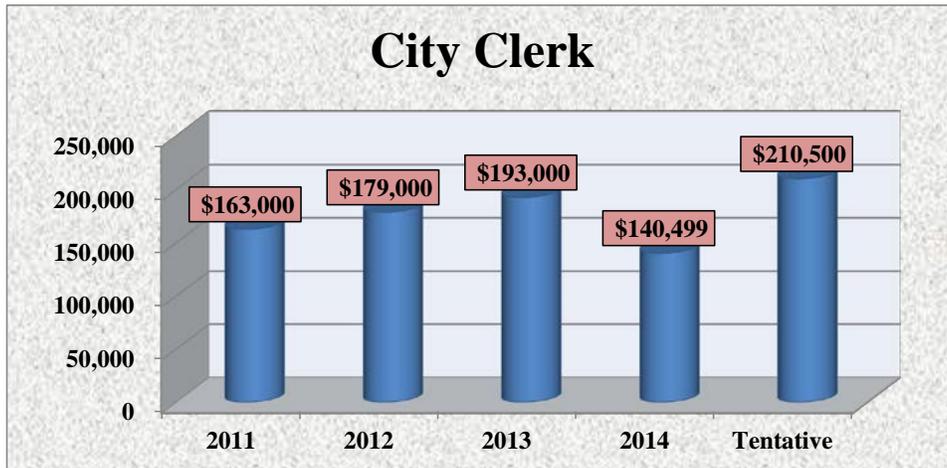
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	1	1	1	1.3	1.6
Filled	1	1	1.3		

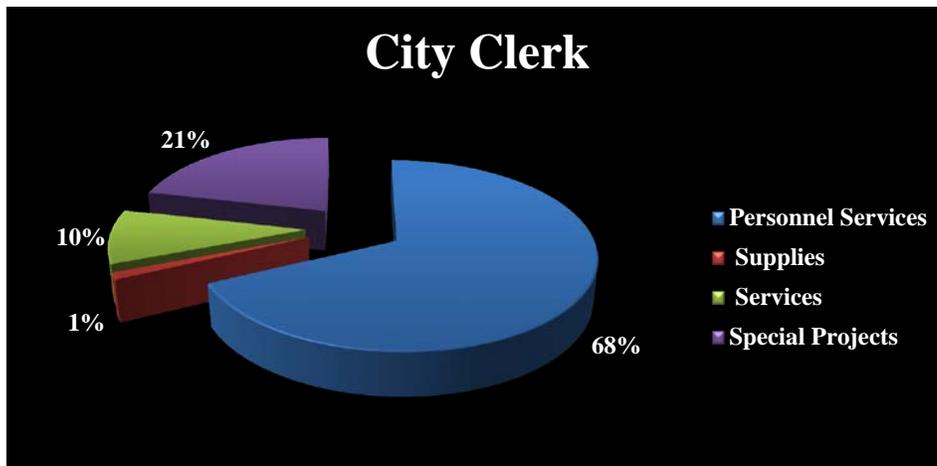
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund  
Fund Number : 10  
Department Name: City Clerk  
Department Number: 490*

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	143,000	117,926	116,575	89,575	59,894
200	Supplies	2,500	376	262	2,014	227
300	Services	20,000	22,829	18,859	6,776	1,403
400	Special Projects	45,000	17,938	33,110	17,015	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>210,500</b>	159,069	168,806	115,380	61,524

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
110	SALARIES AND WAGES	111,000	96,746	97,948	75,153	48,445
111	OVERTIME	0	0	0	0	0
117	COMPTIME	0	267	0	0	0
120	HEALTH-LIFE-DENTAL INSURAN	6,000	2,812	141	687	2,302
130	SOCIAL SECURITY CONTRIBUTI	7,000	6,357	6,085	4,668	3,004
131	MEDICARE CONTRIBUTION	2,000	1,487	1,423	1,092	703
132	ASRS CONTRIBUTION	13,000	9,923	10,549	7,343	5,346
140	WORKERS COMPENSATION	1,000	203	176	169	94
141	UNEMPLOYMENT INSURANCE	1,000	131	253	455	0
142	AZ JOB TRAINING TAX	2,000	0	0	8	0
230	OFFICE SUPPLIES	1,500	122	245	1,743	106
232	COMPUTER/PRINTER SUPPLIES	500	0	0	263	114
249	OPERATING MATERIAL & SUPPL	500	254	17	8	7
265	SOFTWARE MAINT CONTRACT	0	0	0	0	0
313	CONTRACTED SERVICES	2,000	0	0	1,573	50
329	RECORDING FEES	500	0	0	0	0
343	STORAGE FACILITY RENTAL	1,500	623	1,247	737	737
350	TRAVEL AND PER DIEM	500	0	0	0	0
351	CONFERENCE,SEMINAR & TRAIN	2,000	80	0	0	40
360	PRINTING COST	1,500	0	0	318	0
361	PUBLISHING/ADVERTISEMENT C	10,000	21,561	16,908	3,565	463
362	MAILING COST	1,000	61	27	29	53
370	DUES-MEMBERSHIPS-FEES	1,000	245	340	175	60
381	CELL PHONE/PAGER EXPENSE	0	259	337	372	0
431	ELECTION	45,000	17,938	33,110	17,015	0
432	RECORDS MANAGEMENT	0	0	0	0	0
	<b>TOTALS</b>	<b>210,500</b>	159,069	168,806	115,373	61,524

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
117,000	117,000	130,000	118,999	139,000	143,000	24,001	20%
3,015	3,500	3,500	2,500	2,500	2,500	0	0%
24,985	15,500	16,500	19,000	20,000	20,000	1,000	5%
18,000	43,000	43,000	0	45,000	45,000	45,000	45000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
163,000	179,000	193,000	140,499	206,500	210,500	70,001	50%

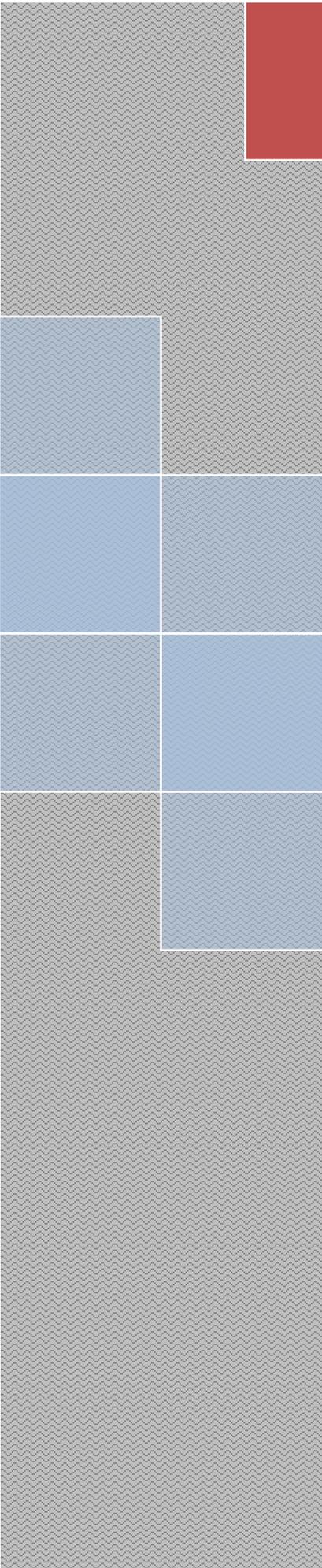
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
98,000	98,000	99,524	93,328	110,072	111,000	17,672	19%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,000	500	11,218	5,643	5,951	6,000	357	6%
6,000	6,000	6,171	5,786	6,824	7,000	1,214	21%
1,500	1,500	1,443	1,353	1,596	2,000	647	48%
10,000	10,500	11,097	10,490	12,186	13,000	2,510	24%
500	500	237	239	311	1,000	761	318%
0	0	112	517	517	1,000	483	93%
0	0	198	1,643	1,543	2,000	357	22%
2,500	2,500	2,500	1,500	1,500	1,500	0	0%
315	500	500	500	500	500	0	0%
200	500	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	1,000	2,000	2,000	1,000	100%
0	0	0	500	500	500	0	0%
0	0	1,000	1,500	1,500	1,500	0	0%
0	0	0	500	500	500	0	0%
0	0	0	2,000	2,000	2,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
22,865	13,000	13,000	10,000	10,000	10,000	0	0%
620	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	0	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
18,000	43,000	43,000	0	45,000	45,000	45,000	45000%
0	0	0	0	0	0	0	0%
163,000	179,000	193,000	140,499	206,500	210,500	70,001	50%



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# SAFETY



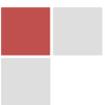
City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# SAFETY

## Net Change from Previous Budget:

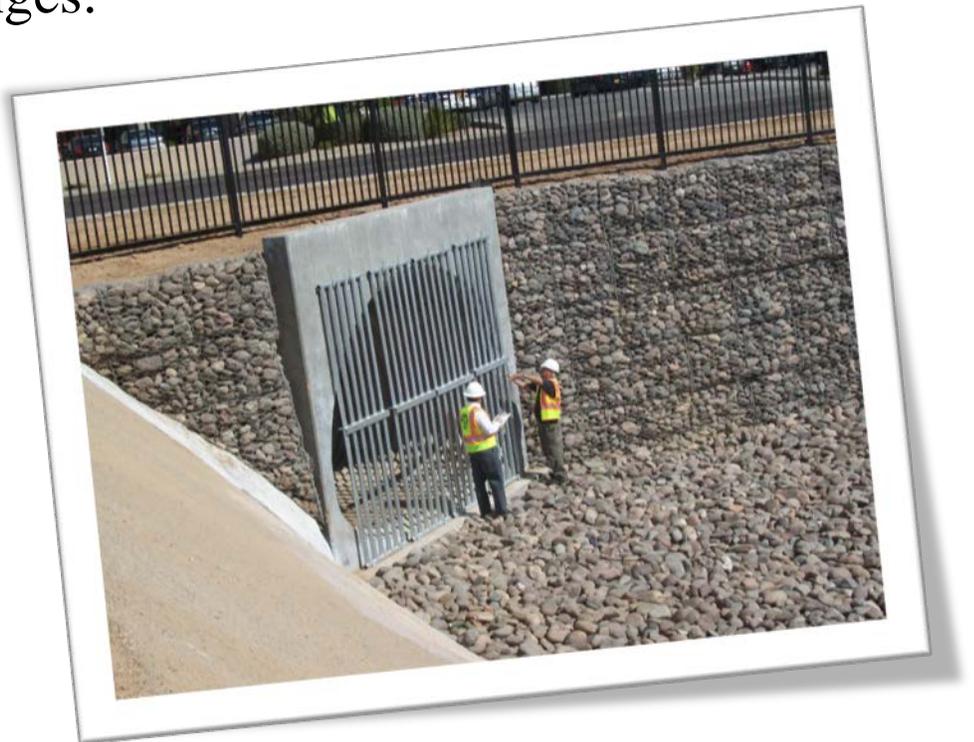
35,000	14%
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## Significant Changes:

- Increase in Liability Insurance costs.

## Capital Items:

- No capital was requested this year for this department.



## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	0	0	0	0	0
Filled	0	0	0	0	

## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Safety*  
*Department Number: 460*

SUMMARY OF EXPENDITURES		FY 2015 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	0	0	0	0	0
200	Supplies	0	0	0	0	0
300	Services	290,000	269,054	189,249	189,567	174,028
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>290,000</b>	269,054	189,249	189,567	174,028

DETAIL		FY 2015 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
314	LIABILITY INSURANCE	275,000	203,357	175,620	184,567	166,528
319	CLAIMS	15,000	65,697	13,629	5,000	7,500
	<b>TOTALS</b>	<b>290,000</b>	269,054	189,249	189,567	174,028

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
300,000	255,000	255,000	255,000	290,000	290,000	35,000	14%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
300,000	255,000	255,000	255,000	290,000	290,000	35,000	14%

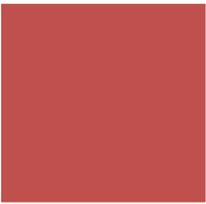
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
225,000	225,000	225,000	240,000	275,000	275,000	35,000	15%
75,000	30,000	30,000	15,000	15,000	15,000	0	0%
300,000	255,000	255,000	255,000	290,000	290,000	35,000	14%



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# ADMINISTRATION



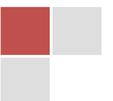
City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# ADMINISTRATION

## Net Change from Previous Budget:

0	0%
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## Significant Changes:

- There were no significant changes in operations.

## Capital Items:

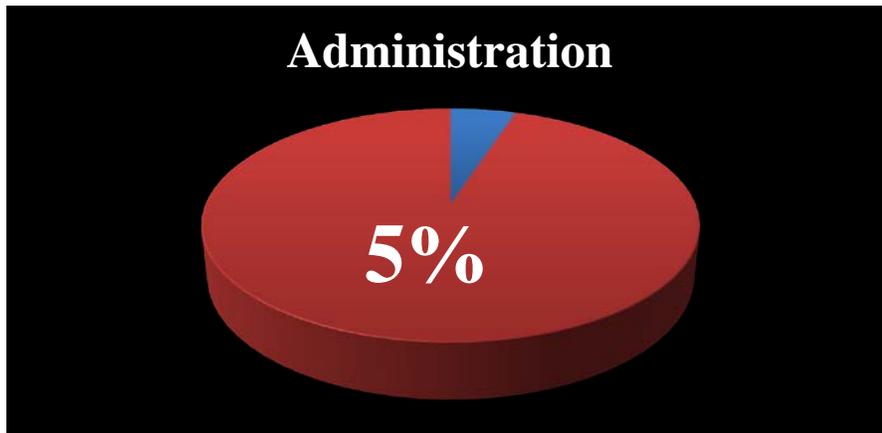
- No capital was included.



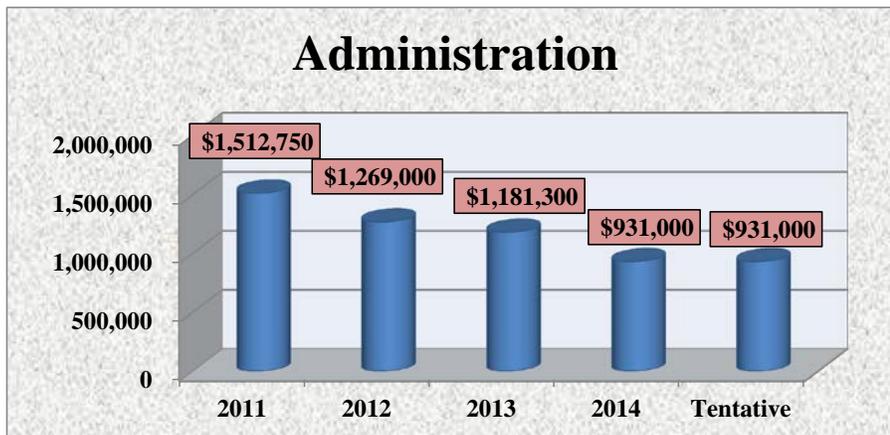
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	2014	2015
Authorized	7.5	6.5	6.5	6	6
Filled	4	4	6		

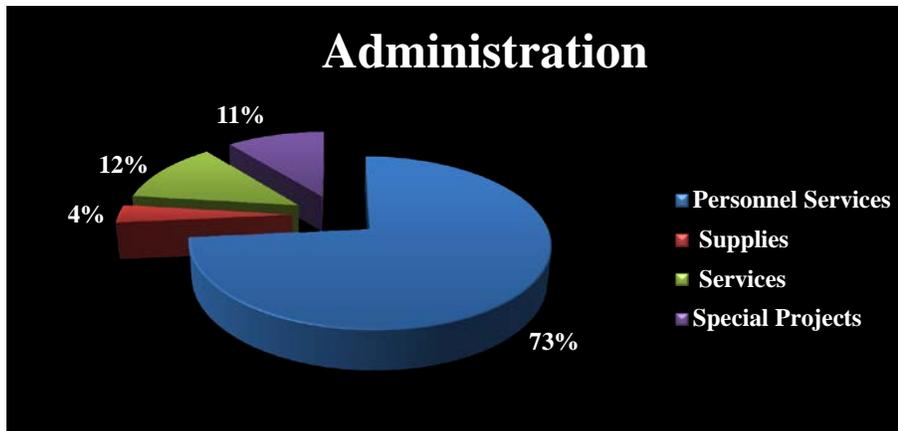
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Administration*  
*Department Number: 450*

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	2011	2012	2013	2014	
100	Personnel Services	684,000	1,163,733	508,002	646,440	251,831
200	Supplies	32,500	13,472	21,050	27,855	5,337
300	Services	114,500	76,765	131,684	110,484	77,313
400	Special Projects	100,000	18,220	57,336	49,154	53,952
600	Capital Outlay/Projects	0	0	8,743	7,332	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>931,000</b>	<b>1,272,190</b>	<b>726,815</b>	<b>841,265</b>	<b>388,433</b>

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	2011	2012	2013	2014	
110	SALARIES AND WAGES	517,000	974,082	411,266	498,274	197,411
111	OVERTIME	0	4,545	0	0	0
117	COMPTIME	0	0	31	197	0
120	HEALTH-LIFE-DENTAL INSURAN	60,000	55,246	19,336	50,302	19,061
130	SOCIAL SECURITY CONTRIBUTI	29,000	34,616	22,027	26,627	9,436
131	MEDICARE CONTRIBUTION	8,000	14,520	5,925	7,070	2,797
132	ASRS CONTRIBUTION	60,000	69,428	42,625	56,734	22,748
134	DEFERRED COMPENSATION	2,000	9,513	0	0	0
140	WORKERS COMPENSATION	2,000	4,309	740	1,096	378
141	UNEMPLOYMENT INSURANCE	2,000	1,186	1,541	1,974	0
142	AZ JOB TRAINING TAX	4,000	0	0	40	0
198	WORKERS COMP REIMBURSEMENT	0	(3,712)	0	0	0
199	LABOR DISTRIBUTION	0	0	4,511	4,126	0
211	FUEL AND LUBRICANTS	2,500	1,291	1,692	966	287
218	VENDING MACHINE EXPENSES	2,000	1,525	541	168	286
227	CONFERENCE ROOM	2,000	340	1,488	1,050	526
230	OFFICE SUPPLIES	6,000	1,599	2,681	3,526	1,253
232	COMPUTER/PRINTER SUPPLIES	2,500	3,770	2,023	2,564	145
233	UNIFORMS	0	0	146	0	0
237	EQUIPMENT/FURNITURE PURCHA	7,000	1,378	0	9,049	936
241	VEHICLE ALLOWANCE	0	2,100	0	0	0
248	SOFTWARE PURCHASE	1,500	0	0	0	0
249	OPERATING MATERIAL & SUPPL	3,000	115	9,668	2,909	245
250	BUILDING MAINTENANCE/REPAI	0	477	0	0	0
251	COMPUTER/PRINTER MAINTENAN	1,500	24	0	0	952
253	VEHICLE MAINTENANCE/REPAIR	2,000	632	1,091	505	707
254	COPIER USAGE/SUPPLYS/MAINT	2,500	221	1,720	2,027	0
311	PROFESSIONAL SERVICES	37,000	34,562	66,419	21,449	19,271
335	DELIVERY SERVICES	1,000	35	51	0	0
342	RECRUITMENT EXPENSES	0	0	0	0	0
343	STORAGE FACILITY RENTAL	0	1,933	1,046	0	0
350	TRAVEL AND PER DIEM	5,000	1,435	3,339	3,564	2,983
351	CONFERENCE, SEMINAR & TRAI	4,000	1,637	2,209	3,032	332
360	PRINTING COST	9,000	8,344	282	169	1,225
361	PUBLISHING/ADVERTISEMENT C	500	0	354	176	2,203
362	MAILING COST	30,000	1,626	16,611	23,107	11,601
370	DUES-MEMBERSHIPS-FEES	20,000	23,540	37,694	53,683	37,120
371	SUBSCRIPTIONS	1,000	407	129	0	842
375	PROPERTY TAXES	0	0	0	0	0
376	LATE FEES	0	104	0	0	0
381	CELL PHONE/PAGER EXPENSE	7,000	3,142	3,550	4,816	1,736
410	SPECIAL EVENTS	100,000	18,220	57,336	49,154	53,952
617	EQUIPMENT PURCHASE	0	0	8,743	7,332	0
	<b>TOTALS</b>	<b>931,000</b>	<b>1,272,190</b>	<b>726,815</b>	<b>835,686</b>	<b>388,433</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
1,241,250	749,000	745,000	609,000	680,460	684,000	75,000	12%
31,400	41,000	33,300	31,000	32,500	32,500	1,500	5%
196,000	246,000	211,500	191,000	173,500	114,500	(76,500)	-40%
44,100	233,000	183,000	100,000	100,000	100,000	0	0%
0	0	8,500	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,512,750	1,269,000	1,181,300	931,000	986,460	931,000	0	0%

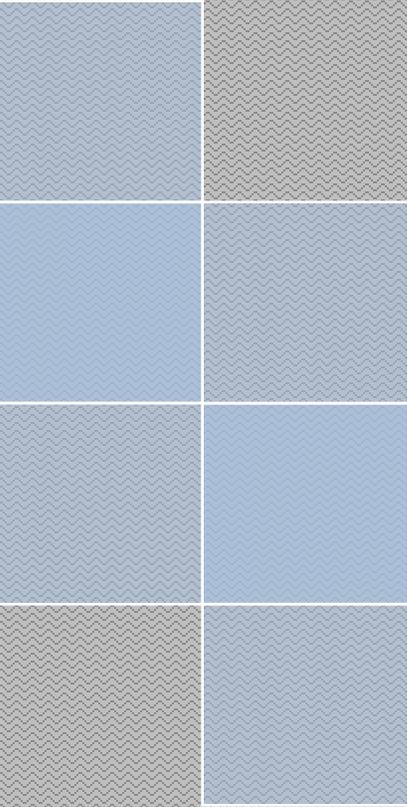
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
1,031,250	602,000	596,656	460,589	516,100	517,000	56,411	12%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
55,000	41,500	40,020	56,670	59,868	60,000	3,330	6%
38,250	33,500	33,608	25,484	28,579	29,000	3,516	14%
11,500	9,000	8,652	6,679	7,483	8,000	1,321	20%
76,500	60,500	61,796	53,152	59,868	60,000	6,848	13%
21,000	0	0	0	1,460	2,000	2,000	2000%
5,750	1,500	1,421	1,180	1,460	2,000	820	69%
1,000	1,000	784	1,550	1,809	2,000	450	29%
1,000	0	2,063	3,696	3,833	4,000	304	8%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,000	3,000	2,500	2,500	2,500	2,500	0	0%
0	0	1,800	2,000	2,000	2,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
9,000	9,000	8,000	6,000	6,000	6,000	0	0%
2,000	2,000	2,500	2,500	2,500	2,500	0	0%
0	0	0	0	0	0	0	0%
0	0	9,000	7,000	7,000	7,000	0	0%
8,400	0	0	0	0	0	0	0%
0	18,000	0	1,500	1,500	1,500	0	0%
2,000	2,000	2,000	3,000	3,000	3,000	0	0%
0	0	0	0	0	0	0	0%
2,000	2,000	2,000	1,000	1,500	1,500	500	50%
1,000	1,000	1,500	1,000	2,000	2,000	1,000	100%
2,000	2,000	2,000	2,500	2,500	2,500	0	0%
104,000	154,000	104,000	96,000	96,000	37,000	(59,000)	-61%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
5,000	5,000	5,000	0	0	0	0	0%
2,000	2,000	2,000	0	0	0	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
5,000	5,000	5,000	4,000	4,000	4,000	0	0%
25,000	25,000	17,000	9,000	9,000	9,000	0	0%
0	0	500	500	500	500	0	0%
10,000	10,000	18,000	30,000	30,000	30,000	0	0%
30,000	30,000	45,000	38,000	20,000	20,000	(18,000)	-47%
2,000	2,000	2,000	500	1,000	1,000	500	100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
7,000	7,000	7,000	7,000	7,000	7,000	0	0%
44,100	233,000	183,000	100,000	100,000	100,000	0	0%
0	0	8,500	0	0	0	0	0%
1,512,750	1,269,000	1,181,300	931,000	986,460	931,000	0	0%



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# LEGAL



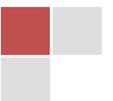
City of  
**EL MIRAGE**

Arizona

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City Manager

Draft Budget



# LEGAL

## Net Change from Previous Budget:

1,000	0%
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## Significant Changes:

- Prisoner transport/labor distribution was moved to the Police department budget.



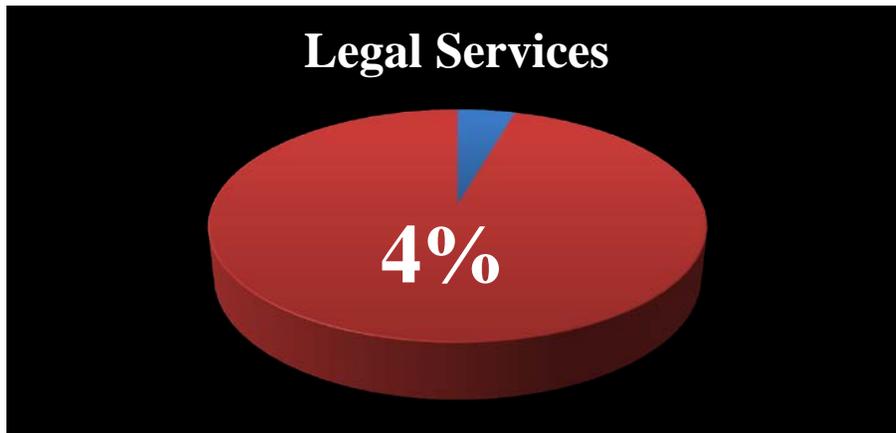
## Capital Items:

- No capital was requested this year for this department.

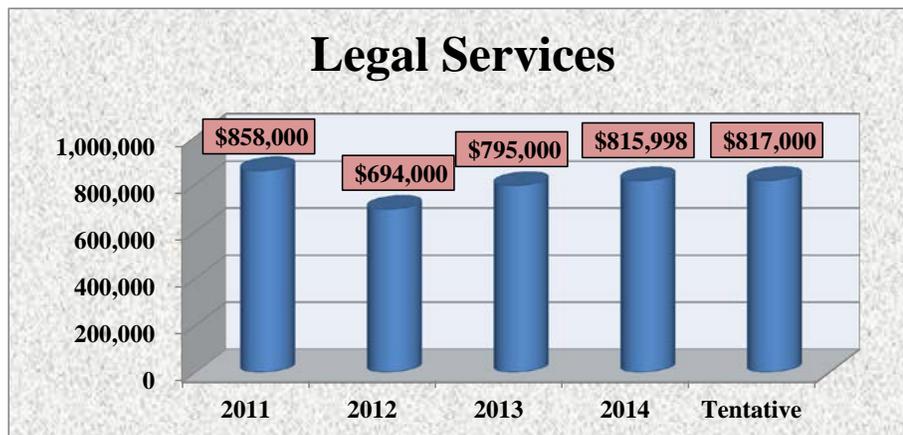
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	0	0	0	1	1
Filled	0	0	0	0	

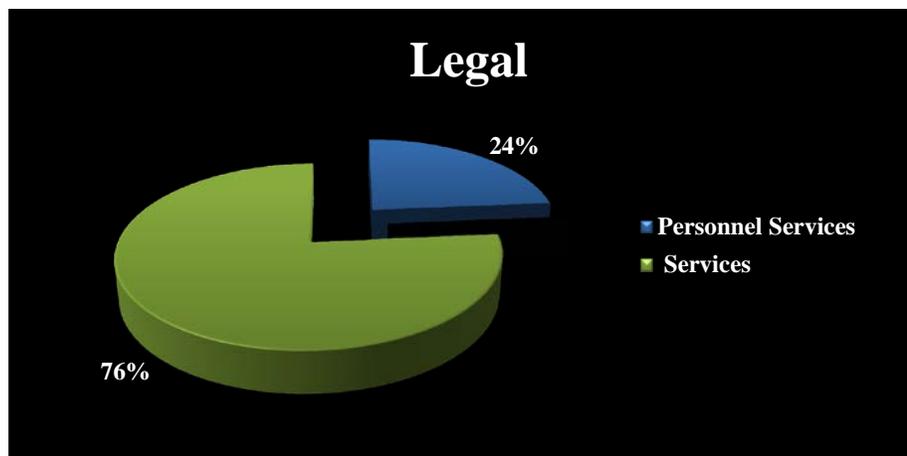
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Legal*  
*Department Number: 440*

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	193,000	0	7,116	43,421	20,869
200	Supplies	0	0	0	0	0
300	Services	624,000	795,674	583,952	595,748	232,094
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>817,000</b>	795,674	591,068	639,169	252,963

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
110	SALARIES AND WAGES	149,000	0	0	0	0
111	OVERTIME	0	0	0	0	0
117	COMPTIME	0	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURAN	13,000	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTI	7,000	0	0	0	0
131	MEDICARE CONTRIBUTION	3,000	0	0	0	0
132	ASRS CONTRIBUTION	18,000	0	0	0	0
134	DEFERRED COMPENSATION	0	0	0	0	0
140	WORKERS COMPENSATION	1,000	0	0	0	0
141	UNEMPLOYMENT INSURANCE	1,000	0	0	0	0
142	AZ JOB TRAINING TAX	1,000	0	0	0	0
198	WORKERS COMP REIMBURSEMENT	0	0	0	0	0
199	LABOR DISTRIBUTION	0	0	7,116	43,421	20,869
312	LEGAL SERVICES	20,000	51,273	132,761	128,674	67,204
315	PUBLIC DEFENDER SERVICES	10,000	9,175	7,725	8,170	2,450
316	PROSECUTER SERVICES	115,000	104,292	102,000	102,000	59,583
321	COUNTY JAIL HOUSING	459,000	290,042	320,507	339,556	101,980
347	PRISONER TRANSPORTATION CO	0	8,271	0	0	0
354	PHOTO ENFORCEMENT SERVICES	0	298,973	0	0	0
358	ECONOMIC DEV. REIMBURSEMEN	19,000	27,183	15,055	14,357	691
375	PROPERTY TAX	1,000	6,465	5,904	2,991	186
	<b>TOTALS</b>	<b>817,000</b>	795,674	591,068	639,169	252,963

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	196,998	238,000	193,000	(3,998)	-2%
0	0	0	0	0	0	0	0%
858,000	694,000	795,000	619,000	624,000	624,000	5,000	1%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
858,000	694,000	795,000	815,998	862,000	817,000	1,002	0%

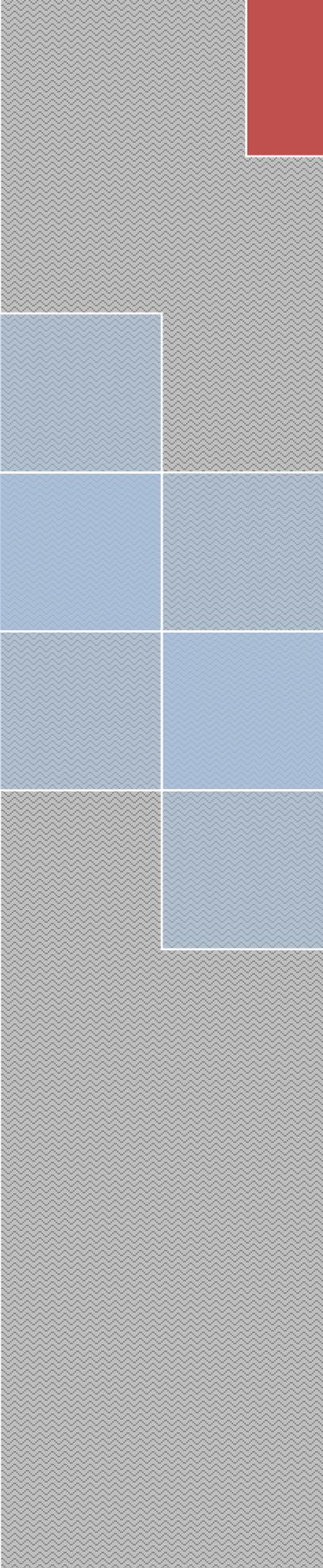
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	144,102	148,425	149,000	4,898	3%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	11,306	12,009	13,000	1,694	15%
0	0	0	6,826	6,826	7,000	174	3%
0	0	0	2,089	2,152	3,000	911	44%
0	0	0	16,629	17,217	18,000	1,371	8%
0	0	0	0	0	0	0	0%
0	0	0	369	420	1,000	631	171%
0	0	0	258	258	1,000	742	288%
0	0	0	419	692	1,000	581	139%
0	0	0	0	0	0	0	0%
0	0	0	15,000	50,000	0	(15,000)	-100%
50,000	184,000	184,000	20,000	20,000	20,000	0	0%
25,000	15,000	15,000	10,000	10,000	10,000	0	0%
120,000	120,000	120,000	110,000	115,000	115,000	5,000	5%
325,000	325,000	420,000	459,000	459,000	459,000	0	0%
24,000	24,000	30,000	0	0	0	0	0%
288,000	0	0	0	0	0	0	0%
20,000	20,000	20,000	19,000	19,000	19,000	0	0%
6,000	6,000	6,000	1,000	1,000	1,000	0	0%
858,000	694,000	795,000	815,998	862,000	817,000	1,002	0%



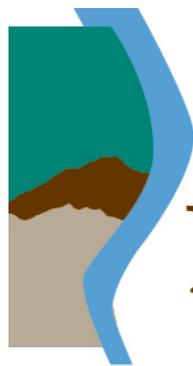
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# HUMAN RESOURCES



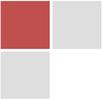
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Arizona

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City Manager

Draft Budget



# HUMAN RESOURCES

## Net Change from Previous Budget:

5,000	1%
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## Significant Changes:

- There were no significant changes to operations.

## Capital Items:

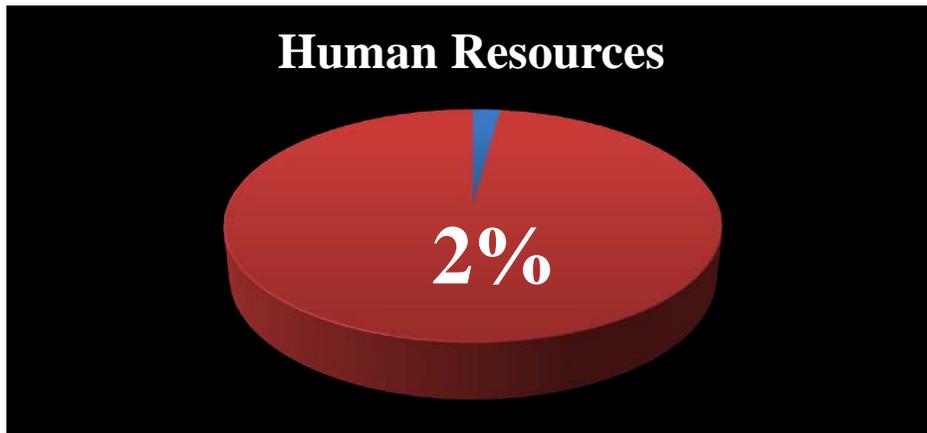
- No capital was requested this year for this department.



## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	2	2	2	3	3
Filled	2	2	2	3	

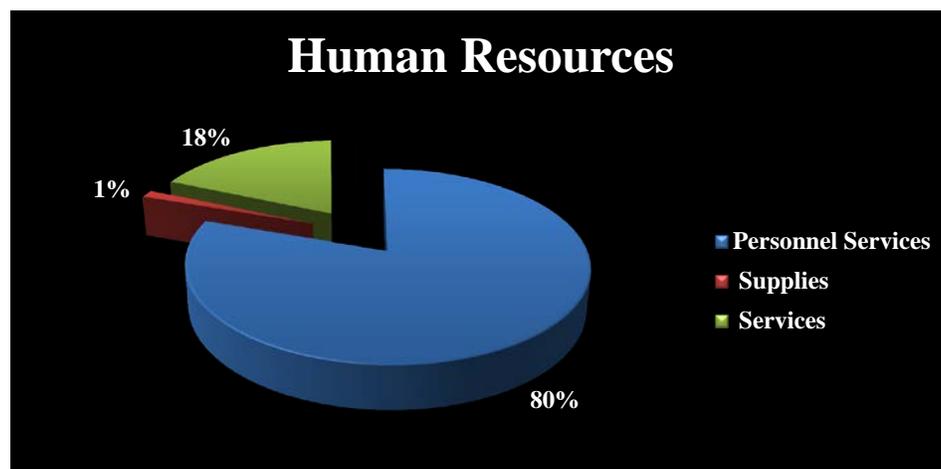
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Human Resources*  
*Department Number: 500*

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
100	Personnel Services	312,000	202,421	176,918	209,927	128,973
200	Supplies	5,000	2,969	1,166	5,492	1,511
300	Services	70,000	24,799	34,070	34,800	15,582
400	Special Projects	1,500	0	30	704	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>388,500</b>	<b>230,189</b>	<b>212,184</b>	<b>250,923</b>	<b>146,066</b>

DETAIL		Actual				
Acct	Acct Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
110	SALARIES AND WAGES	238,000	156,028	137,084	166,480	102,718
111	OVERTIME	0	576	0	0	0
120	HEALTH-LIFE-DENTAL INSURAN	23,000	22,160	14,235	11,400	6,108
130	SOCIAL SECURITY CONTRIBUTI	15,000	10,801	8,248	10,257	6,326
131	MEDICARE CONTRIBUTION	4,000	2,526	1,929	2,399	1,479
132	ASRS CONTRIBUTION	28,000	16,665	14,629	18,565	11,812
140	WORKERS COMPENSATION	1,000	328	228	363	188
141	UNEMPLOYMENT INSURANCE	1,000	265	565	449	342
142	AZ JOB TRAINING TAX	2,000	0	0	14	0
198	WORKERS COMP REIMBURSEMENT	0	(6,928)	0	0	0
230	OFFICE SUPPLIES	3,000	698	193	666	557
232	COMPUTER/PRINTER SUPPLIES	1,000	280	973	1,037	0
237	EQUIPMENT/FURNITURE PURCHA	0	295	0	3,379	0
250	BUILDING MAINTENANCE/REPAI	0	0	0	0	0
254	COPIER USAGE/SUPPLYS/MAINT	1,000	1,696	0	0	954
311	PROFESSIONAL SERVICES	10,000	6,310	7,982	10,268	4,250
312	LEGAL SERVICES	30,000	6,582	0	8,638	2,796
313	CONTRACTED SERVICES	7,000	6,554	6,720	4,519	1,713
320	MEDICAL/DRUG EXAMS & TESTI	6,000	2,116	2,785	3,245	2,116
335	DELIVERY SERVICES	500	0	0	0	0
342	RECRUITMENT EXPENSES	7,000	872	10,017	5,741	3,687
343	STORAGE FACILITY RENTAL	0	1,048	1,135	87	0
350	TRAVEL AND PER DIEM	0	83	0	0	0
351	CONFERENCE, SEMINAR & TRAIN	0	0	0	218	0
353	TUITION REIMBURSEMENT	0	0	0	0	0
360	PRINTING COST	500	0	0	39	0
361	PUBLISHING/ADVERTISEMENT C	3,000	853	249	1,775	995
362	MAILING COST	1,000	303	185	53	25
370	DUES-MEMBERSHIPS-FEES	5,000	50	4,899	211	0
371	SUBSCRIPTIONS	0	0	0	0	0
380	TELEPHONE EXPENSE	0	28	98	6	0
381	CELL PHONE/PAGER EXPENSE	0	0	0	0	0
441	EMPLOYEE RECOGNITION AWARD	0	0	0	0	0
442	EMPLOYEE WELLNESS PROGRAM	1,500	0	30	704	0
443	NEW EMPLOYEE ORIENTATIONS	0	0	0	0	0
	<b>TOTALS</b>	<b>388,500</b>	<b>230,189</b>	<b>212,184</b>	<b>250,513</b>	<b>146,066</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
201,500	193,500	209,000	306,999	310,000	312,000	5,001	2%
6,300	5,000	5,000	5,000	5,000	5,000	0	0%
60,200	52,000	52,000	70,000	70,000	70,000	0	0%
6,500	2,000	2,000	1,500	1,500	1,500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
274,500	252,500	268,000	383,499	386,500	388,500	5,001	1%

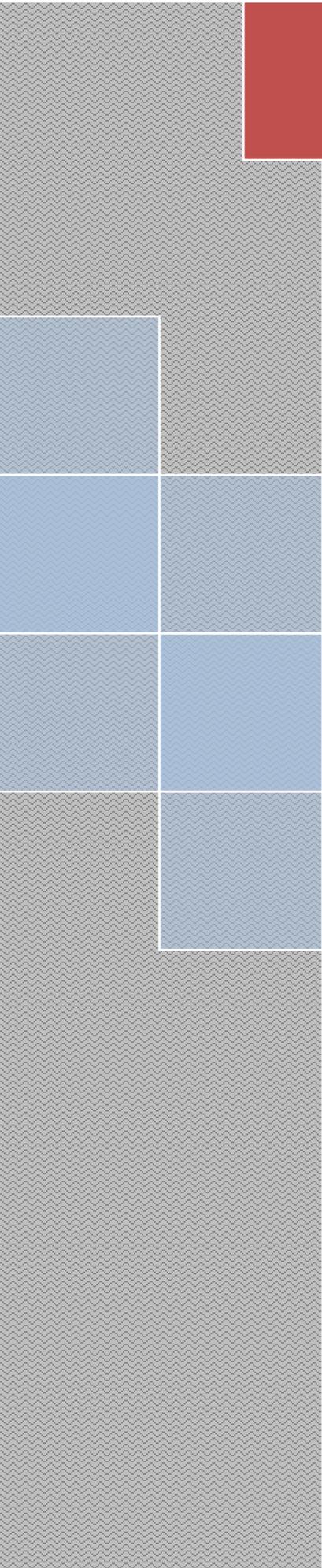
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
157,000	144,500	160,687	232,790	237,956	238,000	5,210	2%
0	0	0	0	0	0	0	0%
15,500	21,000	16,692	28,068	22,802	23,000	(5,068)	-18%
10,000	9,000	9,963	14,433	14,753	15,000	567	4%
2,500	2,500	2,330	3,375	3,450	4,000	625	19%
15,500	15,500	17,917	26,864	27,603	28,000	1,136	4%
500	500	335	596	673	1,000	404	68%
500	500	224	775	775	1,000	225	29%
0	0	852	98	1,987	2,000	1,902	1941%
0	0	0	0	0	0	0	0%
4,500	3,000	3,000	3,000	3,000	3,000	0	0%
800	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
10,000	10,000	10,000	10,000	10,000	10,000	0	0%
15,000	15,000	15,000	30,000	30,000	30,000	0	0%
7,000	7,000	7,000	7,000	7,000	7,000	0	0%
6,000	6,000	6,000	6,000	6,000	6,000	0	0%
200	500	500	500	500	500	0	0%
11,500	7,000	7,000	7,000	7,000	7,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,500	500	500	500	500	500	0	0%
5,000	5,000	5,000	3,000	3,000	3,000	0	0%
2,000	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	0	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,000	0	0	0	0	0	0	0%
2,500	0	0	0	0	0	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
2,500	500	500	0	0	0	0	0%
274,500	252,500	268,000	383,499	386,500	388,500	5,001	1%



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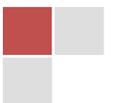
# FINANCE



City of  
**EL MIRAGE**  
Arizona

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City Manager  
Draft Budget



# FINANCE

## Net Change from Previous Budget:

61,000	11%
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## Significant Changes:

- Personnel costs increased \$57,000 as a result of adding a Purchasing Administrator position.

## Capital Items:

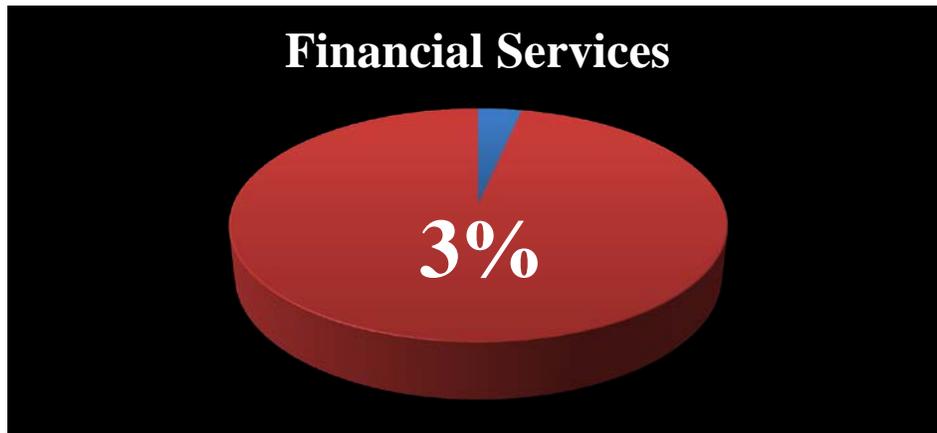
- No capital was requested this year for this department.



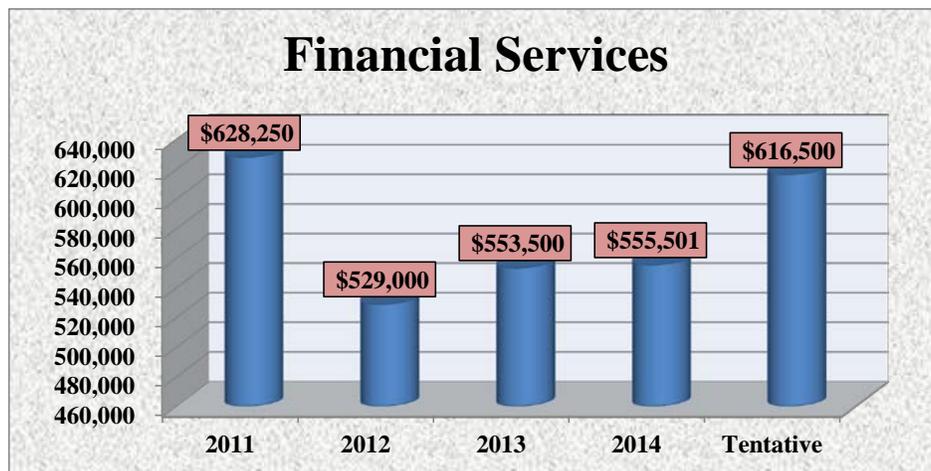
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	4.5	4	4	4	4.5
Filled	4.5	4	4		

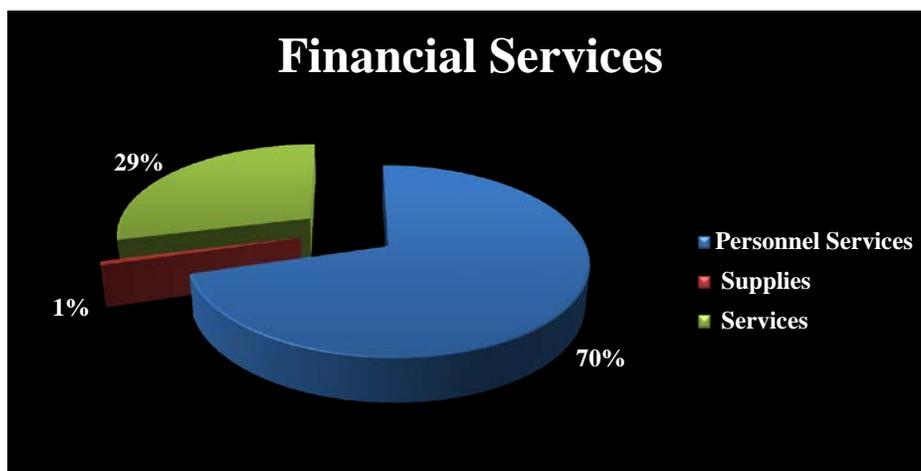
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Finance*  
*Department Number: 511*

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	434,000	502,103	322,580	356,392	174,174
200	Supplies	4,500	3,474	3,146	3,760	775
300	Services	178,000	114,508	158,409	158,584	96,190
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>616,500</b>	<b>620,085</b>	<b>484,135</b>	<b>518,736</b>	<b>271,139</b>

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
110	SALARIES AND WAGES	325,000	395,372	253,256	278,580	138,530
111	OVERTIME	0	477	0	0	0
117	COMPTIME	0	1,738	887	54	0
120	HEALTH-LIFE-DENTAL INSURAN	42,000	38,066	23,513	27,863	11,426
130	SOCIAL SECURITY CONTRIBUTI	19,000	22,490	13,657	15,340	7,267
131	MEDICARE CONTRIBUTION	5,000	5,578	3,501	3,911	1,938
132	ASRS CONTRIBUTION	36,000	36,897	26,176	28,822	14,746
140	WORKERS COMPENSATION	1,000	826	469	627	267
141	UNEMPLOYMENT INSURANCE	2,000	659	1,121	1,171	0
142	AZ JOB TRAINING TAX	4,000	0	0	24	0
230	OFFICE SUPPLIES	2,500	1,381	2,366	1,956	484
232	COMPUTER/PRINTER SUPPLIES	2,000	1,007	548	1,395	291
237	EQUIPMENT/FURNITURE PURCHA	0	661	0	0	0
248	SOFTWARE PURCHASE	0	105	0	409	0
249	OPERATING MATERIAL & SUPPL	0	320	232	0	0
266	POSTAGE EQUIP RENTAL FEES/	0	0	0	0	0
311	PROFESSIONAL SERVICES	105,000	40,055	94,230	90,944	45,174
313	CONTRACTED SERVICES	0	0	0	250	0
317	AUDIT/CONSULTING SERVICES	38,500	33,250	36,135	36,135	34,350
325	TECH/SOFTWARE SUPPORT	10,000	8,546	10,764	7,330	7,670
335	DELIVERY SERVICES	0	0	0	0	0
343	STORAGE FACILITY RENTAL	1,500	641	1,247	737	737
350	TRAVEL AND PER DIEM	500	0	17	0	0
351	CONFERENCE,SEMINAR & TRAIN	3,000	150	0	90	381
358	ECONOMIC DEV. REIMBURSEMEN	0	0	0	0	0
360	PRINTING COST	3,000	1,581	2,007	1,793	87
361	PUBLISHING/ADVERTISEMENT C	0	0	0	5,099	0
362	MAILING COST	2,000	3,454	1,890	1,201	585
370	DUES-MEMBERSHIPS-FEES	500	170	170	60	230
371	SUBSCRIPTIONS	0	14,900	0	0	0
374	BANK CHARGES/ACCT ANALYSIS	14,000	11,334	11,925	13,283	6,933
376	LATE FEES	0	200	0	108	0
377	MISCELLANEOUS EXPENSES	0	97	0	1,488	25
380	TELEPHONE EXPENSE	0	18	24	66	18
381	CELL PHONE/PAGER EXPENSE	0	112	0	0	0
<b>TOTALS</b>		<b>616,500</b>	<b>620,085</b>	<b>484,135</b>	<b>518,736</b>	<b>271,139</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
483,750	381,000	372,500	377,001	430,000	434,000	56,999	15%
10,000	7,000	5,000	4,500	4,500	4,500	0	0%
134,500	141,000	176,000	174,000	182,000	178,000	4,000	2%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
628,250	529,000	553,500	555,501	616,500	616,500	60,999	11%

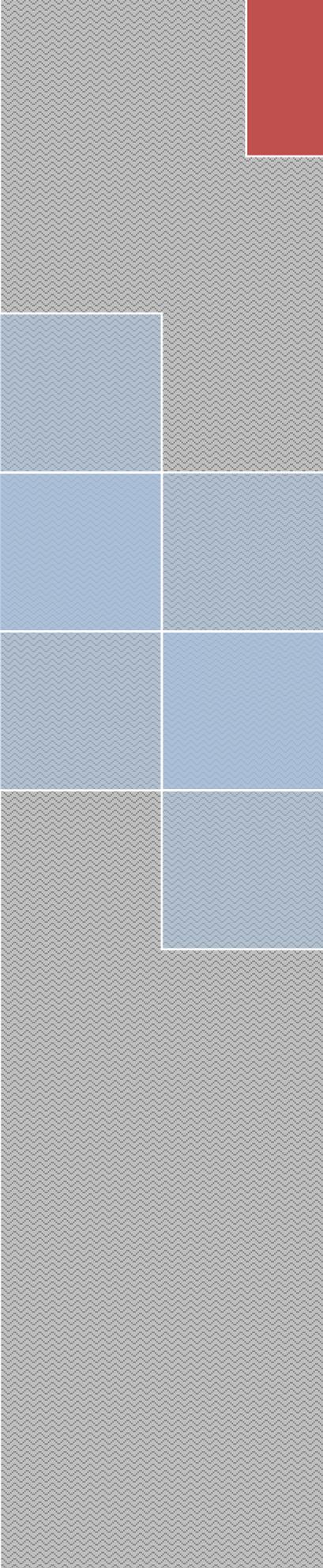
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
379,750	291,000	296,474	293,305	324,426	325,000	31,695	11%
0	0	500	0	0	0	0	0%
0	0	0	0	0	0	0	0%
39,000	36,500	22,876	27,793	41,315	42,000	14,207	51%
21,750	16,500	16,671	16,642	18,320	19,000	2,358	14%
5,500	4,500	4,299	4,253	4,704	5,000	747	18%
36,000	31,500	27,867	30,998	35,487	36,000	5,002	16%
1,250	500	706	752	918	1,000	248	33%
500	500	560	1,292	1,292	2,000	708	55%
0	0	2,547	1,966	3,537	4,000	2,034	103%
5,500	3,500	3,000	2,500	2,500	2,500	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
1,000	1,000	0	0	0	0	0	0%
1,500	500	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
68,500	75,000	110,000	105,000	105,000	105,000	0	0%
0	0	0	0	0	0	0	0%
35,000	35,000	36,000	36,500	42,500	38,500	2,000	5%
10,000	10,000	10,000	10,000	10,000	10,000	0	0%
500	500	0	0	0	0	0	0%
0	0	1,000	1,500	1,500	1,500	0	0%
0	0	0	500	500	500	0	0%
0	0	0	500	3,000	3,000	2,500	500%
0	0	0	0	0	0	0	0%
2,000	2,000	2,000	3,000	3,000	3,000	0	0%
500	500	0	0	0	0	0	0%
4,000	4,000	3,000	2,500	2,000	2,000	(500)	-20%
0	0	0	500	500	500	0	0%
0	0	0	0	0	0	0	0%
14,000	14,000	14,000	14,000	14,000	14,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
628,250	529,000	553,500	555,501	616,500	616,500	60,999	11%



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# INFORMATION TECHNOLOGY



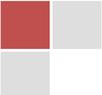
City of  
**EL MIRAGE**

Arizona

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City Manager

Draft Budget



# INFORMATION TECHNOLOGY

## Net Change from Previous Budget:

98,500	14%
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## Significant Changes:

- Added a Network Engineer position.
- Professional Services was decrease by \$45,000 to offset increasing staff.



## Capital Items:

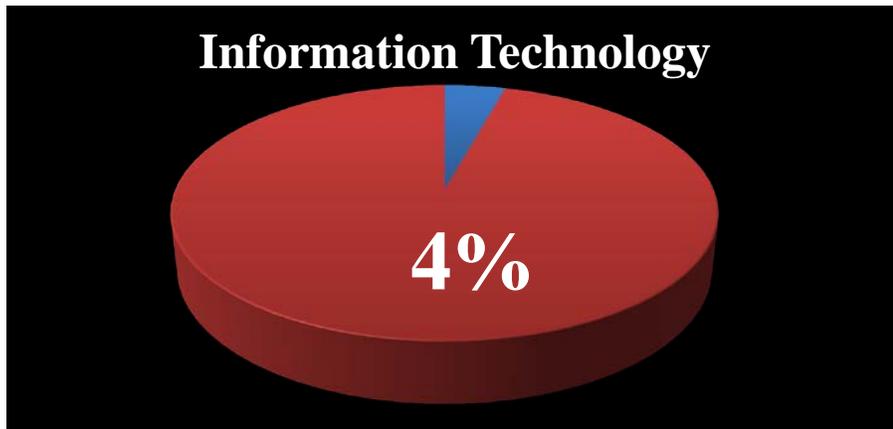
Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Equipment	<b>Dell EqualLogic Data Storage Array</b> - the Police Department desires to establish a compatible storage option, in conjunction with the City Hall's existing storage array. As the Department emerges into paperless records and filing, fingerprint storage, electronic citations, and storage of past criminal history records and reports (currently stored by hard copy); the need for additional data storage equipment is critical to ensure data protection and disaster recovery. This device would compliment City Hall's existing storage array allowing replication between the sites.	New	20,000

<b>Equipment</b>	<b>Backup Solution</b> - The City has been expanding in recent years and with that brings additional data created by its staff. Last year a new Storage Array to accommodate this growth , however that data should also be backed up to guard against loss should a disaster happen. The current backup solution in place at the City is at capacity and is several years old. Steps need to be taken to bring in a new solution that will accomodate the City's current data needs and future growth. Furthermore, off-site replication is now an optional feature appliances offer to add an additional layer of redundancy to accomodate business continuity planning. We will investigate cloud replication as part of this solution.	New	20,000
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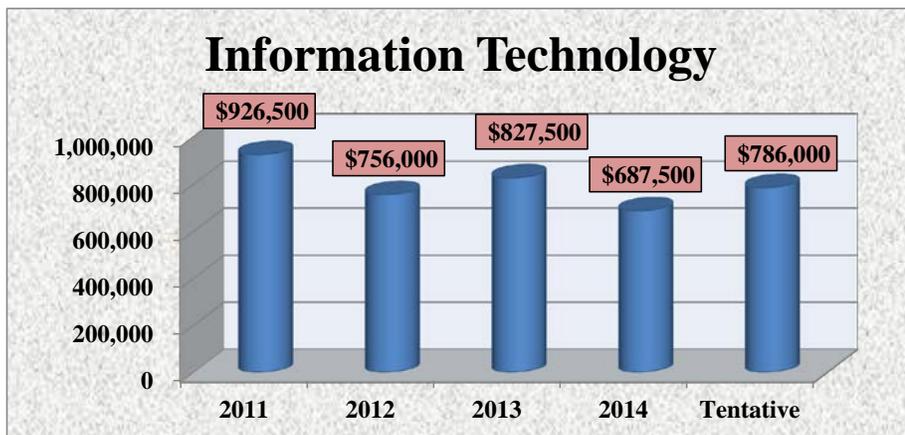
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	5	4	3	3	4
Filled	5	4	3	3	

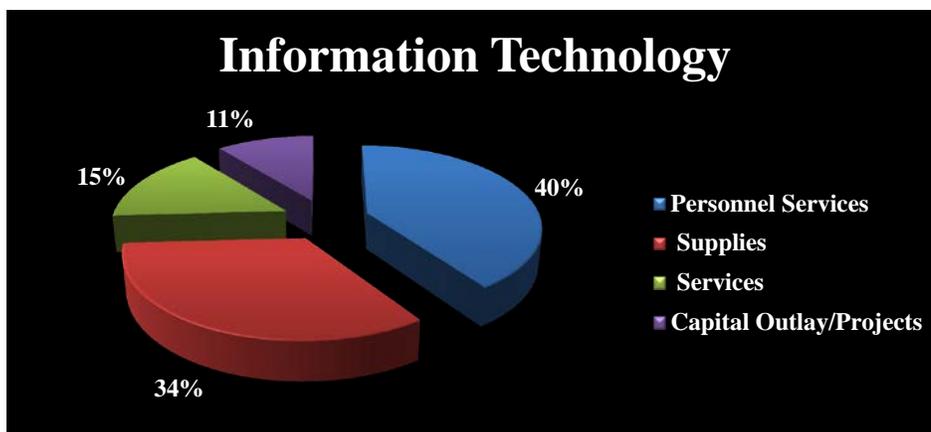
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses





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*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Information Technology*  
*Department Number: 480*

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	451,000	440,025	292,761	315,632	163,372
200	Supplies	198,000	304,886	197,040	180,226	59,392
300	Services	97,000	81,503	116,342	108,212	27,811
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	40,000	0	0	122,370	24,595
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>786,000</b>	<b>826,414</b>	<b>606,143</b>	<b>726,440</b>	<b>275,170</b>

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
110	SALARIES AND WAGES	329,000	339,563	230,893	246,469	125,387
111	OVERTIME	0	0	93	0	0
117	COMPTIME	0	327	130	0	0
120	HEALTH-LIFE-DENTAL INSURAN	48,000	36,796	18,392	21,154	13,774
130	SOCIAL SECURITY CONTRIBUTI	21,000	20,098	13,430	14,633	7,336
131	MEDICARE CONTRIBUTION	5,000	4,724	3,141	3,422	1,716
132	ASRS CONTRIBUTION	39,000	34,146	23,785	27,486	14,470
140	WORKERS COMPENSATION	3,000	3,708	1,938	1,383	606
141	UNEMPLOYMENT INSURANCE	2,000	663	959	1,065	83
142	AZ JOB TRAINING TAX	4,000	0	0	20	0
211	FUEL & LUBRICANTS	500	730	750	128	84
213	SAFETY EQUIPMENT/SUPPLIES	500	231	262	0	0
230	OFFICE SUPPLIES	1,000	444	624	1,141	150
232	COMPUTER/PRINTER SUPPLIES	500	0	91	0	0
237	EQUIPMENT/FURNITURE PURCHA	6,000	13,747	4,278	28,335	3,132
245	BUILDING/DATA INFRAS. IMPR	0	332	0	0	0
248	SOFTWARE PURCHASE	10,000	304	0	21,410	355
249	OPERATING MATERIAL & SUPPL	5,000	3,921	7,541	1,266	1,516
251	COMPUTER/PRINTER MAINTENAN	6,000	15,695	9,330	3,710	1,732
253	VEHICLE MAINTENANCE/REPAIR	1,500	323	0	398	366
261	EQUIPMENTMAINTENANCE CONT	27,000	88,345	18,437	4,902	1,918
262	PHONE SYS MAINT AND CONTRA	25,000	20	255	10,648	6
263	DATA INFRASTRUCTURE SERVIC	60,000	101,048	69,204	83,124	30,659
265	SOFTWARE MAINT CONTRACT	55,000	79,746	86,268	25,164	19,474
311	PROFESSIONAL SERVICES	50,000	17,400	67,263	58,513	2,075
328	EQUIPMENT RENT/LEASES	7,500	1,918	0	9,997	4,112
343	STORAGE FACILITY RENTAL	0	173	0	0	0
350	TRAVEL AND PER DIEM	500	0	13	0	0
351	CONFERENCE,SEMINARS & TRAI	5,000	6,120	0	0	0
370	DUES-MEMBERSHIPS-FEES	0	0	0	0	0
380	TELEPHONE EXPENSE	30,000	42,240	38,669	34,338	19,954
381	CELL PHONE/PAGER EXPENSE	4,000	13,652	10,397	5,229	1,670
617	EQUIPMENT PURCHASE	40,000	0	0	122,370	24,595
698	CIP APPROVED CAPITAL	0	0	0	0	0
699	CAPITAL REQUEST NOT IN CIP	0	0	0	0	0
	<b>TOTALS</b>	<b>786,000</b>	<b>826,414</b>	<b>606,143</b>	<b>726,305</b>	<b>275,170</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
449,500	363,000	338,000	340,000	446,000	451,000	111,000	33%
407,300	335,000	276,500	212,500	205,500	198,000	(14,500)	-7%
69,700	58,000	125,000	135,000	142,000	97,000	(38,000)	-28%
0	0	0	0	0	0	0	0%
0	0	88,000	0	80,000	40,000	40,000	40000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
926,500	756,000	827,500	687,500	873,500	786,000	98,500	14%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
340,000	285,000	261,890	272,287	328,739	329,000	56,713	21%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
35,000	22,000	22,268	11,216	47,366	48,000	36,784	328%
20,500	17,000	16,237	16,882	20,382	21,000	4,118	24%
5,000	4,500	3,797	3,948	4,767	5,000	1,052	27%
33,500	31,000	29,201	31,422	38,134	39,000	7,578	24%
10,000	3,000	1,789	1,945	2,348	3,000	1,055	54%
1,000	500	560	775	1,034	2,000	1,225	158%
4,500	0	2,258	1,525	3,231	4,000	2,475	162%
500	500	1,000	1,000	500	500	(500)	-50%
600	1,000	500	500	500	500	0	0%
1,200	1,500	1,000	1,000	1,000	1,000	0	0%
500	500	500	500	500	500	0	0%
15,000	15,000	13,000	6,000	6,000	6,000	0	0%
0	0	0	0	0	0	0	0%
10,000	10,000	10,000	10,000	10,000	10,000	0	0%
15,000	15,000	12,500	12,500	12,500	5,000	(7,500)	-60%
15,000	21,000	13,000	13,000	6,000	6,000	(7,000)	-54%
1,500	1,500	1,000	1,000	1,500	1,500	500	50%
134,000	94,000	84,000	27,000	27,000	27,000	0	0%
10,000	10,000	5,000	5,000	25,000	25,000	20,000	400%
105,000	75,000	60,000	60,000	60,000	60,000	0	0%
99,000	90,000	75,000	75,000	55,000	55,000	(20,000)	-27%
25,000	25,000	85,000	95,000	95,000	50,000	(45,000)	-47%
0	0	7,500	7,500	7,500	7,500	0	0%
200	500	0	0	0	0	0	0%
0	0	0	0	500	500	500	500%
0	0	0	0	5,000	5,000	5,000	5000%
0	0	0	0	0	0	0	0%
40,000	30,000	30,000	30,000	30,000	30,000	0	0%
4,500	2,500	2,500	2,500	4,000	4,000	1,500	60%
0	0	88,000	0	80,000	40,000	40,000	40000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
926,500	756,000	827,500	687,500	873,500	786,000	98,500	14%



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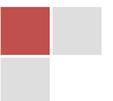
# RECREATION



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City Manager  
Draft Budget



# RECREATION

## Net Change from Previous Budget:

0	0%
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## Significant Changes:

- There are no significant changes in operations.

## Capital Items:

- No capital was requested this year for this department.



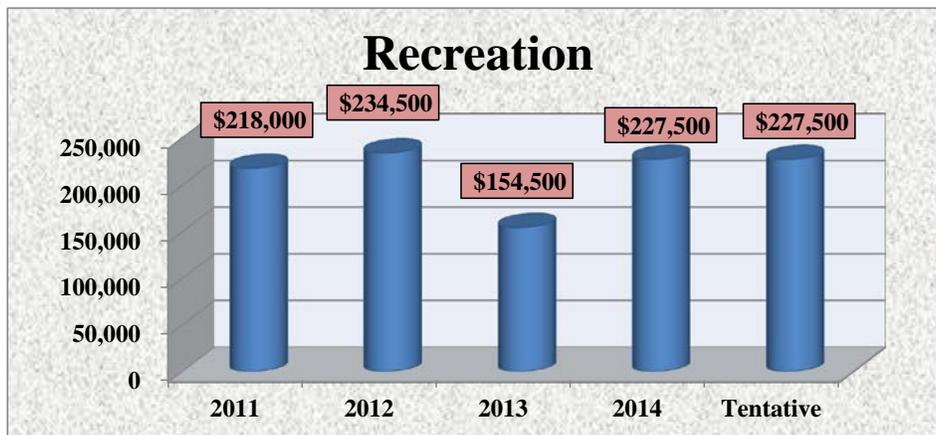
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	0	1	0	0	0
Filled	0	1	0	0	

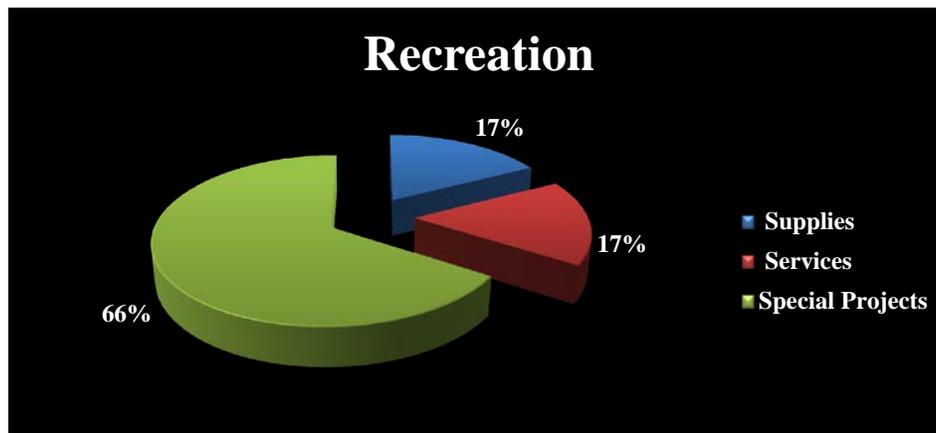
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Recreation*  
*Department Number: 531*

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	0	725	43,449	0	0
200	Supplies	39,500	8,185	14,802	10,201	10,377
300	Services	38,000	0	45,080	38,150	7,781
400	Special Projects	150,000	25,138	677	0	0
600	Capital Outlay/Projects	0	101,941	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>227,500</b>	<b>135,989</b>	<b>104,008</b>	<b>48,351</b>	<b>18,158</b>

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
110	SALARIES AND WAGES	0	0	32,888	0	0
120	HEALTH-LIFE-DENTAL INSURAN	0	0	4,671	0	0
130	SOCIAL SECURITY CONTRIBUTI	0	0	1,917	0	0
131	MEDICARE CONTRIBUTIONS	0	0	448	0	0
132	ASRS CONTRIBUTION	0	0	3,081	0	0
140	WORKERS COMPENSATION	0	0	365	0	0
141	UNEMPLOYMENT INSURANCE	0	0	79	0	0
199	LABOR DISTRIBUTION	0	725	0	0	0
211	FUEL AND LUBRICANTS	3,000	0	813	724	499
237	EQUIPMENT/FURNITURE PURCHASE	0	0	0	0	0
239	SPORTS SUPPLIES	13,500	2,791	5,784	2,529	276
249	OPERATING MATERIAL & SUPPL	15,000	2,337	1,364	6,918	6,858
253	VEHICLE MAINTENANCE	6,000	0	6,031	30	2,744
269	EQUIPMENT MAINTENANCE/REPA	2,000	3,057	810	0	0
311	PROFESSIONAL SERVICES	0	0	0	0	0
313	CONTRACTED SERVICES	13,000	0	29,498	24,056	0
341	SECURITY/ALARM SERVICE	500	0	131	0	188
350	TRAVEL & PER DIEM	0	0	28	0	0
360	PRINTING COST	0	0	0	0	0
361	PUBLISHING/ADVERTISEMENT C	8,000	0	0	0	0
362	MAILING COST	0	0	2	3	0
381	CELL PHONE/PAGER EXPENSE	1,500	0	0	159	83
382	BUILDING ELECTRICITY/GAS	13,000	0	13,542	12,127	6,745
383	TRASH SERVICE	1,000	0	707	707	295
384	EXTERMINATING SERVICE	1,000	0	1,172	1,098	470
386	LANDSCAPING/IRRIGATION	0	0	0	0	0
410	SPECIAL EVENTS	150,000	25,138	0	0	0
414	ADULT EDUCATION EXPENSE	0	0	677	0	0
610	FIELD EQUIPMENT PURCHASE	0	101,941	0	0	0
724	DEBT SERVICE - PRINCIPAL	0	0	0	0	0
725	DEBT SERVICE - INTEREST	0	0	0	0	0
	<b>TOTALS</b>	<b>227,500</b>	<b>135,989</b>	<b>104,008</b>	<b>48,351</b>	<b>18,158</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
6,000	100,500	0	0	0	0	0	0%
25,000	25,000	39,500	39,500	39,500	39,500	0	0%
20,000	100,500	106,000	38,000	38,000	38,000	0	0%
65,000	8,500	9,000	150,000	150,000	150,000	0	0%
102,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
218,000	234,500	154,500	227,500	227,500	227,500	0	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	75,000	0	0	0	0	0	0%
0	11,000	0	0	0	0	0	0%
0	5,000	0	0	0	0	0	0%
0	1,000	0	0	0	0	0	0%
0	8,000	0	0	0	0	0	0%
0	500	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
6,000	0	0	0	0	0	0	0%
0	0	3,000	3,000	3,000	3,000	0	0%
0	0	0	0	0	0	0	0%
10,000	10,000	13,500	13,500	13,500	13,500	0	0%
15,000	15,000	15,000	15,000	15,000	15,000	0	0%
0	0	6,000	6,000	6,000	6,000	0	0%
0	0	2,000	2,000	2,000	2,000	0	0%
3,500	3,500	0	0	0	0	0	0%
0	88,500	81,500	13,000	13,000	13,000	0	0%
0	0	200	500	500	500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
15,500	7,500	8,000	8,000	8,000	8,000	0	0%
0	0	0	0	0	0	0	0%
1,000	1,000	1,500	1,500	1,500	1,500	0	0%
0	0	13,000	13,000	13,000	13,000	0	0%
0	0	800	1,000	1,000	1,000	0	0%
0	0	1,000	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
50,000	0	0	150,000	150,000	150,000	0	0%
15,000	8,500	9,000	0	0	0	0	0%
102,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
218,000	234,500	154,500	227,500	227,500	227,500	0	0%



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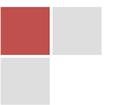
# PARKS



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# PARKS

## Net Change from Previous Budget:

(42,500)	-6%
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## Significant Changes:

- Completed most improvements to Gentry Park including additional lighting around the Senior Center Ramada area for City events.
- Carry forward of \$60,000 for pocket park lighting
- Carry forward of \$25,000 to finish Gentry Park improvements.



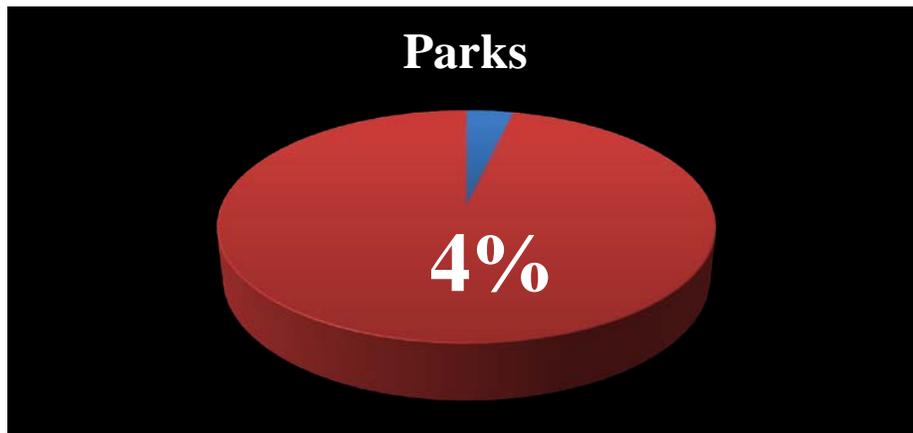
## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvements	PLAYGROUND IMPROVEMENTS - Cost of labor and materials to remove the existing playground sand at pocket parks and replace it with wood chips. Sand is no longer recommended as a safe surface for playgrounds. Wood chips are the recommended choice for playground surfaces. This request would be for first of four pocket parks. Two of them are in Buena Vida subdivision and the other two are in the Dysart Park subdivision. This would complete the changout of sand to wood chips in all City owned pocket parks.	New	7,500

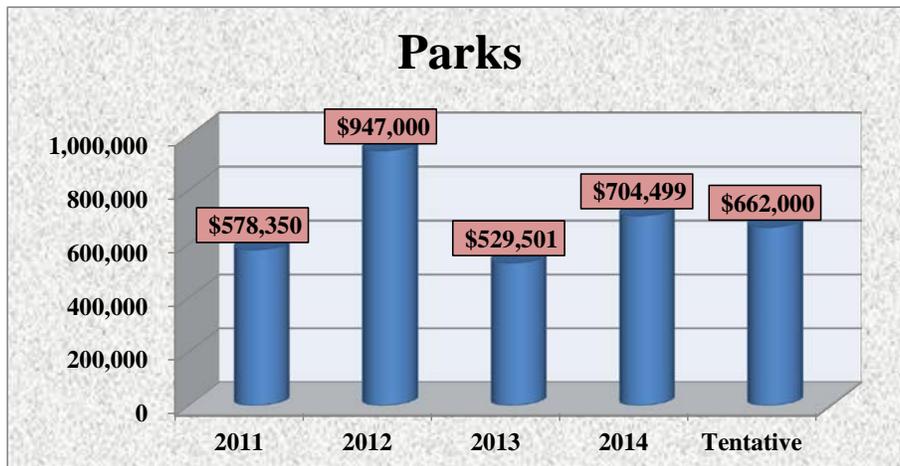
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	4	5	4.8	4.8	4.8
Filled	4	4	4		

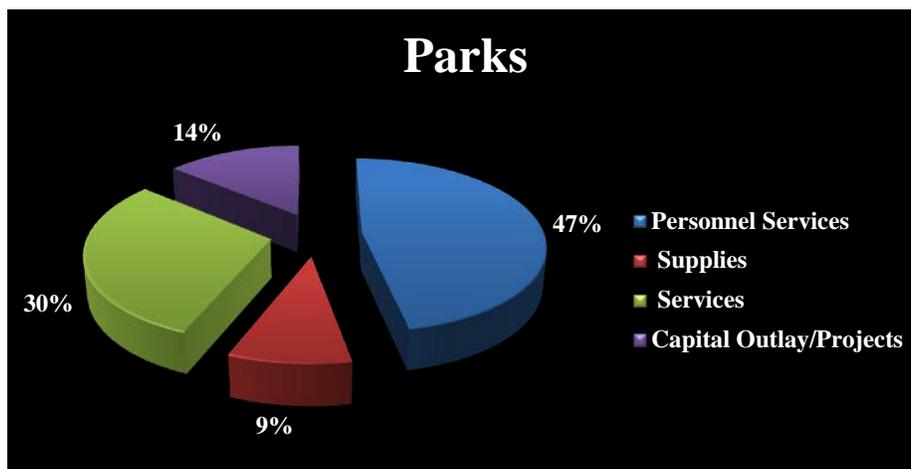
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund  
Fund Number : 10  
Department Name: Parks  
Department Number: 521*

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	311,000	256,230	211,157	233,319	110,581
200	Supplies	60,500	58,871	51,033	66,168	27,943
300	Services	198,000	139,627	170,814	161,381	90,727
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	92,500	85	414,870	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>662,000</b>	<b>454,813</b>	<b>847,874</b>	<b>460,868</b>	<b>229,251</b>

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
110	SALARIES AND WAGES	210,000	171,120	139,701	160,159	78,376
111	OVERTIME	0	925	4,659	6,127	3,284
117	COMPTIME	0	41	87	174	71
120	HEALTH-LIFE-DENTAL INSURAN	47,000	49,301	36,832	32,722	13,549
130	SOCIAL SECURITY CONTRIBUTI	13,000	9,850	8,346	9,727	4,781
131	MEDICARE CONTRIBUTION	4,000	2,304	1,952	2,275	1,118
132	ASRS CONTRIBUTION	22,000	17,161	14,849	15,362	7,762
140	WORKERS COMPENSATION	10,000	4,993	3,552	5,317	1,504
141	UNEMPLOYMENT INSURANCE	2,000	535	1,179	1,437	136
142	AZ JOB TRAINING TAX	3,000	0	0	19	0
210	SMALL TOOLS/EQUIP/PARTS	3,000	2,950	1,289	2,862	1,593
211	FUEL AND LUBRICANTS	13,000	8,666	12,546	11,705	4,230
213	SAFETY EQUIPMENT/SUPPLIES	1,500	1,371	1,260	1,681	194
222	CHEMICAL EXPENSE	8,000	8,269	7,525	10,768	931
230	OFFICE SUPPLIES	0	0	60	2	0
237	EQUIPMENT/FURNITURE PURCHA	8,000	4,769	716	2,409	4,729
243	IRRIGATION SUPPLIES	17,500	13,287	10,617	18,839	6,229
244	LANDSCAPING MAT'L & SUPPLI	5,000	12,474	9,268	5,989	2,045
249	OPERATING MATERIAL & SUPPL	4,500	7,085	7,587	11,734	7,992
253	VEHICLE MAINTENANCE/REPAIR	0	0	165	179	0
269	OTHER MAINTENANCE/REPAIRS	0	0	0	0	0
313	CONTRACTED SERVICES	97,000	74,477	86,983	62,066	30,534
320	MEDICAL/DRUG EXAMS & TESTI	0	0	0	0	0
328	EQUIPMENT RENT/LEASES	2,500	2,092	657	1,799	5,471
341	SECURITY/ALARM SERVICE	9,000	12,644	14,090	10,789	10,863
350	TRAVEL AND PER DIEM	0	0	0	0	0
351	CONFERENCE, SEMINAR & TRAI	0	0	96	350	0
376	LATE FEES/INTEREST CHARGES	0	0	0	74	0
379	PARK LIGHTING/ELECTRICITY	88,000	48,944	67,737	83,653	42,563
381	CELL PHONE/PAGER EXPENSE	1,500	1,470	1,251	2,650	1,296
386	LANDSCAPING/IRRIGATION	0	0	0	0	0
610	FIELD EQUIPMENT PURCHASE	0	0	0	0	0
650	VEHICLE PURCHASE	0	0	0	0	0
654	PARK IMPROVEMENTS	92,500	0	0	0	0
660	LAND ACQUISITION	0	0	0	0	0
661	BUILDING/DATA INFRAS. IMPR	0	85	414,870	0	0
698	CIP APPROVED CAPITAL	0	0	0	0	0
699	CAPITAL REQUEST NOT IN CIP	0	0	0	0	0
<b>TOTALS</b>		<b>662,000</b>	<b>454,813</b>	<b>847,874</b>	<b>460,868</b>	<b>229,251</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
320,500	284,500	292,001	283,999	307,000	311,000	27,001	10%
67,750	56,500	56,500	60,500	60,500	60,500	0	0%
140,100	181,000	181,000	190,000	208,500	198,000	8,000	4%
0	0	0	0	0	0	0	0%
50,000	425,000	0	170,000	67,500	92,500	(77,500)	-46%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
578,350	947,000	529,501	704,499	643,500	662,000	(42,499)	-6%

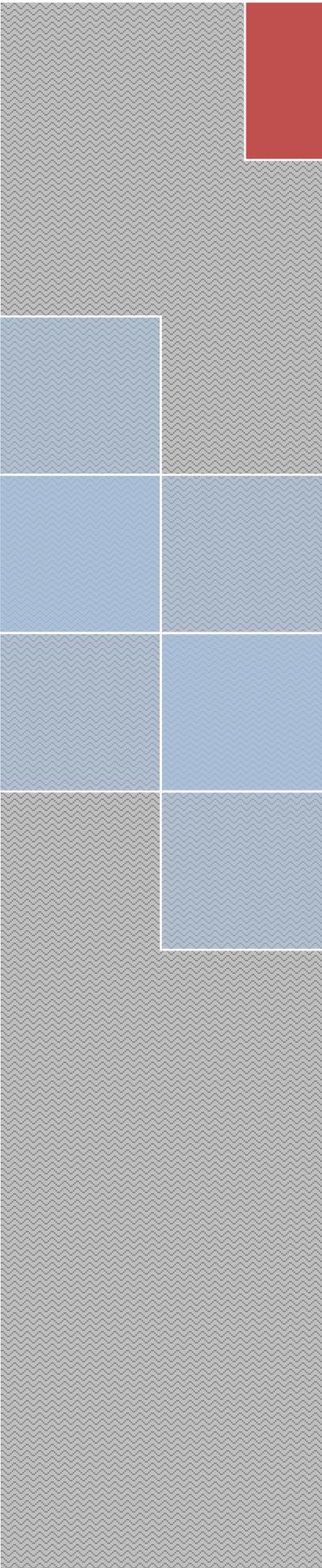
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
199,000	196,000	201,143	203,179	209,210	210,000	6,821	3%
20,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
56,500	46,000	44,282	33,378	46,375	47,000	13,622	41%
12,500	12,500	12,471	12,597	12,971	13,000	403	3%
3,000	3,000	2,917	2,946	3,034	4,000	1,054	36%
20,000	21,000	19,547	20,436	21,330	22,000	1,564	8%
9,000	5,500	7,871	8,435	9,589	10,000	1,565	19%
500	500	784	1,809	1,809	2,000	191	11%
0	0	2,986	1,219	2,682	3,000	1,781	146%
1,750	2,000	2,000	2,000	3,000	3,000	1,000	50%
21,000	21,000	21,000	21,000	13,000	13,000	(8,000)	-38%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
8,000	8,000	8,000	8,000	8,000	8,000	0	0%
0	0	0	0	0	0	0	0%
14,500	3,000	3,000	3,000	8,000	8,000	5,000	167%
12,500	12,500	12,500	16,500	17,500	17,500	1,000	6%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
3,500	3,500	3,500	3,500	4,500	4,500	1,000	29%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
66,100	97,000	97,000	97,000	97,000	97,000	0	0%
500	500	500	500	500	0	(500)	-100%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
19,000	19,000	19,000	19,000	19,000	9,000	(10,000)	-53%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
49,000	56,500	56,500	69,500	88,000	88,000	18,500	27%
3,000	1,500	1,500	1,500	1,500	1,500	0	0%
0	4,000	4,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	170,000	67,500	92,500	(77,500)	-46%
50,000	0	0	0	0	0	0	0%
0	425,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
578,350	947,000	529,501	704,499	643,500	662,000	(42,499)	-6%



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# FACILITIES MANAGEMENT



City of  
**EL MIRAGE**

Arizona

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City Manager

Draft Budget



# FACILITIES MANAGEMENT

## Net Change from Previous Budget:

24,000	4%
--------	----

## Significant Changes:

- There were no significant changes to operations.



## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Equipment</b>	Cost to replace two (2) HVAC units at city facilities - One (1) at the library building and one (1) for emergency replacement. A diagnostic audit on all HVAC units was performed by Ocean Breeze Air in October and November of 2013 and found four (4) units are in need of immediate replacement. The three units at city hall are approaching 30 years old (1986), inefficient and have surpassed their anticipated useful lifespan. The unit at the library is 11 years old. The average life of an HVAC unit is 10 years old.	Replacement	13,000

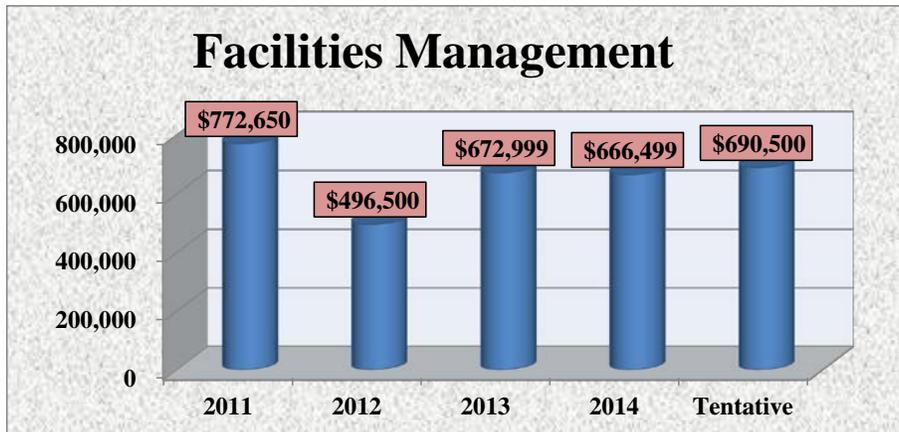
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	5	2	3	3	3
Filled	5	2	4		

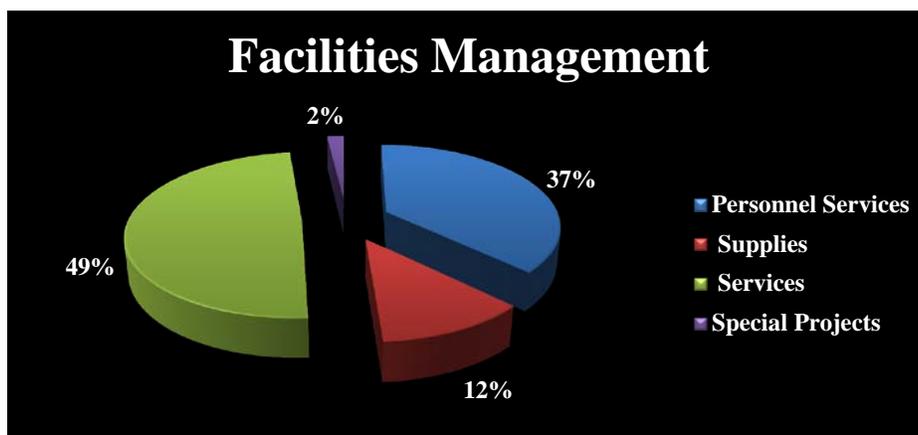
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



**Fund Name: General Fund**  
**Fund Number : 10**  
**Department Name: Facilities Management**  
**Department Number: 522**

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	2011	2012	2013	2014	
100	Personnel Services	257,000	448,891	133,196	299,215	146,999
200	Supplies	81,000	57,556	80,126	102,342	30,694
300	Services	339,500	298,746	203,796	250,299	132,064
400	Special Projects	0	0	0	0	11,079
600	Capital Outlay/Projects	13,000	0	50,249	0	6,136
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>690,500</b>	<b>805,193</b>	<b>467,367</b>	<b>651,856</b>	<b>326,972</b>

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	2011	2012	2013	2014	
110	SALARIES AND WAGES	181,000	330,340	87,105	211,117	104,233
111	OVERTIME	5,000	1,754	4,599	4,752	4,194
117	COMPTIME	0	197	127	0	0
120	HEALTH-LIFE-DENTAL INSURAN	30,000	53,839	22,556	37,531	15,933
130	SOCIAL SECURITY CONTRIBUTI	12,000	18,593	4,871	12,605	6,416
131	MEDICARE CONTRIBUTION	3,000	4,555	1,139	2,948	1,500
132	ASRS CONTRIBUTION	16,000	32,616	10,161	24,076	12,512
140	WORKERS COMPENSATION	7,000	6,334	1,891	5,029	2,211
141	UNEMPLOYMENT INSURANCE	1,000	663	754	1,136	0
142	AZ JOB TRAINING TAX	2,000	0	(7)	21	0
210	SMALL TOOLS/EQUIP/PARTS	1,500	1,094	918	1,034	324
211	FUEL AND LUBRICANTS	4,500	5,748	3,339	3,756	1,357
213	SAFETY EQUIPMENT/SUPPLIES	1,000	643	517	775	299
230	OFFICE SUPPLIES	5,000	2,186	2,046	948	459
231	JANITORIAL SUPPLIES	10,000	8,647	8,266	9,008	4,275
232	COMPUTER/PRINTER SUPPLIES	1,000	1,267	35	1,120	0
233	UNIFORMS	5,000	3,742	3,080	3,197	1,989
237	EQUIPMENT/FURNITURE PURCHA	0	1,059	4,000	0	0
245	BUILDING/DATA INFRAS. IMPR	0	482	0	22,470	0
246	GRAFFITI SUPPLIES	0	3,991	0	1,047	0
249	OPERATING MATERIAL & SUPPL	1,000	1,521	1,527	697	667
250	BUILDING MAINTENANCE/REPAI	48,000	22,313	53,357	47,295	20,172
254	COPIER USAGE/SUPPLYS/MAINT	3,000	4,863	3,041	394	154
266	POSTAGE EQUIP RENTAL FEES/	1,000	0	0	0	0
313	CONTRACTED SERVICES	119,500	168,920	84,093	99,955	46,277
341	SECURITY/ALARM SERVICE	5,500	5,872	3,055	5,491	2,716
346	FIRE EXTINGUISHERS/INSPECT	2,000	449	32	1,773	850
350	TRAVEL AND PER DIEM	0	28	0	0	0
351	CONFERENCE, SEMINAR & TRAI	0	0	0	0	0
370	DUES-MEMBERSHIPS-FEES	0	267	(43)	0	0
381	CELL PHONE/PAGER EXPENSE	3,500	2,612	2,175	2,847	1,854
382	BUILDING ELECTRICITY/GAS	200,000	111,560	105,308	124,948	74,050
383	TRASH SERVICE	0	447	0	0	0
385	BUILDING WATER SERVICE	0	0	0	0	0
391	CADA UNO FACILITIES EXPENS	0	0	0	0	0
392	LIBRARY FACILITIES EXPENSE	9,000	8,591	9,176	15,276	6,317
400	SPECIAL PROJECTS	0	0	0	0	11,079
661	BUILDING/DATA INFRAS. IMPR	13,000	0	50,249	0	6,136
698	CIP APPROVED CAPITAL	0	0	0	0	0
699	CAPITAL REQUEST NOT IN CIP	0	0	0	0	0
<b>TOTALS</b>		<b>690,500</b>	<b>805,193</b>	<b>467,367</b>	<b>641,246</b>	<b>325,974</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
374,500	133,500	253,999	231,999	252,655	257,000	25,001	11%
81,900	79,500	86,000	74,000	81,000	81,000	7,000	9%
316,250	233,500	298,000	348,500	359,500	339,500	(9,000)	-3%
0	0	0	12,000	0	0	(12,000)	-100%
0	50,000	35,000	0	25,000	13,000	13,000	13000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
772,650	496,500	672,999	666,499	718,155	690,500	24,001	4%

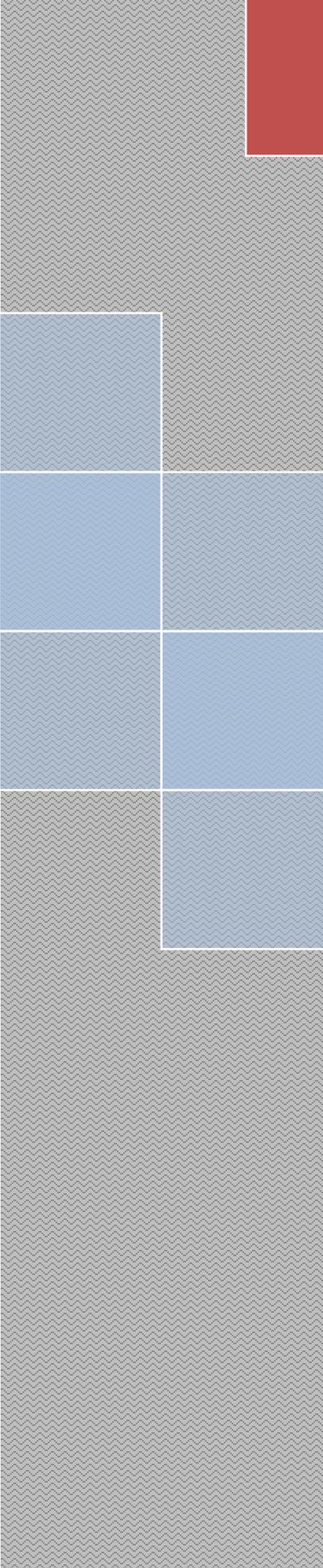
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
270,500	92,500	179,615	169,271	180,220	181,000	11,729	7%
4,000	0	0	0	5,000	5,000	5,000	5000%
0	0	0	0	0	0	0	0%
45,500	20,500	32,920	22,211	29,242	30,000	7,789	35%
16,000	6,000	11,136	10,495	11,307	12,000	1,505	14%
4,000	1,500	2,604	2,454	2,644	3,000	546	22%
27,000	10,000	20,027	19,534	15,727	16,000	(3,534)	-18%
7,000	2,500	5,507	5,399	6,179	7,000	1,601	30%
500	500	336	775	775	1,000	225	29%
0	0	1,854	1,860	1,560	2,000	140	8%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
2,800	4,500	4,500	4,500	4,500	4,500	0	0%
800	1,000	1,000	1,000	1,000	1,000	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
7,200	8,000	8,000	8,000	10,000	10,000	2,000	25%
500	1,000	1,000	1,000	1,000	1,000	0	0%
9,000	5,500	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
10,000	0	0	0	0	0	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
35,000	43,000	43,000	43,000	48,000	48,000	5,000	12%
6,500	6,500	3,000	3,000	3,000	3,000	0	0%
2,600	2,500	1,000	1,000	1,000	1,000	0	0%
169,300	75,500	90,500	108,500	119,500	119,500	11,000	10%
5,500	5,500	5,500	5,500	5,500	5,500	0	0%
1,700	2,000	2,000	2,000	2,000	2,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,100	3,500	3,500	3,500	3,500	3,500	0	0%
127,700	138,000	187,500	220,000	220,000	200,000	(20,000)	-9%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
8,950	9,000	9,000	9,000	9,000	9,000	0	0%
0	0	0	12,000	0	0	(12,000)	-100%
0	50,000	35,000	0	25,000	13,000	13,000	13000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
772,650	496,500	660,999	666,499	718,155	690,500	24,001	4%



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# FLEET MANAGEMENT



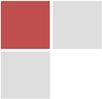
City of  
**EL MIRAGE**

Arizona

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City Manager

Draft Budget



# FLEET MANAGEMENT

## Net Change from Previous Budget:

18,500	12%
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### Significant Changes:

- Increase in vehicle maintenance and repair costs.

### Capital Items:

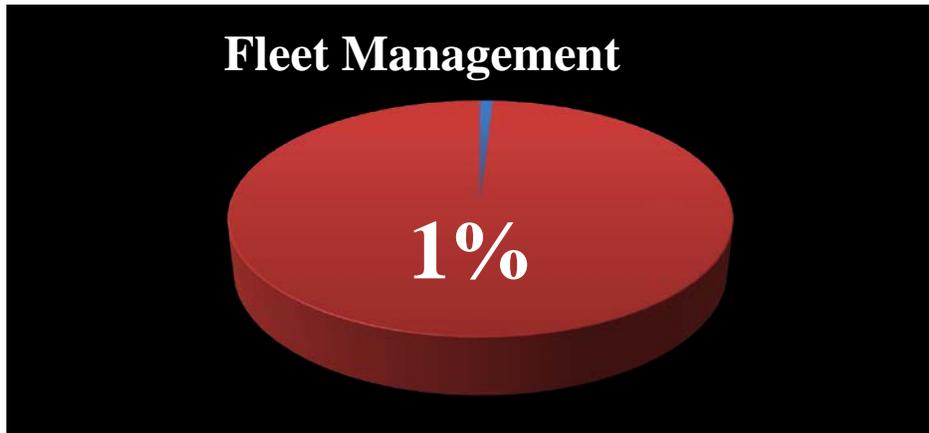
- No capital was requested this year for this department.



### Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	1	1	1	1	1
Filled	1	1	1	1	

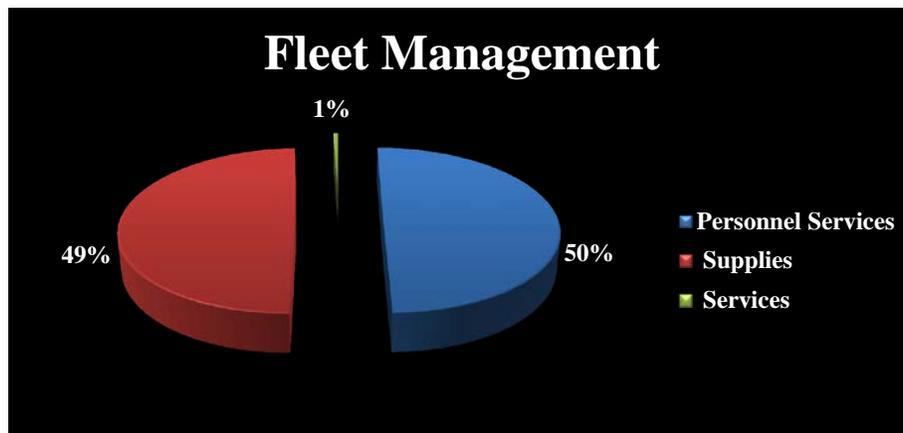
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Fleet Management*  
*Department Number: 620*

SUMMARY OF EXPENDITURES		FY 2015 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	86,000	75,080	75,676	76,080	35,467
200	Supplies	85,500	72,371	74,124	78,470	39,887
300	Services	1,000	862	771	657	380
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>172,500</b>	<b>148,313</b>	<b>150,571</b>	<b>155,207</b>	<b>75,734</b>

DETAIL		FY 2015 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
110	SALARIES AND WAGES	57,000	53,174	53,244	53,415	25,324
111	OVERTIME	0	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURAN	12,000	11,405	11,528	11,133	4,635
130	SOCIAL SECURITY CONTRIBUTI	4,000	3,152	3,114	3,147	1,526
131	MEDICARE CONTRIBUTION	1,000	737	728	736	357
132	ASRS CONTRIBUTION	7,000	5,305	5,734	6,037	3,032
140	WORKERS COMPENSATION	3,000	1,174	1,060	1,380	593
141	UNEMPLOYMENT INSURANCE	1,000	133	268	226	0
142	AZ JOB TRAINING TAX	1,000	0	0	6	0
210	SMALL TOOLS/EQUIP/PARTS	2,500	2,170	1,755	5,047	2,161
211	FUEL AND LUBRICANTS	3,500	2,646	3,554	4,626	1,355
213	SAFETY EQUIPMENT/SUPPLIES	500	580	483	1,169	246
230	OFFICE SUPPLIES	0	0	(519)	163	50
232	COMPUTER/PRINTER SUPPLIES	1,000	705	1,066	705	0
237	EQUIPMENT/FURNITURE PURCHA	0	0	0	25	0
238	VEHICLE PARTS	6,500	2,111	278	0	3,176
249	OPERATING MATERIAL & SUPPL	3,000	4,024	2,129	3,575	2,077
250	BUILDING MAINTENANCE/REPAIR	0	0	(199)	35	0
253	VEHICLE MAINTENANCE/REPAIR	56,500	52,115	60,959	55,694	22,741
269	EQUIPMENT MAINTENANCE/REPA	12,000	8,020	4,618	7,431	8,081
320	MEDICAL/DRUG EXAMS & TESTI	0	0	0	0	0
350	TRAVEL AND PER DIEM	0	0	0	0	0
351	CONFERENCE,SEMINAR & TRAIN	0	0	400	0	0
370	DUES-MEMBERSHIPS-FEES	0	310	0	0	0
381	CELL PHONE/PAGER EXPENSE	1,000	552	371	657	380
<b>TOTALS</b>		<b>172,500</b>	<b>148,313</b>	<b>150,571</b>	<b>155,207</b>	<b>75,734</b>

Budget				Change			
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
76,000	75,500	78,000	78,998	82,000	86,000	7,002	9%
72,900	78,500	73,500	73,500	85,500	85,500	12,000	16%
1,100	1,500	1,500	1,500	1,500	1,000	(500)	-33%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
150,000	155,500	153,000	153,998	169,000	172,500	18,502	12%

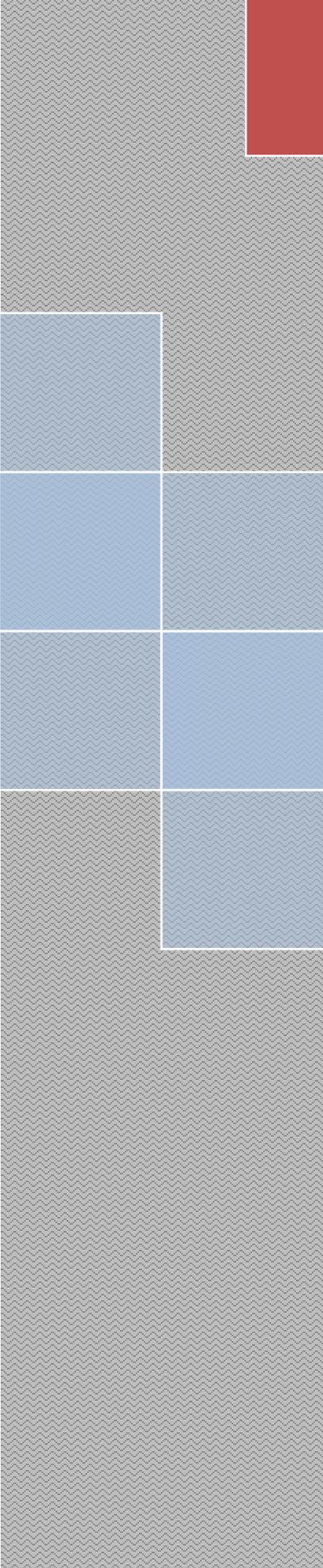
Budget				Change			
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
53,000	53,000	54,101	54,631	56,281	57,000	2,369	4%
0	0	0	0	0	0	0	0%
11,500	10,500	11,144	11,193	11,893	12,000	807	7%
3,500	3,500	3,354	3,387	3,489	4,000	613	18%
1,000	1,000	784	792	816	1,000	208	26%
5,500	6,000	6,032	6,304	6,529	7,000	696	11%
1,500	1,500	1,769	1,896	2,156	3,000	1,104	58%
0	0	112	258	258	1,000	742	288%
0	0	704	537	578	1,000	463	86%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
1,500	1,500	1,500	1,500	3,500	3,500	2,000	133%
400	500	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
750	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
6,500	6,500	6,500	6,500	6,500	6,500	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
0	0	0	0	0	0	0	0%
46,250	46,500	46,500	46,500	56,500	56,500	10,000	22%
12,000	17,000	12,000	12,000	12,000	12,000	0	0%
500	500	500	500	500	0	(500)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
600	1,000	1,000	1,000	1,000	1,000	0	0%
150,000	155,500	153,000	153,998	169,000	172,500	18,502	12%



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# COMMUNITY DEVELOPMENT



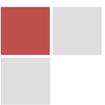
City of  
**EL MIRAGE**

Arizona

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City Manager

Draft Budget



# COMMUNITY DEVELOPMENT

Net Change from Previous Budget:

(164,000)	-25%
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## Significant Changes:

- The GIS Technician was moved out of Engineering and into Community Development.
- Both professional and contractual service budgets were reduced.



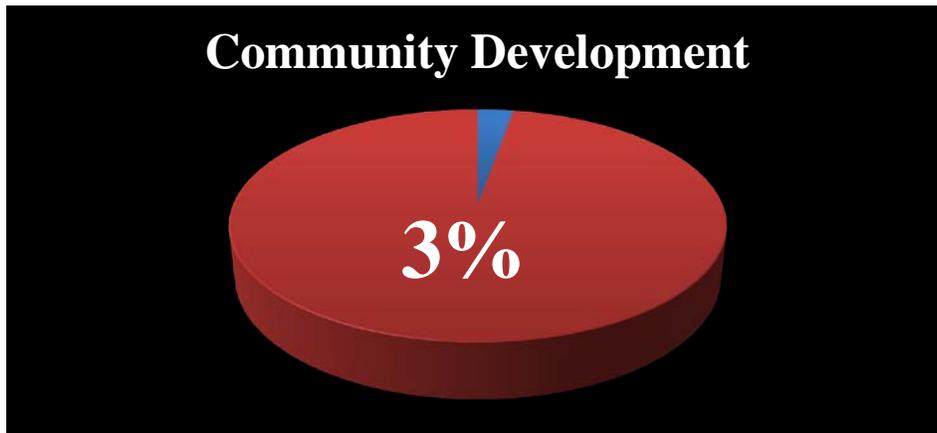
## Capital Items:

- No capital was requested this year for this department.

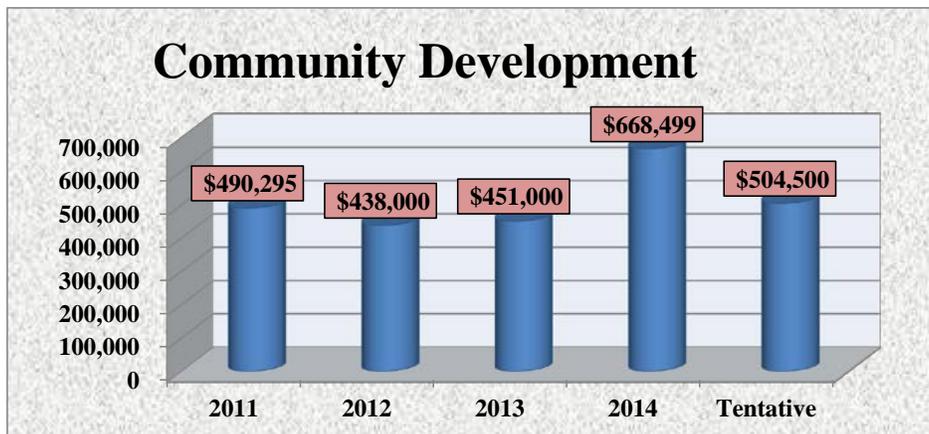
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	4	3.5	2	3	4
Filled	4	3	2		

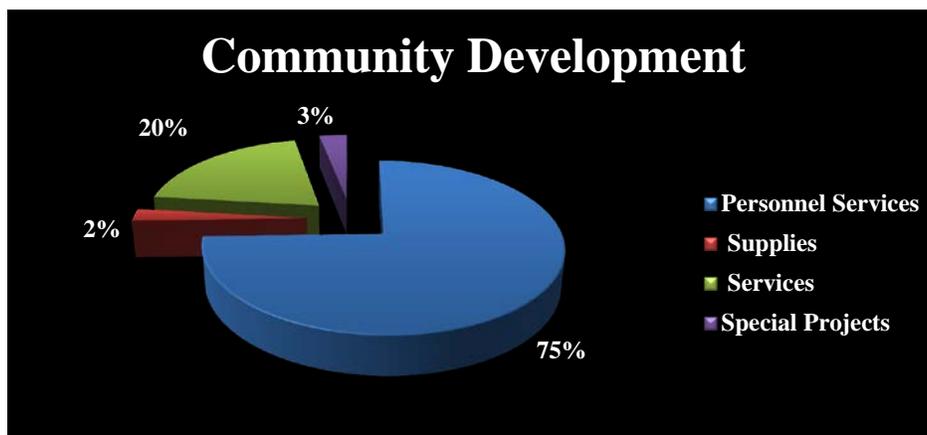
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Community Development*  
*Department Number: 540*

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	376,000	345,354	206,547	200,595	144,129
200	Supplies	12,000	2,371	4,581	1,914	3,028
300	Services	101,000	1,321	12,204	3,176	21,620
400	Special Projects	15,500	1,612	720	18,252	0
600	Capital Outlay/Projects	0	0	0	36,374	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>504,500</b>	350,658	224,052	260,311	168,777

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
110	SALARIES AND WAGES	285,000	259,479	166,144	158,474	117,456
111	OVERTIME	0	0	0	379	187
117	COMPTIME	0	195	0	0	0
120	HEALTH-LIFE-DENTAL INSURAN	26,000	42,559	22,422	11,340	5,153
130	SOCIAL SECURITY CONTRIBUTI	18,000	15,348	9,813	9,657	6,253
131	MEDICARE CONTRIBUTION	5,000	3,696	2,295	2,259	1,675
132	ASRS CONTRIBUTION	33,000	22,371	5,013	17,370	13,174
140	WORKERS COMPENSATION	4,000	1,312	302	412	231
141	UNEMPLOYMENT INSURANCE	2,000	394	558	692	0
142	AZ JOB TRAINING TAX	3,000	0	0	12	0
210	SMALL TOOLS/EQUIP/PARTS	0	0	0	0	0
211	FUEL AND LUBRICANTS	0	0	65	0	0
213	SAFETY EQUIPMENT/SUPPLIES	0	0	0	0	0
230	OFFICE SUPPLIES	3,000	1,137	1,559	900	426
232	COMPUTER/PRINTER SUPPLIES	2,000	533	383	954	118
233	UNIFORMS	0	0	0	0	0
249	OPERATING MATERIAL & SUPPL	7,000	701	2,574	60	2,484
311	PROFESSIONAL SERVICES	10,000	0	0	0	135
312	LEGAL SERVICES	0	0	0	0	0
313	CONTRACTED SERVICES	50,000	0	11,550	2,340	12,816
343	STORAGE FACILITY RENTAL	0	0	229	0	0
350	TRAVEL AND PER DIEM	0	31	42	16	178
351	CONFERENCE,SEMINAR & TRAIN	1,500	0	60	442	154
355	ADULT EDUCATION	5,000	0	0	0	495
360	PRINTING COSTS	4,000	54	0	0	90
361	PUBLISHING/ADVERTISEMENT C	4,000	367	0	139	268
362	MAILING COST	2,500	182	208	139	59
370	DUES-MEMBERSHIPS-FEES	22,000	0	0	0	7,290
371	SUBSCRIPTIONS	0	0	0	100	135
376	LATE FEES/INTEREST CHARGES	0	0	86	0	0
381	CELL PHONE/PAGER EXPENSE	2,000	687	29	0	0
448	JOZ ECON. DEV. GRANT EXPEN	15,500	1,612	720	18,252	0
698	CIP APPROVED CAPITAL	0	0	0	0	0
699	CAPITAL REQUEST NOT IN CIP	0	0	0	0	0
	<b>TOTALS</b>	<b>504,500</b>	350,658	224,052	223,937	168,777

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
396,500	351,500	228,000	334,999	371,000	376,000	41,001	12%
10,445	8,000	8,000	9,500	12,000	12,000	2,500	26%
10,350	5,500	142,000	292,000	289,500	101,000	(191,000)	-65%
73,000	73,000	73,000	32,000	10,000	15,500	(16,500)	-52%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
490,295	438,000	451,000	668,499	682,500	504,500	(163,999)	-25%

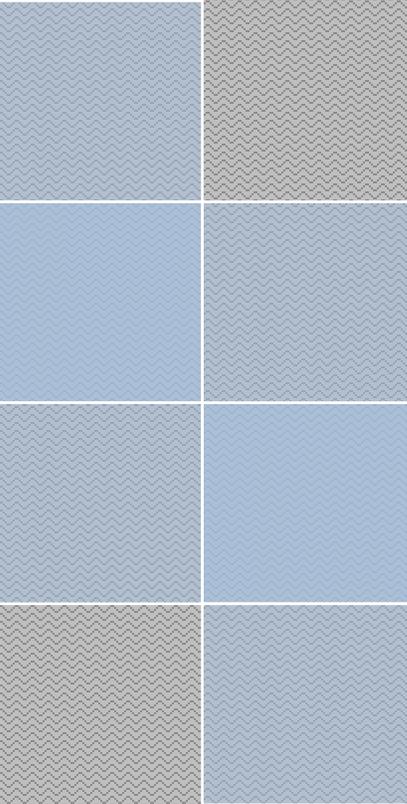
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
282,000	272,500	170,545	261,883	284,335	285,000	23,117	9%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
45,500	32,000	21,594	22,039	25,317	26,000	3,961	18%
17,000	16,500	9,812	14,761	17,629	18,000	3,239	22%
4,000	4,000	2,473	3,797	4,123	5,000	1,203	32%
28,000	25,500	19,016	30,221	32,983	33,000	2,779	9%
7,000	500	406	671	3,105	4,000	3,329	496%
500	500	448	775	1,034	2,000	1,225	158%
12,500	0	3,706	852	2,474	3,000	2,148	252%
350	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
250	0	0	0	0	0	0	0%
3,150	2,500	2,500	3,000	3,000	3,000	0	0%
1,575	1,500	1,500	2,000	2,000	2,000	0	0%
120	0	0	0	0	0	0	0%
5,000	4,000	4,000	4,500	7,000	7,000	2,500	56%
0	0	0	68,500	68,500	10,000	(58,500)	-85%
2,500	0	0	0	0	0	0	0%
0	0	136,500	202,000	180,000	50,000	(152,000)	-75%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	1,500	1,500	1,500	1500%
0	0	0	9,000	5,000	5,000	(4,000)	-44%
1,500	1,000	1,000	4,000	4,000	4,000	0	0%
1,500	1,000	1,000	4,000	4,000	4,000	0	0%
2,000	1,500	1,500	2,500	2,500	2,500	0	0%
0	0	0	0	22,000	22,000	22,000	22000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,850	2,000	2,000	2,000	2,000	2,000	0	0%
73,000	73,000	73,000	32,000	10,000	15,500	(16,500)	-52%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
490,295	438,000	451,000	668,499	682,500	504,500	(163,999)	-25%



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# POLICE



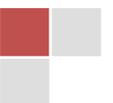
City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# POLICE

## Net Change from Previous Budget:

263,500	4%
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## Significant Changes:

- Personnel increases cover the cost of one full-time Office Assistant.



- Tuition reimbursement has been added to the budget at \$12,000.
- Labor Distribution charges have been increased by \$136,000 to offset the cost of 1 additional fulltime and 1 additional part time Victim Advocate positions.

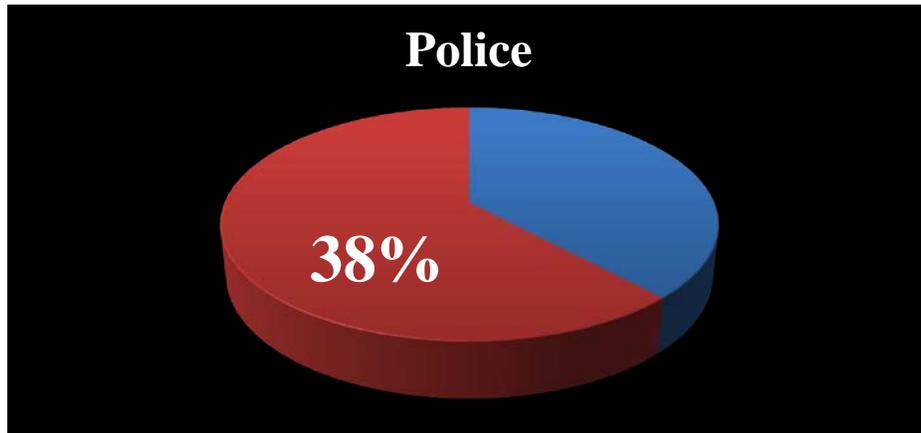
## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Vehicles	REPLACEMENT VEHICLES Replace 3 marked vehicles due to age related deterioration and decreased value of repair.	Replacement	140,000

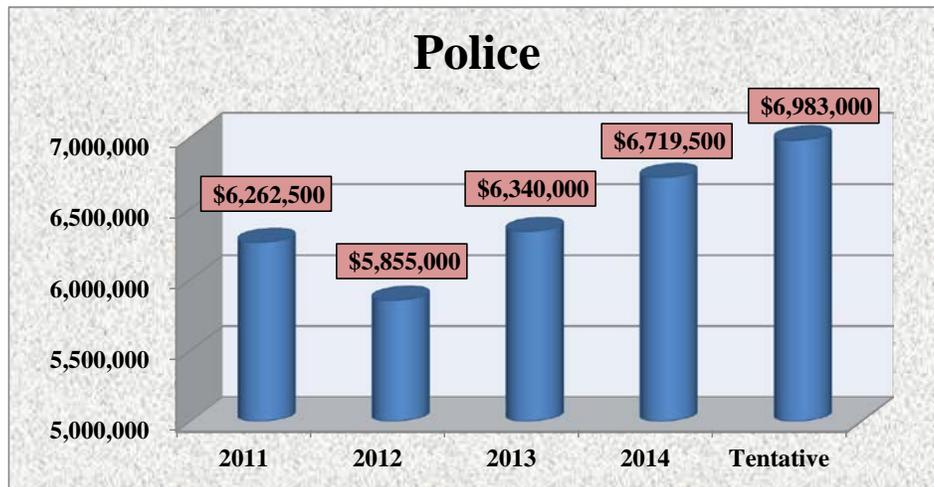
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	51.5	46.5	49	55.5	57.2
Filled	46.5	46.5	48		

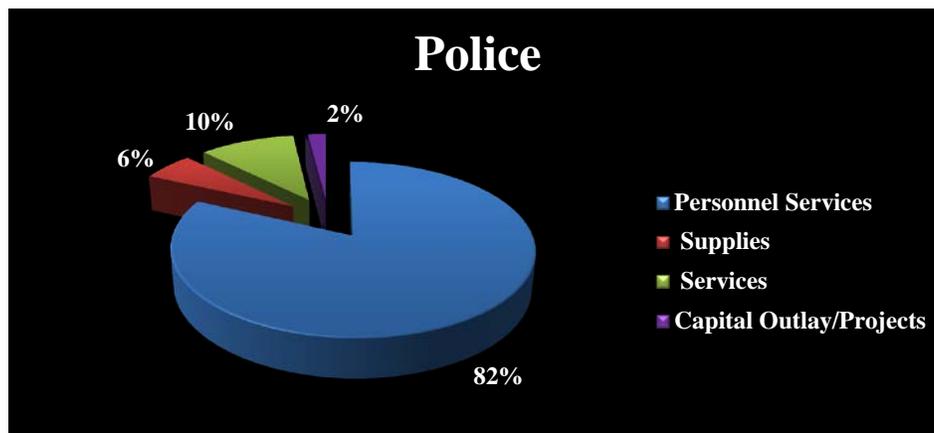
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Police*  
*Department Number: 551*

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
100	Personnel Services	5,719,000	4,934,104	4,932,388	5,195,266	2,610,074
200	Supplies	391,500	196,730	245,851	307,737	151,834
300	Services	731,000	665,605	666,820	697,656	332,792
400	Special Projects	1,500	0	367	366	0
600	Capital Outlay/Projects	140,000	0	0	123,667	55,542
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>6,983,000</b>	5,796,439	5,845,426	6,324,692	3,150,242

DETAIL		Actual				
Acct	Acct Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
110	SALARIES AND WAGES	4,058,000	3,426,475	3,239,682	3,326,133	1,656,183
111	OVERTIME	243,500	150,815	236,624	257,334	98,640
112	HOLIDAY PAY	128,000	7,621	0	144,363	78,078
114	LONGEVITY PAY	0	0	250	0	0
115	UNIFORM PAY	0	20,227	22,556	0	832
117	COMP TIME	0	68,490	144,272	113,968	67,448
119	SIGN UP BONUS	0	0	0	0	0
120	HEALTH-DENTAL-LIFE INSURAN	451,000	384,906	353,472	385,782	165,727
121	CANCER INSURANCE	3,000	3,191	0	1,700	1,800
130	SOCIAL SECURITY CONTRIBUTI	259,000	225,084	220,550	233,134	114,716
131	MEDICARE CONTRIBUTION	61,000	52,999	51,669	56,951	24,769
132	ASRS CONTRIBUTION	152,000	99,811	98,557	108,144	64,064
133	APSRs CONTRIBUTION	556,000	385,928	481,538	532,214	263,291
134	DEFERRED COMPENSATION	36,000	37,046	34,738	35,770	17,553
140	WORKERS COMPENSATION	194,000	117,163	103,552	135,581	56,208
141	UNEMPLOYMENT INSURANCE	16,000	6,666	13,086	11,740	765
142	AZ JOB TRAINING TAX	28,000	0	0	327	0
198	WORKERS COMP REIMBURSEMENT	0	0	(10,020)	(2,543)	0
199	LABOR DISTRIBUTION	(466,500)	(52,318)	(58,138)	(145,332)	0

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
5,109,500	4,864,000	5,116,000	5,269,000	5,805,000	5,719,000	450,000	9%
386,275	295,500	369,000	403,000	395,500	391,500	(11,500)	-3%
766,725	694,000	718,500	725,000	735,500	731,000	6,000	1%
0	1,500	1,500	1,500	1,500	1,500	0	0%
0	0	135,000	321,000	213,000	140,000	(181,000)	-56%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
6,262,500	5,855,000	6,340,000	6,719,500	7,150,500	6,983,000	263,500	4%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
3,520,500	3,203,500	3,409,610	3,666,031	4,057,935	4,058,000	391,969	11%
100,000	130,000	130,000	198,500	198,500	243,500	45,000	23%
166,000	135,500	125,283	121,613	127,364	128,000	6,387	5%
0	0	0	0	0	0	0	0%
0	25,500	0	0	0	0	0	0%
0	70,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
385,000	340,500	384,559	403,892	450,829	451,000	47,108	12%
0	3,000	2,850	2,775	2,925	3,000	225	8%
232,500	215,000	218,502	234,099	258,516	259,000	24,901	11%
55,000	50,500	51,256	54,921	60,687	61,000	6,079	11%
0	45,000	75,493	128,447	151,468	152,000	23,553	18%
460,500	503,500	544,388	536,062	555,261	556,000	19,938	4%
38,500	34,500	36,400	37,310	35,490	36,000	(1,310)	-4%
145,000	101,500	159,342	173,915	193,407	194,000	20,085	12%
6,000	5,500	5,600	14,729	15,246	16,000	1,271	9%
500	500	20,717	27,206	27,873	28,000	794	3%
0	0	0	0	0	0	0	0%
0	0	(48,000)	(330,500)	(330,500)	(466,500)	(136,000)	41%

DETAIL (CONT'D)

	Tentative	Actual			
		For the Fiscal Year ending June 30,			July - Dec
		2011	2012	2013	2014
211 FUEL AND LUBRICANTS	104,000	83,150	89,797	94,488	34,185
212 MEDICAL EQUIPMENT/SUPPLIES	2,000	1,981	897	0	0
215 AMUNITION/GUNS & SUPPLYS	12,000	17,853	6,871	8,254	2,060
216 K9 EXPENSES & SUPPLIES	0	0	0	0	0
230 OFFICE SUPPLIES	9,000	8,276	6,990	5,413	2,654
232 COMPUTER/PRINTER SUPPLIES	4,000	6,460	7,031	3,929	678
233 UNIFORMS	46,000	0	871	37,554	12,223
237 EQUIPMENT/FURNITURE PURCHA	3,000	0	6,020	1,874	0
240 PUBLIC EDUCATION	2,500	0	0	0	0
248 SOFTWARE PURCHASE	20,000	67	142	1,419	0
249 OPERATING MATERIAL & SUPPL	15,000	10,872	15,084	13,353	10,685
250 BUILDING MAINTENANCE/REPAI	15,000	2,530	2,544	1,327	19
251 COMPUTER/PRINTER MAINTENANC	0	0	300	0	0
252 COMM EQUIP MAINTENANCE/REP	7,000	1,210	235	1,016	0
253 VEHICLE MAINTENANCE/REPAIR	53,000	54,091	74,038	85,579	24,342
254 COPIER USAGE/SUPPLYS/MAINT	500	3,018	3,508	4,472	2,301
263 DATA INFRASTRUCTURE SERVIC	93,000	7,222	31,523	49,059	62,687
265 SOFTWARE MAINT CONTRACT	5,500	0	0	0	0
313 CONTRACTED SERVICES	17,000	22,042	22,042	6,010	0
320 MEDICAL/DRUG EXAMS & TESTI	0	125	1,155	0	0
322 ANIMAL CONTROL	66,500	64,496	66,433	66,431	32,500
328 EQUIPMENT RENT/LEASE	16,000	7,028	6,854	8,082	3,647
349 OTHER OUTSIDE SERVICES	33,000	27,881	22,021	37,544	10,294
350 TRAVEL AND PER DIEM	2,000	686	621	269	0
351 CONFERENCE,SEMINARS & TRAI	500	236	512	125	1,264
353 TUITION REIMBURSEMENT	12,000	0	0	0	0
357 DISPATCH SERVICES	548,000	522,204	528,403	547,000	273,500
360 PRINTING COST	10,000	3,283	2,364	3,949	215
361 PUBLISHING/ADVERTISEMENT C	500	80	40	0	0
362 MAILING COST	4,000	3,116	2,869	2,735	1,261
370 DUES-MEMBERSHIP-FEES	1,500	211	476	888	579
371 SUBSCRIPTIONS	0	0	0	0	0
380 TELEPHONE EXPENSE	0	0	0	0	0
381 CELL PHONE/PAGER EXPENSE	20,000	14,217	13,030	24,623	9,532
384 EXTERMINATING SERVICE	0	0	0	0	0
444 VOLUNTEER PROGRAM	1,500	0	367	366	0
617 EQUIPMENT PURCHASE	0	0	0	0	8,866
650 VEHICLE PURCHASE	140,000	0	0	123,667	46,676
656 BUILDING RENOVATION/UPGRAD	0	0	0	0	0
659 EQUIPMENT/SOFTWARE UPGRADE	0	0	0	0	0
TOTALS	6,983,000	5,796,439	5,845,426	6,324,692	3,150,242

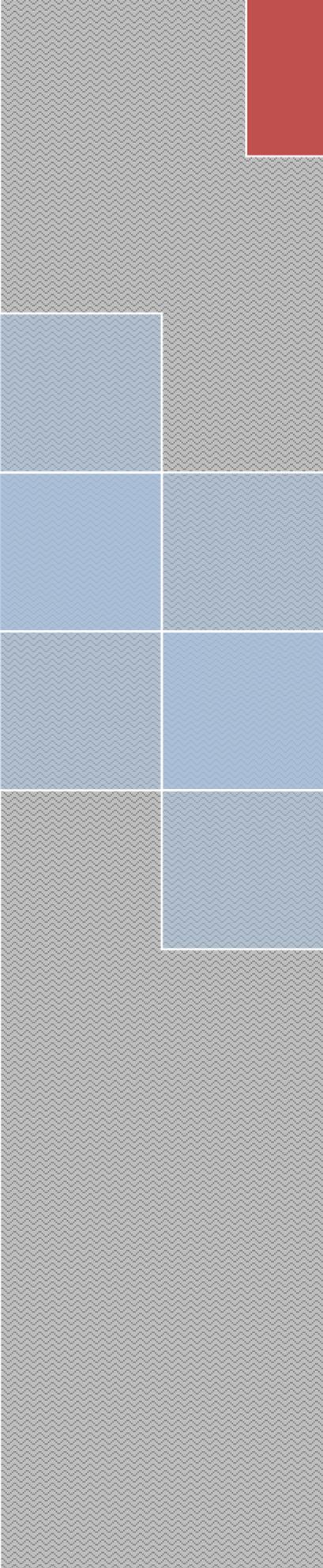
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
77,250	70,000	104,000	104,000	104,000	104,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
25,000	12,000	12,000	12,000	12,000	12,000	0	0%
0	0	0	0	0	0	0	0%
15,750	9,000	9,000	9,000	9,000	9,000	0	0%
9,375	7,000	7,000	7,000	4,000	4,000	(3,000)	-43%
3,900	500	35,500	50,000	50,000	46,000	(4,000)	-8%
0	0	13,000	5,000	3,000	3,000	(2,000)	-40%
0	0	0	2,500	2,500	2,500	0	0%
5,000	5,000	5,000	0	20,000	20,000	20,000	20000%
35,000	15,000	15,000	15,000	15,000	15,000	0	0%
75,000	35,000	31,000	31,000	15,000	15,000	(16,000)	-52%
0	0	0	0	0	0	0	0%
10,000	7,000	7,000	7,000	7,000	7,000	0	0%
100,000	65,000	65,000	65,000	53,000	53,000	(12,000)	-18%
3,500	3,500	3,500	3,500	500	500	(3,000)	-86%
24,500	64,500	60,000	90,000	93,000	93,000	3,000	3%
0	0	0	0	5,500	5,500	5,500	5500%
45,100	25,000	25,000	29,000	17,000	17,000	(12,000)	-41%
5,000	4,500	4,500	4,500	4,500	0	(4,500)	-100%
66,425	66,500	66,500	66,500	66,500	66,500	0	0%
45,000	17,500	17,500	9,000	16,000	16,000	7,000	78%
33,000	33,000	33,000	33,000	33,000	33,000	0	0%
0	1,000	1,000	2,000	2,000	2,000	0	0%
0	1,000	1,000	500	500	500	0	0%
0	0	0	0	12,000	12,000	12,000	12000%
522,200	522,000	548,000	548,000	548,000	548,000	0	0%
15,000	5,000	5,000	15,000	10,000	10,000	(5,000)	-33%
2,500	500	500	500	500	500	0	0%
5,500	3,500	3,500	3,500	4,000	4,000	500	14%
0	500	1,000	1,500	1,500	1,500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
25,000	12,000	12,000	12,000	20,000	20,000	8,000	67%
2,000	2,000	0	0	0	0	0	0%
0	1,500	1,500	1,500	1,500	1,500	0	0%
0	0	0	147,000	0	0	(147,000)	-100%
0	0	135,000	135,000	193,000	140,000	5,000	4%
0	0	0	0	0	0	0	0%
0	0	0	39,000	20,000	0	(39,000)	-100%
6,262,500	5,855,000	6,340,000	6,719,500	7,150,500	6,983,000	263,500	4%



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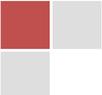
# CODE COMPLIANCE



City of  
**EL MIRAGE**  
Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager  
Draft Budget



# CODE COMPLIANCE

Net Change from Previous Budget:

0	0%
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## Significant Changes:

- No significant changes in operations.



## Capital Items:

- No capital was requested this year for this department.

## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	3	3	3	3	3
Filled	3	3	3		

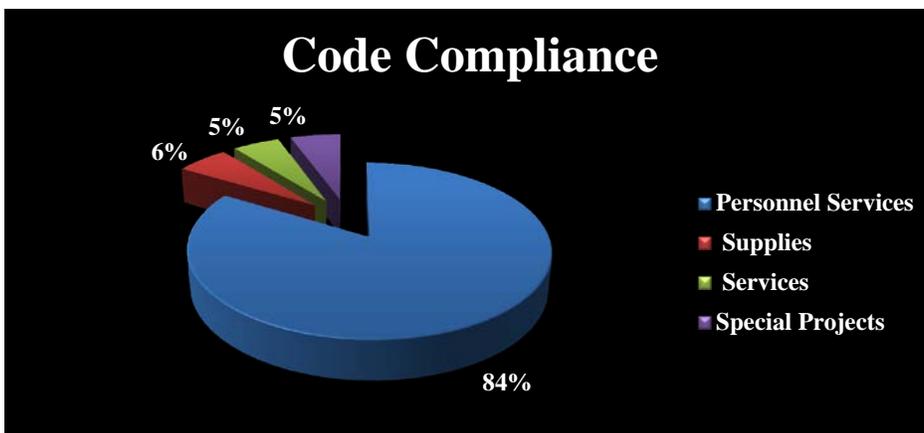
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Code Compliance*  
*Department Number: 552*

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
100	Personnel Services	227,000	212,036	208,621	220,286	77,014
200	Supplies	15,500	9,025	9,794	7,861	2,263
300	Services	14,000	5,880	6,914	7,123	3,021
400	Special Projects	15,000	9,935	3,449	1,800	3,099
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>271,500</b>	<b>236,876</b>	<b>228,778</b>	<b>237,070</b>	<b>85,397</b>

DETAIL		Actual				
Acct	Acct Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
110	SALARIES AND WAGES	162,000	160,481	159,451	162,555	59,490
111	OVERTIME	0	0	0	926	0
117	COMP TIME	0	525	748	696	47
120	HEALTH-DENTAL-LIFE INSURAN	24,000	19,499	17,360	22,595	5,515
130	SOCIAL SECURITY CONTRIBUTI	11,000	10,008	9,605	9,654	3,548
131	MEDICARE CONTRIBUTION	3,000	2,341	2,246	2,258	830
132	ASRS CONTRIBUTION	19,000	16,398	17,253	18,307	6,662
140	WORKERS COMPENSATION	5,000	2,385	1,156	2,600	922
141	UNEMPLOYMENT INSURANCE	1,000	399	802	678	0
142	AZ JOB TRAINING TAX	2,000	0	0	17	0
210	SMALL TOOLS/EQUIP/PARTS	1,500	0	0	0	0
211	FUEL AND LUBRICANTS	5,500	4,031	6,002	5,326	1,422
213	SAFETY EQUIPMENT/SUPPLYS	500	0	8	0	0
230	OFFICE SUPPLIES	1,000	322	1,158	429	0
232	COMPUTER/PRINTER SUPPLIES	1,500	1,638	150	0	0
233	UNIFORMS	1,000	0	0	0	0
237	EQUIPMENT/FURNITURE PURCHA	0	0	0	0	0
249	OPERATING MATERIAL & SUPPL	2,000	1,791	839	202	21
253	VEHICLE MAINTENANCE/REPAIR	2,500	1,243	1,637	1,904	820
312	LEGAL SERVICES	5,000	410	655	1,691	900
343	STORAGE FACILITY RENTAL	0	0	0	0	0
350	TRAVEL AND PER DIEM	0	0	0	0	0
351	CONFERENCE, SEMINAR & TRAIN	1,000	0	0	0	0
360	PRINTING COST	2,500	306	505	474	0
361	PUBLISHING/ADVERTISEMENT C	1,000	142	0	0	0
362	MAILING COST	1,500	1,430	948	899	159
370	DUES-MEMBERSHIPS-FEES	0	0	0	50	0
381	CELL PHONE/PAGER EXPENSE	3,000	3,592	4,806	4,009	1,962
420	NEIGHBORHOOD REVITILIZATIO	15,000	9,935	3,449	1,800	3,099
	<b>TOTALS</b>	<b>271,500</b>	<b>236,876</b>	<b>228,778</b>	<b>237,070</b>	<b>85,397</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
217,000	217,000	230,000	227,001	223,000	227,000	(1)	0%
20,770	13,500	17,500	17,500	15,500	15,500	(2,000)	-11%
37,800	17,000	12,000	12,000	14,000	14,000	2,000	17%
35,000	20,000	15,000	15,000	15,000	15,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
310,570	267,500	274,500	271,501	267,500	271,500	(1)	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
160,000	160,000	163,151	162,761	161,797	162,000	(761)	0%
0	7,000	7,000	9,000	0	0	(9,000)	-100%
0	0	0	0	0	0	0	0%
23,000	16,000	22,776	17,784	23,848	24,000	6,216	35%
10,000	10,500	10,115	10,091	10,031	11,000	909	9%
2,500	2,500	2,366	2,360	2,346	3,000	640	27%
16,000	18,000	18,191	18,783	18,768	19,000	217	1%
5,000	2,500	3,472	3,678	4,036	5,000	1,322	36%
500	500	336	775	775	1,000	225	29%
0	0	2,593	1,769	1,398	2,000	231	13%
2,700	1,500	1,500	1,500	1,500	1,500	0	0%
3,000	3,500	7,500	7,500	5,500	5,500	(2,000)	-27%
1,500	500	500	500	500	500	0	0%
1,800	1,000	1,000	1,000	1,000	1,000	0	0%
2,270	1,500	1,500	1,500	1,500	1,500	0	0%
0	0	0	0	1,000	1,000	1,000	1000%
0	0	0	0	0	0	0	0%
6,000	3,000	3,000	3,000	2,000	2,000	(1,000)	-33%
3,500	2,500	2,500	2,500	2,500	2,500	0	0%
29,000	10,000	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	1,000	1,000	1,000	1000%
3,500	2,500	2,500	2,500	2,500	2,500	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
0	0	0	0	0	0	0	0%
2,800	2,000	2,000	2,000	3,000	3,000	1,000	50%
35,000	20,000	15,000	15,000	15,000	15,000	0	0%
310,570	267,500	274,500	271,501	267,500	271,500	(1)	0%



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# FIRE



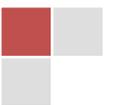
City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# FIRE

Net Change from Previous Budget:

209,500	7%
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Significant Changes:

- No significant changes in operations.



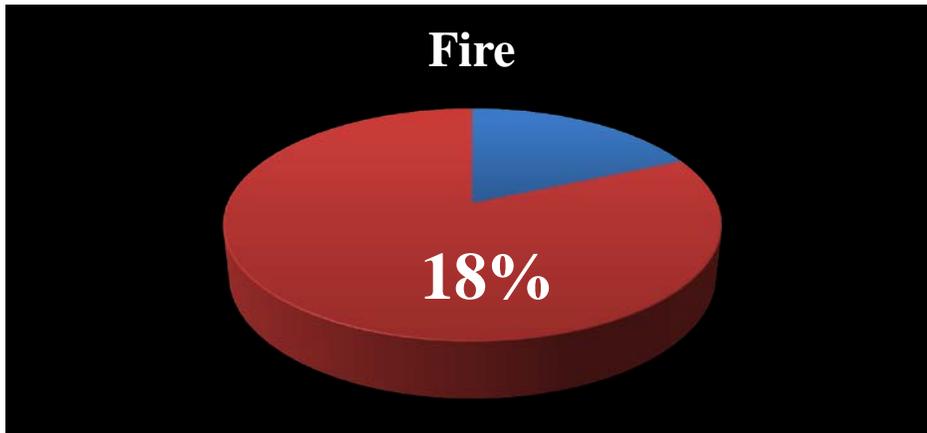
## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Equipment</b>	Purchase one dual band mobile radio to replace the existing VHF radios installed in the assistant chief vehicle along with a radio/intercom system. The current radio in the assistant chief vehicle does not have the capability to transmit and receive on both 800 MHz and VHF frequencies that are needed by fire fighters during emergency operations. The installed headsets provide the required hearing protection and allow the wearer to hear the radio communications and to communicate with the other crew members and units with better clarity. Utilizing only portable radios results in the hearing protection being negated and communications with crew members difficult. Additionally, having mobile radios mounted in fire apparatus is a requirement of the Insurance Service Organization grading.	Replacement	15,000

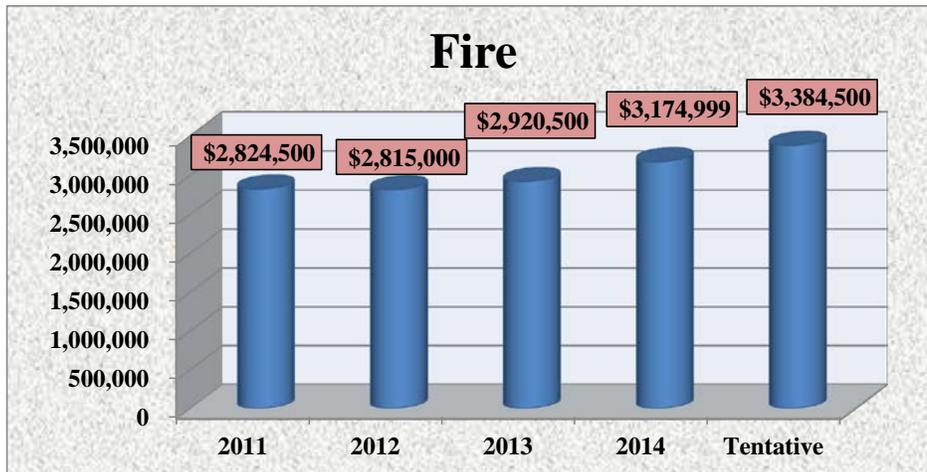
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	22	25	25	26	26
Filled	22	25	25		

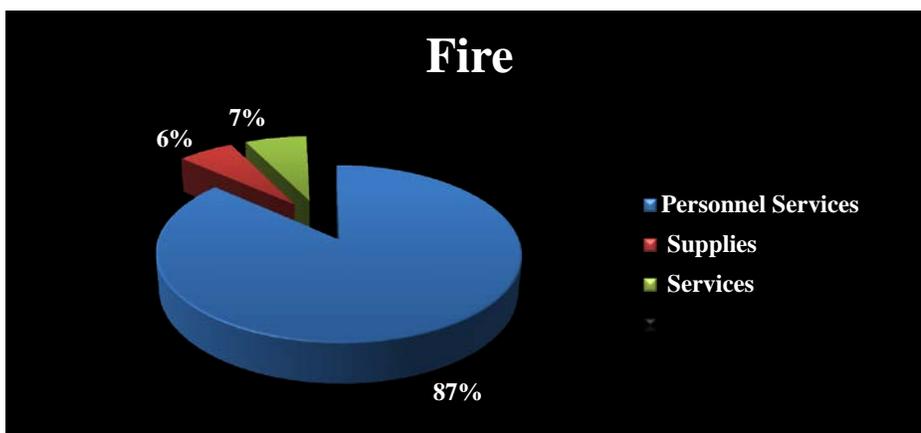
## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses





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Fund Name: General Fund  
Fund Number : 10  
Department Name: Fire  
Department Number: 561

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2015 Tentative	Actual			July - Dec 2014
			For the Fiscal Year ending June 30, 2011	2012	2013	
100	Personnel Services	2,930,500	2,140,124	2,353,967	2,350,961	1,162,046
200	Supplies	207,000	97,571	121,643	166,535	60,072
300	Services	231,000	186,022	150,967	172,659	93,482
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	16,000	0	19,305	113,396	63,891
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>3,384,500</b>	<b>2,423,717</b>	<b>2,645,882</b>	<b>2,803,551</b>	<b>1,379,491</b>

DETAIL

Acct	Acct Description	FY 2015 Tentative	Actual			July - Dec 2014
			For the Fiscal Year ending June 30, 2011	2012	2013	
110	SALARIES AND WAGES	1,972,000	1,475,094	1,558,174	1,518,297	757,909
111	OVERTIME	206,500	160,052	219,731	180,521	94,637
112	HOLIDAY PAY	69,000	0	0	59,066	31,391
113	MOVE-UP PAY	0	19,005	40,845	17,250	2,925
114	LONGEVITY PAY	0	1,600	950	2,700	1,500
117	COMPTIME	0	1,229	0	0	0
120	HEALTH-LIFE-DENTAL INSURAN	255,000	220,132	245,247	240,291	97,338
121	CANCER INSURANCE	2,000	1,725	0	1,200	1,150
130	SOCIAL SECURITY CONTRIBUTI	13,000	7,478	6,128	6,208	0
131	MEDICARE CONTRIBUTION	30,000	23,285	25,211	24,891	12,419
132	ASRS CONTRIBUTION	0	2,097	0	0	0
133	APSRs CONTRIBUTION	244,000	170,014	188,478	219,274	124,954
134	DEFERRED COMPENSATION	22,000	19,177	21,378	21,598	13,397
140	WORKERS COMPENSATION	95,000	48,926	48,851	56,256	23,963
141	UNEMPLOYMENT INSURANCE	7,000	2,936	6,855	6,109	463
142	AZ JOB TRAINING TAX	15,000	0	0	165	0
198	WORKERS COMP. REIMBURSEMEN	0	(12,626)	(6,395)	(1,707)	0
199	LABOR DISTRIBUTION	0	0	(1,486)	(1,158)	0
210	SMALL TOOLS/EQUIP/PARTS	1,500	1,301	2,029	1,449	817
211	FUEL AND LUBRICANTS	27,500	20,091	24,450	22,555	7,576
212	MEDICAL EQUIPMENT/SUPPLIES	5,000	3,732	4,108	5,356	1,980
213	SAFETY EQUIPMENT/SUPPLIES	64,500	23,868	20,201	46,175	19,905
230	OFFICE SUPPLIES	3,500	2,175	2,512	3,584	1,798
231	BUILDING JANITORIAL SUPPLI	3,500	2,128	2,333	4,313	1,748
232	COMPUTER/PRINTER SUPPLIES	2,000	978	297	0	108
233	UNIFORMS	20,000	1,311	230	13,697	5,332
237	EQUIPMENT/FURNITURE PURCHA	6,000	1,257	919	1,533	0
240	PUBLIC EDUCATION	3,500	4,135	2,999	1,832	3,074
249	OPERATING MATERIAL & SUPPL	2,000	1,853	0	687	1,189
250	BUILDING MAINTENANCE/REPAI	3,000	4,990	2,395	919	192
252	COMM EQUIPMENT MAINT/REPAI	2,500	51	833	2,256	726
253	VEHICLE MAINTENANCE/REPAIR	52,000	24,257	49,045	55,931	13,719
254	COPIER USAGE/SUPPLIES/MAIN	1,000	488	474	1,044	620
261	EQUIPMENT MAINTENANCE CONT	3,500	3,075	3,838	3,473	0
267	LIFE SAVING EQUIPMENT REPA	5,000	1,515	4,600	1,519	1,113
269	OTHER MAINTENANCE/REPAIRS	1,000	366	380	212	175
311	PROFESSIONAL SERVICES	25,000	3,051	4,956	3,966	4,157
320	MEDICAL/DRUG EXAMS & TESTI	23,000	15,701	17,086	17,035	5,865
350	TRAVEL AND PER DIEM	1,000	0	0	0	0
351	CONFERENCE, SEMINAR & TRAI	2,500	0	0	0	0
352	PARAMEDIC TRAINING	6,000	1,028	1,479	5,128	2,754
353	TUITION REIMBURSEMENT	6,000	0	0	0	0
360	PRINTING COST	1,000	391	974	984	887
362	MAILING COST	500	44	115	333	99
370	DUES-MEMBERSHIPS-FEES	0	150	0	0	0
381	CELL PHONE/PAGER EXPENSE	1,500	1,456	1,204	1,423	1,428
395	TECH/SOFTWARE SUPPORT	164,500	164,201	125,153	143,228	78,292
617	EQUIPMENT PURCHASE	1,000	0	19,305	83,453	35,014
635	COMMUNICATION EQUIP PURCHA	15,000	0	0	29,943	28,877
	<b>TOTALS</b>	<b>3,384,500</b>	<b>2,423,717</b>	<b>2,645,882</b>	<b>2,802,989</b>	<b>1,379,491</b>

Budget						Change		
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015		
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent	
2,407,000	2,376,500	2,451,500	2,758,999	3,047,000	2,930,500	171,501	6%	
217,638	176,500	183,500	183,500	207,000	207,000	23,500	13%	
199,862	227,000	176,525	195,500	209,500	231,000	35,500	18%	
0	0	0	0	0	0	0	0%	
0	35,000	108,975	37,000	33,000	16,000	(21,000)	-57%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
2,824,500	2,815,000	2,920,500	3,174,999	3,496,500	3,384,500	209,501	7%	

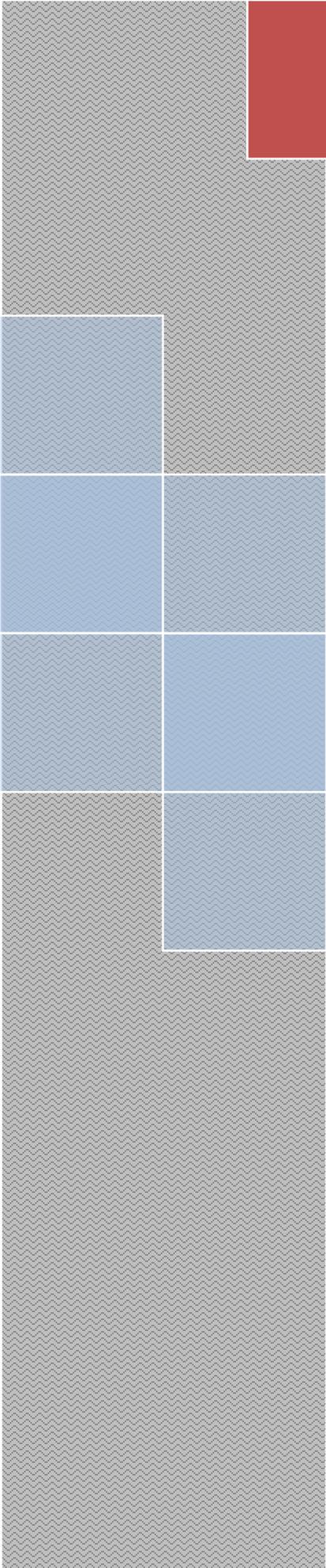
Budget						Change		
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015		
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent	
1,576,500	1,650,000	1,503,019	1,718,697	1,971,813	1,972,000	253,303	15%	
186,000	126,000	282,391	327,000	327,000	206,500	(120,500)	-37%	
66,500	68,000	65,534	66,915	68,398	69,000	2,085	3%	
0	0	0	0	0	0	0	0%	
0	1,500	2,800	2,650	0	0	(2,650)	-100%	
0	0	0	0	0	0	0	0%	
253,500	239,500	243,361	233,411	254,919	255,000	21,589	9%	
0	2,000	1,800	1,800	1,800	2,000	200	11%	
21,000	6,500	6,519	13,027	12,973	13,000	(27)	0%	
26,500	27,000	24,538	25,930	29,583	30,000	4,070	16%	
0	0	11,724	24,247	0	0	(24,247)	-100%	
190,500	180,500	198,196	219,939	243,696	244,000	24,061	11%	
22,000	22,000	21,840	21,840	21,840	22,000	160	1%	
61,000	50,500	73,989	83,072	94,199	95,000	11,928	14%	
3,000	3,000	2,800	6,719	6,719	7,000	281	4%	
500	0	12,989	13,752	14,058	15,000	1,248	9%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
2,900	2,000	1,500	1,500	1,500	1,500	0	0%	
30,800	28,500	28,500	28,500	27,500	27,500	(1,000)	-4%	
11,000	10,000	5,000	5,000	5,000	5,000	0	0%	
88,069	58,000	53,000	53,000	64,500	64,500	11,500	22%	
3,420	3,500	3,500	3,500	3,500	3,500	0	0%	
3,000	2,500	3,500	3,500	3,500	3,500	0	0%	
1,600	2,000	2,000	2,000	2,000	2,000	0	0%	
6,045	3,500	15,000	15,000	15,000	20,000	5,000	33%	
850	1,000	0	0	6,000	6,000	6,000	6000%	
5,314	3,500	3,500	3,500	3,500	3,500	0	0%	
4,000	3,000	2,000	2,000	2,000	2,000	0	0%	
4,000	3,000	3,000	3,000	3,000	3,000	0	0%	
2,240	2,500	2,500	2,500	2,500	2,500	0	0%	
40,000	40,000	50,000	50,000	52,000	52,000	2,000	4%	
400	500	500	500	1,000	1,000	500	100%	
4,000	4,000	4,000	4,000	3,500	3,500	(500)	-13%	
8,000	7,000	5,000	5,000	10,000	5,000	0	0%	
2,000	2,000	1,000	1,000	1,000	1,000	0	0%	
13,200	9,000	5,000	5,000	5,000	25,000	20,000	400%	
24,250	19,500	19,500	19,500	23,000	23,000	3,500	18%	
0	0	650	500	500	1,000	500	100%	
0	0	550	500	1,500	2,500	2,000	400%	
0	3,500	5,900	6,000	6,000	6,000	0	0%	
0	0	0	0	6,000	6,000	6,000	6000%	
1,500	1,000	1,000	1,000	1,000	1,000	0	0%	
350	500	500	500	500	500	0	0%	
0	0	0	0	0	0	0	0%	
4,760	1,500	425	500	1,500	1,500	1,000	200%	
155,802	192,000	143,000	162,000	164,500	164,500	2,500	2%	
0	35,000	75,500	37,000	1,000	1,000	(36,000)	-97%	
0	0	33,475	0	32,000	15,000	15,000	15000%	
2,824,500	2,815,000	2,920,500	3,174,999	3,496,500	3,384,500	209,501	7%	



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# FIRE & BUILDING SAFETY

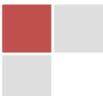


City of  
**EL MIRAGE**

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City Manager  
Draft Budget



# FIRE & BUILDING SAFETY

## Net Change from Previous Budget:

22,000	9%
--------	----

## Significant Changes:

- No significant changes in operations.

## Capital Items:

- No capital was requested this year for this department.



## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 <sup>th</sup>					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	2.75	2.75	3	3	3
Filled	2.75	2.75	3		

## Percent of General Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Fire & Building Safety*  
*Department Number: 562*

**SUMMARY OF EXPENDITURES**

Category	Category Description	FY 2015 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
100	Personnel Services	268,000	227,119	229,499	241,798	118,943
200	Supplies	7,000	2,375	4,256	4,315	1,734
300	Services	4,000	869	2,565	2,210	638
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>279,000</b>	<b>230,363</b>	<b>236,320</b>	<b>248,323</b>	<b>121,315</b>

**DETAIL**

Acct	Acct Description	FY 2015 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
110	SALARIES AND WAGES	193,000	177,363	177,747	182,564	89,520
111	OVERTIME	0	0	0	0	0
117	COMPTIME	0	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURAN	30,000	16,498	16,751	22,212	11,441
130	SOCIAL SECURITY CONTRIBUTI	12,000	10,921	10,748	11,096	5,398
131	MEDICARE CONTRIBUTION	3,000	2,554	2,514	2,595	1,262
132	ASRS CONTRIBUTION	23,000	17,373	19,142	20,355	10,331
140	WORKERS COMPENSATION	4,000	2,011	1,798	2,281	991
141	UNEMPLOYMENT INSURANCE	1,000	399	799	677	0
142	AZ JOB TRAINING TAX	2,000	0	0	18	0
210	SMALL TOOLS/EQUIP/PARTS	500	0	42	352	0
211	FUEL AND LUBRICANTS	2,000	1,515	1,806	1,974	749
213	SAFETY EQUIPMENT/SUPPLIES	500	0	0	134	0
230	OFFICE SUPPLIES	1,500	493	1,469	1,315	225
232	COMPUTER/PRINTER SUPPLIES	500	0	0	482	0
233	UNIFORMS	0	0	0	0	0
237	EQUIPMENT/FURNITURE PURCHA	0	0	0	0	0
249	OPERATING MATERIAL & SUPPL	500	216	70	0	0
253	VEHICLE MAINTENANCE/REPAIR	1,500	151	869	58	760
313	CONTRACTED SERVICES	500	0	0	0	0
350	TRAVEL AND PER DIEM	500	0	0	300	0
351	CONFERENCE,SEMINAR & TRAIN	0	0	65	0	0
360	PRINTING COST	1,000	0	1,066	674	0
362	MAILING COST	500	2	56	25	0
370	DUES-MEMBERSHIPS-FEES	500	0	125	0	0
381	CELL PHONE/PAGER EXPENSE	1,000	867	1,253	1,211	638
	<b>TOTALS</b>	<b>279,000</b>	<b>230,363</b>	<b>236,320</b>	<b>248,323</b>	<b>121,315</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
235,000	235,000	242,500	246,000	265,000	268,000	22,000	9%
9,345	6,500	7,180	7,000	7,000	7,000	0	0%
5,900	3,500	3,320	4,000	4,000	4,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
250,245	245,000	253,000	257,000	276,000	279,000	22,000	9%

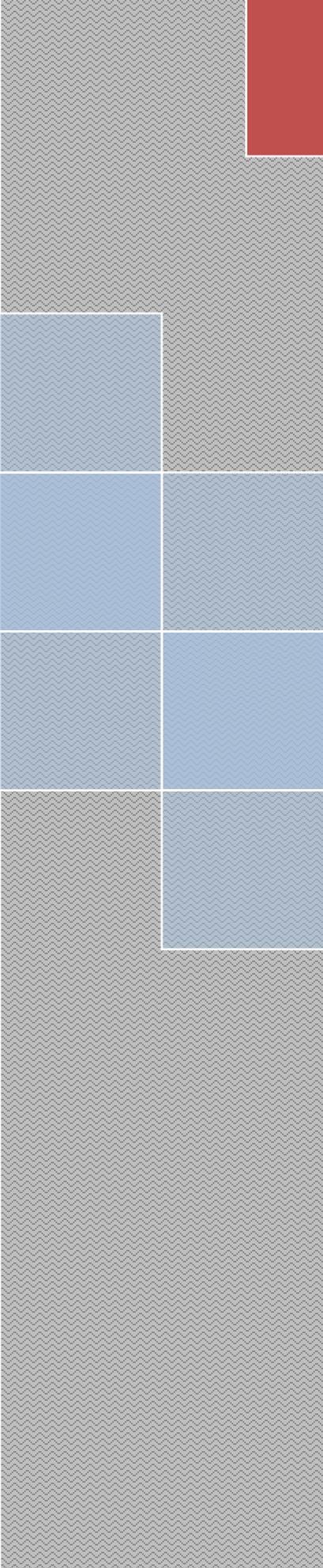
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
181,500	182,000	185,100	186,899	192,448	193,000	6,101	3%
0	1,000	500	1,000	0	0	(1,000)	-100%
0	0	0	0	0	0	0	0%
17,000	15,500	16,828	16,885	29,362	30,000	13,115	78%
11,500	11,500	11,476	11,588	11,932	12,000	412	4%
2,500	3,000	2,684	2,710	2,790	3,000	290	11%
18,000	19,500	20,639	21,568	22,324	23,000	1,432	7%
4,000	2,000	3,075	3,299	3,751	4,000	701	21%
500	500	336	775	775	1,000	225	29%
0	0	1,862	1,276	1,617	2,000	724	57%
800	500	500	500	500	500	0	0%
2,625	2,000	2,250	2,000	2,000	2,000	0	0%
500	500	500	500	500	500	0	0%
2,000	1,000	1,430	1,500	1,500	1,500	0	0%
420	500	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,500	1,000	1,000	500	500	500	0	0%
1,500	1,000	1,000	1,500	1,500	1,500	0	0%
2,000	1,000	1,000	500	500	500	0	0%
0	0	320	500	500	500	0	0%
0	0	0	0	0	0	0	0%
1,500	1,000	750	1,000	1,000	1,000	0	0%
1,000	500	250	500	500	500	0	0%
0	0	0	500	500	500	0	0%
1,400	1,000	1,000	1,000	1,000	1,000	0	0%
250,245	245,000	253,000	257,000	276,000	279,000	22,000	9%



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# TRANSFERS & CONTINGENCY



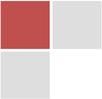
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City Manager

Draft Budget



# TRANSFERS & CONTINGENCY

## Net Change from Previous Budget:

(6,831,500)	-88%
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## Significant Changes:

- Transfer from the General Fund to the Water Fund decreased \$3,020,000.
- Transfers to Funds 56 and 61 were eliminated.
- Transfers to the HURF and Court funds were reduced \$104,000 and \$156,000 respectively.
- Council Contingency has been increased to \$200,000.



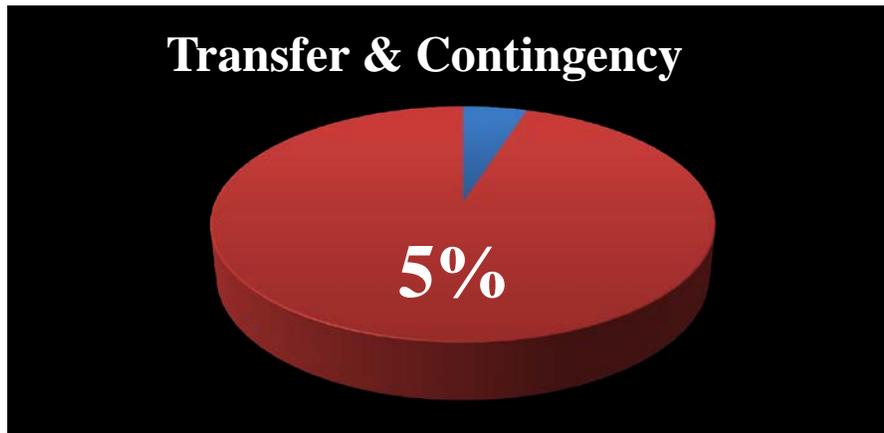
## Capital Items:

- No capital was requested this year for this department.

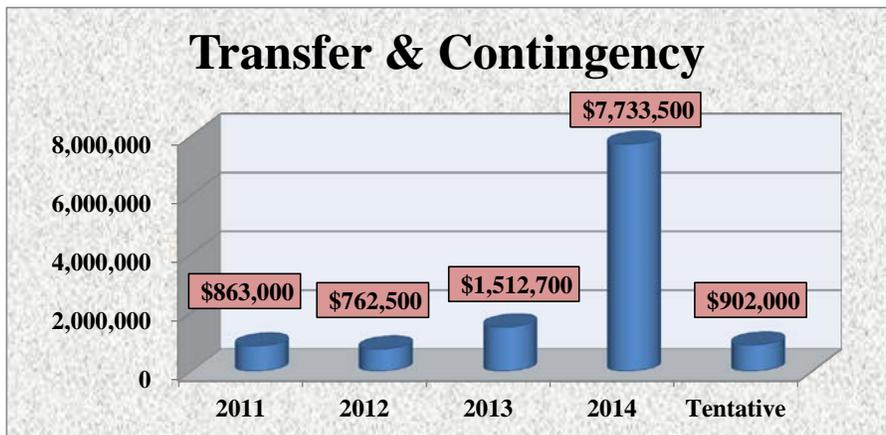
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	0	0	0	0	0
Filled	0	0	0	0	

## Percent of General Fund



## Total Department Budget



# Transfers:

Transfer									
↓	→	Gen. Fund	Court	Capital St.	Water	Sewer	HURF	Debt Service	TOTAL
Out	In								
Gen. Fund			219,000		175,000		208,000	100,000	\$ 702,000
CDBG Fund	80,000								80,000
Sewer Fund	805,000				792,500				1,597,500
Water Fund	1,250,000					1,020,000			2,270,000
Sanitation	295,000								295,000
Photo	735,000		735,000						1,470,000
HURF					175,000				175,000
<b>TOTAL</b>	<b>\$ 3,165,000</b>	<b>219,000</b>	<b>735,000</b>	<b>1,142,500</b>	<b>1,020,000</b>	<b>208,000</b>	<b>100,000</b>	<b>\$ 6,589,500</b>	
<b>Loans:</b>									
Gen. Fund					2,125,000				\$ 2,125,000
Includes Interest Payments from Water.									
<b>Budget Transfer Methodology</b>									
Description:		From		To	Allocation %				
Photo Enforcement		Photo Enforcement		GF/Cap. St.	50% Each Fund*				
Customer Service		Sewer		Water	Per Rate Model				
Engineering		GF/Sewer/HURF		Water	25% Each Fund				
Utility Administration		GF/Sewer/HURF		Water	25% Each Fund				
* Based on prior year's fund balance.									



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*Fund Name: General Fund*  
*Fund Number : 10*  
*Department Name: Transfers*  
*Department Number: 680/690*

DETAIL		Actual			
		FY 2015 Tentative	For the Fiscal Year ending June 30,		
Acct	Acct Description	2011	2012	2013	2014
931	TRANSFER OUT - SENIOR CENTER	0	90,000	0	0
933	TRANSFER OUT - POLICE GRAN	0	58,000	50,000	137,000
934	TRANSFER OUT - FIRE FUND	0	0	100,000	0
935	TRANSFER OUT - HOME/REHAB	0	1,000	0	0
938	TRANSFER OUT - STREETS(HUR	208,000	300,000	100,000	41,000
940	TRANSFER OUT - WATER FUND	175,000	0	172,500	211,500
941	TRANSFER OUT - CDBG	0	22,000	0	18,500
943	TRANSFER OUT - STREETS CIP	0	175,000	0	0
945	TRANSFER OUT - FUND 61	0	0	0	0
946	TRANSFER OUT - FUND 58	0	2,000	67,697	0
947	TRANSFER OUT - COURT FUND	219,000	0	117,500	227,850
948	TRANSFER OUT - DEBT SERVICE	100,000	0	0	175,000
949	TRANSFER OUT - SANITATION	0	0	0	0
920	RESERVE	200,000	0	30,897	29,008
	TOTALS	902,000	648,000	638,594	839,858
					7,104,834

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
90,000	0	0	0	0	0	0	0%
58,000	50,000	137,000	0	0	0	0	0%
0	100,000	0	0	0	0	0	0%
1,000	0	0	0	0	0	0	0%
300,000	100,000	41,000	365,000	0	208,000	(157,000)	-43%
0	172,500	211,500	3,195,000	0	175,000	(3,020,000)	-95%
22,000	0	18,500	0	0	0	0	0%
175,000	0	0	525,500	0	0	(525,500)	-100%
0	0	0	3,000,000	0	0	(3,000,000)	-100%
2,000	67,697	0	0	0	0	0	0%
0	117,500	227,850	375,000	0	219,000	(156,000)	-42%
0	0	175,000	100,000	0	100,000	0	0%
0	0	0	0	0	0	0	0%
215,000	154,803	701,850	173,000	0	200,000	27,000	16%
863,000	762,500	1,512,700	7,733,500	0	902,000	(6,831,500)	-88%



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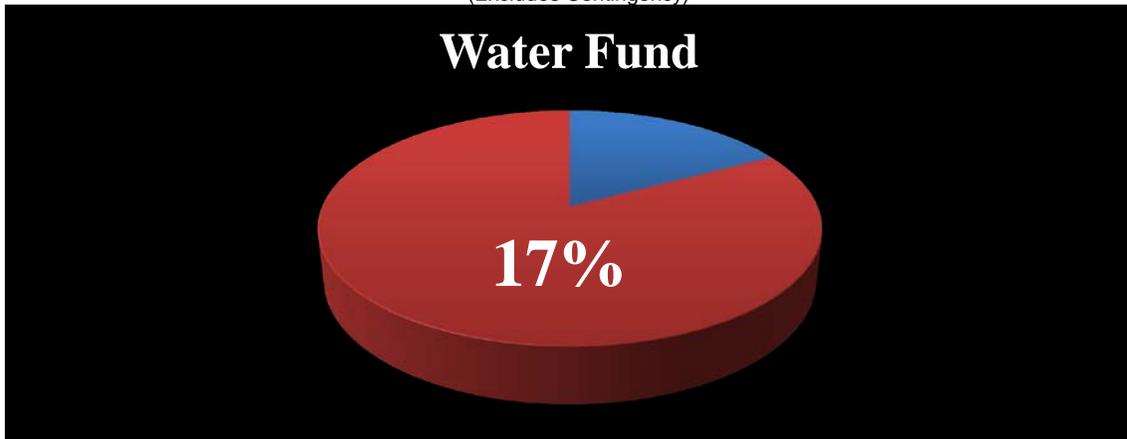
# WATER FUND



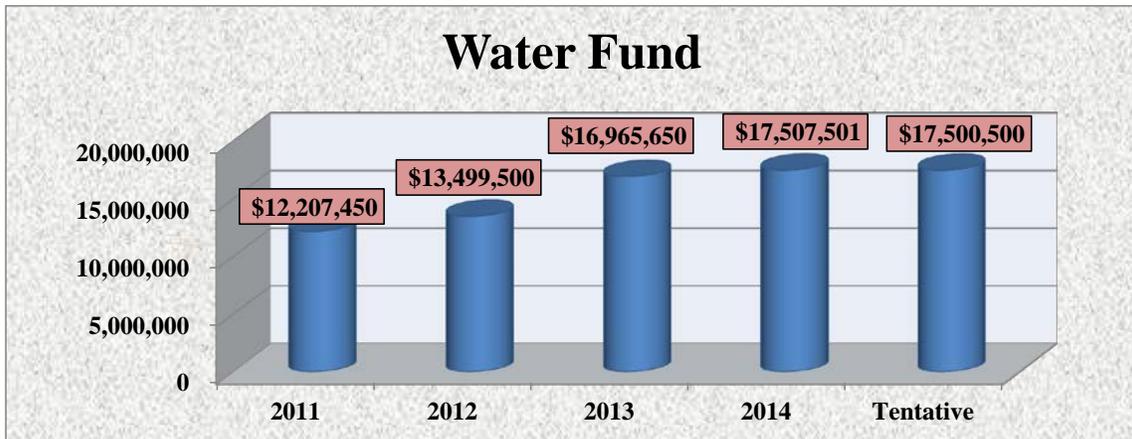
City Manager  
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# Percent of Citywide Expenditure Budget

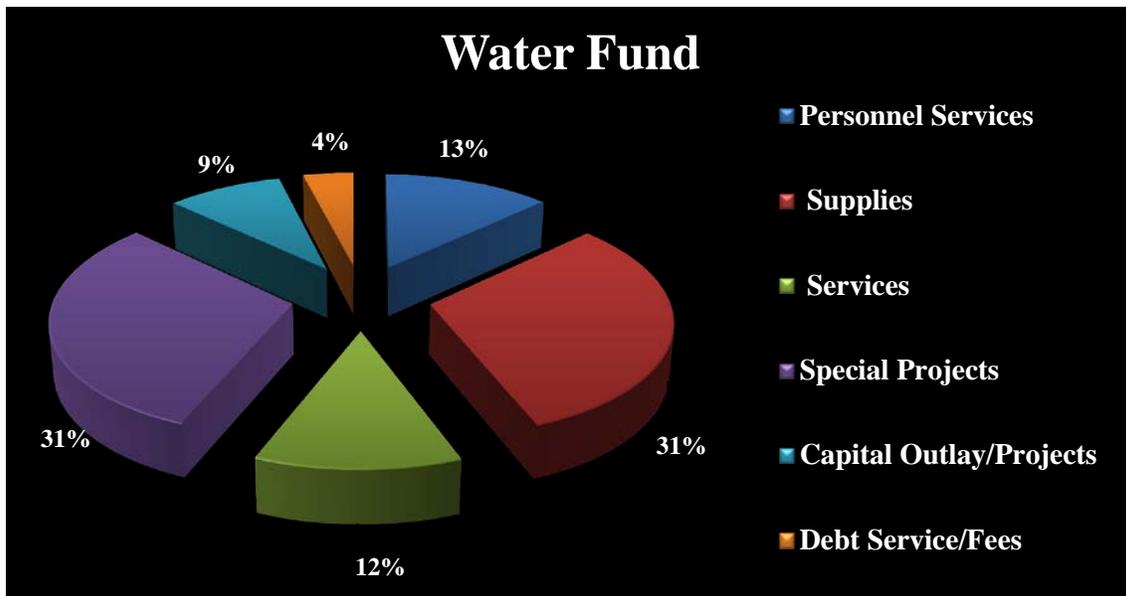
(Excludes Contingency)



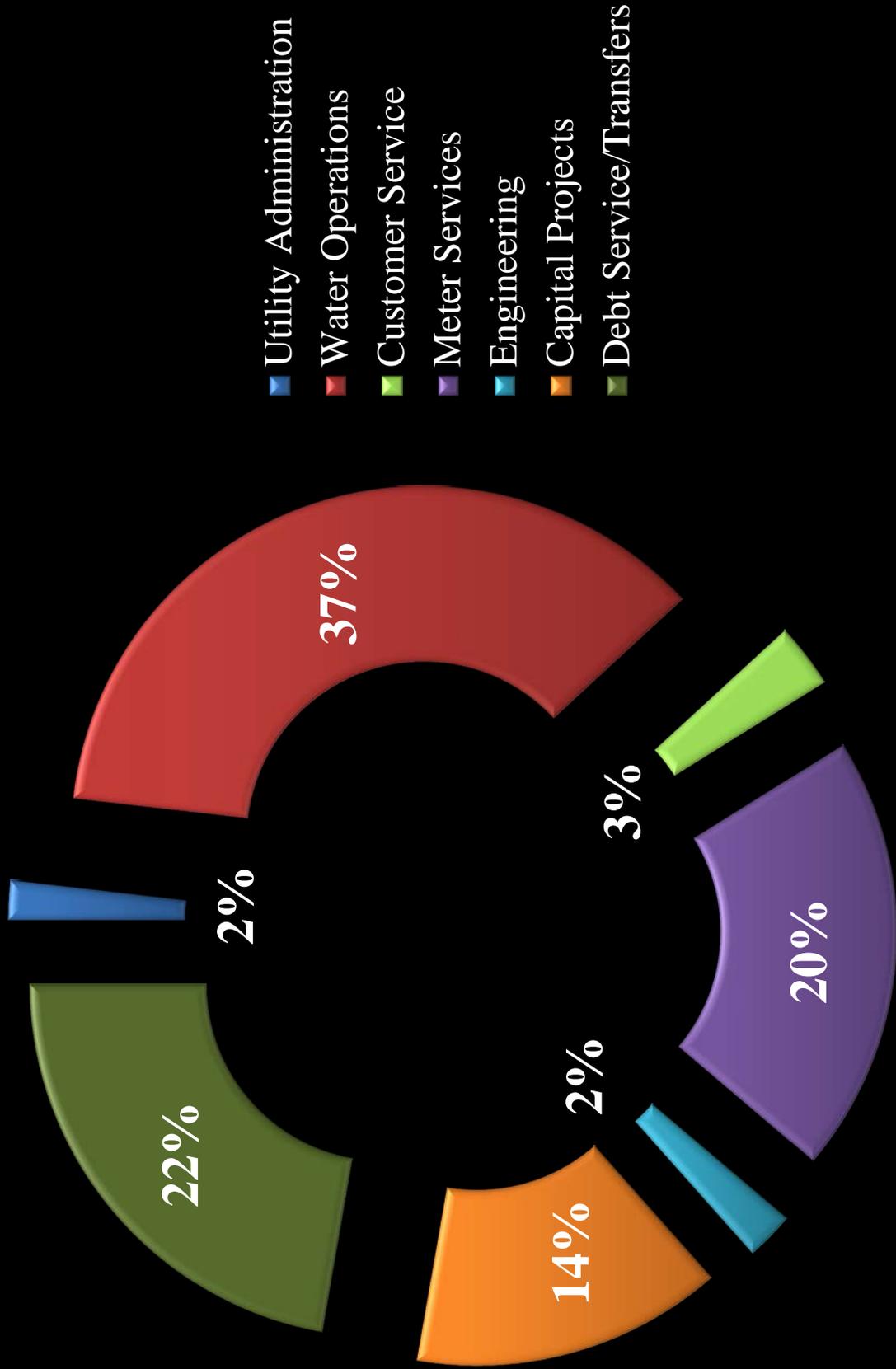
## Total Fund Budget



## FY 2015 Budgeted Expenditures



# Department Budget as a Percent of Total Water Fund Budget



**Water Fund Summary**  
**Summary of Revenues and Expenditures by Department**

<u>REVENUES</u>	<b>FY 2015 Tentative</b>	<b>Actual</b>			
		<b>For the Fiscal Year ending June 30,</b>			<b>July - Dec</b>
		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Charges for Services	<b>8,270,000</b>	6,042,620	6,782,941	7,773,345	4,403,905
Fines and Forfeitures	<b>180,000</b>	155,386	174,539	194,864	118,644
Miscellaneous	<b>20,000</b>	648,915	384,154	408,001	17,809
Water Fund Revenues before Transfers	<b>8,470,000</b>	6,846,921	7,341,634	8,376,210	4,540,358
Lease/Bond Proceeds	<b>4,550,000</b>	0	0	0	0
Transfers In	<b>1,142,500</b>	0	172,500	211,500	3,551,250
<b>Total Water Fund Revenues</b>	<b>14,162,500</b>	6,846,921	7,514,134	8,587,710	8,091,608
<u>EXPENDITURES</u>					
Utility Administration	<b>316,500</b>	0	405,404	345,690	125,515
Water Operations	<b>6,355,000</b>	2,818,229	3,485,768	2,241,720	1,390,139
Customer Service	<b>519,500</b>	697,784	504,777	481,277	268,324
Meter Services	<b>3,522,000</b>	350,048	103,448	115,932	1,530,702
Engineering	<b>394,500</b>	269,383	395,321	355,511	196,121
Capital Projects	<b>2,500,000</b>	2,151,917	2,250,518	1,433,428	923,873
Debt Service/Fees	<b>504,000</b>	459,217	429,577	396,229	196,678
Water Fund Expenditures before Transfers/Bond Principal	<b>14,111,500</b>	6,746,578	7,574,813	5,369,787	4,631,352
Transfers Out	<b>2,270,000</b>	1,690,000	1,857,500	1,236,500	1,233,750
Bond Principal	<b>1,119,000</b>	0	0	0	0
Total Water Fund Expenditures	<b>17,500,500</b>	8,436,578	9,432,313	6,606,287	5,865,102
<b>Net Revenue over Expenditures</b>	<b>(3,338,000)</b>	<b>(1,589,657)</b>	<b>(1,918,179)</b>	1,981,423	2,226,506

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
6,205,000	6,850,000	8,220,000	8,755,000	8,225,000	8,270,000	(485,000)	-6%
135,000	135,000	180,000	180,000	180,000	180,000	0	0%
0	980,000	510,000	10,000	20,000	20,000	10,000	100%
6,340,000	7,965,000	8,910,000	8,945,000	8,425,000	8,470,000	(475,000)	-5%
0	2,385,000	6,600,000	4,550,000	0	4,550,000	0	0%
0	172,500	211,500	3,945,000	0	1,142,500	(2,802,500)	-71%
6,340,000	10,522,500	15,721,500	17,440,000	8,425,000	14,162,500	(3,277,500)	-19%
0	441,000	358,700	290,500	311,500	316,500	26,000	9%
3,228,580	4,062,000	2,955,750	6,195,500	3,349,700	6,355,000	159,500	3%
681,470	465,500	495,001	483,000	514,500	519,500	36,500	8%
386,400	410,500	4,652,999	3,809,501	0	3,522,000	(287,501)	-8%
284,000	273,500	502,700	493,500	391,500	394,500	(99,000)	-20%
4,750,000	4,337,500	4,650,000	2,834,000	1,450,000	2,500,000	(334,000)	-12%
923,500	672,500	1,080,500	535,500	504,000	504,000	(31,500)	-6%
10,253,950	10,662,500	14,695,650	14,641,501	6,521,200	14,111,500	(530,001)	-4%
1,690,000	1,857,500	1,236,500	2,115,000	0	2,270,000	155,000	7%
263,500	979,500	1,033,500	751,000	1,087,500	1,119,000	368,000	49%
12,207,450	13,499,500	16,965,650	17,507,501	7,608,700	17,500,500	(7,001)	0%
(5,867,450)	(2,977,000)	(1,244,150)	(67,501)	816,300	(3,338,000)	(3,270,499)	4845%

*Fund Name: Water Fund*  
*Fund Number : 53*  
*Department Name: Revenue*  
*Department Number: 300*

**SUMMARY OF REVENUES**

Category Description	FY 2015 Tentative	Actual			
		For the Fiscal Year ending June 30,			July - Dec
		2011	2012	2013	2014
Charges for Services	8,270,000	6,042,620	6,782,941	7,773,345	4,403,905
Fines and Forfeitures	180,000	155,386	174,539	194,864	118,644
Miscellaneous	20,000	648,915	384,154	408,001	17,809
Bond Proceeds	4,550,000	0	0	0	0
Transfers In	1,142,500	0	172,500	211,500	3,551,250
<b>TOTAL</b>	<b>14,162,500</b>	<b>6,846,921</b>	<b>7,514,134</b>	<b>8,587,710</b>	<b>8,091,608</b>

	FY 2015 Tentative	Actual			
		For the Fiscal Year ending June 30,			July - Dec
		2011	2012	2013	2014
100 WATER SERVICE CHARGES	7,550,000	5,893,672	6,404,499	7,073,330	4,047,058
110 CONSTRUCTION WATER	0	75	150	0	0
130 WATER RECHARGE FEE	350,000	0	0	306,386	158,239
140 TURN OFF/ON FEES	250,000	92,419	267,578	262,274	124,408
145 DOOR NOTICE FEES	0	186	4	814	530
150 NEW WATER ACCOUNTS	80,000	29,595	84,974	92,345	43,060
170 LATE FEE	180,000	155,200	174,535	194,050	118,114
200 IRRIGATION WATER	20,000	11,279	16,900	18,282	11,788
400 NEW METERS	20,000	13,030	7,140	20,728	19,352
499 WATER IMPACT FEES	0	43,740	37,742	0	0
500 WATER CONNECT FEES	0	2,550	1,700	0	0
520 COLLECTION AGENCY REVENUE	0	96	22	0	0
522 DIRECT COLLECTION REVENUE	0	23	1	0	0
550 REIMBURSEMENTS	0	193	0	0	0
552 GRANTS	0	0	0	0	0
842 INTEREST REVENUE	5,000	5,101	5,548	6,195	2,142
850 CONTRIBUTIONS	0	582,212	328,582	365,591	0
940 CASH OVER/SHORT ACCOUNT	0	(1,487)	(209)	436	331
950 UNCLASSIFIED REVENUE	10,000	25,676	10,783	13,710	10,403
755 RECOVERY FROM PRIOR YEAR	5,000	(6,639)	1,685	0	0
501 BOND PROCEEDS	4,550,000	0	0	0	0
970 TRANSFER IN	1,142,500	0	172,500	211,500	3,551,250
<b>TOTALS</b>	<b>14,162,500</b>	<b>6,846,921</b>	<b>7,514,134</b>	<b>8,565,641</b>	<b>8,086,675</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
6,205,000	6,850,000	8,220,000	8,755,000	8,225,000	8,270,000	(485,000)	-6%
135,000	135,000	180,000	180,000	180,000	180,000	0	0%
0	980,000	510,000	10,000	20,000	20,000	10,000	100%
0	2,385,000	6,600,000	4,550,000	0	4,550,000	0	0%
0	172,500	211,500	3,945,000	0	1,142,500	(2,802,500)	-71%
6,340,000	10,522,500	15,721,500	17,440,000	8,425,000	14,162,500	(3,277,500)	-19%

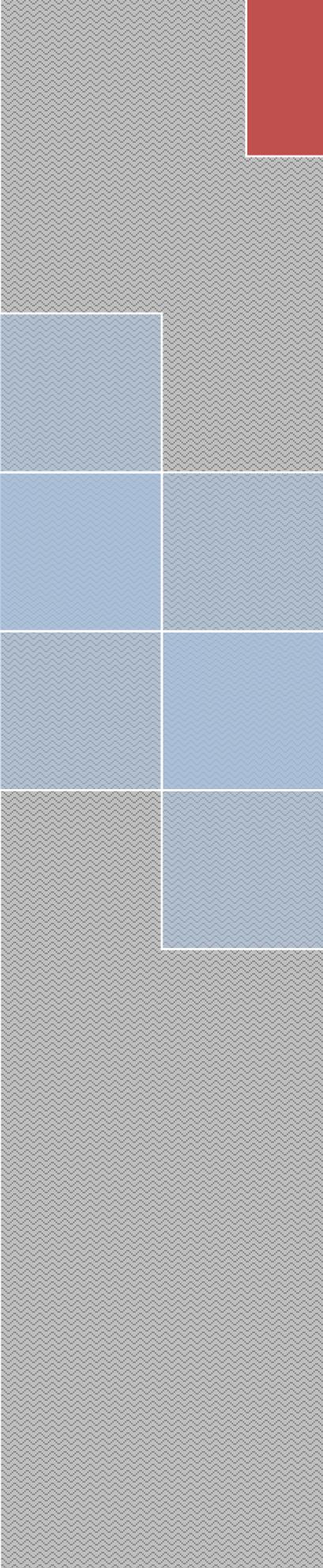
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
6,100,000	6,710,000	7,800,000	8,085,000	7,550,000	7,550,000	(535,000)	-7%
0	0	0	0	0	0	0	0%
0	0	0	310,000	305,000	350,000	40,000	13%
50,000	80,000	300,000	250,000	250,000	250,000	0	0%
0	0	0	0	0	0	0	0%
30,000	30,000	80,000	80,000	80,000	80,000	0	0%
135,000	135,000	180,000	180,000	180,000	180,000	0	0%
15,000	10,000	30,000	20,000	20,000	20,000	0	0%
10,000	20,000	10,000	10,000	20,000	20,000	10,000	100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	500,000	0	0	0	0	0%
0	0	0	0	5,000	5,000	5,000	5000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	980,000	10,000	10,000	10,000	10,000	0	0%
0	0	0	0	5,000	5,000	5,000	5000%
0	2,385,000	6,600,000	4,550,000	0	4,550,000	0	0%
0	172,500	211,500	3,945,000	0	1,142,500	(2,802,500)	-71%
6,340,000	10,522,500	15,721,500	17,440,000	8,425,000	14,162,500	(3,277,500)	-19%



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# UTILITIES ADMINISTRATION



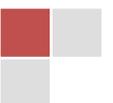
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Arizona

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City Manager

Draft Budget



# UTILITIES ADMINISTRATION

## Net Change from Previous Budget:

26,000	9%
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## Significant Changes:

- Increase in personnel cost.

## Capital Items:

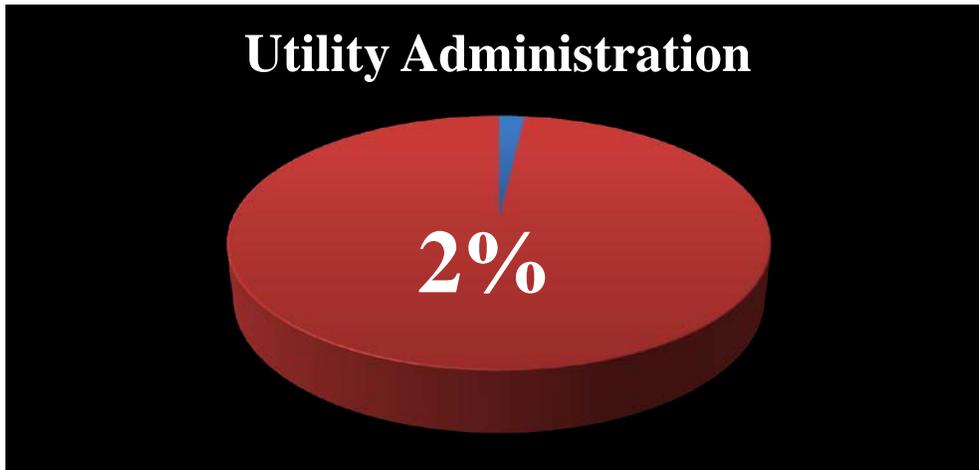
- No capital was requested this year for this department.



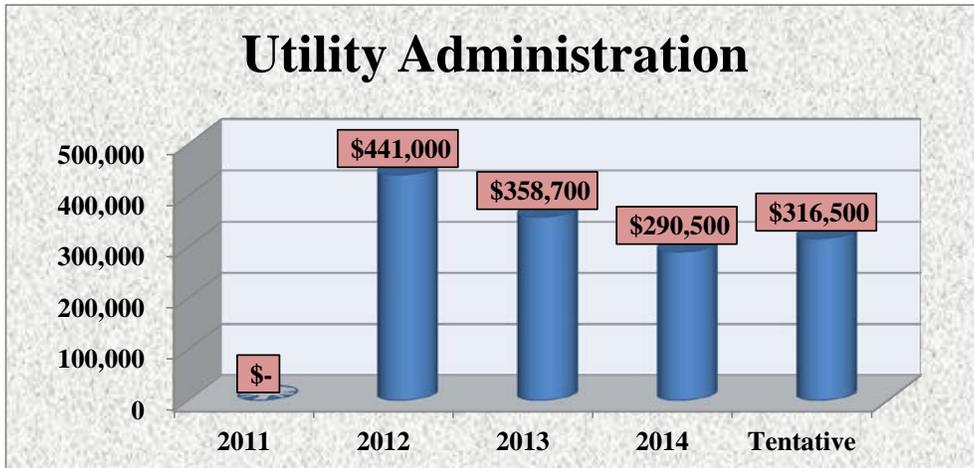
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	0	4	3	2	2
Filled	0	4	3	2	

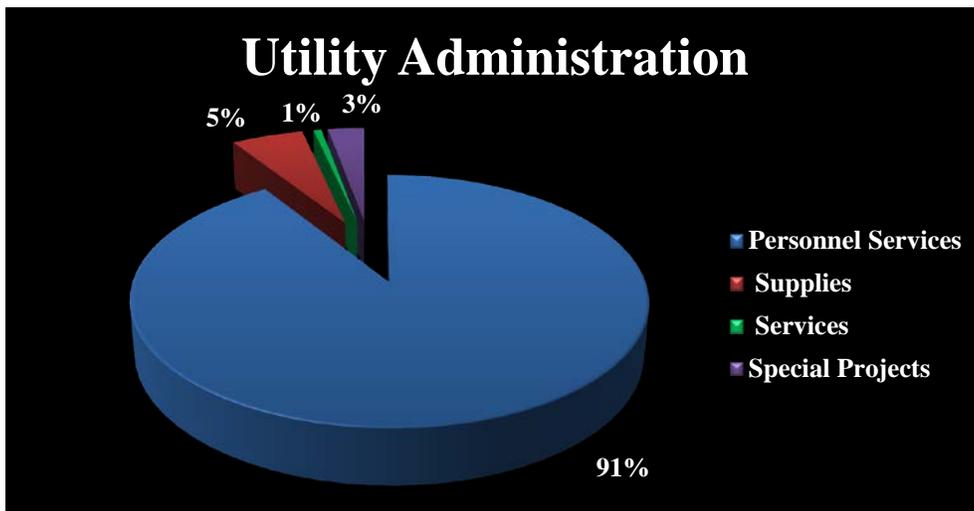
## Percent of Water Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



**Fund Name: Water Fund**  
**Fund Number : 53**  
**Department Name: Utilities Administration**  
**Department Number: 409**

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	288,000	0	383,663	332,234	124,466
200	Supplies	17,500	0	21,741	10,971	383
300	Services	2,000	0	0	285	666
400	Special Projects	9,000	0	0	2,200	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>316,500</b>	<b>0</b>	<b>405,404</b>	<b>345,690</b>	<b>125,515</b>

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
110	SALARIES AND WAGES	220,000	0	290,238	254,439	98,066
111	OVERTIME	0	0	61	20	0
120	HEALTH-LIFE-DENTAL INSURAN	18,000	0	38,772	27,896	6,902
130	SOCIAL SECURITY CONTRIBUTI	13,000	0	16,833	15,226	5,945
131	MEDICARE CONTRIBUTION	4,000	0	3,937	3,561	1,390
132	ASRS CONTRIBUTION	26,000	0	31,222	28,373	11,317
140	COMPENSATION INSURANCE	4,000	0	1,510	2,024	846
141	UNEMPLOYMENT INSURANCE	1,000	0	1,090	675	0
142	AZ JOB TRAINING TAX	2,000	0	0	20	0
230	OFFICE SUPPLIES	17,500	0	21,741	10,971	383
370	DUES-MEMBERSHIPS-FEES	1,500	0	0	90	450
436	RATE STUDY	9,000	0	0	2,200	0
	<b>TOTALS</b>	<b>316,000</b>	<b>0</b>	<b>405,404</b>	<b>345,495</b>	<b>125,299</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	420,000	330,000	262,000	283,000	288,000	26,000	10%
0	21,000	19,700	18,000	17,500	17,500	(500)	-3%
0	0	0	1,500	2,000	2,000	500	33%
0	0	9,000	9,000	9,000	9,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	441,000	358,700	290,500	311,500	316,500	26,000	9%

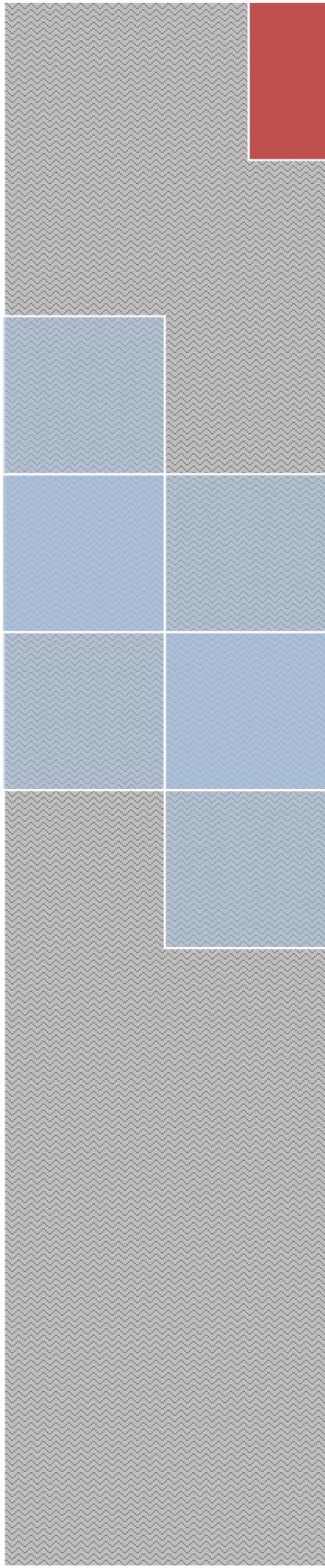
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	321,000	249,839	202,114	219,189	220,000	17,886	9%
0	0	0	0	0	0	0	0%
0	37,000	28,245	17,193	17,574	18,000	807	5%
0	19,000	15,490	12,459	12,628	13,000	541	4%
0	5,000	3,623	2,931	3,178	4,000	1,069	36%
0	34,500	27,857	23,324	25,426	26,000	2,676	11%
0	3,000	2,523	2,747	3,398	4,000	1,253	46%
0	500	336	517	517	1,000	483	93%
0	0	2,087	715	1,090	2,000	1,285	180%
0	21,000	19,700	18,000	17,500	17,500	(500)	-3%
0	0	0	1,500	1,500	1,500	0	0%
0	0	9,000	9,000	9,000	9,000	0	0%
0	441,000	358,700	290,500	311,000	316,000	25,500	9%



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# WATER OPERATIONS



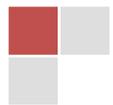
City of  
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City Manager

Draft Budget





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# WATER OPERATIONS

## Net Change from Previous Budget:

159,500	3%
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## Significant Changes:

- Increase in personnel due to transfer and reclassifying 1 Meter Reader to Utility Technician I. Added a part-time Utility Worker.
- Increase for purchase of backhoe.



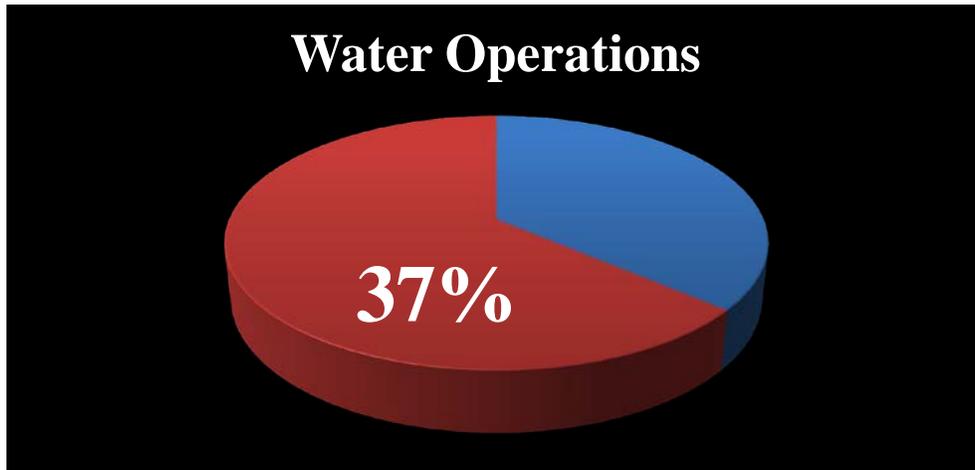
## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>EQUIPMENT</b>	Replace a backhoe used by the Public Works Water Division. The current backhoe is 13 years old and has had numerous breakdowns in the past few years. Breakdowns significantly disrupt the repair schedule and the quick response to emergencies. Over the past three years \$3,300 has been spent on rentals and \$11,000 spent on repairs. The backhoe is the main piece of equipment used daily by the Water Division.	R	\$95,000

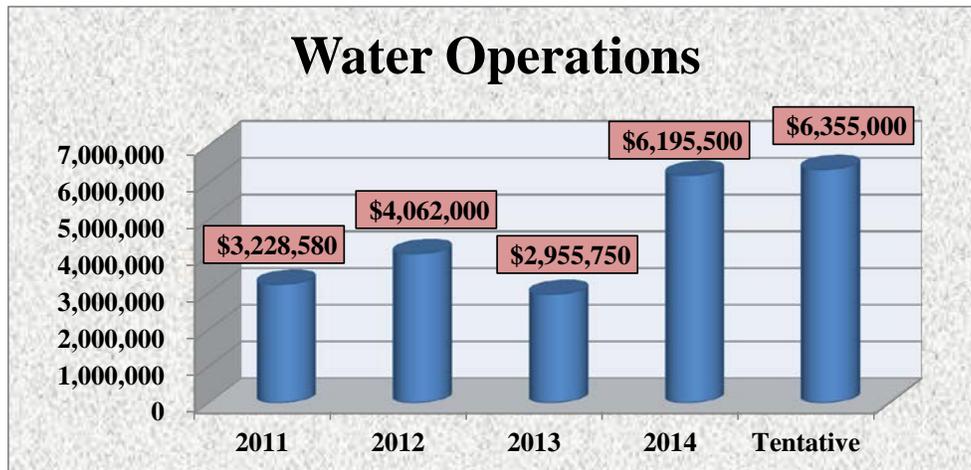
# Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	9	9	8	9	10.7
Filled	9	9	8		

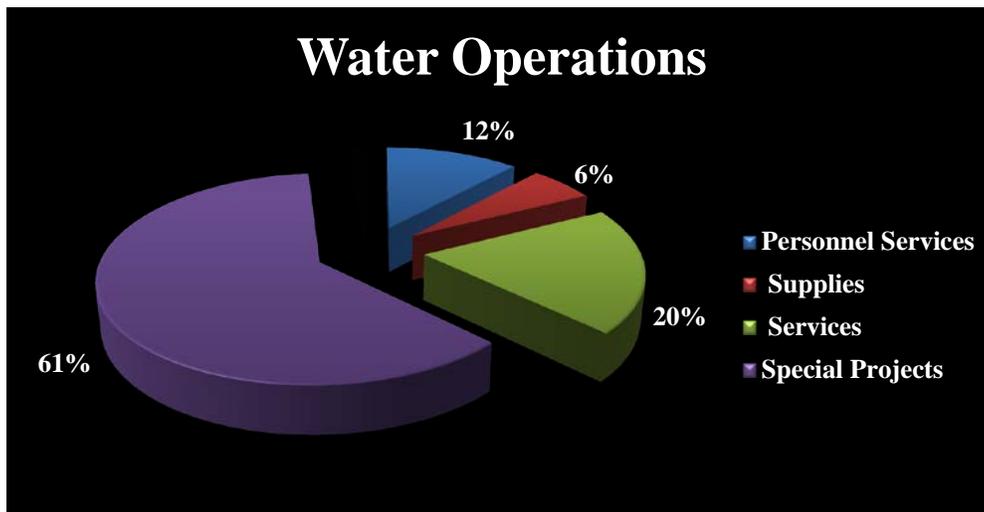
## Percent of Water Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



Fund Name: Water Fund  
Fund Number : 53  
Department Name: Water Operations  
Department Number: 403

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2015 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
100	Personnel Services	747,500	617,674	520,863	543,874	246,997
200	Supplies	366,000	248,716	239,954	277,505	142,263
300	Services	1,251,500	1,100,733	959,483	981,111	587,691
400	Special Projects	3,895,000	851,106	1,765,468	439,230	413,188
600	Capital Outlay/Projects	95,000	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>6,355,000</b>	<b>2,818,229</b>	<b>3,485,768</b>	<b>2,241,720</b>	<b>1,390,139</b>

DETAIL

Acct	Acct Description	FY 2015 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
110	SALARIES AND WAGES	518,000	432,996	364,976	368,209	167,901
111	OVERTIME	6,000	6,223	5,298	14,204	9,887
117	COMPTIME	0	2,931	2,319	2,779	1,621
120	HEALTH-LIFE-DENTAL INSURAN	96,000	83,843	73,502	74,822	30,483
123	CALL BACK PAY	7,500	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTI	33,000	27,112	21,021	22,398	10,633
131	MEDICARE CONTRIBUTION	8,000	6,341	4,916	5,238	2,487
132	ASRS CONTRIBUTION	60,000	44,680	38,604	42,209	20,413
140	WORKERS COMPENSATION	26,000	12,386	9,140	11,899	5,167
141	UNEMPLOYMENT INSURANCE	3,000	1,162	2,511	2,074	0
142	AZ JOB TRAINING TAX	5,000	0	0	42	0
198	WORKERS COMP REIMBURSEMENT	0	0	(1,424)	0	(1,595)
199	LABOR DISTRIBUTION	(15,000)	0	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	4,000	2,912	4,890	4,962	3,484
211	FUEL AND LUBRICANTS	36,000	28,758	31,947	33,812	13,476
213	SAFETY EQUIPMENT/SUPPLIES	4,500	3,201	3,344	3,592	3,936
220	METERS/PARTS/CALIBRATION	10,000	0	0	0	0
221	PIPES AND FITTINGS	58,000	54,962	37,210	45,932	34,098
222	CHEMICAL EXPENSE	18,500	18,873	10,935	10,788	5,340
225	ASPHALT/COAL MATERIAL	5,000	5,513	2,063	4,020	2,430
226	FIRE HYDRANTS/PARTS	20,000	4,087	8,172	9,521	7,959
230	OFFICE SUPPLIES	1,500	696	162	101	664
232	COMPUTER/PRINTER SUPPLIES	500	605	248	0	0
233	UNIFORMS	2,000	1,732	1,727	1,260	0
237	EQUIPMENT/FURNITURE PURCHA	1,500	3,812	2,381	8,827	0
249	OPERATING MATERIAL & SUPP	1,000	1,119	512	1,903	660
250	BUILDING MAINTENANCE/REPAI	0	612	55	0	0
251	COMPUTER/PRINTER MAINTENAN	500	22	0	259	0
253	VEHICLE MAINTENANCE/REPAIR	25,500	15,499	13,984	11,431	14,306
255	WELL SITE MAINT/REPAIRS	175,000	105,058	122,179	140,739	55,910
269	OTHER MAINTENANCE/REPAIRS	2,500	1,255	145	358	0
311	PROFESSIONAL SERVICES	27,000	50,803	10,088	54,902	12,541
312	LEGAL SERVICES	10,000	5,519	945	0	0
313	CONTRACTED SERVICES	112,500	152,685	111,034	89,435	45,992
314	LIABILITY INSURANCE	178,000	170,893	149,602	157,224	123,590
320	MEDICAL/DRUG EXAMS & TESTI	0	0	0	0	0
325	TECH/SOFTWARE SUPPORT	15,500	7,031	13,597	8,668	7,154
326	LICENSE AND PERMITS	14,000	8,070	9,370	12,940	6,100
328	EQUIPMENT RENT/LEASES	3,000	4,052	296	1,389	1,009
333	SAMPLING/TESTING	40,000	27,790	12,158	25,232	20,886
340	ANNUAL WATER FEES	62,500	0	60,649	0	0
347	MISCELLANEOUS EXPENSES	0	0	(3,629)	0	0
350	TRAVEL AND PER DIEM	0	0	0	0	0
351	CONFERENCE, SEMINAR & TRAI	2,500	1,400	142	2,229	0
360	PRINTING COST	1,500	2,624	2,473	0	0
362	MAILING COST	1,000	190	25	73	37
370	DUES-MEMBERSHIPS-FEES	8,000	6,534	4,638	5,192	4,700
375	PROPERTY TAXES	0	186	457	0	0
377	MISCELLANEOUS EXPENSES	0	15,000	1	2	0
381	CELL PHONE/PAGER EXPENSE	9,000	6,409	4,956	7,301	4,105
383	TRASH SERVICE	0	0	0	0	0
385	BUILDING WATER SERVICE	60,000	41,157	21,105	44,227	24,944
386	LANDSCAPING/IRRIGATION	280,500	197,881	177,503	201,790	163,409
387	WELL SITE ELECTRICITY	426,500	402,509	384,073	370,497	173,224
398	DEPRECIATION EXPENSE	0	0	0	0	0
482	ASSURED WATER SUPPLY	3,895,000	851,106	1,765,468	382,783	413,188
617	EQUIPMENT PURCHASE	0	0	0	0	0
	<b>TOTALS</b>	<b>6,260,000</b>	<b>2,818,229</b>	<b>3,485,768</b>	<b>2,185,263</b>	<b>1,390,139</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
657,500	640,000	547,000	639,000	750,000	747,500	108,500	17%
430,000	325,500	333,250	334,000	356,200	366,000	32,000	10%
1,241,080	1,271,500	1,230,500	1,277,500	1,253,500	1,251,500	(26,000)	-2%
860,000	1,825,000	800,000	3,895,000	895,000	3,895,000	0	0%
40,000	0	45,000	50,000	95,000	95,000	45,000	90%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,228,580	4,062,000	2,955,750	6,195,500	3,349,700	6,355,000	159,500	3%

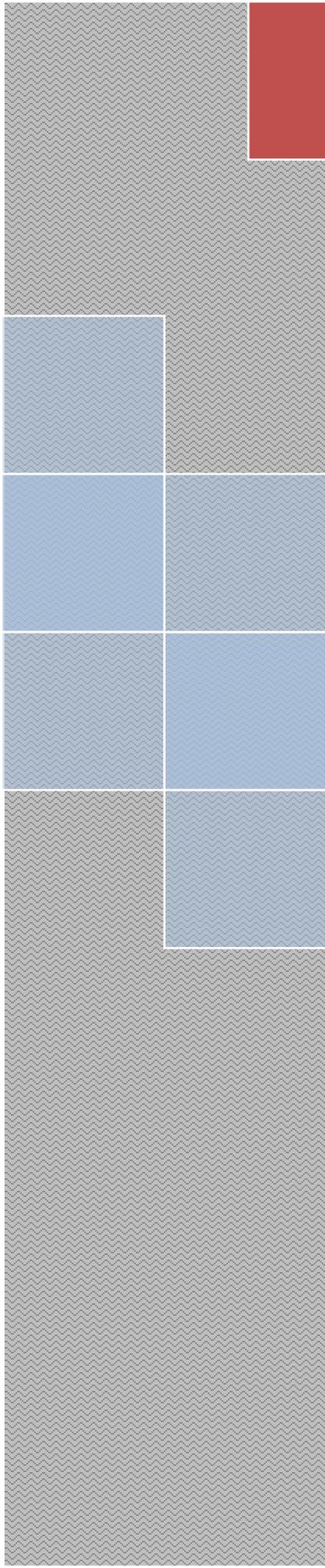
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
457,500	457,500	382,206	446,577	517,342	518,000	71,423	16%
9,000	0	5,000	6,000	13,500	6,000	0	0%
0	0	0	0	0	0	0	0%
89,500	83,000	82,676	88,731	95,012	96,000	7,269	8%
0	0	0	0	7,500	7,500	7,500	7500%
29,000	28,500	23,697	27,688	32,075	33,000	5,312	19%
7,000	7,000	5,542	6,475	7,501	8,000	1,525	24%
45,000	49,500	42,616	51,535	59,502	60,000	8,465	16%
19,500	13,500	16,311	20,218	25,183	26,000	5,782	29%
1,000	1,000	896	2,584	2,842	3,000	416	16%
0	0	3,056	4,192	4,541	5,000	808	19%
0	0	0	0	0	0	0	0%
0	0	(15,000)	(15,000)	(15,000)	(15,000)	0	0%
4,000	4,000	4,000	4,000	4,000	4,000	0	0%
36,000	26,000	32,000	30,000	36,000	36,000	6,000	20%
5,000	4,500	4,500	4,000	4,500	4,500	500	13%
0	0	0	0	0	10,000	10,000	10000%
60,000	40,000	40,000	40,000	58,000	58,000	18,000	45%
24,000	25,000	29,950	34,000	18,500	18,500	(15,500)	-46%
5,000	4,000	2,000	2,500	5,000	5,000	2,500	100%
9,500	6,500	8,000	8,000	20,000	20,000	12,000	150%
3,000	2,000	2,000	2,000	1,500	1,500	(500)	-25%
1,000	500	500	500	500	500	0	0%
6,000	2,000	1,500	2,000	2,000	2,000	0	0%
0	5,000	5,000	4,000	1,700	1,500	(2,500)	-63%
2,500	2,500	1,000	1,000	1,000	1,000	0	0%
1,500	1,500	1,500	1,500	0	0	(1,500)	-100%
500	500	500	500	500	500	0	0%
17,000	17,000	22,500	22,500	25,500	25,500	3,000	13%
250,000	184,500	175,800	175,000	175,000	175,000	0	0%
5,000	0	2,500	2,500	2,500	2,500	0	0%
80,000	30,000	27,000	27,000	27,000	27,000	0	0%
20,000	20,000	11,500	10,000	10,000	10,000	0	0%
110,000	115,000	112,500	112,500	112,500	112,500	0	0%
195,000	180,000	178,000	178,000	178,000	178,000	0	0%
500	0	1,000	3,000	2,000	0	(3,000)	-100%
19,000	19,000	15,500	15,500	15,500	15,500	0	0%
13,800	14,000	17,100	16,500	14,000	14,000	(2,500)	-15%
5,000	5,000	5,000	5,000	3,000	3,000	(2,000)	-40%
55,000	31,000	56,300	40,000	40,000	40,000	0	0%
20,000	65,000	0	48,000	62,500	62,500	14,500	30%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	2,500	2,500	2,500	2,500	2,500	0	0%
3,500	3,500	3,100	3,500	1,500	1,500	(2,000)	-57%
4,000	4,000	4,000	3,000	1,000	1,000	(2,000)	-67%
0	5,500	6,200	8,000	8,000	8,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
4,800	5,000	5,000	8,000	9,000	9,000	1,000	13%
0	0	0	0	0	0	0	0%
18,030	60,000	48,800	60,000	60,000	60,000	0	0%
213,450	277,000	280,250	280,500	280,500	280,500	0	0%
479,000	435,000	456,750	456,500	426,500	426,500	(30,000)	-7%
0	0	0	0	0	0	0	0%
860,000	1,825,000	800,000	3,895,000	895,000	3,895,000	0	0%
40,000	0	45,000	50,000	0	0	(50,000)	-100%
3,228,580	4,062,000	2,955,750	6,195,500	3,254,700	6,260,000	64,500	1%



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# CUSTOMER SERVICE



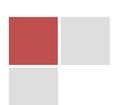
City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget



# CUSTOMER SERVICE

## Net Change from Previous Budget:

36,500	8%
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## Significant Changes:

- Closing Meter Services department. Transferred some expense items to Customer Service.
- Xpress Billpay (on-line credit card service), APS (billing service), and armored car service costs have increased.



## Capital Items:

- No capital was included.

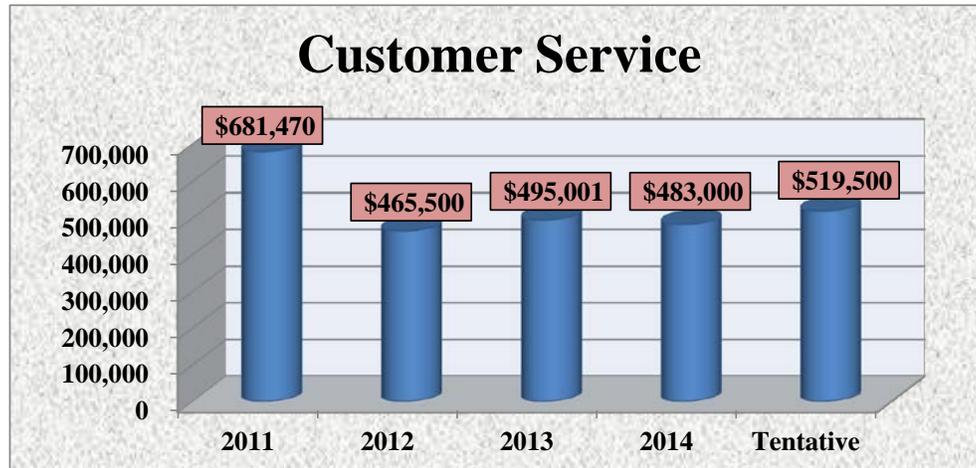
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	5	4	4.5	4.5	4.5
Filled	5	4	4.5		

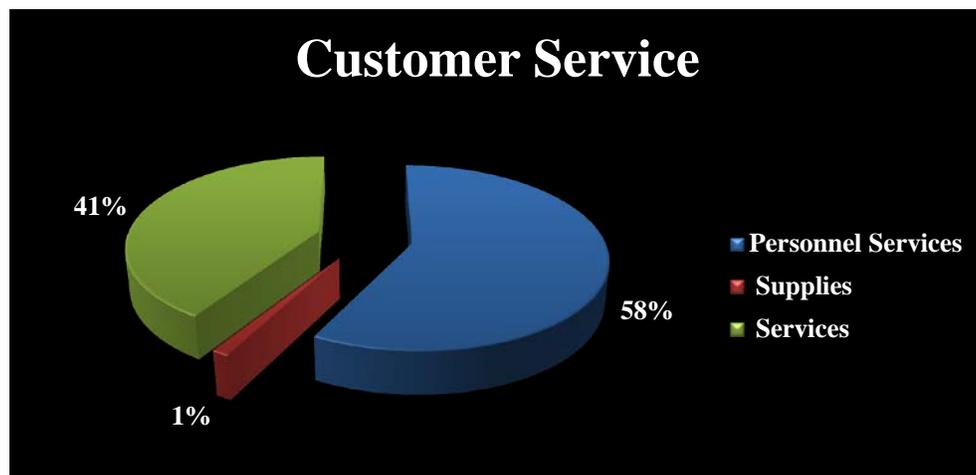
## Percent of Water Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: Water Fund*  
*Fund Number : 53*  
*Department Name: Customer Service*  
*Department Number: 404*

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	300,000	380,625	296,160	289,897	137,130
200	Supplies	6,500	8,455	8,074	7,328	2,804
300	Services	213,000	186,404	168,943	184,052	128,390
400	Special Projects	0	122,300	31,600	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>519,500</b>	<b>697,784</b>	<b>504,777</b>	<b>481,277</b>	<b>268,324</b>

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
110	SALARIES AND WAGES	216,000	283,595	217,021	217,199	103,842
111	OVERTIME	0	0	264	553	236
117	COMPTIME	0	0	350	1,015	720
120	HEALTH-LIFE-DENTAL INSURAN	36,000	46,935	39,451	32,747	13,728
130	SOCIAL SECURITY CONTRIBUTI	14,000	16,697	12,564	12,798	6,151
131	MEDICARE CONTRIBUTION	4,000	3,905	2,938	2,993	1,438
132	ASRS CONTRIBUTION	24,000	28,262	21,402	20,768	10,755
140	WORKERS COMPENSATION	1,000	566	391	476	206
141	UNEMPLOYMENT INSURANCE	2,000	665	1,779	1,329	54
142	AZ JOB TRAINING TAX	3,000	0	0	19	0
213	SAFETY EQUIPMENT/SUPPLIES	0	0	0	0	0
230	OFFICE SUPPLIES	1,500	1,997	1,873	1,422	695
232	COMPUTER/PRINTER SUPPLIES	1,000	1,911	1,842	1,418	720
233	UNIFORMS	0	1,093	832	0	0
237	EQUIPMENT PURCHASE	0	564	0	0	0
248	SOFTWARE PURCHASE	0	0	0	0	0
249	OPERATING MATERIAL & SUPPL	1,000	458	889	953	235
266	POSTAGE EQUIP RENTAL FEES/	2,500	2,432	2,378	2,159	1,096
269	OTHER MAINTENANCE/REPAIRS	500	0	260	1,376	58
313	CONTRACTED SERVICES	50,000	41,728	45,694	41,987	27,620
325	TECH/SOFTWARE SUPPORT	19,000	8,522	8,621	7,330	7,670
331	TELECHECK SERVICES	0	0	0	0	0
338	ARMORED CAR SERVICES	7,500	4,902	5,314	5,485	2,285
343	STORAGE FACILITY RENTAL	0	812	1,624	812	0
349	OTHER OUTSIDE SERVICES	0	0	0	0	0
350	TRAVEL AND PER DIEM	0	0	0	0	0
351	CONFERENCE,SEMINAR & TRAIN	0	179	107	1,200	0
360	PRINTING COST	3,000	1,864	3,359	2,625	2,762
362	MAILING COST	1,500	1,422	1,280	1,512	549
363	MAILING COST-UTILITY BILLI	58,000	52,569	50,094	46,450	51,198
372	BANK CHARGES/MERCHANT SVC	55,000	59,876	39,319	49,989	28,785
373	BANK CHARGES/LOCKBOX	19,000	11,347	11,928	13,283	6,933
381	CELL PHONE/PAGER EXPENSE	0	2,717	1,603	2,066	588
395	COLLECTION SERVICES	0	466	0	0	0
436	RATE STUDY	0	122,300	31,600	0	0
617	EQUIPMENT PURCHASE	0	0	0	0	0
<b>TOTALS</b>		<b>519,500</b>	<b>697,784</b>	<b>504,777</b>	<b>469,964</b>	<b>268,324</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
385,500	274,500	304,001	287,000	295,000	300,000	13,000	5%
9,200	9,000	7,400	6,500	6,500	6,500	0	0%
152,300	177,000	183,600	189,500	213,000	213,000	23,500	12%
134,470	5,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
681,470	465,500	495,001	483,000	514,500	519,500	36,500	8%

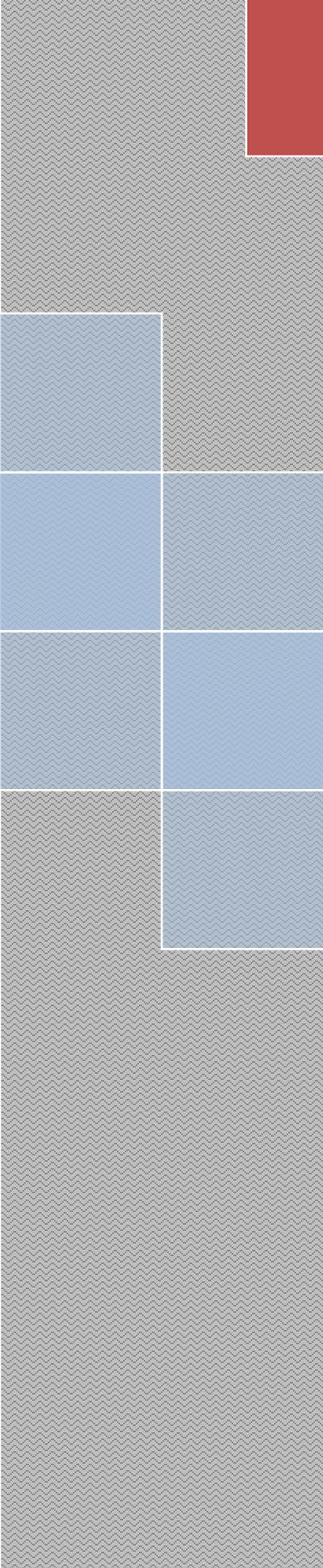
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
284,500	200,500	219,969	213,786	215,760	216,000	2,214	1%
4,500	0	1,000	2,000	0	0	(2,000)	-100%
0	0	0	0	0	0	0	0%
44,500	36,000	38,728	28,044	35,169	36,000	7,956	28%
18,000	12,500	13,638	13,255	13,377	14,000	745	6%
4,500	3,000	3,190	3,100	3,129	4,000	900	29%
28,000	21,500	22,781	22,431	23,219	24,000	1,569	7%
1,000	500	524	548	610	1,000	452	82%
500	500	560	1,292	1,292	2,000	708	55%
0	0	3,611	2,544	2,444	3,000	456	18%
0	0	0	0	0	0	0	0%
3,100	2,000	1,500	1,500	1,500	1,500	0	0%
900	2,000	1,500	1,000	1,000	1,000	0	0%
1,800	1,000	400	0	0	0	0	0%
1,800	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,100	1,000	1,000	1,000	1,000	1,000	0	0%
0	2,500	2,500	2,500	2,500	2,500	0	0%
500	500	500	500	500	500	0	0%
30,500	35,000	40,000	45,000	50,000	50,000	5,000	11%
6,500	9,000	9,000	9,000	19,000	19,000	10,000	111%
0	0	0	0	0	0	0	0%
4,800	5,000	5,500	6,000	7,500	7,500	1,500	25%
1,600	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
12,000	7,000	3,000	3,000	3,000	3,000	0	0%
1,800	2,000	1,100	1,500	1,500	1,500	0	0%
55,000	50,000	53,000	53,000	58,000	58,000	5,000	9%
24,000	52,000	55,000	55,000	55,000	55,000	0	0%
12,000	14,000	14,000	14,000	19,000	19,000	5,000	36%
1,600	2,000	2,000	2,000	0	0	(2,000)	-100%
2,500	1,000	1,000	1,000	0	0	(1,000)	-100%
134,470	5,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
681,470	465,500	495,001	483,000	514,500	519,500	36,500	8%



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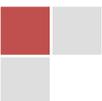
# METER SERVICES



City of  
**EL MIRAGE**  
Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager  
Draft Budget



# METER SERVICES

Net Change from Previous Budget:

(287,500)	-8%
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## Significant Changes

- The \$3,500,000 Citywide Meter Replacement program is being carried forward from FY 2014.
- Other than the Citywide Meter Replacement program, this department is being closed out to other Water departments.



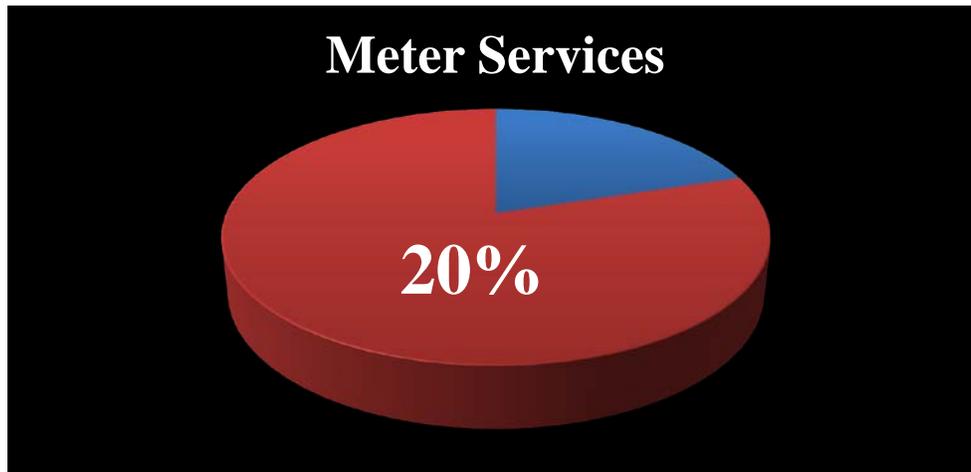
## Capital Items

- No capital was included.

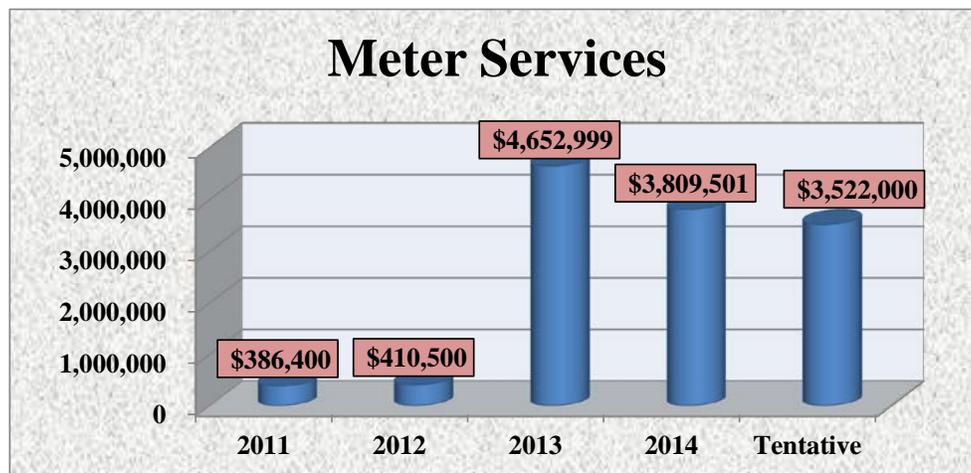
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	2	2	2	2	0
Filled	2	2	2		

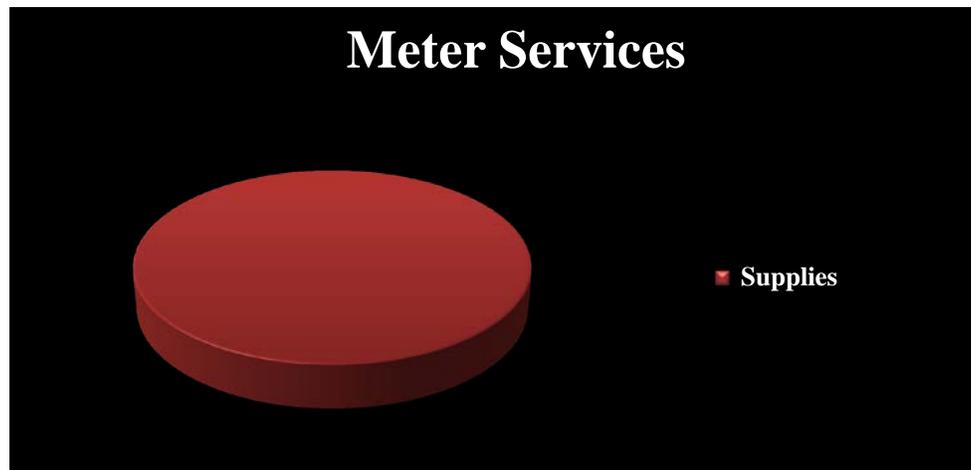
## Percent of Water Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: Water Fund*  
*Fund Number : 53*  
*Department Name: Meter Services*  
*Department Number: 405*

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	0	90,483	80,571	86,894	40,014
200	Supplies	3,522,000	259,526	22,754	22,549	1,490,645
300	Services	0	39	123	6,489	43
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>3,522,000</b>	<b>350,048</b>	<b>103,448</b>	<b>115,932</b>	<b>1,530,702</b>

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
110	SALARIES AND WAGES	0	63,777	52,547	57,116	26,521
111	OVERTIME	0	250	3,335	4,671	2,348
117	COMP TIME	0	0	97	16	0
120	HEALTH-LIFE-DENTAL INSURAN	0	13,412	12,746	11,106	4,635
130	SOCIAL SECURITY CONTRIBUTI	0	3,809	3,229	3,622	1,683
131	MEDICARE CONTRIBUTION	0	891	755	847	394
132	ASRS CONTRIBUTION	0	6,240	5,855	6,877	3,332
140	WORKERS COMPENSATION	0	1,835	1,413	1,892	908
141	UNEMPLOYMENT INSURANCE	0	269	594	740	193
142	AZ JOB TRAINING TAX	0	0	0	7	0
210	SMALL TOOLS/EQUIP/PARTS	0	511	1,489	922	158
211	FUEL AND LUBRICANTS	0	5,107	6,647	6,549	2,849
213	SAFETY EQUIPMENT/SUPPLIES	0	150	723	311	450
220	METER/PARTS/CALIBRATION	3,522,000	218,399	3,768	7,198	1,485,957
221	PIPES AND FITTINGS	0	32,219	1,024	1,566	75
233	UNIFORMS	0	301	327	355	0
237	EQUIPMENT PURCHASE	0	0	0	0	0
249	OPERATING MATERIAL & SUPPL	0	164	509	420	192
253	VEHICLE MAINTENANCE/REPAIR	0	2,675	8,267	5,228	964
313	CONTRACTED SERVICES	0	39	123	1,893	43
325	TECH/SOFTWARE SUPPORT	0	0	0	4,596	0
343	STORAGE FACILITY RENTAL	0	0	0	0	0
349	OTHER OUTSIDE SERVICES	0	0	0	0	0
351	CONFERENCE, SEMINAR & TRAI	0	0	0	0	0
360	PRINTING COST	0	0	0	0	0
381	CELL PHONE/PAGER EXPENSE	0	0	0	0	0
650	VEHICLE PURCHASE	0	0	0	0	0
<b>TOTALS</b>		<b>3,522,000</b>	<b>350,048</b>	<b>103,448</b>	<b>115,932</b>	<b>1,530,702</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
96,500	103,500	95,999	112,001	0	0	(112,001)	-100%
273,900	274,000	4,539,000	3,679,500	0	3,522,000	(157,500)	-4%
16,000	13,000	18,000	18,000	0	0	(18,000)	-100%
0	0	0	0	0	0	0	0%
0	20,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
386,400	410,500	4,652,999	3,809,501	0	3,522,000	(287,501)	-8%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
69,500	67,500	66,279	66,929	0	0	(66,929)	-100%
2,000	0	2,000	3,000	0	0	(3,000)	-100%
0	0	0	0	0	0	0	0%
11,500	20,500	11,164	22,334	0	0	(22,334)	-100%
4,500	4,500	4,109	4,150	0	0	(4,150)	-100%
1,000	1,000	961	970	0	0	(970)	-100%
7,000	7,500	7,390	7,724	0	0	(7,724)	-100%
500	2,000	2,828	3,030	0	0	(3,030)	-100%
500	500	224	1,034	0	0	(1,034)	-100%
0	0	1,044	2,830	0	0	(2,830)	-100%
1,500	1,500	1,500	1,500	0	0	(1,500)	-100%
6,000	6,000	6,000	6,000	0	0	(6,000)	-100%
1,000	1,000	500	500	0	0	(500)	-100%
260,000	234,500	4,522,000	3,662,500	0	3,522,000	(140,500)	-4%
0	27,000	5,000	5,000	0	0	(5,000)	-100%
900	500	500	500	0	0	(500)	-100%
0	0	0	0	0	0	0	0%
2,000	500	500	500	0	0	(500)	-100%
2,500	3,000	3,000	3,000	0	0	(3,000)	-100%
15,000	12,000	2,000	2,000	0	0	(2,000)	-100%
0	0	15,000	15,000	0	0	(15,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,000	1,000	1,000	1,000	0	0	(1,000)	-100%
0	20,000	0	0	0	0	0	0%
386,400	410,500	4,652,999	3,809,501	0	3,522,000	(287,501)	-8%



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# ENGINEERING



City of  
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Arizona

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City Manager

Draft Budget



# ENGINEERING

## Net Change from Previous Budget:

(99,000)	-20%
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## Significant Changes:

- Personnel costs decreased due to changes in personnel.
  - Deleted 1 FTE for GIS Technician. Moved to Community Development.



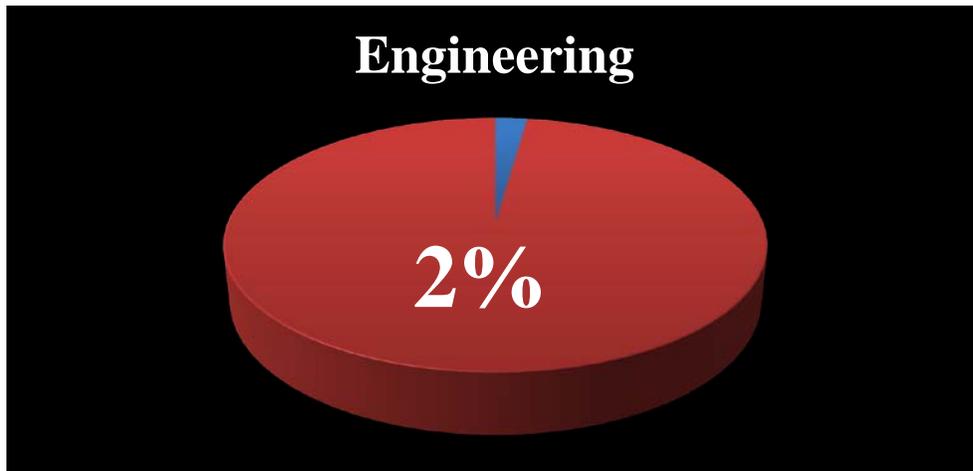
## Capital Items:

- No capital was included.

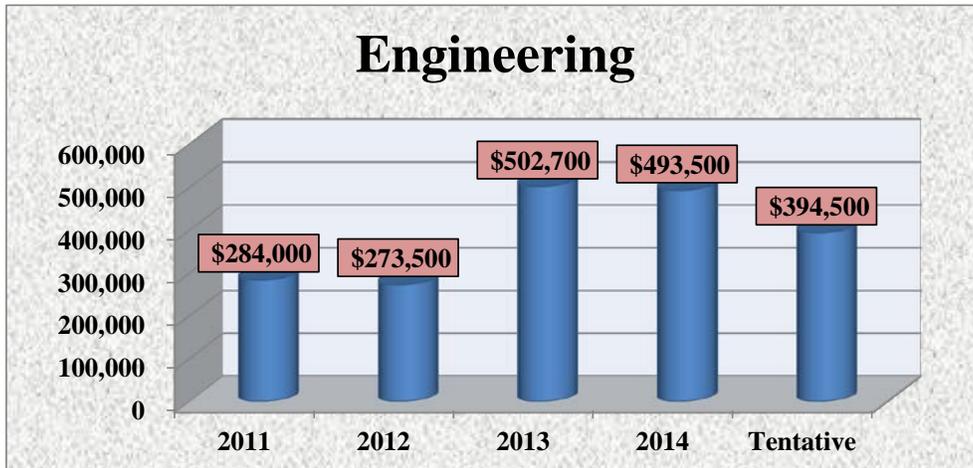
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	4	3	5	5	4
Filled	4	3	4		

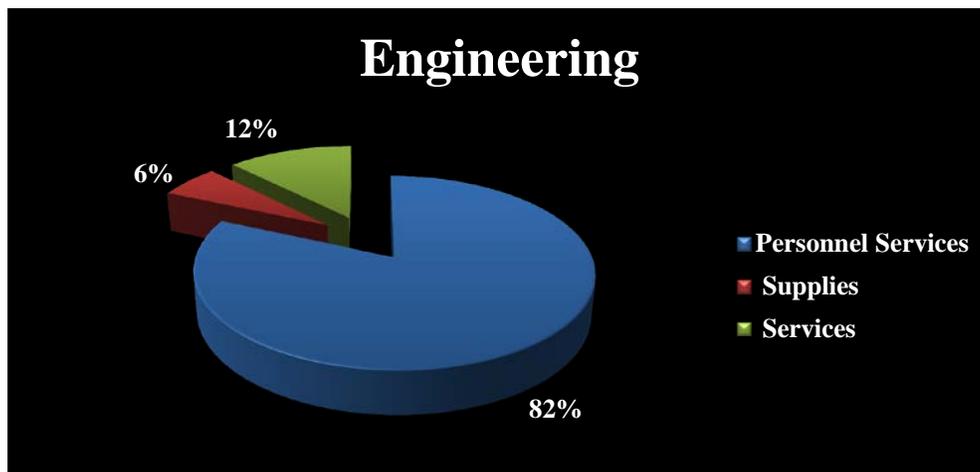
## Percent of Water Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: Water Fund*  
*Fund Number : 53*  
*Department Name: Engineering*  
*Department Number: 410*

**SUMMARY OF EXPENDITURES**

Category	Category Description	FY 2015 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
100	Personnel Services	322,000	248,434	380,336	339,173	185,820
200	Supplies	23,500	7,101	8,109	10,408	6,645
300	Services	49,000	13,848	6,876	5,930	3,656
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	<b>TOTAL</b>	<b>394,500</b>	<b>269,383</b>	<b>395,321</b>	<b>355,511</b>	<b>196,121</b>

**DETAIL**

Acct	Acct Description	FY 2015 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
110	SALARIES AND WAGES	248,000	191,142	298,773	260,817	144,051
111	OVERTIME	0	564	0	0	158
117	COMP TIME	0	102	0	3	0
120	HEALTH-LIFE-DENTAL INSURAN	18,000	23,756	28,570	28,313	13,462
130	SOCIAL SECURITY CONTRIBUTI	16,000	12,399	17,950	15,707	8,640
131	MEDICARE CONTRIBUTION	4,000	2,900	4,235	3,673	2,021
132	ASRS CONTRIBUTION	28,000	14,245	26,430	26,494	16,021
140	COMPENSATION INSURANCE	5,000	2,929	3,365	3,240	1,235
141	UNEMPLOYMENT INSURANCE	2,000	397	1,013	902	232
142	AZ JOB TRAINING TAX	1,000	0	0	24	0
210	SMALL TOOLS/EQUIP/PARTS	500	0	244	46	0
211	FUEL AND LUBRICANTS	7,500	3,281	4,726	3,669	1,988
213	SAFETY EQUIPMENT/SUPPLIES	1,000	398	150	128	150
230	OFFICE SUPPLIES	1,000	0	145	773	16
232	COMPUTER/PRINTER SUPPLIES	2,000	534	223	0	346
233	UNIFORMS	0	0	0	394	0
248	SOFTWARE PURCHASE	4,000	1,283	1,283	1,283	1,411
249	OPERATING MATERIAL & SUPPL	1,500	1,605	1,297	396	632
253	VEHICLE MAINTENANCE	0	0	41	0	363
254	COPIER USAGE/SUPPLYS/MAINT	6,000	0	0	1,856	1,739
311	PROFESSIONAL SERVICES	45,000	11,730	5,191	3,452	2,248
313	CONTRACTED SERVICES	0	0	0	15	0
350	TRAVEL AND PER DIEM	0	0	0	0	0
351	CONFERENCE, SEMINARS & TRAINING	1,000	0	0	0	425
362	MAILING COST	500	148	317	86	102
370	DUES-MEMBERSHIPS-FEES	500	195	0	238	0
381	CELL PHONE/PAGER EXPENSE	2,000	1,775	1,368	2,139	881
	<b>TOTALS</b>	<b>394,500</b>	<b>269,383</b>	<b>395,321</b>	<b>353,648</b>	<b>196,121</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
263,500	252,000	477,000	420,000	319,000	322,000	(98,000)	-23%
11,800	12,500	16,200	20,500	23,500	23,500	3,000	15%
8,700	9,000	9,500	53,000	49,000	49,000	(4,000)	-8%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
284,000	273,500	502,700	493,500	391,500	394,500	(99,000)	-20%

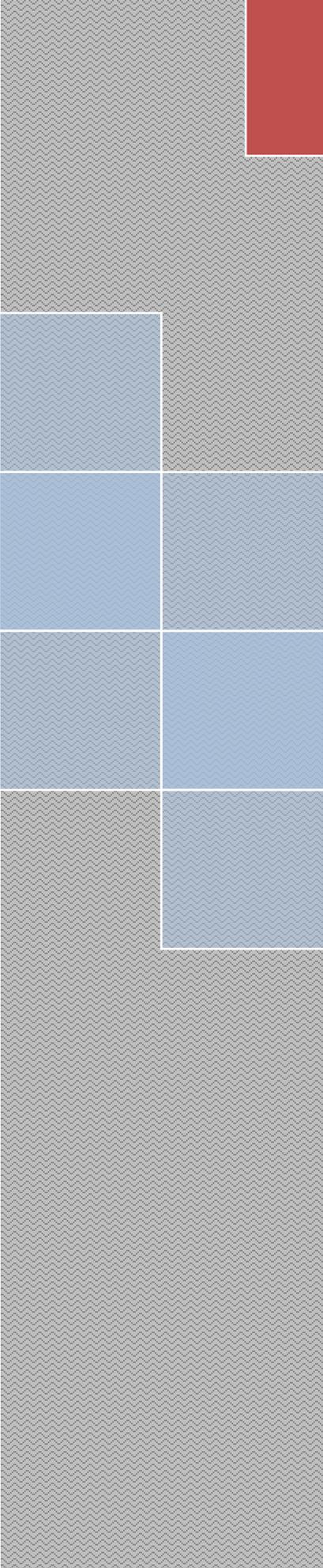
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
191,000	192,500	358,402	312,276	247,885	248,000	(64,276)	-21%
4,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
28,000	20,000	39,207	39,330	17,748	18,000	(21,330)	-54%
12,000	12,000	22,221	19,361	15,369	16,000	(3,361)	-17%
3,000	3,000	5,197	4,528	3,594	4,000	(528)	-12%
19,000	21,000	39,962	36,037	27,608	28,000	(8,037)	-22%
6,000	3,000	8,878	4,770	4,917	5,000	230	5%
500	500	560	1,550	1,034	2,000	450	29%
0	0	2,573	2,148	844	1,000	(1,148)	-53%
300	500	500	500	500	500	0	0%
7,500	7,500	7,500	7,500	7,500	7,500	0	0%
800	1,000	800	1,000	1,000	1,000	0	0%
0	0	1,200	1,000	1,000	1,000	0	0%
500	500	500	5,000	2,000	2,000	(3,000)	-60%
0	0	500	0	0	0	0	0%
1,500	1,500	1,500	1,500	4,000	4,000	2,500	167%
1,200	1,500	1,300	1,500	1,500	1,500	0	0%
0	0	0	0	0	0	0	0%
0	0	2,400	2,500	6,000	6,000	3,500	140%
6,500	6,500	6,500	50,000	45,000	45,000	(5,000)	-10%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	1,000	1,000	1,000	1000%
300	500	500	500	500	500	0	0%
0	0	500	500	500	500	0	0%
1,900	2,000	2,000	2,000	2,000	2,000	0	0%
284,000	273,500	502,700	493,500	391,500	394,500	(99,000)	-20%



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# CAPITAL PROJECTS



City of  
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Arizona

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City Manager

Draft Budget



# CAPITAL PROJECTS

Net Change from Previous Budget:

(334,000)	-12%
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## Significant Changes:

- Completed Gateway Park Complex waterline



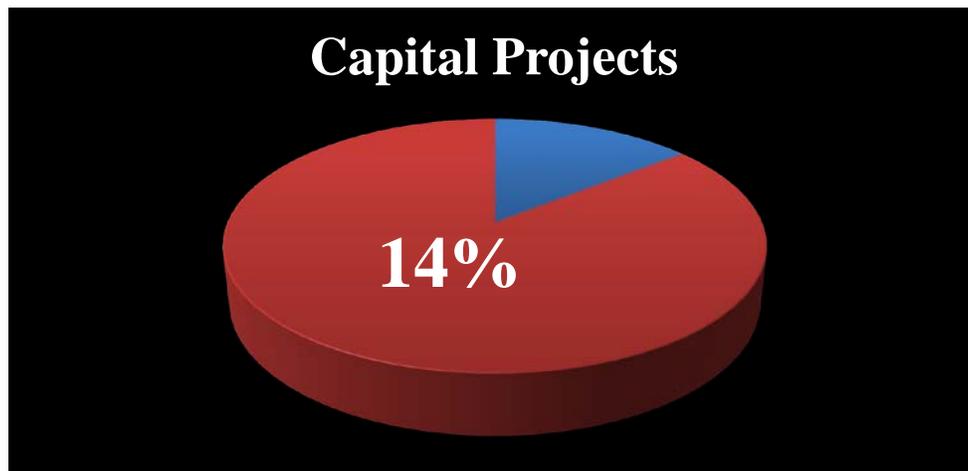
## Capital Items:

<b>CARRY FORWARD PROJECTS</b>	
53-408-673 WATER LINE IMPROVEMENTS	\$1,000,000

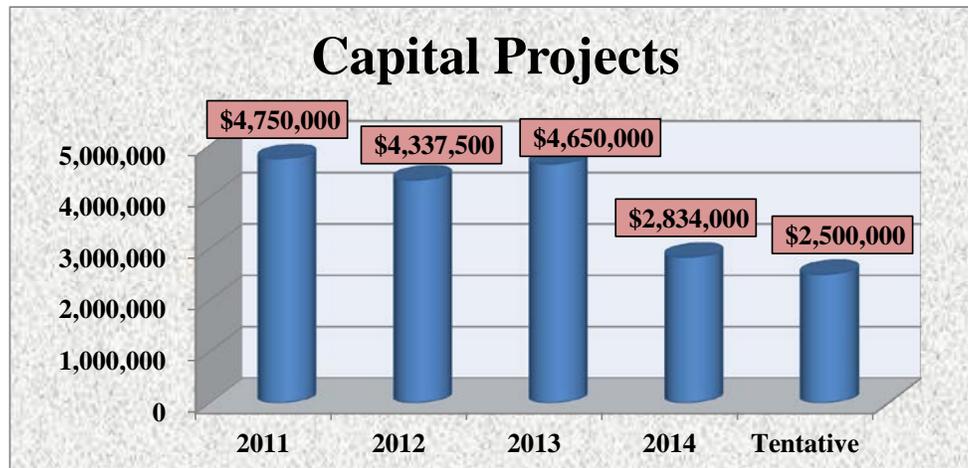
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 <sup>th</sup>					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	

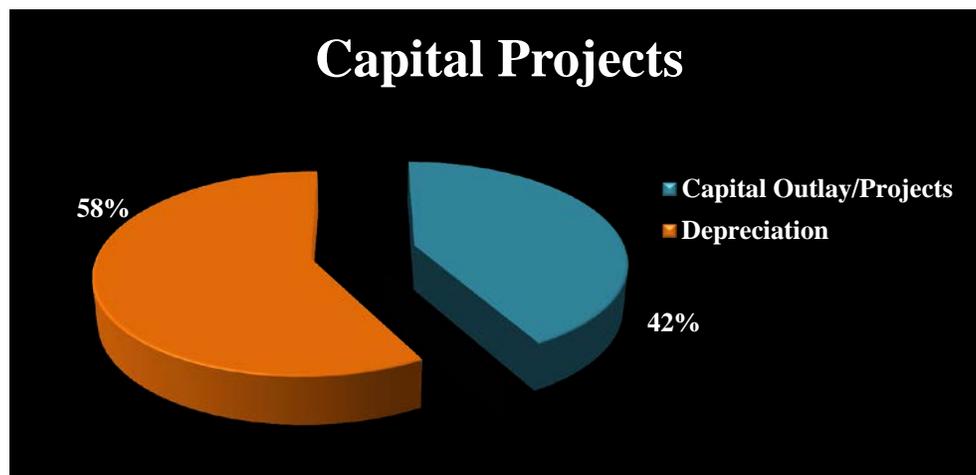
## Percent of Water Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: Water Fund*  
*Fund Number : 53*  
*Department Name: Capital Projects*  
*Department Number: 408*

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2011	2012	2013	2014
100	Personnel Services	0	0	0	0	0
200	Supplies	0	0	0	0	0
300	Services	0	0	0	0	0
400	Special Projects	0	2,151,917	0	0	0
600	Capital Outlay/Projects	1,050,000	0	7,427	0	107,206
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Depreciation	1,450,000	0	2,243,091	1,433,428	816,667
	<b>TOTAL</b>	<b>2,500,000</b>	2,151,917	2,250,518	1,433,428	923,873

DETAIL		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2011	2012	2013	2014
401	WELL #9	0	0	0	0	0
402	WELL SITE SECURITY	0	0	0	0	0
403	PW10-01 DWNTWN WTR LN RPLC	0	0	0	0	0
408	121ST AVE ROAD IMPROVEMENT	0	0	0	0	0
409	DEPRECIATION EXPENSE	0	2,151,917	0	0	0
485	CONSTRUCTION-CIP	0	0	0	0	0
656	BUILDING RENOVATION/UPGRAD	0	0	7,427	0	0
667	PRE-CONSTRUCTION DESIGN	0	0	0	0	105,006
673	CITY-WIDE SYSTEM IMPROVEME	1,050,000	0	0	0	2,200
675	BRISAS WELL#9	0	0	0	0	0
698	CIP APPROVED CAPITAL	0	0	0	0	0
699	CAPITAL REQUESTS NOT IN CIP	0	0	0	0	0
960	DEPRECIATION	1,450,000	0	2,243,091	1,433,428	816,667
	<b>TOTALS</b>	<b>2,500,000</b>	2,151,917	2,250,518	1,433,428	923,873

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
4,750,000	0	0	0	0	0	0	0%
0	2,937,500	3,250,000	1,434,000	0	1,050,000	(384,000)	-27%
0	0	0	0	0	0	0	0%
0	1,400,000	1,400,000	1,400,000	1,450,000	1,450,000	50,000	4%
4,750,000	4,337,500	4,650,000	2,834,000	1,450,000	2,500,000	(334,000)	-12%

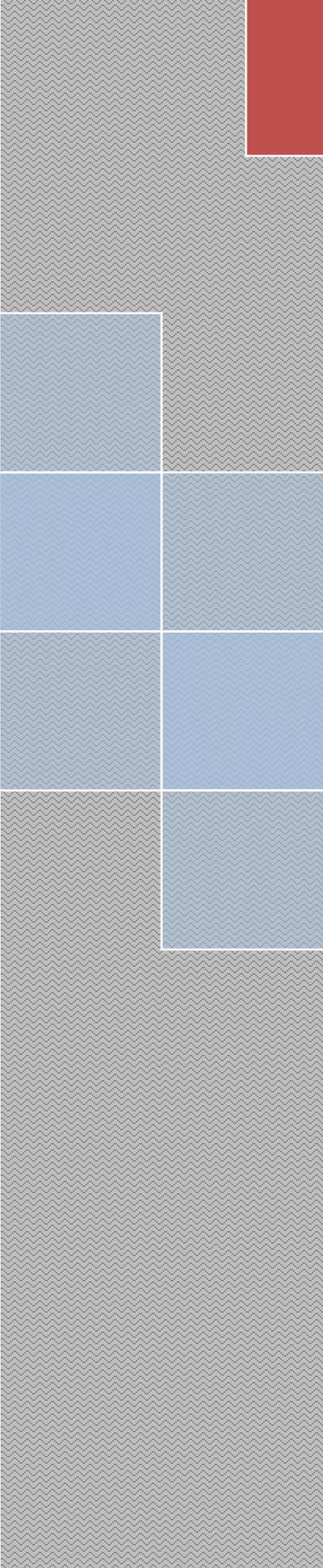
Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
2,600,000	0	0	0	0	0	0	0%
200,000	0	0	0	0	0	0	0%
300,000	0	0	0	0	0	0	0%
250,000	0	0	0	0	0	0	0%
1,400,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	80,000	0	0	0	0	0	0%
0	50,000	0	124,500	0	0	(124,500)	-100%
0	407,500	1,000,000	1,309,500	0	1,050,000	(259,500)	-20%
0	2,400,000	2,100,000	0	0	0	0	0%
0	0	150,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	1,400,000	1,400,000	1,400,000	1,450,000	1,450,000	50,000	4%
1,400,000	4,337,500	4,650,000	2,834,000	1,450,000	2,500,000	(334,000)	-12%



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# DEBT/ TRANSFERS



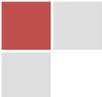
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City Manager

Draft Budget





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# DEBT/TRANSFERS

## Net Change from Previous Budget:

155,000	4%
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## Significant Changes:

- Transfers increased due to transfer to General Fund to cover debt service.

## Capital Items:

- No capital was requested this year for this department.



## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

# Transfers:

<div style="display: flex; align-items: center; gap: 10px;"> <div style="border: 1px solid black; padding: 2px;"> <div style="border: 1px solid black; width: 15px; height: 15px; margin: 0 auto;"></div> </div> <div style="text-align: center;">↓</div> </div> <div style="display: flex; align-items: center; gap: 10px;"> <div style="border: 1px solid black; padding: 2px;">Out</div> <div style="font-size: 20px;">→</div> <div style="border: 1px solid black; padding: 2px;">In</div> </div>	Gen. Fund	Water	Sewer
	Gen. Fund	\$ -	175,000
Sewer Fund		792,500	-
Water Fund	1,250,000	-	1,020,000
HURF	-	175,000	-
<b>Loans:</b>			
Gen. Fund		2,125,000	
Includes Interest Payments from Water and Sanitation.			

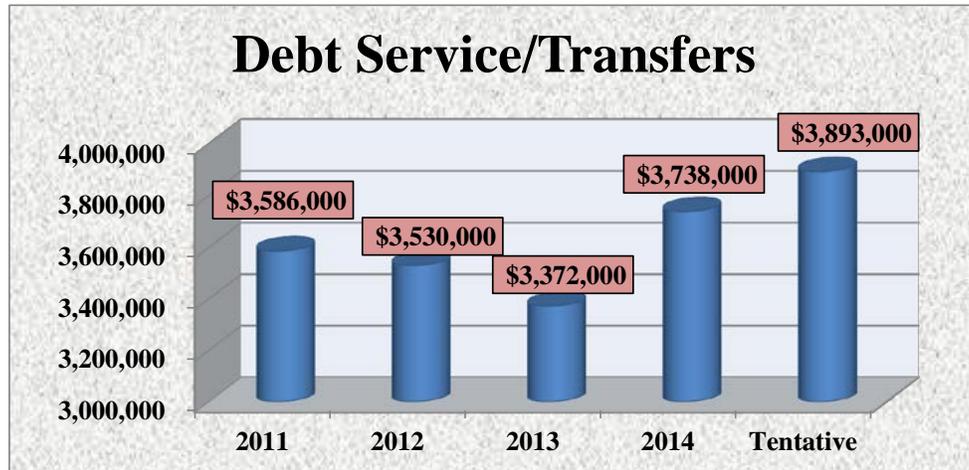
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*
Customer Service	Sewer	Water	Per Rate Model
Engineering	GF/Sewer/HURF	Water	25% Each Fund
Utility Administration	GF/Sewer/HURF	Water	25% Each Fund

\* Based on prior year's fund balance.

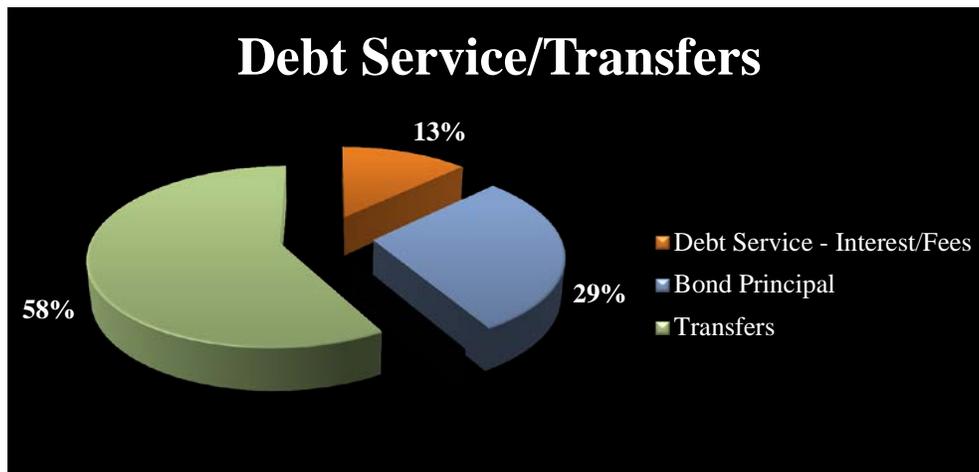
## Percent of Water Fund



## Total Department Budget



## FY 2015 Budgeted Expenses



*Fund Name: Water Fund*  
*Fund Number : 53*  
*Department Name: Debt Service/Transfers*  
*Department Number: 406/407*

**SUMMARY OF EXPENDITURES**

Category	Category Description	FY 2015 Tentative	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
100	Personnel Services	0	0	0	0	0
200	Supplies	0	0	0	0	0
300	Services	0	0	0	0	0
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	504,000	459,217	429,577	396,229	196,678
700	Bond Principal	1,119,000	0	0	0	0
923	Future Debt Service	0	0	0	0	0
950	Transfers	2,270,000	1,690,000	1,857,500	1,236,500	1,233,750
	<b>TOTAL</b>	<b>3,893,000</b>	2,149,217	2,287,077	1,632,729	1,430,428

**DETAIL**

Dept	Acct	Acct Description	FY 2015 Tentative	Actual			
				For the Fiscal Year ending June 30,			July - Dec
				2011	2012	2013	2014
406	714	WIFA 2007 - INTEREST	0	41,524	34,612	37,987	0
406	715	WIFA 2007 - PRINCIPAL	0	0	0	0	0
406	716	WIFA 2006 - INTEREST	472,000	384,476	363,702	318,872	149,183
406	717	WIFA 2006 - PRINCIPAL	1,119,000	0	0	0	0
406	718	WIFA 2009 - INTEREST	0	0	0	8,222	47,495
406	730	COST OF ISSUANCE	0	14,287	13,683	0	0
406	731	DEFERRED AMOUNT OF REFUNDI	18,000	17,580	17,580	17,580	0
406	773	TRUST/AGENCY FEES	14,000	1,350	0	13,568	0
406	923	FUTURE DEBT SERVICE	0	0	0	0	0
407	950	TRANSFER OUT	2,270,000	1,690,000	1,857,500	1,236,500	1,233,750
	<b>TOTALS</b>		<b>3,893,000</b>	2,149,217	2,287,077	1,632,729	1,430,428

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
923,500	572,500	530,500	535,500	504,000	504,000	(31,500)	-6%
972,500	1,000,000	1,055,000	1,087,500	1,119,000	1,119,000	31,500	3%
0	100,000	550,000	0	0	0	0	0%
1,690,000	1,857,500	1,236,500	2,115,000	0	2,270,000	155,000	7%
3,586,000	3,530,000	3,372,000	3,738,000	1,623,000	3,893,000	155,000	4%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
154,500	147,500	140,000	0	0	0	0	0%
263,500	270,500	304,000	0	0	0	0	0%
384,500	364,000	342,500	502,500	472,000	472,000	(30,500)	-6%
709,000	729,500	751,000	1,087,500	1,119,000	1,119,000	31,500	3%
0	0	13,500	0	0	0	0	0%
14,500	14,500	14,500	0	0	0	0	0%
25,000	44,000	18,000	18,000	18,000	18,000	0	0%
345,000	2,500	2,000	15,000	14,000	14,000	(1,000)	-7%
0	100,000	550,000	0	0	0	0	0%
1,690,000	1,857,500	1,236,500	2,115,000	0	2,270,000	155,000	7%
3,586,000	3,530,000	3,372,000	3,738,000	1,623,000	3,893,000	155,000	4%



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# SEWER FUND



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget

# SEWER

## Net Change from Previous Budget:

(147,000)	-3%
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## Significant Changes:

- Decrease in personnel cost of \$51,000 due to transfer of 1 FTE to Water.
- Capital decreased by \$323,500 compared to last year.
- Increase in transfers out to Water for overhead costs totaling \$237,500.



## Capital Items:

<b>CARRY FORWARD PROJECTS</b>	
54-408-670 DISINFECTION SYSTEM	\$500,000

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Improvement</b>	<b>HANDRAIL SAFETY IMPROVEMENTS</b> – Addition of handrails at the Lower El Mirage wash culvert headwall structures and miscellaneous drainage structures around the City.	N	\$25,000
<b>Equipment</b>	Replace well pumps and motors if one fails or meets life cycle and cannot be salvaged.	R	\$125,000

## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	10	10	10	9	8
Filled	10	9	9		

# Transfers:

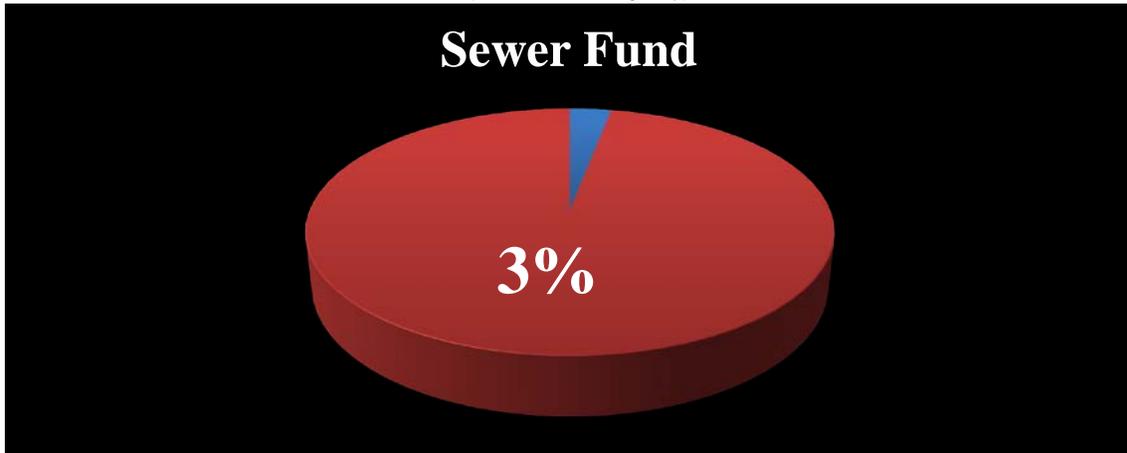
Transfer			
	Gen. Fund	Water	Sewer
	Sewer Fund	805,000	792,500
Water Fund			1,020,000

Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*
Customer Service	Sewer	Water	Per Rate Model
Engineering	GF/Sewer/HURF	Water	25% Each Fund
Utility Administration	GF/Sewer/HURF	Water	25% Each Fund

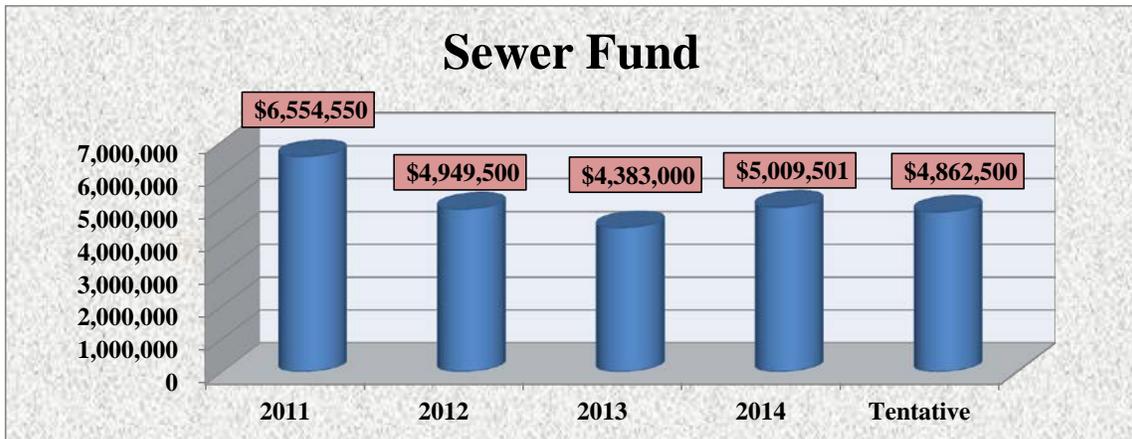
\* Based on prior year's fund balance.

# Percent of Citywide Expenditure Budget

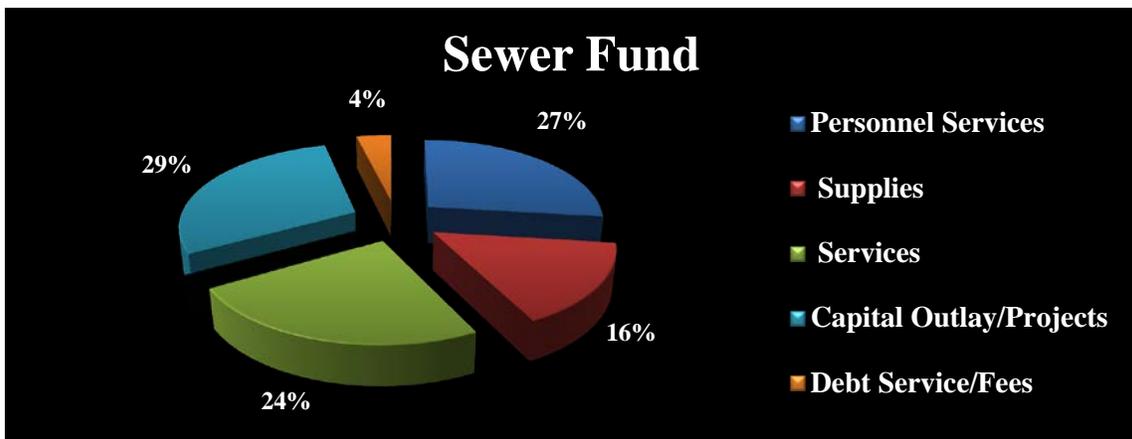
(Excludes Contingency)



Total Fund Budget



FY 2015 Budgeted Expenditures



*Fund Name: Sewer*  
*Fund Number : 54*

REVENUES		Actual			
		FY 2015 Tentative	For the Fiscal Year ending June 30,		
Acct	Acct Description	2011	2012	2013	2014
300	SEWER SERVICE CHARGES	2,488,752	2,753,180	3,203,962	1,556,054
501	BOND PROCEEDS	0	0	0	0
601	SEWER IMPACT FEES	13,236	7,928	0	0
841	INTEREST - PERC ACCOUNT	0	0	0	0
970	TRANSFERS IN	0	0	0	595,000
<b>TOTAL REVENUES</b>		<b>2,501,988</b>	<b>2,761,108</b>	<b>3,203,962</b>	<b>2,151,054</b>

SUMMARY OF EXPENDITURES		Actual			
		FY 2015 Tentative	For the Fiscal Year ending June 30,		
Category	Category Description	2011	2012	2013	2014
100	Personnel Services	671,334	663,939	670,848	284,443
200	Supplies	341,636	270,720	234,442	71,531
300	Services	640,122	511,375	475,550	155,959
400	Special Projects	0	318,634	25,557	0
600	Capital Outlay/Projects	0	32,000	1,440	223,407
700	Debt Service - Interest/Fees	0	0	54,354	27,899
950	Transfers Out	0	0	713,500	793,331
960	Depreciation	0	0	843,237	525,000
<b>TOTAL</b>		<b>1,653,092</b>	<b>1,796,668</b>	<b>3,018,928</b>	<b>2,081,570</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
2,700,000	2,845,000	3,000,000	3,100,000	3,100,000	3,100,000	0	0%
0	0	825,000	700,000	0	0	(700,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	1,020,000	0	0	(1,020,000)	-100%
2,700,000	2,845,000	3,825,000	4,820,000	3,100,000	3,100,000	(1,720,000)	-36%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
739,500	741,000	743,000	648,001	593,500	596,500	(51,501)	-8%
420,350	318,000	328,300	369,500	347,000	347,000	(22,500)	-6%
572,700	503,500	498,200	488,000	531,000	531,000	43,000	9%
4,661,000	1,350,000	6,000	6,000	6,000	6,000	0	0%
161,000	2,037,000	1,194,000	973,500	175,000	650,000	(323,500)	-33%
0	0	0	264,500	264,500	264,500	0	0%
0	0	713,500	1,360,000	0	1,597,500	237,500	17%
0	0	900,000	900,000	870,000	870,000	(30,000)	-3%
6,554,550	4,949,500	4,383,000	5,009,501	2,787,000	4,862,500	(147,001)	-3%

EXPENDITURES		Actual				
		For the Fiscal Year ending June 30, 2011	2012	2013	July - Dec 2014	
400	110 SALARIES AND WAGES	414,000	506,189	501,052	494,379	207,855
400	111 OVERTIME	3,000	1,570	1,901	776	304
400	117 COMPTIME	0	993	415	236	652
400	120 HEALTH-LIFE-DENTAL INSURAN	83,000	57,962	54,794	68,109	30,906
400	123 CALL BACK PAY	7,500	0	0	0	0
400	130 SOCIAL SECURITY CONTRIBUTI	26,000	30,772	29,993	29,814	12,266
400	131 MEDICARE CONTRIBUTION	6,000	7,197	7,014	6,973	2,869
400	132 ASRS CONTRIBUTION	48,000	50,729	54,213	54,151	23,985
400	140 WORKERS COMPENSATION	17,000	14,595	12,151	13,853	5,599
400	141 UNEMPLOYMENT INSURANCE	3,000	1,327	2,406	2,510	7
400	142 AZ JOB TRAINING TAX	4,000	0	0	47	0
400	199 LABOR DISTRIBUTION	(15,000)	0	0	0	0
400	210 SMALL TOOLS/EQUIP/PARTS	2,000	2,008	1,030	2,272	738
400	211 FUEL & LUBRICANTS	7,500	5,768	1,639	7,397	1,611
400	213 SAFETY EQUIPMENT/SUPPLIES	5,000	4,123	4,445	4,322	1,194
400	221 PIPES AND FITTINGS	0	0	4,002	0	0
400	222 CHEMICAL EXPENSE	138,000	101,567	125,637	115,435	39,444
400	224 LAB SUPPLIES	5,000	9,433	7,482	4,984	1,408
400	230 OFFICE SUPPLIES	1,500	554	1,367	1,113	328
400	232 COMPUTER/PRINTER SUPPLIES	500	643	339	119	0
400	233 UNIFORMS	1,500	1,868	2,349	1,803	151
400	237 EQUIPMENT/FURNITURE PURCHA	0	5,802	0	0	0
400	249 OPERATING MATERIAL & SUPPL	500	304	967	553	0
400	250 BUILDING MAINTENANCE/REPAI	10,000	19,626	5,192	9,575	2,307
400	251 COMPUTER/PRINTER MAINTENAN	2,000	0	219	1,059	0
400	253 VEHICLE MAINTENANCE/REPAIR	14,000	8,766	2,003	14,632	2,668
400	254 COPIER USAGE/SUPPLYS/MAINT	1,000	668	604	757	341
400	256 WWTP MAINTENANCE/REPAIRS	158,500	180,506	113,445	70,421	21,341
400	311 PROFESSIONAL SERVICES	22,500	3,900	47,674	27,695	0
400	312 LEGAL SERVICES	5,000	0	0	0	0
400	313 CONTRACTED SERVICES	111,000	284,593	104,290	76,805	8,034
400	320 MEDICAL/DRUG EXAMS & TESTI	0	0	0	61	0
400	325 TECH/SOFTWARE SUPPORT	9,500	14,743	7,872	11,076	7,154
400	326 LICENSE AND PERMITS	22,500	12,627	19,293	14,283	6,841
400	328 EQUIPMENT RENT/LEASES	2,000	3,356	2,200	0	0
400	333 SAMPLING/TESTING	35,000	31,660	23,442	28,031	7,287
400	334 SLUDGE DISPOSAL	70,000	70,868	66,295	81,434	23,578
400	351 CONFERENCE,SEMINAR & TRAIN	2,000	1,493	185	1,751	0
400	362 MAILING COST	500	97	94	159	23
400	370 DUES-MEMBERSHIPS-FEES	2,000	0	1,000	0	0
400	376 LATE FEES	0	41	202	60	0
400	381 CELL PHONE/PAGER EXPENSE	4,000	7,452	4,935	6,000	2,370
400	387 WWTP ELECTRICITY	245,000	209,292	233,893	224,876	98,657
400	436 RATE STUDY	6,000	0	0	0	0
400	617 EQUIPMENT PURCHASE	125,000	0	0	0	75,567
400	650 VEHICLE PURCHASE	0	0	32,000	1,440	0
400	661 SYSTEMS IMPROVEMENTS	0	0	0	0	0
400	716 WIFA - INTEREST	80,000	0	0	23,445	10,970
400	717 WIFA - PRINCIPAL	180,500	0	0	0	0
400	773 TRUST/AGENCY FEES	4,000	0	0	1,508	0
408	404 PW10-2T03 RANCHETTES SEWER LINE	0	0	318,634	0	0
408	405 SEWER TREATMENT PLANT-PERC	0	0	0	0	0
408	406 WWTP IMPROVEMENTS	0	0	0	0	0
408	407 WWTP SECURITY	0	0	0	0	0
408	667 PRE-CONSTRUCTION DESIGN	0	0	0	0	105,006
408	670 WASTEWATER SYSTEM IMPROVEMENTS	500,000	0	0	0	746
408	671 WWTP SECURITY	0	0	0	0	0
408	672 CITY-WIDE DRAINAGE IMPROV/	25,000	0	0	0	42,088
408	674 SOUTHERN SEWER EXT. AND LI	0	0	0	0	0
408	698 CIP APPROVED CAPITAL	0	0	0	0	0
408	950 TRANSFERS OUT	1,597,500	0	0	713,500	793,331
408	960 DEPRECIATION	870,000	0	0	843,237	525,000
	TOTALS	4,862,500	1,653,092	1,796,668	2,960,651	2,062,626

Budget						Change	
For the Fiscal Year ending June 30,				FY 2013		FY2012 to FY2013	
2011	2012	2013	2014	Requested	Proposed	Dollar	Percent
545,500	552,000	554,352	494,706	413,285	414,000	(80,706)	-16%
9,000	0	5,000	6,000	3,000	3,000	(3,000)	-50%
0	0	0	0	0	0	0	0%
65,500	71,000	67,963	40,666	82,469	83,000	42,334	104%
0	0	0	0	7,500	7,500	7,500	7500%
34,500	34,500	34,370	30,672	25,624	26,000	(4,672)	-15%
8,000	8,000	8,038	7,173	5,993	6,000	(1,173)	-16%
54,000	59,500	61,810	57,089	47,941	48,000	(9,089)	-16%
22,000	15,000	21,026	19,473	16,822	17,000	(2,473)	-13%
1,000	1,000	1,120	2,326	2,067	3,000	674	29%
0	0	4,321	4,896	3,800	4,000	(896)	-18%
0	0	(15,000)	(15,000)	(15,000)	(15,000)	0	0%
2,500	2,000	2,000	2,000	2,000	2,000	0	0%
9,500	4,500	4,500	10,000	7,500	7,500	(2,500)	-25%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
167,750	100,000	112,950	138,000	138,000	138,000	0	0%
9,000	7,500	5,000	5,000	5,000	5,000	0	0%
2,500	1,000	1,500	1,500	1,500	1,500	0	0%
600	500	500	500	500	500	0	0%
3,000	2,000	500	1,500	1,500	1,500	0	0%
0	0	0	0	0	0	0	0%
3,000	500	500	500	500	500	0	0%
10,000	8,500	8,500	10,000	10,000	10,000	0	0%
1,500	1,500	1,500	2,000	2,000	2,000	0	0%
5,000	6,000	6,000	14,000	14,000	14,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
200,000	178,000	178,850	178,500	158,500	158,500	(20,000)	-11%
5,000	25,000	30,500	24,500	22,500	22,500	(2,000)	-8%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
99,000	106,000	87,700	71,000	111,000	111,000	40,000	56%
500	0	0	0	0	0	0	0%
15,000	16,000	9,200	9,500	9,500	9,500	0	0%
13,000	18,000	22,800	22,500	22,500	22,500	0	0%
5,000	5,000	2,000	2,000	2,000	2,000	0	0%
40,000	30,000	30,000	30,000	35,000	35,000	5,000	17%
85,000	60,000	60,000	70,000	70,000	70,000	0	0%
0	1,500	2,000	2,000	2,000	2,000	0	0%
500	500	500	500	500	500	0	0%
0	500	0	2,000	2,000	2,000	0	0%
0	0	0	0	0	0	0	0%
4,700	6,000	7,000	4,000	4,000	4,000	0	0%
300,000	230,000	241,500	245,000	245,000	245,000	0	0%
0	0	6,000	6,000	6,000	6,000	0	0%
161,000	114,000	119,000	125,000	125,000	125,000	0	0%
0	0	0	0	0	0	0	0%
0	0	500,000	0	0	0	0	0%
0	0	0	85,000	80,000	80,000	(5,000)	-6%
0	0	0	175,000	180,500	180,500	5,500	3%
0	0	0	4,500	4,000	4,000	(500)	-11%
2,641,000	0	0	0	0	0	0	0%
1,350,000	1,350,000	0	0	0	0	0	0%
347,000	0	0	0	0	0	0	0%
323,000	0	0	0	0	0	0	0%
0	0	0	124,500	0	0	(124,500)	-100%
0	100,000	0	620,000	0	500,000	(120,000)	-19%
0	273,000	240,000	0	0	0	0	0%
0	500,000	100,000	104,000	50,000	25,000	(79,000)	-76%
0	1,050,000	0	0	0	0	0	0%
0	0	235,000	0	0	0	0	0%
0	0	713,500	1,360,000	0	1,597,500	237,500	17%
0	0	900,000	900,000	870,000	870,000	(30,000)	-3%
6,554,550	4,949,500	4,383,000	5,009,501	2,787,000	4,862,500	(147,001)	-3%



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# SANITATION FUND



City Manager  
Draft Budget

# SANITATION

## Net Change from Previous Budget:

25,000	8%
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## Significant Changes:

- Sanitation will pay back the \$600,000 loan to the General Fund.
- Bulk trash collection has been implemented.
- Parks and Sons fee increased by 2.1% per contract.



## Capital Items:

- No capital was included.



## Personnel:

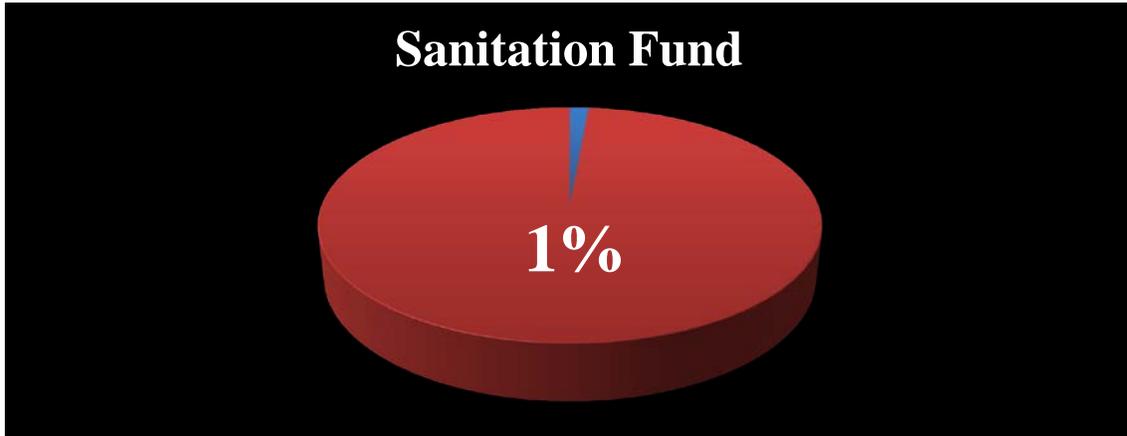
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY20132	FY2014	FY2015
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

## Transfers:

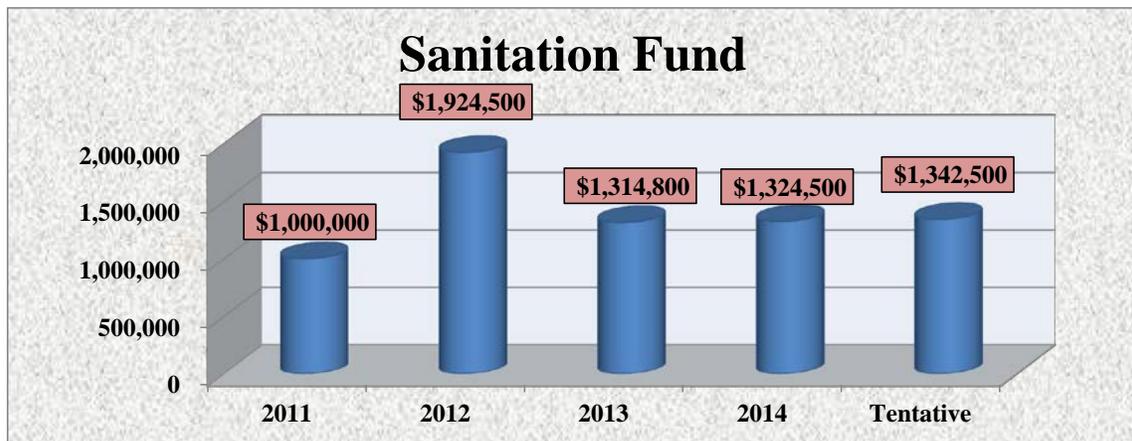
Transfer			
<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">↓</div> <div style="margin-right: 10px;">→</div> </div>	Out	In	
	Gen. Fund	Sanitation	
Sanitation	295,000		
<b>Loans:</b>			
Gen. Fund		0	

# Percent of Citywide Expenditure Budget

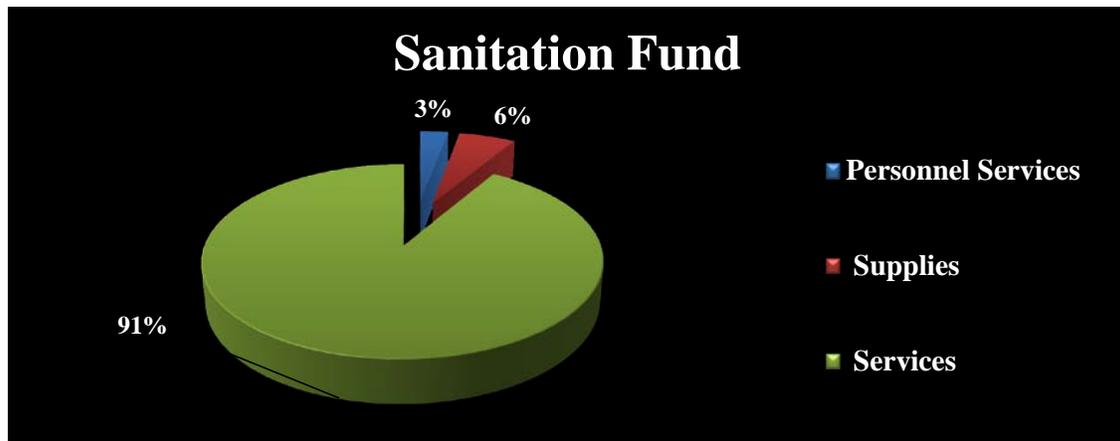
(Excludes Contingency)



## Total Fund Budget



## FY 2015 Budgeted Expenditures



*Fund Name: Sanitation*

*Fund Number : 52*

REVENUES		Actual				
Acct	Acct Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
100	TRASH SERVICE CHARGES	1,525,000	1,112,567	1,258,266	1,404,144	776,373
150	GARBAGE CONTAINER SALES	0	9,950	8,850	2,930	300
160	RECYCLING REVENUE	0	192	608	2,074	137
842	INTEREST REVENUE	0	0	0	0	0
750	UNCLASSIFIED REVENUE	0	0	0	0	0
501	BOND PROCEEDS	0	0	0	0	0
970	TRANSFER IN	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>1,525,000</b>	<b>1,122,709</b>	<b>1,267,724</b>	<b>1,409,148</b>	<b>776,810</b>

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
100	Personnel Services	30,000	0	0	0	0
200	Supplies	59,500	35,420	646,760	77,994	46,305
300	Services	958,000	829,689	835,880	867,229	379,600
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
950	Transfer Out	295,000	105,000	292,000	325,000	186,669
<b>TOTAL</b>		<b>1,342,500</b>	<b>970,109</b>	<b>1,774,640</b>	<b>1,270,223</b>	<b>612,574</b>

EXPENDITURES						
110	SALARIES AND WAGES	0	0	0	0	0
111	OVERTIME	0	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTI	0	0	0	0	0
131	MEDICARE CONTRIBUTION	0	0	0	0	0
199	LABOR DISTRIBUTION	30,000	0	0	0	0
223	GARBAGE CONTAINERS/PARTS	47,000	29,976	630,066	46,197	24,140
242	HHW EXPENSES	12,000	5,326	8,150	31,797	22,165
247	RECYCLING SUPPLIES	500	118	8,544	0	0
336	TRASH SERVICE CHARGES	863,000	797,518	807,877	830,344	357,471
337	LANDFILL FEES	15,000	13,904	11,004	15,814	12,424
360	PRINTING COST	2,000	0	0	2,863	824
370	DUES-MEMBERSHIPS-FEES	0	188	0	0	0
383	TRASH SERVICE	16,000	14,391	13,836	15,946	8,391
390	RECYCLING BIN TRASH PICKUP	2,000	3,688	3,163	2,262	490
394	BULK TRASH	60,000	0	0	0	0
724	DEBT SERVICE - PRINCIPAL	0	0	0	0	0
725	DEBT SERVICE - INTEREST	0	0	0	0	0
910	OPERATING CONTINGENCIES	0	0	0	0	0
950	TRANSFER OUT	295,000	105,000	292,000	325,000	186,669
<b>TOTAL EXPENDITURES</b>		<b>1,342,500</b>	<b>970,109</b>	<b>1,774,640</b>	<b>1,270,223</b>	<b>612,574</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>182,500</b>	<b>152,600</b>	<b>(506,916)</b>	<b>138,925</b>	<b>164,236</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
1,095,000	1,204,500	1,390,000	1,500,000	1,525,000	1,525,000	25,000	2%
10,000	10,000	10,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	600,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,105,000	1,814,500	1,400,000	1,500,000	1,525,000	1,525,000	25,000	2%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	30,000	30,000	30,000	30,000	0	0%
42,500	642,500	82,500	59,500	59,500	59,500	0	0%
852,500	852,500	877,300	915,000	958,000	958,000	43,000	5%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	100,000	0	0	0	0	0	0%
0	37,500	0	0	0	0	0	0%
105,000	292,000	325,000	320,000	0	295,000	(25,000)	-8%
1,000,000	1,924,500	1,314,800	1,324,500	1,047,500	1,342,500	18,000	1%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	30,000	30,000	30,000	30,000	0	0%
30,000	630,000	45,000	47,000	47,000	47,000	0	0%
12,000	12,000	37,000	12,000	12,000	12,000	0	0%
500	500	500	500	500	500	0	0%
805,000	805,000	829,500	850,000	863,000	863,000	13,000	2%
23,000	23,000	23,000	25,000	15,000	15,000	(10,000)	-40%
0	0	2,000	2,000	2,000	2,000	0	0%
0	0	0	0	0	0	0	0%
17,000	17,000	18,800	16,000	16,000	16,000	0	0%
7,500	7,500	4,000	2,000	2,000	2,000	0	0%
0	0	0	20,000	60,000	60,000	40,000	200%
0	75,000	0	0	0	0	0	0%
0	25,000	0	0	0	0	0	0%
0	37,500	0	0	0	0	0	0%
105,000	292,000	325,000	320,000	0	295,000	(25,000)	-8%
				0	0	0	0%
1,000,000	1,924,500	1,314,800	1,324,500	1,047,500	1,342,500	18,000	1%
105,000	(110,000)	85,200	175,500	477,500	182,500	7,000	4%



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# HIGHWAY USER REVENUE FUND (HURF)



City Manager  
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# HURF

## Net Change from Previous Budget:

(243,500)	-9%
-----------	-----

## Significant Changes:

- \$157,000 decrease in operating material and supplies due to purchase of signs for downtown alleys being completed.
- \$20,000 increase for electricity cost for street lights.
- \$175,000 budget transfer to Water to cover Engineering services provided to street projects.



## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Improvement</b>	<b>CITYWIDE TRAFFIC SIGNAL IMPROVEMENTS</b> – City portion of construction of various existing signal improvements including; improved computerized control, closed circuit video, pedestrian control, signage, signal preemption, and signal coordination with adjoining agencies. Construction to be partially funded by a federal Congestion Mitigation and Air Quality (CMAQ) grant totaling \$383,495. The remaining costs are the local match. ADOT to award project and complete construction administration as a federal aid project.	N	\$102,000
<b>Improvement</b>	<b>PAVEMENT MANAGEMENT</b> - The purpose of the Pavement Management Plan is to perform cost effective street improvements by properly matching the maintenance and rehabilitation methods to the pavement condition to extend the life of the City streets, which will enhance the safety and quality of the City’s transportation system and community appearance.	N	\$850,000

## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	7	6	6	6	6
Filled	7	3	6		

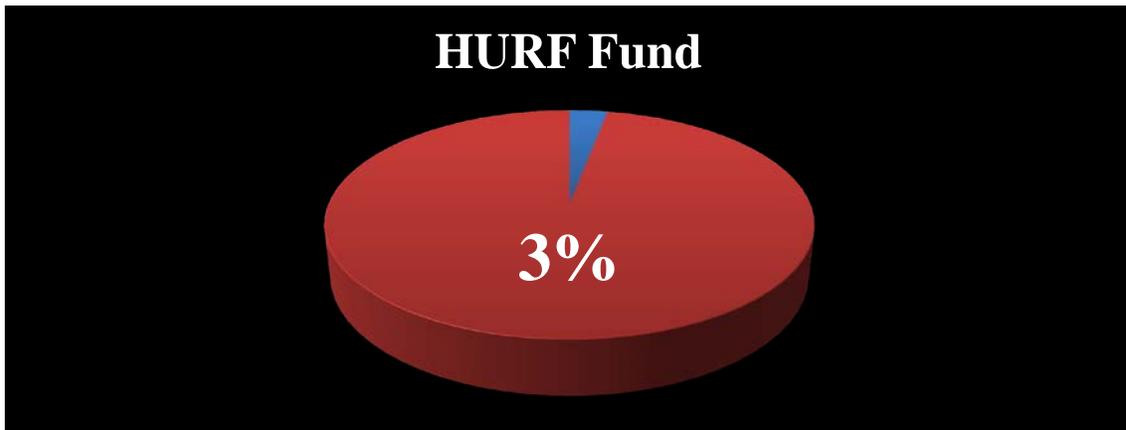
## Transfers:

Transfer			
↓	→	Water	HURF
Out	In		
Gen. Fund			208,000
HURF		175,000	

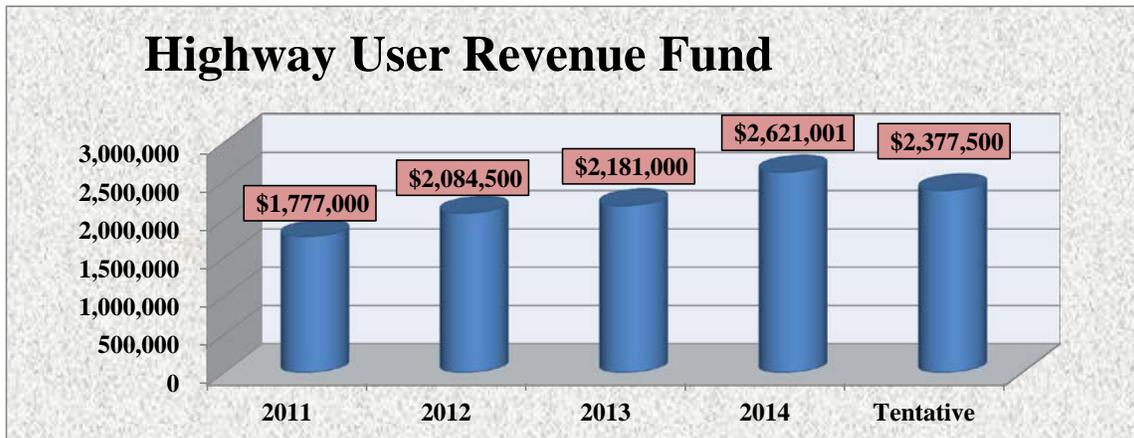
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*
Customer Service	Sewer	Water	Per Rate Model
Engineering	GF/Sewer/HURF	Water	25% Each Fund
Utility Administration	GF/Sewer/HURF	Water	25% Each Fund

\* Based on prior year's fund balance.

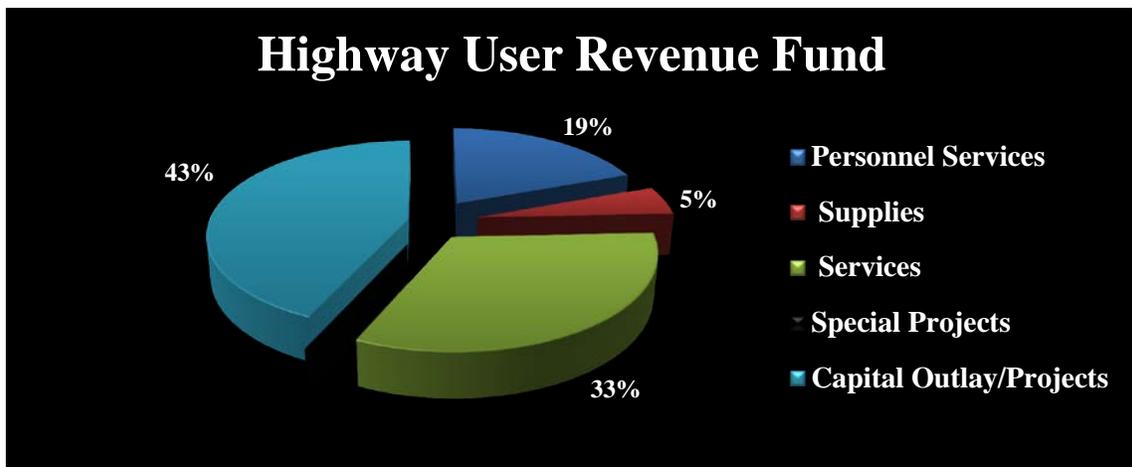
## Percent of Citywide Expenditure Budget (Excludes Contingency)



## Total Fund Budget



## FY 2015 Budgeted Expenditures



Fund Name: HURF  
Fund Number : 21

REVENUES		Actual				
Acct	Acct Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
100	HURF/STATE GASOLINE TAX	1,800,000	1,840,086	1,592,018	1,740,973	835,085
250	TRANSPORTATION FEE	0	36,134	36,134	0	0
550	REIMBURSEMENT	0	0	9,800	9,800	0
842	INTEREST REVENUE	0	0	0	0	0
970	TRANSFER IN	208,000	300,000	100,000	41,000	212,919
<b>TOTAL REVENUES</b>		<b>2,008,000</b>	<b>2,176,220</b>	<b>1,737,952</b>	<b>1,791,773</b>	<b>1,048,004</b>

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
100	Personnel Services	426,500	231,229	327,458	368,518	182,907
200	Supplies	109,000	52,376	148,155	88,944	43,327
300	Services	715,000	543,234	607,342	621,820	333,695
400	Special Projects	0	452,196	161,868	587,907	400,187
600	Capital Outlay/Projects	952,000	0	387,436	17,598	345,652
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Transfer Out	175,000	10,000	0	0	113,750
<b>TOTAL</b>		<b>2,377,500</b>	<b>1,289,035</b>	<b>1,632,259</b>	<b>1,684,787</b>	<b>1,419,518</b>

EXPENDITURES						
110	SALARIES AND WAGES	279,000	159,572	229,329	246,269	125,708
111	OVERTIME	0	640	2,666	6,322	2,347
117	COMPTIME	0	26	0	576	729
120	HEALTH-LIFE-DENTAL INSURAN	65,000	35,827	47,622	58,769	25,362
123	CALL BACK PAY	7,500	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTI	18,000	10,347	13,630	14,701	7,500
131	MEDICARE CONTRIBUTION	5,000	2,420	3,188	3,438	1,754
132	ASRS CONTRIBUTION	33,000	16,130	24,293	27,940	14,862
140	WORKERS COMPENSATION	13,000	5,732	5,500	8,978	4,645
141	UNEMPLOYMENT INSURANCE	2,000	535	1,223	1,498	0
142	AZ JOB TRAINING TAX	4,000	0	7	27	0
210	SMALL TOOLS/EQUIP/PARTS	2,500	523	494	1,259	291
211	FUEL AND LUBRICANTS	25,000	24,722	32,059	30,265	11,218
213	SAFETY EQUIPMENT/SUPPLIES	2,000	741	2,007	4,744	1,530
219	STREET SIGN EXPENSES	12,500	13,267	8,681	16,732	5,345
225	ASPHALT/COAL MATERIAL	6,500	3,513	8,902	998	997
233	UNIFORMS	0	0	0	177	0
237	EQUIPMENT/FURNITURE PURCHA	0	2,222	997	0	0
249	OPERATING MATERIAL & SUPPL	3,500	5,359	2,151	6,744	7,236
253	VEHICLE MAINTENANCE/REPAIR	0	112	0	13	0
269	OTHER MAINTENANCE/REPAIRS	57,000	1,917	92,864	28,012	16,710
311	PROFESSIONAL SERVICES	0	0	0	0	0
312	LEGAL SERVICES	0	0	3,300	0	0
313	CONTRACTED SERVICES	242,000	188,379	221,759	223,746	103,340
320	MEDICAL/DRUG EXAMS & TESTI	0	0	0	0	0
328	EQUIPMENT RENT/LEASES	2,500	1,178	0	7,170	0
350	TRAVEL AND PER DIEM	0	0	0	0	0
351	CONFERENCE,SEMINAR & TRAIN	0	96	0	0	0
361	PUBLISHING/ADVERTISEMENT C	500	574	56	537	0
370	DUES-MEMBERSHIPS-FEES	2,000	900	958	1,972	0
381	CELL PHONE/PAGER EXPENSE	3,000	3,233	2,077	2,660	956
388	STREET/TRAFFIC LIGHT ELEC	465,000	348,874	379,192	385,735	229,399
460	STREET IMPROVEMENTS	0	236,151	(3,724)	429,492	367,724
463	TRAFFIC SIGNAL PROJECTS/MA	0	148,441	165,592	158,415	32,463
469	PM-10 COMPLIANCE	0	67,604	0	0	0
610	FIELD EQUIPMENT PURCHASE	0	0	0	0	17,312
650	VEHICLE PURCHASE	0	0	0	0	0
665	TRAFFIC SIGNAL IMPROVEMENTS	102,000	0	0	0	18,278
666	STREET IMPROVEMENTS	850,000	0	387,436	17,598	310,062
950	TRANSFER OUT	175,000	10,000	0	0	113,750
<b>TOTAL EXPENDITURES</b>		<b>2,377,500</b>	<b>1,289,035</b>	<b>1,632,259</b>	<b>1,684,787</b>	<b>1,419,518</b>

NET REVENUE OVER EXPENDITURES (369,500) 887,185 105,693 106,986 (371,514)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
1,875,000	1,600,000	1,790,000	1,790,000	1,700,000	1,800,000	10,000	1%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
300,000	100,000	41,000	365,000	0	208,000	(157,000)	-43%
2,175,000	1,700,000	1,831,000	2,155,000	1,700,000	2,008,000	(147,000)	-7%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
458,000	415,000	407,000	405,001	421,500	426,500	21,499	5%
68,500	152,000	108,900	266,000	109,000	109,000	(157,000)	-59%
566,000	617,000	660,100	685,000	715,000	715,000	30,000	4%
674,500	155,000	1,005,000	155,000	0	0	(155,000)	-100%
0	745,500	0	915,000	1,005,500	952,000	37,000	4%
0	0	0	0	0	0	0	0%
10,000	0	0	195,000	0	175,000	(20,000)	-10%
1,777,000	2,084,500	2,181,000	2,621,001	2,251,000	2,377,500	(243,501)	-9%

288,500	292,500	271,713	271,228	278,364	279,000	7,772	3%
50,500	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
45,500	58,000	65,969	66,335	64,966	65,000	(1,335)	-2%
0	0	0	0	7,500	7,500	7,500	7500%
18,000	18,500	16,846	16,816	17,259	18,000	1,184	7%
4,500	4,500	3,940	3,933	4,036	5,000	1,067	27%
28,500	31,500	30,296	31,300	32,290	33,000	1,700	5%
21,500	9,500	10,632	11,261	12,415	13,000	1,739	15%
1,000	500	896	1,550	1,550	2,000	450	29%
0	0	6,708	2,578	3,120	4,000	1,422	55%
3,500	2,500	2,500	2,500	2,500	2,500	0	0%
23,000	25,000	25,000	25,000	25,000	25,000	0	0%
2,500	2,000	2,000	2,000	2,000	2,000	0	0%
25,000	12,500	12,500	12,500	12,500	12,500	0	0%
8,000	6,500	6,500	6,500	6,500	6,500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,500	3,500	3,500	160,500	3,500	3,500	(157,000)	-98%
0	0	0	0	0	0	0	0%
3,000	100,000	56,900	57,000	57,000	57,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
155,000	206,500	212,100	212,000	242,000	242,000	30,000	14%
500	0	0	0	0	0	0	0%
4,500	2,500	2,500	2,500	2,500	2,500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
500	500	500	500	500	500	0	0%
0	2,000	2,000	2,000	2,000	2,000	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
402,500	402,500	440,000	465,000	465,000	465,000	0	0%
376,500	0	850,000	0	0	0	0	0%
170,000	155,000	155,000	155,000	0	0	(155,000)	-100%
128,000	0	0	0	0	0	0	0%
0	0	0	0	53,500	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	65,000	102,000	102,000	37,000	57%
0	745,500	0	850,000	850,000	850,000	0	0%
10,000	0	0	195,000	0	175,000	(20,000)	-10%
1,777,000	2,084,500	2,181,000	2,621,001	2,251,000	2,377,500	(243,501)	-9%
398,000	(384,500)	(350,000)	(466,001)	(551,000)	(369,500)	96,501	-21%



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# LOCAL TRANSPORTATION ASSISTANCE FUND (LTAF)



City Manager  
Draft Budget

# LTAf

## Net Change from Previous Budget:

0	0%
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## Significant Changes:

- Covers cost of ADA transportation program.



## Capital Items:

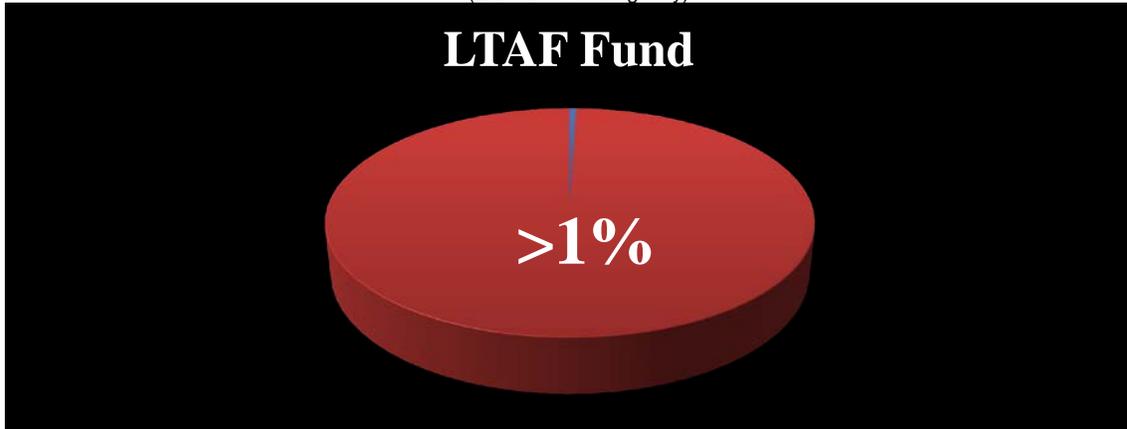
Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Equipment</b>	<b><i>TWO BUSES FOR LOCAL CIRCULATOR ROUTE</i></b> - Buses to provide for local transportation between City facilities and possibly local businesses.	N	\$193,000

## Personnel:

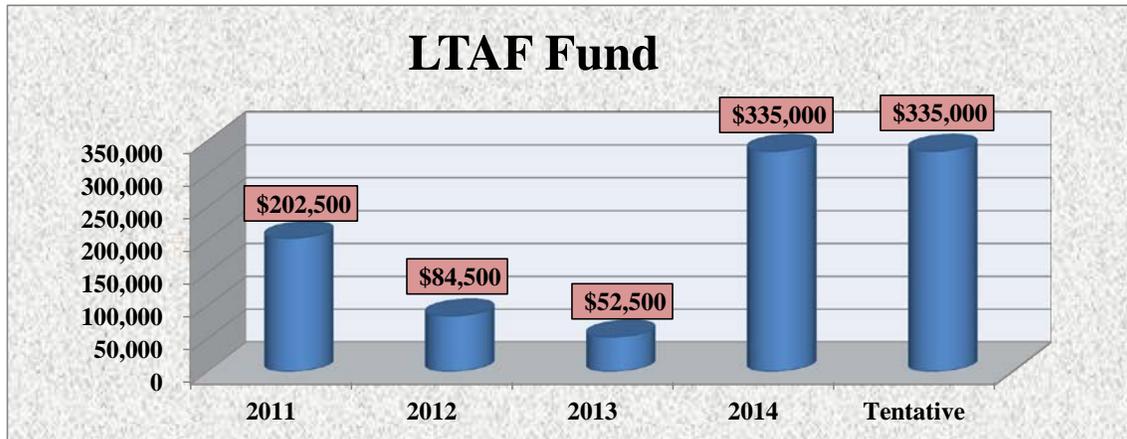
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	1.5	0	0	0	0
Filled	1.5	0	0	0	0

# Percent of Citywide Expenditure Budget

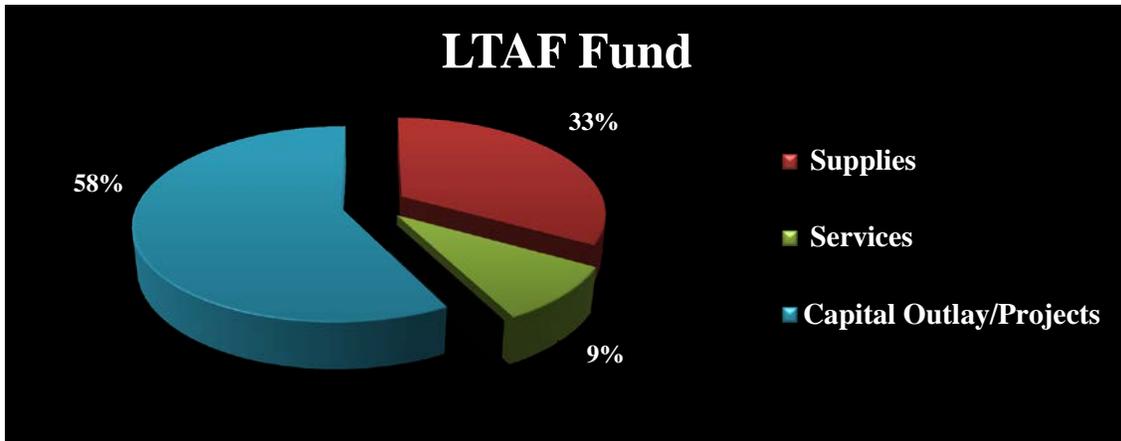
(Excludes Contingency)



## Total Fund Budget



## FY 2015 Budgeted Expenditures



Fund Name: LTAF

Fund Number : 23

REVENUES		Actual				
Acct	Acct Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec 2014
			2011	2012	2013	
150	LTAF/LOTTERY REVENUE SHARI	0	0	0	93,504	0
200	D.A.R.T. BUS FARES	0	11	0	0	0
350	VALLEY METRO (RPTA)	0	26,986	93,297	0	0
842	INTEREST REVENUE	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>0</b>	<b>26,997</b>	<b>93,297</b>	<b>93,504</b>	<b>0</b>

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec 2014
			2011	2012	2013	
100	Personnel Services	0	2,271	0	0	0
200	Supplies	111,000	0	845	0	0
300	Services	31,000	19,837	62,942	41,978	0
400	Special Projects	0	5,740	0	0	0
600	Capital Outlay/Projects	193,000	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>335,000</b>	<b>27,848</b>	<b>63,787</b>	<b>41,978</b>	<b>0</b>

EXPENDITURES						
110	SALARIES AND WAGES	0	(189)	0	0	0
111	OVERTIME	0	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURAN	0	2,164	0	0	0
130	SOCIAL SECURITY CONTRIBUTI	0	103	0	0	0
131	MEDICARE CONTRIBUTION	0	24	0	0	0
132	ASRS CONTRIBUTION	0	136	0	0	0
140	WORKERS COMPENSATION	0	29	0	0	0
141	UNEMPLOYMENT INSURANCE	0	4	0	0	0
142	AZ JOB TRAINING TAX	0	0	0	0	0
211	FUEL AND LUBRICANTS	0	0	0	0	0
219	STREET SIGN EXPENSES	0	0	845	0	0
230	OFFICE SUPPLIES	0	0	0	0	0
233	UNIFORMS	0	0	0	0	0
249	OPERATING MATERIAL & SUPPL	111,000	0	0	0	0
253	VEHICLE MAINTENANCE/REPAIR	0	0	0	0	0
313	CONTRACTED SERVICES	31,000	19,837	62,942	41,978	0
330	COUNTY TRANSPORTATION SERV	0	0	0	0	0
380	TELEPHONE EXPENSE	0	0	0	0	0
381	CELL PHONE/PAGER EXPENSE	0	0	0	0	0
460	STREET IMPROVEMENTS	0	5,740	0	0	0
650	VEHICLE PURCHASE	193,000	0	0	0	0
699	CAPITAL REQUEST NOT IN CIP	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>335,000</b>	<b>27,848</b>	<b>63,787</b>	<b>41,978</b>	<b>0</b>

**NET REVENUE OVER EXPENDITURES**      **(335,000)**      **(851)**      29,510      51,526      0

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	111,000	111,000	111,000	0	0%
52,500	84,500	52,500	31,000	31,000	31,000	0	0%
150,000	0	0	0	0	0	0	0%
0	0	0	193,000	193,000	193,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
202,500	84,500	52,500	335,000	335,000	335,000	0	0%

0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	111,000	111,000	111,000	0	0%
0	0	0	0	0	0	0	0%
52,500	84,500	52,500	31,000	31,000	31,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
150,000	0	0	0	0	0	0	0%
0	0	0	193,000	193,000	193,000	0	0%
0	0	0	0	0	0	0	0%
202,500	84,500	52,500	335,000	335,000	335,000	0	0%
(202,500)	(84,500)	(52,500)	(335,000)	(335,000)	(335,000)	0	0%



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# CAPITAL PROJECTS FUND - STREETS



City Manager  
Draft Budget

# CAPITAL PROJECTS – STREETS

## Net Change from Previous Budget:

(611,500)	-2%
-----------	-----

## Significant Changes:

- None



## Capital Items:

CARRY FORWARD PROJECT	
56-400-669 EL MIRAGE ROAD IMPROVEMENTS	\$31,430,000

## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

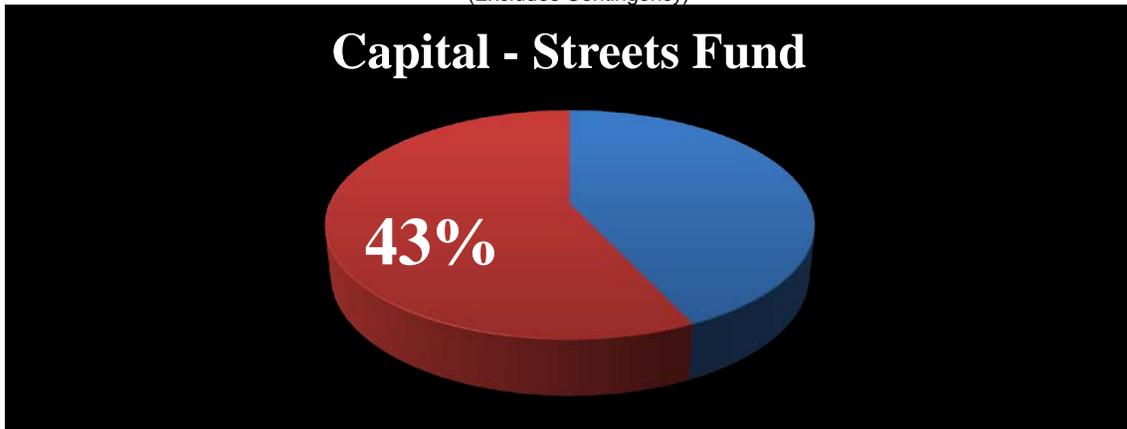
## Transfers:

<b>Transfer</b>	
	Capital St.
Photo	735,000

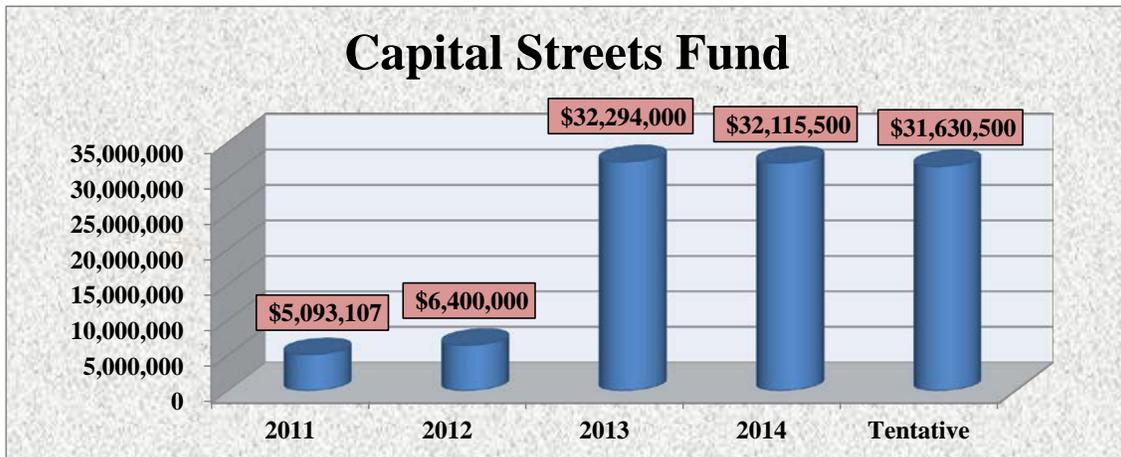
Budget Transfer Methodology	
Description:	From To Allocation %
Photo Enforcement	Photo Enforcement GF/Cap. St. 50% Each Fund*

\* Based on prior year's fund balance.

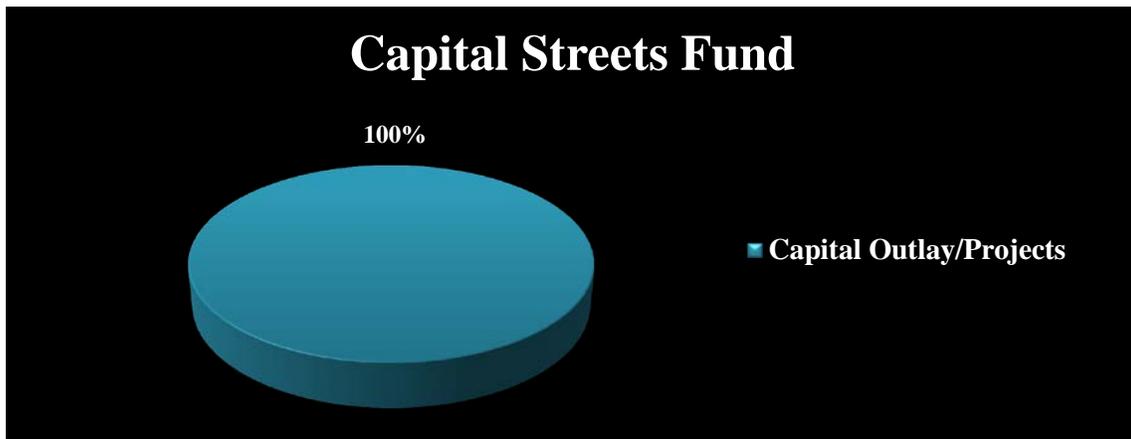
## Percent of Citywide Expenditure Budget (Excludes Contingency)



## Total Fund Budget



## FY 2015 Budgeted Expenditures



*Fund Name: Capital Projects - Streets*

*Fund Number : 56*

REVENUES		Actual			
		FY 2015 Tentative	For the Fiscal Year ending June 30,		
Acct	Acct Description	2011	2012	2013	2014
200	DYSART-ROAD IMPROVEMENTS	0	410,668	0	0
220	MAG STREET GRANT	0	0	0	0
550	REIMBURSEMENTS	22,625,000	23,729	0	45,972
755	RECOVERY FROM PRIOR YEAR	0	0	1,498	2,196
842	INTEREST REVENUE	0	0	0	5,420
501	BOND PROCEEDS	3,045,500	0	0	6,400,000
970	TRANSFER IN	735,000	175,000	0	76,000
<b>TOTAL REVENUES</b>		<b>26,405,500</b>	<b>609,397</b>	<b>1,498</b>	<b>6,529,588</b>

SUMMARY OF EXPENDITURES		Actual			
		FY 2015 Tentative	For the Fiscal Year ending June 30,		
Category	Category Description	2011	2012	2013	2014
100	Personnel Services	0	0	0	0
200	Supplies	0	0	0	0
300	Services	0	0	0	0
400	Special Projects	0	1,036,424	0	0
600	Capital Outlay/Projects	31,630,500	0	126,671	618,834
700	Debt Service - Interest/Fees	0	0	0	0
900	Contingency	0	0	0	0
<b>TOTAL</b>		<b>31,630,500</b>	<b>1,036,424</b>	<b>126,671</b>	<b>618,834</b>

EXPENDITURES		FY 2015 Tentative	Actual		
			For the Fiscal Year ending June 30,		
			2011	2012	2013
409	THUNDERBIRD - DYSART INTER	0	880,643	0	0
464	EL MIRAGE ROAD IMPROVEMENT	0	0	0	0
465	DYSART RANCHETTES PAVING	0	6,938	0	0
466	EL MIRAGE RD - OLIVE TO CA	0	50,000	0	0
467	TRAFFIC SIGNAL-DYSART & PE	0	0	0	0
468	PW10-ST04 CACTUS ROAD IMPR	0	98,843	0	0
666	STREET IMPROVEMENTS	200,000	0	0	0
669	EL MIRAGE ROAD IMPROVEMENT	31,430,500	0	126,671	598,740
698	CIP APPROVED CAPITAL	0	0	0	0
699	CONSTRUCTION NOT IN CIP	0	0	0	20,094
922	CIP PROJECTS	0	0	0	0
924	DYSART - PEORIA TO CAC & N	0	0	0	0
929	TRAFF SIGNAL - DYSART & CA	0	0	0	0
940	T-BIRD WIDENING	0	0	0	0
941	T-BIRD/GRAND AVE INTERSECT	0	0	0	0
942	T-BIRD/DYSART INTERSECTION	0	0	0	0
943	GRAND AVENUE - LANDSCAPING	0	0	0	0
944	DYSART - CACTUS TO SOLEDAD	0	0	0	0
945	ELM RD - T-BIRD TO SANTA F	0	0	0	0
946	PEORIA - EL MIRAGE TO DYSA	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>31,630,500</b>	<b>1,036,424</b>	<b>126,671</b>	<b>618,834</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>(5,225,000)</b>	<b>(427,027)</b>	<b>(125,173)</b>	<b>5,910,754</b>

Budget						Change		
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015		
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
75,000	0	25,818,000	25,996,500	0	22,625,000	(3,371,500)	-13%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
2,100,000	6,400,000	6,400,000	0	0	3,045,500	3,045,500	3045500%	
175,000	0	76,000	1,020,500	0	735,000	(285,500)	-28%	
2,350,000	6,400,000	32,294,000	27,017,000	0	26,405,500	(611,500)	-2%	

Budget						Change		
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015		
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
5,093,107	0	0	0	0	0	0	0%	
0	6,400,000	32,294,000	32,115,500	0	31,630,500	(485,000)	-2%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
5,093,107	6,400,000	32,294,000	32,115,500	0	31,630,500	(485,000)	-2%	
2,543,107	0	0	0	0	0	0	0%	
1,000,000	0	0	0	0	0	0	0%	
1,100,000	0	0	0	0	0	0	0%	
50,000	0	0	0	0	0	0	0%	
300,000	0	0	0	0	0	0	0%	
100,000	0	0	0	0	0	0	0%	
0	0	0	200,000	0	200,000	0	0%	
0	6,400,000	32,094,000	31,430,500	0	31,430,500	0	0%	
0	0	0	0	0	0	0	0%	
0	0	200,000	485,000	0	0	(485,000)	-100%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
0	0	0	0	0	0	0	0%	
5,093,107	6,400,000	32,294,000	32,115,500	0	31,630,500	(485,000)	-2%	
(2,743,107)	0	0	(5,098,500)	0	(5,225,000)	(126,500)	2%	



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# MUNICIPAL COURT FUND



City Manager  
Draft Budget

# MUNICIPAL COURT

## Net Change from Previous Budget:

168,000	30%
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## Significant Changes:

- Security service expenses of \$49,000 were moved from Fund 15 – Court Enhancement.
- A part time Court Clerk position and a part time Account Clerk position were added.

## Capital Items:

- No capital was requested this year for this department.



## Personnel:

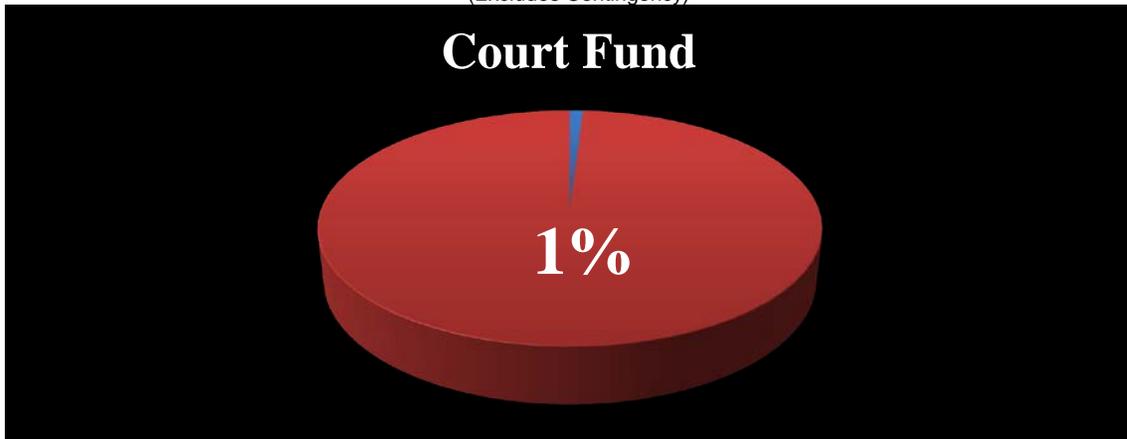
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	7.1	8.1	8.1	12.2	13.1
Filled	7.1	7.1	8.1		

## Transfers:

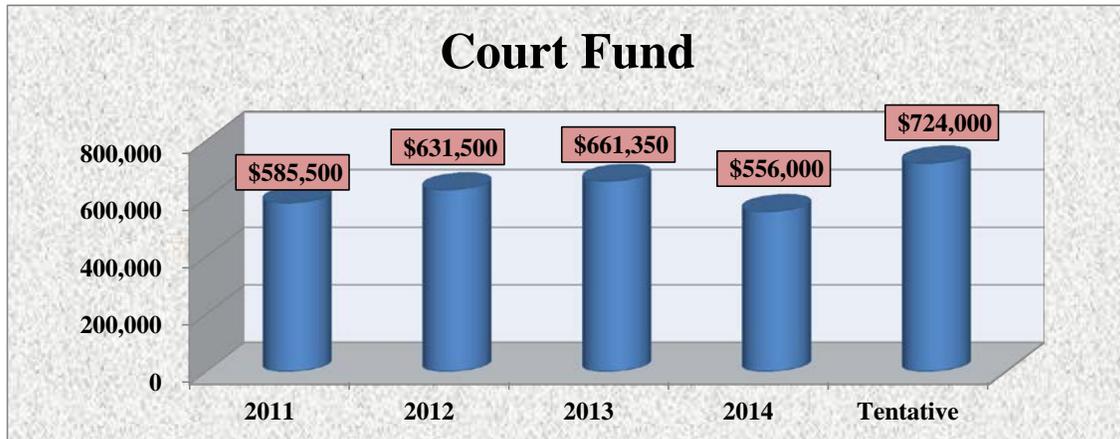
Transfer	
<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 5px; margin-right: 10px;">                     Out ↓                 </div> <div style="margin-right: 10px;">→</div> <div style="border: 1px solid black; padding: 5px;">                     In                      Court                 </div> </div>	
Gen. Fund	\$219,000

# Percent of Citywide Expenditure Budget

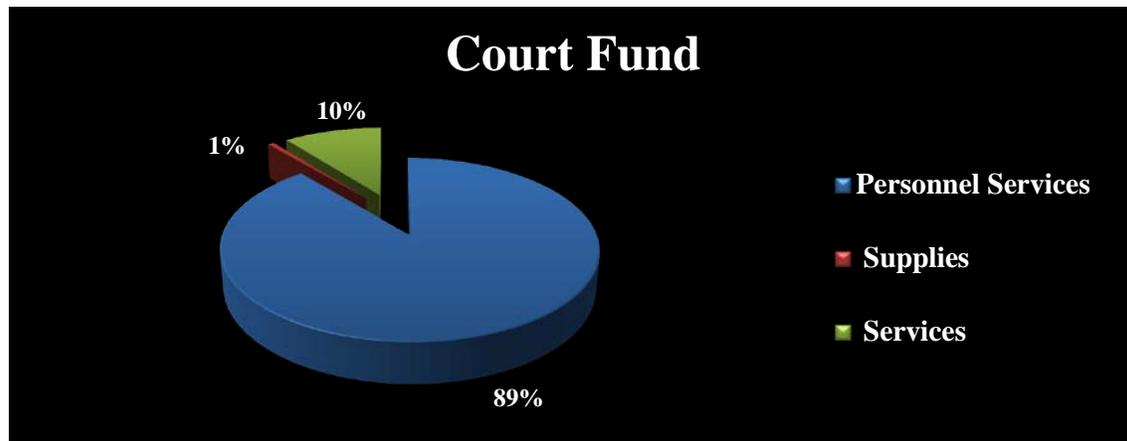
(Excludes Contingency)



## Total Fund Budget



## FY 2015 Budgeted Expenditures



*Fund Name: Municipal Court*

*Fund Number : 14*

REVENUES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	2011	2012	2013	2014	
100	COURT FINES	145,000	0	201,447	182,588	80,958
200	DEFENSIVE DRIVING REVENUE	15,000	0	14,820	18,665	8,725
250	GRANT REVENUE	0	0	0	0	0
350	FORFEITURE REVENUE	5,000	0	250	4,630	2,714
550	LOCAL COST	5,000	0	10,877	8,466	1,397
552	WARRANT FEE	5,000	0	7,003	8,276	3,458
553	LOCAL DEFAULT FEE	180,000	0	46,517	119,369	97,953
650	JCEF - LOCAL FUND	0	0	121	390	162
700	MISCELLANEOUS FEES	0	0	1,063	3,365	1,411
940	CASH OVER/SHORT	0	0	(81)	(48)	(13)
970	TRANSFER IN	219,000	0	300,500	227,850	218,750
<b>TOTAL REVENUES</b>		<b>574,000</b>	<b>0</b>	<b>582,517</b>	<b>573,551</b>	<b>415,515</b>

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	2011	2012	2013	2014	
100	Personnel Services	644,000	543,869	531,160	514,188	399,809
200	Supplies	5,000	4,134	4,222	4,734	6,155
300	Services	75,000	33,072	47,171	57,001	8,042
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>724,000</b>	<b>581,075</b>	<b>582,553</b>	<b>575,923</b>	<b>414,006</b>

EXPENDITURES						
110	SALARIES AND WAGES	626,000	404,637	386,779	375,304	312,019
111	OVERTIME	12,000	413	5,046	9,782	2,532
117	COMPTIME	0	424	1,997	679	192
120	HEALTH-LIFE-DENTAL INSURAN	83,000	66,609	64,363	54,991	30,291
130	SOCIAL SECURITY CONTRIBUTI	39,000	23,577	22,754	22,859	18,975
131	MEDICARE CONTRIBUTION	10,000	5,577	5,387	5,372	4,438
132	ASRS CONTRIBUTION	66,000	39,289	42,007	42,305	28,912
140	WORKER'S COMPENSATION	2,000	2,256	601	784	610
141	UNEMPLOYMENT INSURANCE	5,000	1,087	2,226	1,889	1,840
142	AZ JOB TRAINING TAX	11,000	0	0	40	0
198	WORKER'S COMP REIMBURSEMENTS	0	0	0	183	0
199	LABOR DISTRIBUTION	(210,000)	0	0	0	0
230	OFFICE SUPPLIES	5,000	3,618	3,936	2,150	1,483
249	OPERATING MATERIAL & SUPPL	0	516	286	2,584	4,672
311	PROFESSIONAL SERVICES	0	333	10,688	4,636	0
319	INTERPRETER	10,000	10,350	11,440	9,472	4,870
338	ARMORED CAR SERVICES	0	4,948	5,139	5,376	0
339	JURY POLL EXPENSES	1,000	0	0	0	0
345	SECURITY SERVICES	49,000	12,312	12,870	29,046	0
350	TRAVEL AND PER DIEM	2,000	7	269	430	0
351	CONFERENCE, SEMINAR & TRAIN	2,500	225	200	375	0
360	PRINTING COSTS	5,500	2,827	3,853	3,803	1,664
361	PUBLISHING/ADVERTISEMENT C	1,000	0	0	0	0
362	MAILING COST	3,000	1,698	2,341	3,412	1,508
370	DUES-MEMBERSHIPS-FEES	500	295	0	370	0
371	SUBSCRIPTIONS	500	77	371	81	0
<b>TOTAL EXPENDITURES</b>		<b>724,000</b>	<b>581,075</b>	<b>582,553</b>	<b>575,923</b>	<b>414,006</b>

**NET REVENUE OVER EXPENDITURES**      **(150,000)**      **(581,075)**      **(36)**      **(2,372)**      **1,509**

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	400,000	250,000	145,000	145,000	145,000	0	0%
0	35,000	120,000	15,000	15,000	15,000	0	0%
0	51,000	26,000	0	0	0	0	0%
0	0	0	5,000	5,000	5,000	0	0%
0	5,000	7,500	5,000	5,000	5,000	0	0%
0	3,000	5,000	5,000	5,000	5,000	0	0%
0	20,000	25,000	75,000	180,000	180,000	105,000	140%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	117,500	227,850	375,000	0	219,000	(156,000)	-42%
0	631,500	661,350	625,000	355,000	574,000	(51,000)	-8%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
544,500	595,500	610,000	528,000	1,149,000	644,000	116,000	22%
4,000	4,000	4,000	4,000	5,000	5,000	1,000	25%
37,000	32,000	47,350	24,000	75,000	75,000	51,000	213%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
585,500	631,500	661,350	556,000	1,229,000	724,000	168,000	30%
406,000	436,500	440,649	591,896	625,521	626,000	34,104	6%
0	3,000	5,000	24,000	0	12,000	(12,000)	-50%
0	0	0	0	0	0	0	0%
66,500	72,000	77,457	95,117	82,898	83,000	(12,117)	-13%
24,500	27,500	26,810	36,116	38,782	39,000	2,884	8%
6,000	6,500	6,389	8,582	9,070	10,000	1,418	17%
39,000	46,000	47,950	66,265	65,809	66,000	(265)	0%
1,500	2,500	934	1,352	1,600	2,000	648	48%
1,000	1,500	1,344	4,393	4,910	5,000	607	14%
0	0	3,467	10,279	10,410	11,000	721	7%
0	0	0	0	0	0	0	0%
0	0	0	(310,000)	310,000	(210,000)	100,000	-32%
4,000	4,000	4,000	4,000	5,000	5,000	1,000	25%
0	0	0	0	0	0	0	0%
0	0	5,000	0	0	0	0	0%
13,000	8,000	10,000	10,000	10,000	10,000	0	0%
4,000	4,000	4,250	0	0	0	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
13,000	13,000	14,000	0	49,000	49,000	49,000	49000%
0	0	1,500	1,500	2,000	2,000	500	33%
0	0	1,500	1,500	2,500	2,500	1,000	67%
3,000	3,000	5,000	5,000	5,500	5,500	500	10%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
2,000	2,000	3,000	3,000	3,000	3,000	0	0%
0	0	500	500	500	500	0	0%
0	0	600	500	500	500	0	0%
585,500	631,500	661,350	556,000	1,229,000	724,000	168,000	30%
(585,500)	0	0	69,000	(874,000)	(150,000)	(219,000)	-317%



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# MUNICIPAL COURT ENHANCEMENT FUND



City Manager  
Draft Budget

# MUNICIPAL COURT ENHANCEMENT FUND

## Net Change from Previous Budget:

720,500	113%
---------	------

## Significant Changes:

- Labor distributions from Police and Court decreased \$139,500.
- Security services moved to Fund 14 - Court.
- Increase to Court Tech Account Expense to balance fund.



## Capital Items:

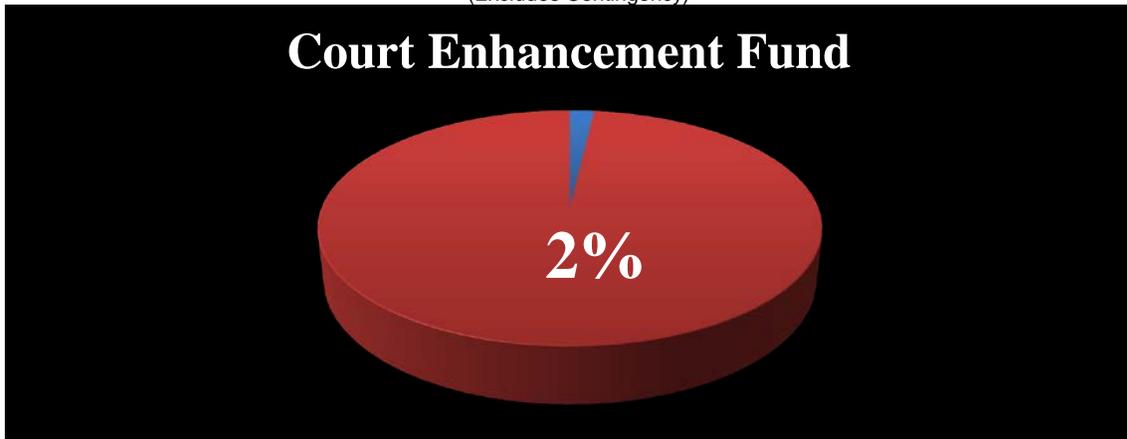
- No capital was requested this year for this department.

## Personnel:

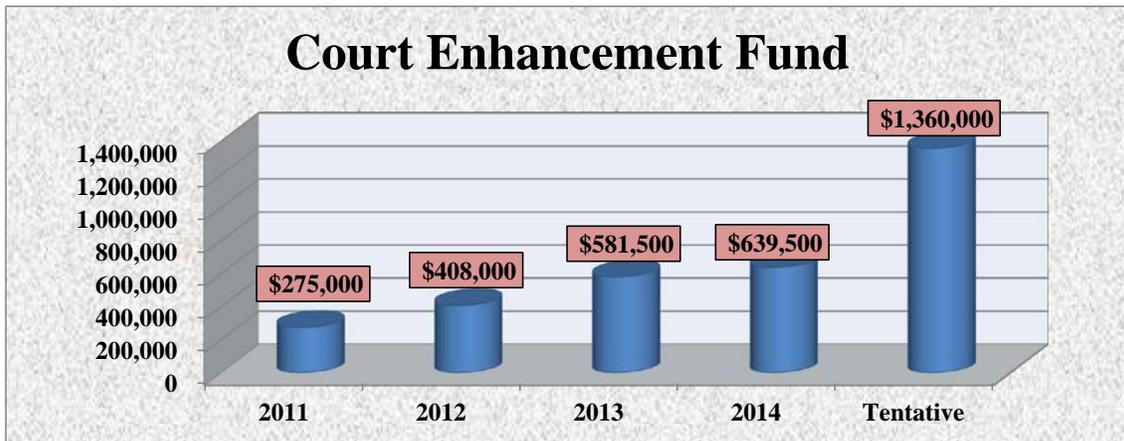
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 <sup>th</sup>					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	2	2	3	0	0
Filled	1	3	3	0	

# Percent of Citywide Expenditure Budget

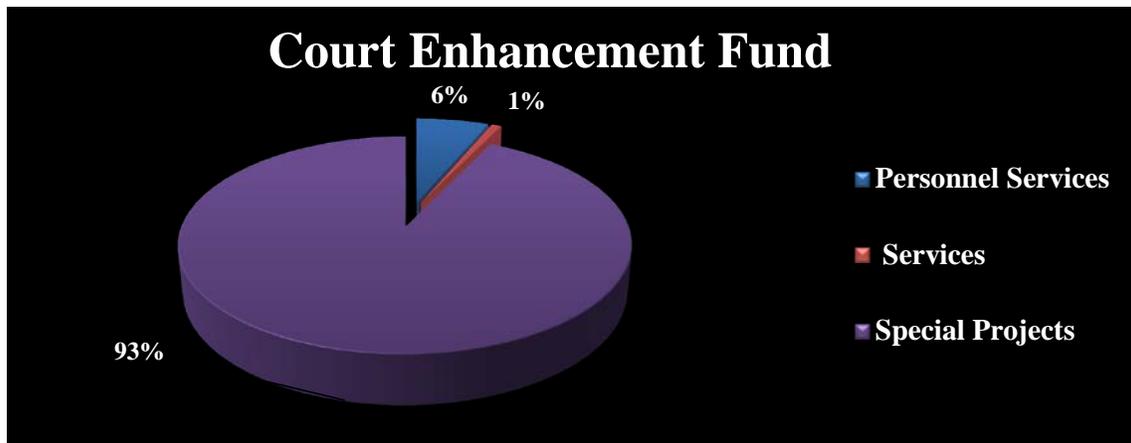
(Excludes Contingency)



## Total Fund Budget



## FY 2015 Budgeted Expenditures



**Fund Name: Municipal Court Enhancement Fund**  
**Fund Number : 15**

REVENUES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	2011	2012	2013	2014	
750	UNCLASSIFIED REVENUES	0	0	0	0	
627	COURT TIME PMT REVENUE	40,000	12,565	16,201	31,630	22,294
628	COURT FTG FEE REVENUE	25,000	7,148	9,091	17,838	13,711
629	COURT TECH ACCT REVENUE	330,000	120,065	343,285	466,581	192,546
842	INTEREST REVENUE	0	483	503	716	481
<b>TOTAL REVENUES</b>		<b>395,000</b>	140,261	369,080	516,765	229,032

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	2011	2012	2013	2014	
100	Personnel Services	85,500	65,882	119,776	141,527	104,634
200	Supplies	0	0	0	0	0
300	Services	12,000	0	0	0	23,057
400	Special Projects	1,262,500	11,114	43,569	29,523	26,121
600	Capital Outlay/Projects	0	0	18,500	58,664	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>1,360,000</b>	76,996	181,845	229,714	153,812

EXPENDITURES						
110	SALARIES AND WAGES	0	28,753	53,341	63,890	0
111	OVERTIME	0	0	360	1,540	0
117	COMPTIME	0	114	590	2,970	0
120	HEALTH-LIFE-DENTAL INSURAN	0	6,718	10,729	286	0
130	SOCIAL SECURITY CONTRIBUTI	0	1,631	3,166	4,236	0
131	MEDICARE CONTRIBUTION	0	381	738	991	0
132	ASRS CONTRIBUTION	0	2,843	5,718	6,711	0
134	DEFERRED COMPENSATION	0	0	0	371	0
140	COMPENSATION INSURANCE	0	57	100	0	0
141	UNEMPLOYMENT INSURANCE	0	135	879	1,063	0
142	AZ JOB TRAINING TAX	0	0	0	4	0
199	LABOR DISTRIBUTION	85,500	25,250	44,155	59,465	104,634
338	ARMORED CAR SERVICES	5,000	0	0	0	2,349
345	SECURITY SERVICES	0	0	0	0	20,708
372	BANK CHARGES	7,000	0	0	0	0
377	MISCELLANEOUS EXPENSES	0	0	0	0	0
410	COURT TECHNOLOGY ACCT EXPE	1,262,500	11,114	42,622	24,165	26,121
420	TIME PMT ACCT EXPENSES	0	0	947	5,358	0
661	BUILDING/DATA INFRAS. IMPROV	0	0	18,500	58,664	0
<b>TOTAL EXPENDITURES</b>		<b>1,360,000</b>	76,996	181,845	229,714	153,812

**NET REVENUE OVER EXPENDITURES**      **(965,000)**      63,265      187,235      287,051      75,220

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	10,000	10,000	25,000	40,000	40,000	15,000	60%
0	5,000	10,000	15,000	25,000	25,000	10,000	67%
0	25,000	150,000	400,000	330,000	330,000	(70,000)	-18%
0	0	1,500	0	0	0	0	0%
0	40,000	171,500	440,000	395,000	395,000	(45,000)	-10%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
116,500	102,000	199,500	225,000	225,000	85,500	(139,500)	-62%
0	0	0	0	0	0	0	0%
7,000	7,000	2,000	34,500	12,000	12,000	(22,500)	-65%
151,500	299,000	380,000	380,000	0	1,262,500	882,500	232%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
275,000	408,000	581,500	639,500	237,000	1,360,000	720,500	113%
73,500	61,500	98,635	0	0	0	0	0%
0	0	5,000	0	0	0	0	0%
0	17,500	0	0	0	0	0	0%
23,000	11,000	22,301	0	0	0	0	0%
5,000	4,000	6,115	0	0	0	0	0%
1,500	1,000	1,430	0	0	0	0	0%
10,000	6,500	10,998	0	0	0	0	0%
1,000	0	0	0	0	0	0	0%
2,000	0	209	0	0	0	0	0%
500	500	336	0	0	0	0	0%
0	0	976	0	0	0	0	0%
0	0	53,500	225,000	225,000	85,500	(139,500)	-62%
0	0	0	4,500	5,000	5,000	500	11%
0	0	0	28,000	0	0	(28,000)	-100%
7,000	7,000	2,000	2,000	7,000	7,000	5,000	250%
0	0	0	0	0	0	0	0%
151,500	299,000	380,000	380,000	0	1,262,500	882,500	232%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
275,000	408,000	581,500	639,500	237,000	1,360,000	720,500	113%
(275,000)	(368,000)	(410,000)	(199,500)	158,000	(965,000)	(765,500)	384%



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# PHOTO ENFORCEMENT FUND



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget

# PHOTO ENFORCEMENT

## Net Change from Previous Budget:

(505,000)	-12%
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## Significant Changes:

- Labor distribution for Court personnel increased by \$39,500.
- Reserves decreased by \$1,024,500 primarily from projected reductions in revenue.
- \$1,470,000 transfer out to Public Safety and Northern Parkway project.



## Capital Items:

- No capital was requested this year for this department.

## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 <sup>th</sup>					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	0	0	4	0	0
Filled	0	0	4	0	0

## Transfers:

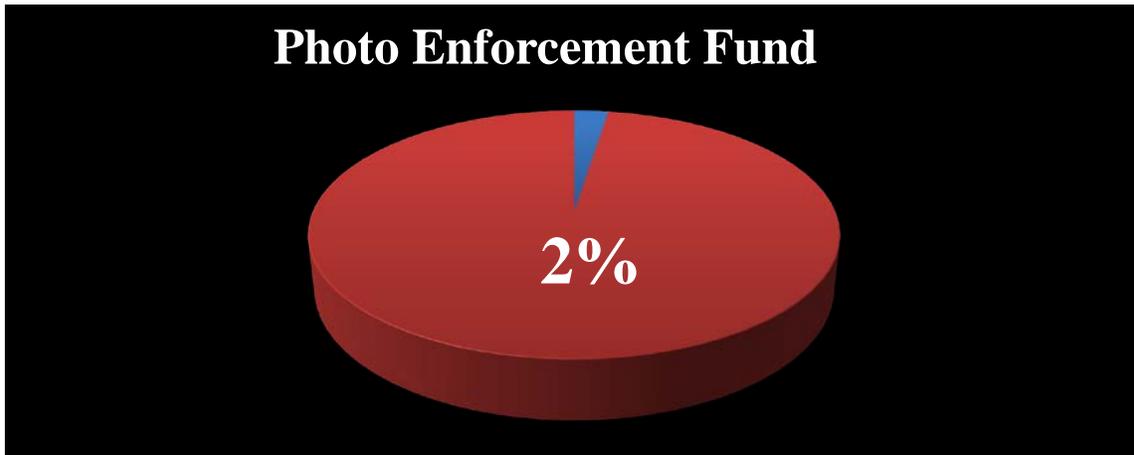
Transfer		
	Gen. Fund	Capital St.
Out		
In		
Photo	735,000	735,000

Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*

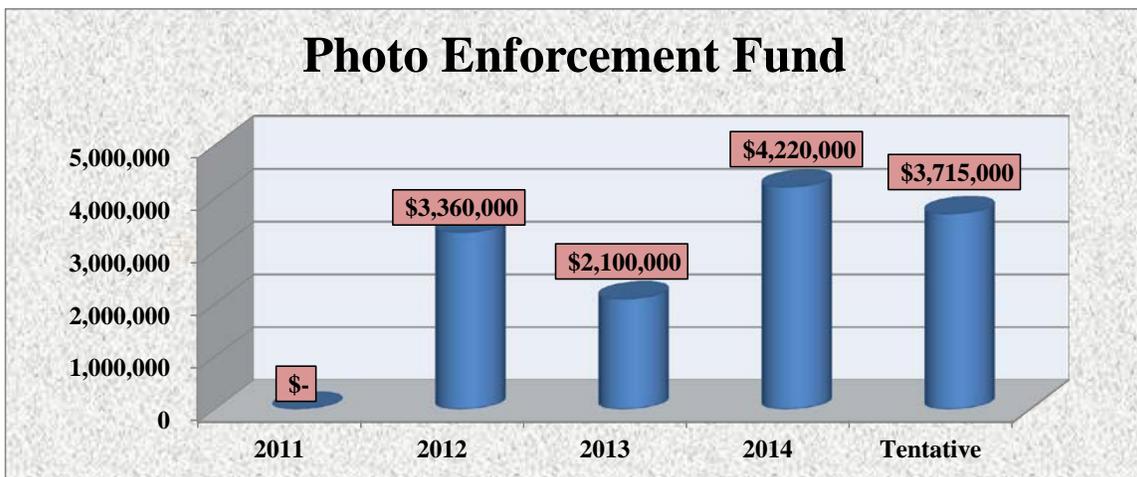
\* Based on prior year's fund balance.

# Percent of Citywide Expenditure Budget

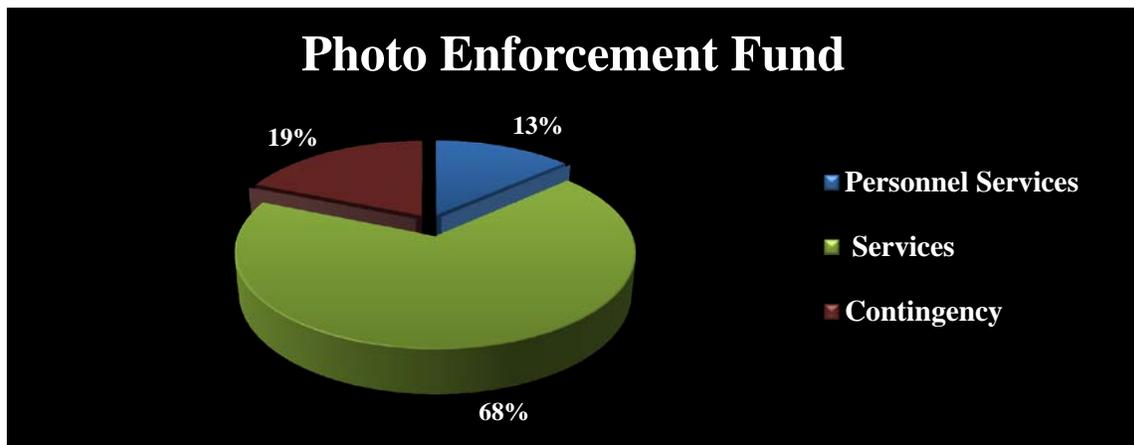
(Excludes Contingency)



Total Fund Budget



FY 2015 Budgeted Expenditures



*Fund Name: Photo Enforcement*  
*Fund Number : 16*

REVENUES		Actual				
Acct	Acct Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
105	PHOTO RADAR FINE	1,000,000	0	1,056,005	1,490,323	616,631
111	PROCESS SERVER - REDFLEX	130,000	0	37,416	142,721	70,717
200	DEFENSIVE DRIVING REVENUE	650,000	0	869,590	1,060,775	373,305
<b>TOTAL REVENUES</b>		<b>1,780,000</b>	<b>0</b>	<b>1,963,011</b>	<b>2,693,819</b>	<b>1,060,653</b>

SUMMARY OF EXPENDITURES			Actual				
Dept	Category	Category Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
				2011	2012	2013	2014
	100	Personnel Services	303,000	0	34,738	165,526	115,691
	200	Supplies	0	0	0	0	0
	300	Services	1,520,000	0	755,628	1,056,218	171,557
	400	Special Projects	0	0	0	0	0
	600	Capital Outlay/Projects	0	0	0	0	0
	700	Debt Service - Interest/Fees	0	0	0	0	0
	900	Contingency	1,892,000	0	183,000	0	990,000
<b>TOTAL</b>		<b>3,715,000</b>	<b>0</b>	<b>973,366</b>	<b>1,221,744</b>	<b>1,277,248</b>	

EXPENDITURES							
430	110	SALARIES AND WAGES	0	0	0	39,109	0
430	111	OVERTIME	0	0	0	4,939	0
430	117	COMP TIME	0	0	0	222	0
430	120	HEALTH-LIFE-DENTAL INSURAN	0	0	0	2,552	0
430	130	SOCIAL SECURITY CONTRIBUTI	0	0	0	2,698	0
430	131	MEDICARE CONTRIBUTION	0	0	0	631	0
430	132	ASRS CONTRIBUTION	0	0	0	4,938	0
430	140	WORKERS COMPENSATION	0	0	0	65	0
430	141	UNEMPLOYMENT INSURANCE	0	0	0	468	0
430	142	AZ JOB TRAINING TAX	0	0	0	4	0
430	199	LABOR DISTRIBUTION	178,000	0	0	0	69,250
430	230	OFFICE SUPPLIES	0	0	0	0	0
430	372	BANK CHARGES	20,000	0	0	64,836	25,137
430	377	MISCELLANEOUS EXPENSE	0	0	0	60	0
<b>TOTAL COURT</b>		<b>198,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,522</b>	<b>94,387</b>

551	110	SALARIES AND WAGES	0	0	26,183	81,953	0
551	111	OVERTIME	0	0	28	399	0
551	117	COMP TIME	0	0	149	55	0
551	120	HEALTH-LIFE-DENTAL INSURAN	0	0	3,596	13,855	0
551	130	SOCIAL SECURITY CONTRIBUTI	0	0	1,551	4,895	0
551	131	MEDICARE CONTRIBUTION	0	0	363	1,145	0
551	132	ASRS CONTRIBUTION	0	0	2,100	6,920	0
551	140	WORKERS COMPENSATION	0	0	37	180	0
551	141	UNEMPLOYMENT RESERVE	0	0	731	491	0
551	142	AZ JOB TRAINING TAX	0	0	0	7	0
551	199	LABOR DISTRIBUTION	125,000	0	0	0	46,441
551	354	PHOTO ENFORCEMENT SERVICES	1,500,000	0	732,960	991,322	146,420
551	372	BANK CHARGES	0	0	22,668	0	0
551	920	RESERVE	422,000	0	0	0	0
551	950	TRANSFER OUT	1,470,000	0	183,000	0	990,000
<b>TOTAL POLICE</b>		<b>3,517,000</b>	<b>0</b>	<b>973,366</b>	<b>1,101,222</b>	<b>1,182,861</b>	

**TOTAL EXPENDITURES 3,715,000 0 973,366 1,221,744 1,277,248**

**NET REVENUE OVER EXPENDITURES (1,935,000) 0 989,645 1,472,075 (216,595)**

Budget						Change	
2011	For the Fiscal Year ending June 30,			FY 2015		FY 2014 to FY2015	
	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	1,620,000	1,000,000	1,270,000	1,000,000	1,000,000	(270,000)	-21%
0	120,000	100,000	130,000	130,000	130,000	0	0%
0	1,620,000	900,000	1,070,000	650,000	650,000	(420,000)	-39%
0	3,360,000	2,000,000	2,470,000	1,780,000	1,780,000	(690,000)	-28%

Budget						Change	
2011	For the Fiscal Year ending June 30,			FY 2015		FY 2014 to FY2015	
	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	160,000	230,000	263,500	263,500	303,000	39,500	15%
0	0	2,250	0	0	0	0	0%
0	3,000,000	1,340,000	1,520,000	1,520,000	1,520,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	200,000	527,750	2,436,500	1,470,000	1,892,000	(544,500)	-22%
0	3,360,000	2,100,000	4,220,000	3,253,500	3,715,000	(505,000)	-12%
0	0	72,110	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	22,230	0	0	0	0	0%
0	0	4,471	0	0	0	0	0%
0	0	1,046	0	0	0	0	0%
0	0	8,040	0	0	0	0	0%
0	0	153	0	0	0	0	0%
0	0	224	0	0	0	0	0%
0	0	725	0	0	0	0	0%
0	0	0	138,500	138,500	178,000	39,500	29%
0	0	2,250	0	0	0	0	0%
0	0	40,000	20,000	20,000	20,000	0	0%
0	0	0	0	0	0	0	0%
<b>0</b>	<b>0</b>	<b>151,249</b>	<b>158,500</b>	<b>158,500</b>	<b>198,000</b>	<b>39,500</b>	<b>25%</b>
0	133,000	93,350	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	11,208	0	0	0	0	0%
0	10,000	5,788	0	0	0	0	0%
0	2,000	1,354	0	0	0	0	0%
0	14,000	5,441	0	0	0	0	0%
0	970	198	0	0	0	0	0%
0	20	448	0	0	0	0	0%
0	10	3,214	0	0	0	0	0%
0	0	0	125,000	125,000	125,000	0	0%
0	3,000,000	1,300,000	1,500,000	1,500,000	1,500,000	0	0%
0	0	0	0	0	0	0	0%
0	200,000	527,750	1,446,500	0	422,000	(1,024,500)	-71%
0	0	0	990,000	1,470,000	1,470,000	480,000	48%
<b>0</b>	<b>3,360,000</b>	<b>1,948,751</b>	<b>4,061,500</b>	<b>3,095,000</b>	<b>3,517,000</b>	<b>(544,500)</b>	<b>-13%</b>
0	3,360,000	2,100,000	4,220,000	3,253,500	3,715,000	(505,000)	-12%
0	0	(100,000)	(1,750,000)	(1,473,500)	(1,935,000)	(185,000)	11%



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# POLICE TOWING FUND



City Manager  
Draft Budget

# POLICE TOWING

## Net Change from Previous Budget:

0	0%
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## Significant Changes:

- No significant changes to operations.



## Capital Items:

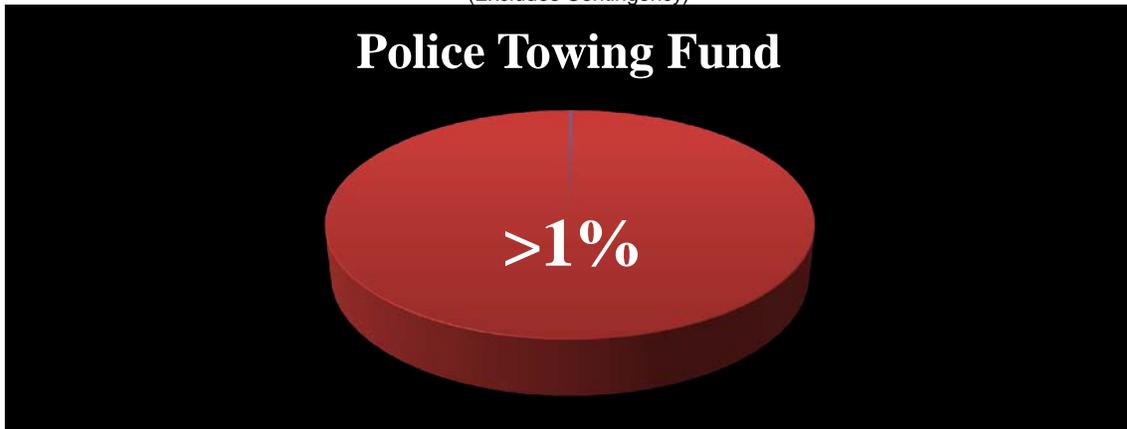
- No capital was requested this year for this department.

## Personnel:

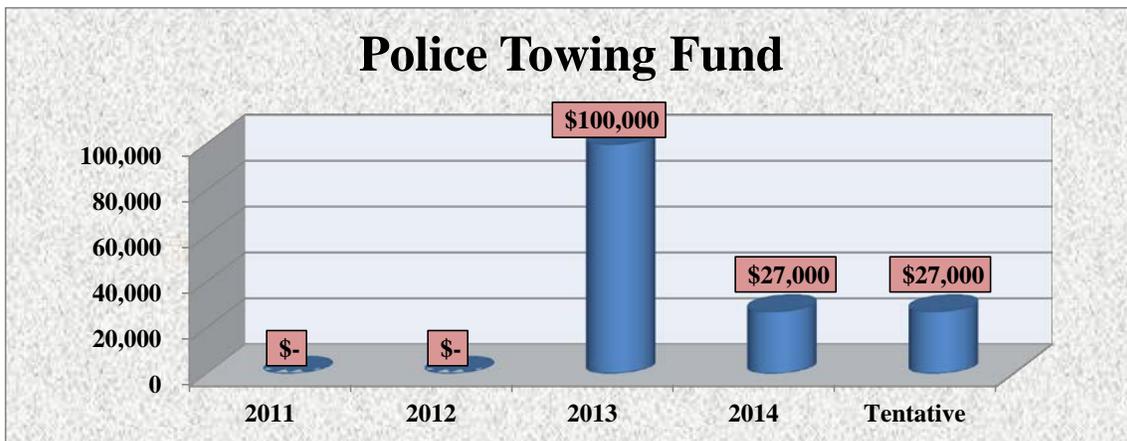
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

# Percent of Citywide Expenditure Budget

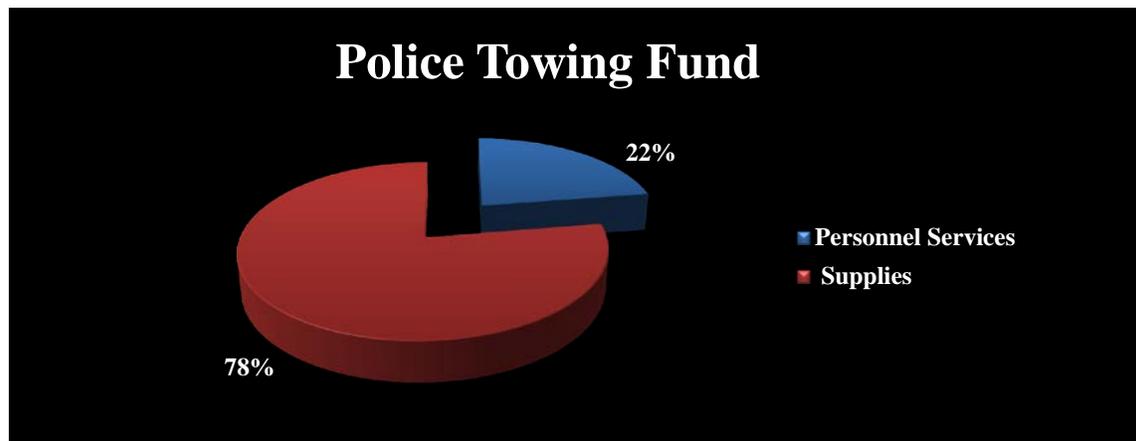
(Excludes Contingency)



## Total Fund Budget



## FY 2015 Budgeted Expenditures



*Fund Name: Police Towing*  
*Fund Number : 28*

REVENUES			Actual				
Dept	Acct	Acct Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
				2011	2012	2013	2014
360	563	IMPOUND REVENUE (28-3511)	60,000	0	0	55,800	33,420
<b>TOTAL REVENUES</b>			<b>60,000</b>	0	0	55,800	33,420

SUMMARY OF EXPENDITURES			Actual				
Category	Category Description		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
				2011	2012	2013	2014
100		Personnel Services	27,000	0	0	24,744	10,530
200		Supplies	0	0	0	0	0
300		Services	0	0	0	0	0
400		Special Projects	0	0	0	0	0
600		Capital Outlay/Projects	0	0	0	0	0
700		Debt Service - Interest/Fees	0	0	0	0	0
900		Contingency	0	0	0	0	0
<b>TOTAL</b>			<b>27,000</b>	0	0	24,744	10,530

EXPENDITURES							
450	199	LABOR DISTRIBUTION	27,000	0	0	24,744	10,530
450	249	OPERATING MATERIALS AND SUPPLIES	93,000	0	0	0	0
<b>TOTAL EXPENDITURES</b>			<b>120,000</b>	0	0	24,744	10,530
<b>NET REVENUE OVER EXPENDITURES</b>			<b>(60,000)</b>	0	0	31,056	22,890

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	100,000	60,000	60,000	60,000	0	0%
0	0	100,000	60,000	60,000	60,000	0	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	100,000	27,000	27,000	27,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	100,000	27,000	27,000	27,000	0	0%
0	0	100,000	27,000	27,000	27,000	0	0%
0	0	0	0	1,500	93,000	93,000	93000%
0	0	100,000	27,000	28,500	120,000	93,000	344%
0	0	0	33,000	31,500	(60,000)	(93,000)	-282%



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# COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)



City Manager  
Draft Budget

# CDBG

## Net Change from Previous Budget:

(139,000)	-40%
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## Significant Changes:

- Projected budget amount for Main Street Sidewalk Improvement and Santa Fe Lane Sidewalk Improvement projects decreased.



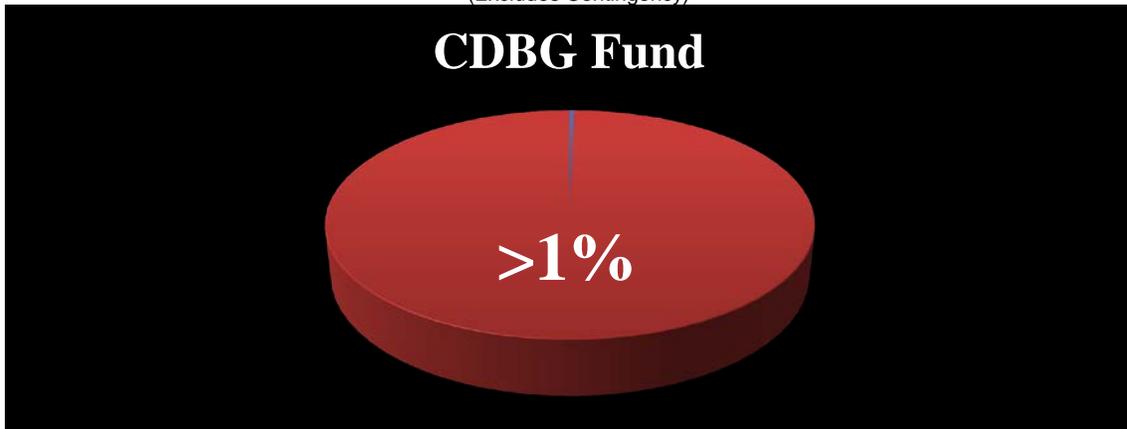
## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Improvement</b>	MAIN STREET SIDEWALK IMPROVEMENTS - Provide new sidewalk on the west side of Main Street north of Meyer Lane. This project will also require the relocation of two water meters and boxes. Design to be completed in-house. Construction to be requested to be funded with CDBG FY14/15 Grant.	N	\$61,000
<b>Improvement</b>	SANTA FE LANE SIDEWALK IMPROVEMENTS - Provide new sidewalk on the south side of Santa Fe Lane between El Mirage Road and 5th Avenue. Design to be completed in-house. Construction to be requested to be funded with CDBG FY14/15 Grant.	N	\$150,000

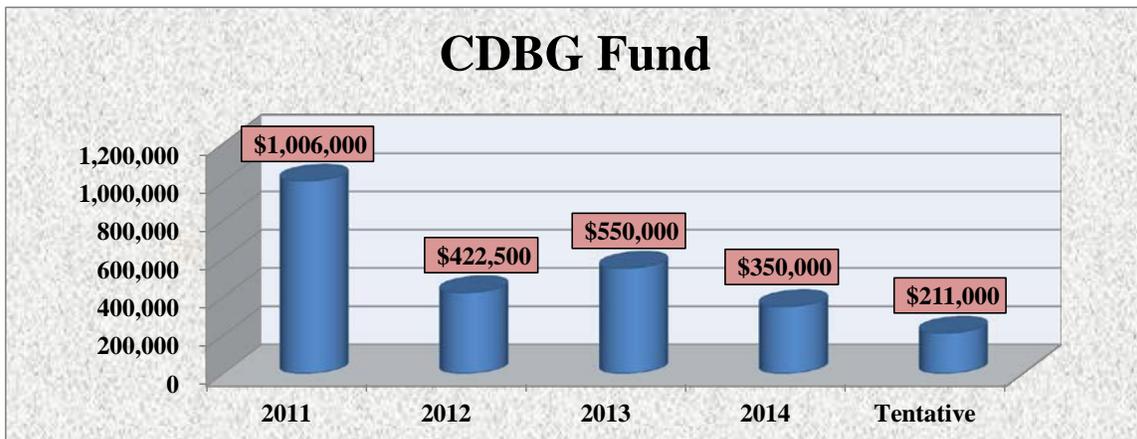
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

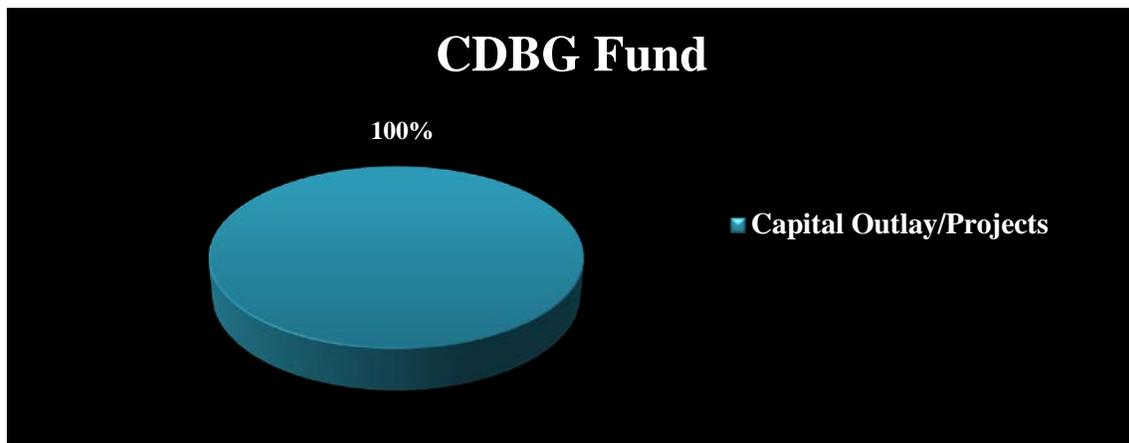
# Percent of Citywide Expenditure Budget (Excludes Contingency)



## Total Fund Budget



## FY 2015 Budgeted Expenditures



*Fund Name: CDBG*

*Fund Number : 31*

		<b>REVENUES</b>		<b>Actual</b>			
Dept	Acct	Acct Description	<b>FY 2015 Tentative</b>	<b>For the Fiscal Year ending June 30,</b>		<b>July - Dec</b>	
				<b>2011</b>	<b>2012</b>	<b>2013</b>	
	463	EL FRIO STREET IMPROV.	0	0	0	181,514	0
	464	MAIN ST. WATERLINE IMPROVE	211,000	400,000	0	320,000	0
	465	INTERSEC. IMPROV.- SANTA &	0	70,000	0	0	0
	466	WATER LINE RPLCE - LUNA &	0	328,582	0	0	0
	970	TRANSFER IN	0	32,000	92,500	18,500	0
<b>TOTAL REVENUES</b>			<b>211,000</b>	<b>830,582</b>	<b>92,500</b>	<b>520,014</b>	<b>0</b>

		<b>SUMMARY OF EXPENDITURES</b>		<b>Actual</b>		
Category	Category Description	<b>FY 2015 Tentative</b>	<b>For the Fiscal Year ending June 30,</b>		<b>July - Dec</b>	
			<b>2011</b>	<b>2012</b>	<b>2013</b>	
100	Personnel Services	0	0	0	0	0
200	Supplies	0	0	0	0	0
300	Services	0	7,100	0	0	0
400	Special Projects	0	966,037	0	0	0
600	Capital Outlay/Projects	211,000	0	15,591	549,871	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
<b>TOTAL</b>		<b>211,000</b>	<b>973,137</b>	<b>15,591</b>	<b>549,871</b>	<b>0</b>

		<b>EXPENDITURES</b>				
463	485 CONSTRUCTION COST	0	0	0	0	0
464	310 ENGINEERING SERVICES	0	7,100	0	0	0
464	485 CONSTRUCTION	0	552,455	0	0	0
465	485 CONSTRUCTION	0	85,000	0	0	0
466	485 CONSTRUCTION	0	328,582	0	0	0
466	668 CONSTRUCTION-CIP	211,000	0	15,591	549,871	0
466	699 CAPITAL REQUEST NOT IN CIP	0	0	0	0	0
400	950 TRANSFER OUT	80,000	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>291,000</b>	<b>973,137</b>	<b>15,591</b>	<b>549,871</b>	<b>0</b>

<b>NET REVENUE OVER EXPENDITURES</b>	<b>(80,000)</b>	<b>(142,555)</b>	<b>76,909</b>	<b>(29,857)</b>	<b>0</b>
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Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	181,500	0	0	0	0	0%
400,000	330,000	350,000	350,000	300,000	211,000	(139,000)	-40%
75,000	0	0	0	0	0	0	0%
329,000	0	0	0	0	0	0	0%
32,000	92,500	18,500	0	0	0	0	0%
836,000	422,500	550,000	350,000	300,000	211,000	(139,000)	-40%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,006,000	0	0	0	0	0	0	0%
0	422,500	550,000	350,000	300,000	211,000	(139,000)	-40%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,006,000	422,500	550,000	350,000	300,000	211,000	(139,000)	-40%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
570,000	0	0	0	0	0	0	0%
85,000	0	0	0	0	0	0	0%
351,000	0	0	0	0	0	0	0%
0	422,500	550,000	350,000	300,000	211,000	(139,000)	-40%
0	0	0	0	0	0	0	0%
0	0	0	0	0	80,000	80,000	80000%
1,006,000	422,500	550,000	350,000	300,000	291,000	(59,000)	-17%
(170,000)	0	0	0	0	(80,000)	(80,000)	-80000%



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# CAPITAL PROJECTS FUND - PARK IMPROVEMENTS



City Manager  
Draft Budget

# CAPITAL PROJECTS – PARK IMPROVEMENTS

Net Change from Previous Budget:

(4,953,000)	-95%
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Significant Changes:

- Completed the Recreation Facility.

Capital Items:

- None

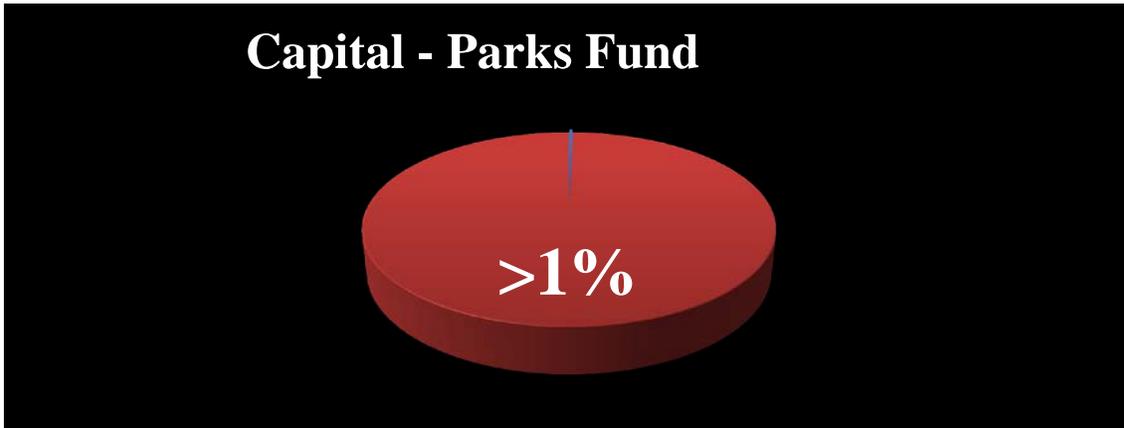
Personnel:



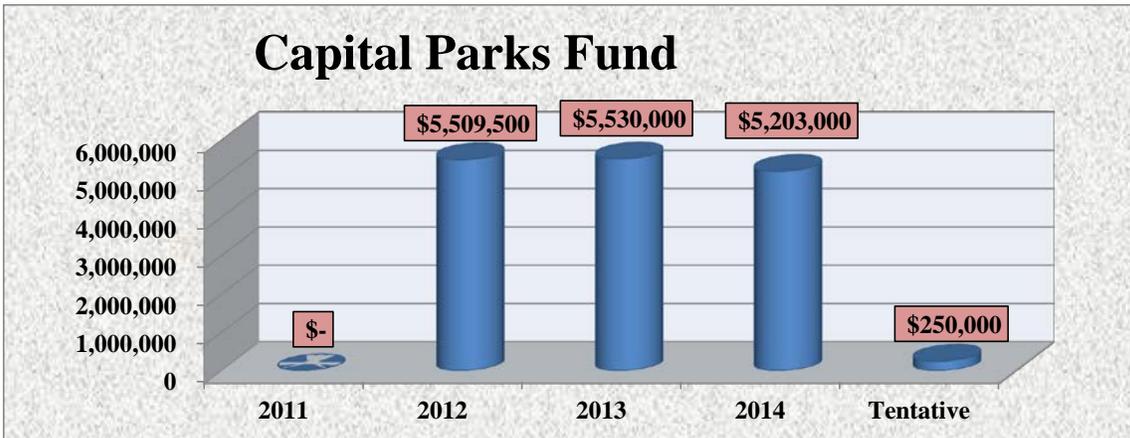
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2010	FY2011	FY2012	FY2013	FY2014
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

# Percent of Citywide Expenditure Budget

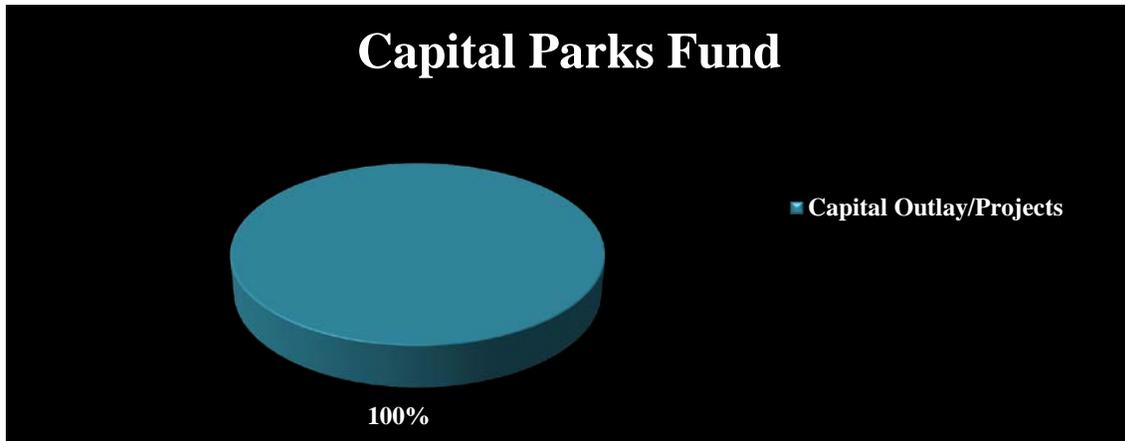
(Excludes Contingency)



## Total Fund Budget



## FY 2015 Budgeted Expenditures



*Fund Name: Capital Projects - Park Improvements*  
*Fund Number : 61*

REVENUES		Actual			
		FY 2015 Tentative	For the Fiscal Year ending June 30,		
Acct	Acct Description	2011	2012	2013	2014
755	RECOVERY FROM PRIOR YEAR	0	475	696	0
842	INTEREST REVENUE	0	0	2,108	469
501	BOND PROCEEDS	0	0	2,500,000	0
970	TRANSFER IN	268,317	0	0	3,000,000
<b>TOTAL REVENUES</b>		<b>0</b>	<b>475</b>	<b>2,502,804</b>	<b>3,000,469</b>

SUMMARY OF EXPENDITURES		Actual			
		FY 2015 Tentative	For the Fiscal Year ending June 30,		
Category	Category Description	2011	2012	2013	2014
100	Personnel Services	0	0	0	0
200	Supplies	0	0	0	0
300	Services	0	0	0	0
400	Special Projects	0	0	0	0
600	Capital Outlay/Projects	250,000	296	434,182	1,385,383
700	Debt Service - Interest/Fees	0	0	0	0
900	Contingency	0	0	0	0
950	Contingency	0	9,211	0	0
<b>TOTAL</b>		<b>250,000</b>	<b>9,507</b>	<b>434,182</b>	<b>1,385,383</b>

EXPENDITURES					
661	BUILDING/DATA INFRAS. IMPRO	0	296	0	0
698	CIP APPROVED CAPITAL	250,000	0	434,182	1,385,383
922	FUTURE CIP PROJECTS	0	0	0	0
950	TRANSFER OUT	0	9,211	0	0
<b>TOTAL EXPENDITURES</b>		<b>250,000</b>	<b>9,507</b>	<b>434,182</b>	<b>1,385,383</b>

**NET REVENUE OVER EXPENDITURES**      **(250,000)**      268,317      **(9,032)**      2,068,622      1,615,086

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	5,500,000	5,500,000	0	0	0	0	0%
268,317	0	0	3,000,000	0	0	(3,000,000)	-100%
268,317	5,500,000	5,500,000	3,000,000	0	0	(3,000,000)	-100%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	5,500,000	5,530,000	5,203,000	0	250,000	(4,953,000)	-95%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	9,500	0	0	0	0	0	0%
0	5,509,500	5,530,000	5,203,000	0	250,000	(4,953,000)	-95%
0	5,500,000	0	0	0	0	0	0%
0	0	5,530,000	5,203,000	0	250,000	0	0%
0	0	0	0	0	0	0	0%
0	9,500	0	0	0	0	0	0%
0	5,509,500	5,530,000	5,203,000	0	250,000	(4,953,000)	-95%
268,317	(9,500)	(30,000)	(2,203,000)	0	(250,000)	1,953,000	-89%



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# IMPACT FEES – MUNICIPAL FACILITIES



City Manager  
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# IMPACT FEES – MUNICIPAL FACILITIES

## Net Change from Previous Budget:

65,500	100%
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## Significant Changes

- Purchase of mobile sign trailers
- Fund will be closed.

## Capital Items:

- Mobile Sign Trailers

## Personnel:

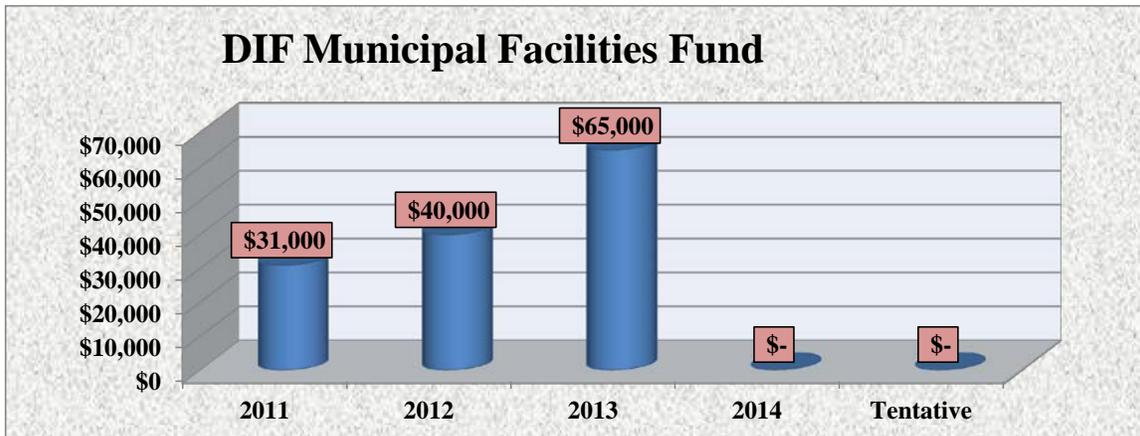
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

# Percent of Citywide Expenditure Budget

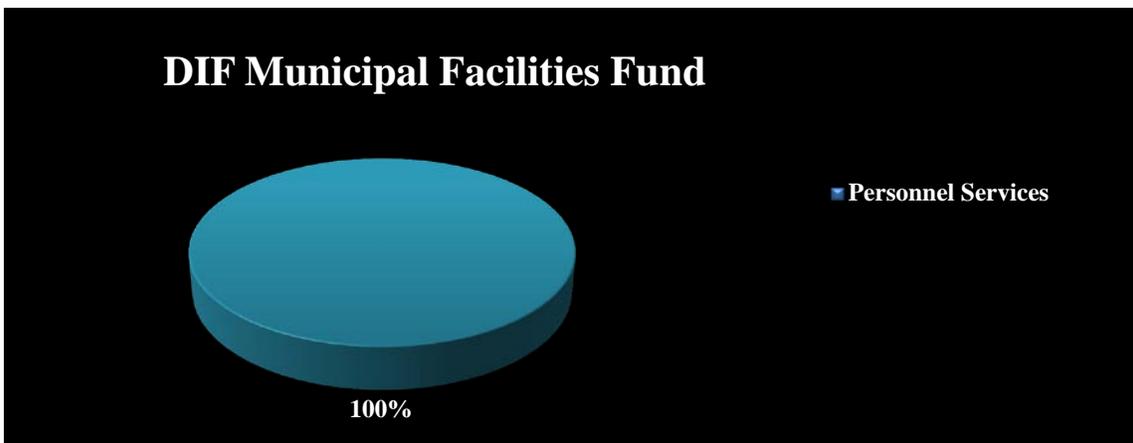
(Excludes Contingency)



## Total Fund Budget



## FY 2015 Budgeted Expenditures



*Fund Name: Impact Fees - Municipal Facilities*

*Fund Number : 66*

REVENUES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	2011	2012	2013	2014	
180	MUNICIPAL FACILITIES & EQU	18,768	15,233	0	0	
842	INTEREST REVENUE	0	0	0	0	
		0				
<b>TOTAL REVENUES</b>		<b>0</b>	<b>18,768</b>	<b>15,233</b>	<b>0</b>	<b>0</b>

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	2011	2012	2013	2014	
100	Personnel Services	0	0	0	0	
200	Supplies	0	0	0	0	
300	Services	0	0	0	0	
400	Special Projects	0	0	0	0	
600	Capital Outlay/Projects	0	0	0	0	
700	Debt Service - Interest/Fees	0	0	0	0	
900	Contingency	0	0	0	0	
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>EXPENDITURES</b>	<b>65,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	
650	VEHICLE PURCHASE	0	0	0	0	
656	BUILDING RENOVATION/UPGRAD	0	0	0	0	
	<b>TOTAL EXPENDITURES</b>	<b>65,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET REVENUE OVER EXPENDITURES</b>		<b>(65,500)</b>	<b>18,768</b>	<b>15,233</b>	<b>0</b>	<b>0</b>

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
31,000	40,000	65,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
31,000	40,000	65,000	0	0	0	0	0%
0	0	0	0	0	65,500	65,500	65500%
31,000	40,000	65,000	0	0	0	0	0%
31,000	40,000	65,000	0	0	65,500	65,500	65500%
(31,000)	(40,000)	(65,000)	0	0	(65,500)	(65,500)	-65500%



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# SPECIAL PROJECTS FUND



City Manager  
Draft Budget

# SPECIAL PROJECTS

## Net Change from Previous Budget:

391,000	4%
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## Significant Changes:

- \$261,000 labor distribution for School Resource Officer, GITEM grant, Victim Assistance grant and DUI Task Force overtime.



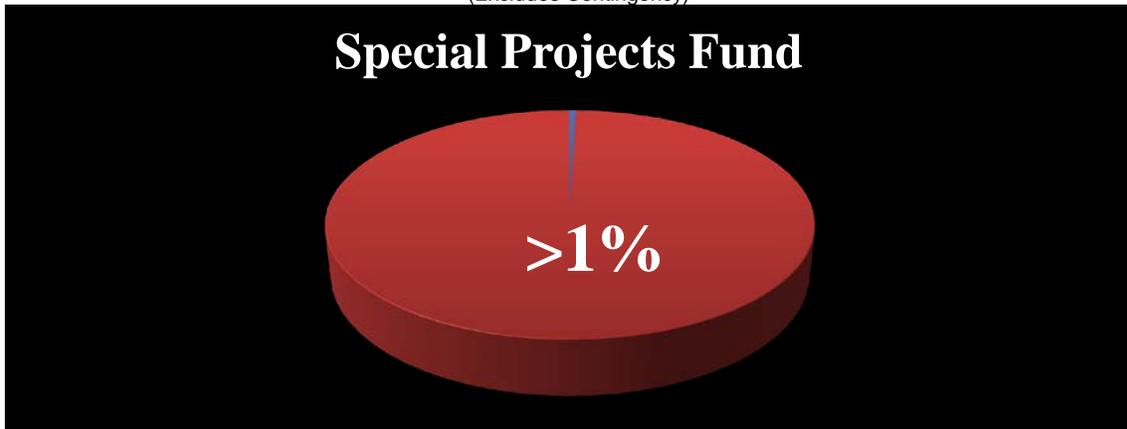
## Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
<b>Equipment</b>	Thermal Imaging Camera - Replacement of an aging thermal imaging camera without dated technology. This camera is an essential tool to enhance firefighter safety and victim survivability. \$9,000 is paid by grant, \$1,000 is a City match.	N	\$10,000
<b>Vehicle</b>	Speed Trailer & Radar Recorder; 2014-PT-055	N	\$11,000

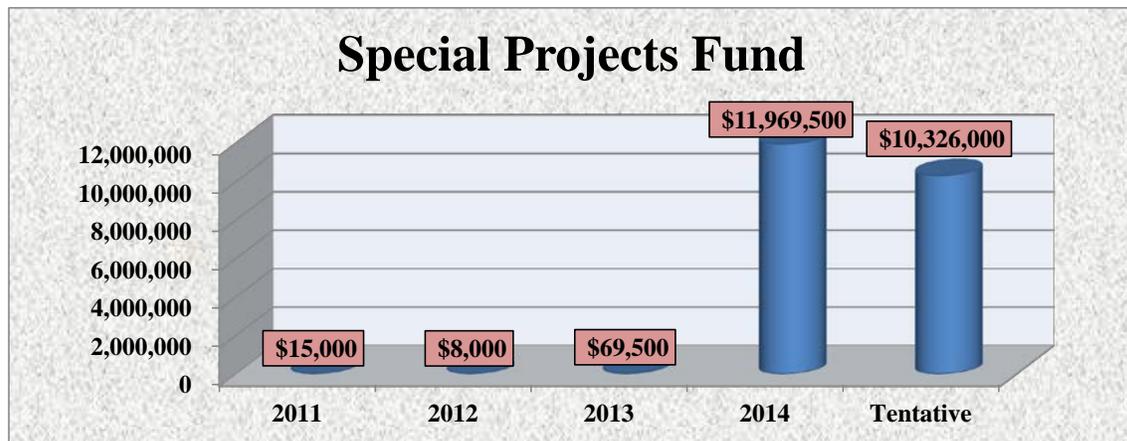
## Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

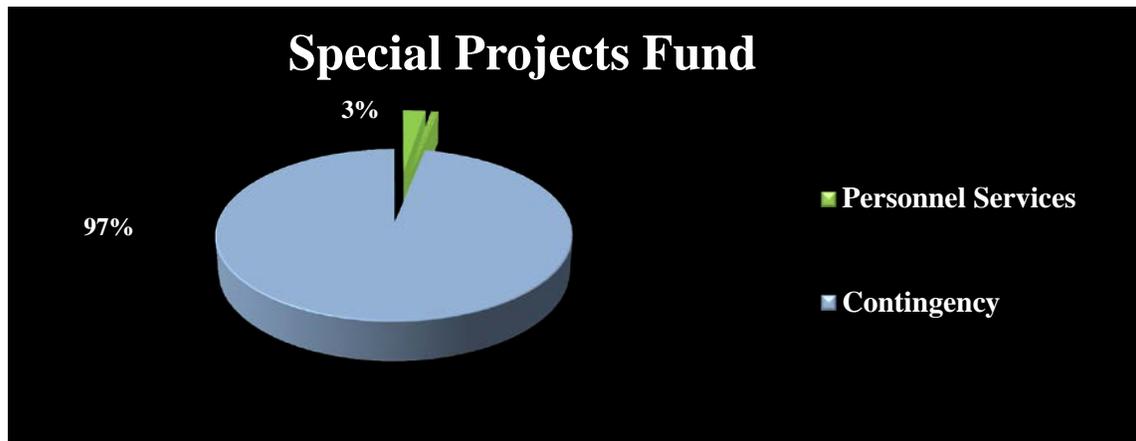
## Percent of Citywide Expenditure Budget (Excludes Contingency)



## Total Fund Budget



## FY 2015 Budgeted Expenditures



**Fund Name: Special Projects**

**Fund Number : 73**

REVENUES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	2011	2012	2013	2014	
101	FIRE DEPARTMENT DONATIONS	0	2,000	0	0	
102	POLICE DONATIONS	0	0	300	0	
108	DYSART RESOURCE OFFICER GRA	50,000	72,252	58,121	0	
120	DPS - GITEM GRANT	60,000	63,086	71,635	0	
135	STATE GRANTS	5,000	0	0	79,134	
136	FEERAL GRANTS	9,000	0	0	400	
415	DONATIONS - MAYOR ANC COUN	0	0	1,300	0	
420	YMCA DONATIONS	0	0	500	0	
443	OFFICER SAFETY EQUIPMENT	5,000	0	0	30,577	
461	K-9 DONATIONS	5,000	0	0	1,800	
470	GRANT REVENUE	10,000,000	0	21,870	0	
473	PARKS & REC DONATIONS	0	(500)	0	0	
483	FM GLOBAL FOUNDATION GRANT	0	0	0	0	
552	MISC GRANT/DONATIONS POLICE	162,000	2,381	4,633	0	
<b>TOTAL REVENUES</b>		<b>10,296,000</b>	139,219	158,359	1,800	241,567

SUMMARY OF EXPENDITURES		Actual				
		FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	2011	2012	2013	2014	
100	Personnel Services	261,000	(7,422)	(16,613)	0	94,877
200	Supplies	15,000	0	0	0	10,139
300	Services	0	0	0	0	3,287
400	Special Projects	30,000	2,215	1,593	728	0
600	Capital Outlay/Projects	20,000	0	0	0	44,362
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Transfer Out	10,000,000	5,000	0	0	0
<b>TOTAL</b>		<b>10,326,000</b>	(207)	(15,020)	728	152,665

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
5,000	0	5,000	5,000	0	0	(5,000)	-100%
5,000	0	6,000	5,000	0	0	(5,000)	-100%
90,500	75,000	0	50,000	0	50,000	0	0%
67,500	60,000	0	60,000	0	60,000	0	0%
0	0	0	0	0	5,000	5,000	5000%
0	0	0	0	448,000	9,000	9,000	9000%
0	0	50,000	20,000	0	0	(20,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	5,000	5,000	5000%
0	0	0	0	0	5,000	5,000	5000%
0	280,500	0	9,793,000	0	10,000,000	207,000	2%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	247,000	0	200,000	0	162,000	(38,000)	-19%
168,000	662,500	61,000	10,133,000	448,000	10,296,000	163,000	2%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	110,000	228,000	261,000	151,000	137%
0	0	0	0	0	15,000	15,000	15000%
0	0	0	0	0	0	0	0%
10,000	8,000	69,500	30,000	30,000	30,000	0	0%
0	0	0	26,000	211,000	20,000	(6,000)	-23%
0	0	0	0	0	0	0	0%
5,000	0	0	11,803,500	9,000	10,000,000	(1,803,500)	-15%
15,000	8,000	69,500	11,969,500	478,000	10,326,000	(1,643,500)	-14%

<b>EXPENDITURES</b>					
<b>DEPARTMENT 400</b>					
199 LABOR DISTRIBUTION	0	(7,422)	(16,613)	0	0
410 SPECIAL EVENTS	20,000	0	1,300	0	0
461 K-9 EXPENSE	0	0	0	728	0
477 POLICE DONATION EXPENSES	5,000	215	293	0	0
482 FIRE DEPARTMENT DONATIONS	5,000	2,000	0	0	0
483 FM GLOBAL FOUNDATION GRANT	0	0	0	0	0
668 CONSTRUCTION - CIP	0	0	0	0	0
911 POLICE GRANT EXPENSE	0	0	0	0	0
912 FIRE GRANT EXPENSE	0	0	0	0	0
921 OTHER GRANTS/DONATIONS	10,000,000	0	0	0	0
950 TRANSFER OUT	0	5,000	0	0	0
<b>DEPARTMENT 551</b>					
199 LABOR DISTRIBUTION	261,000	0	0	0	94,877
216 K-9 EXPENSE	5,000	0	0	0	2,131
232 COMPUTER/PRINTER SUPPLIES	0	0	0	0	3,288
233 UNIFORMS	10,000	0	0	0	400
237 EQUIPMENT PURCHASE	0	0	0	0	939
249 OPERATING MATERIALS & SUPPLIES	0	0	0	0	881
253 VEHICLE MAINTENANCE/REPAIRS	0	0	0	0	2,500
350 TRAVEL AND PER DIEM	0	0	0	0	511
351 CONFERENCE, SEMINARS & TRAINING	0	0	0	0	2,776
650 VEHICLE PURCHASE	11,000	0	0	0	44,362
<b>DEPARTMENT 561</b>					
617 EQUIPMENT PURCHASE	9,000	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>10,326,000</b>	<b>(207)</b>	<b>(15,020)</b>	728	152,665
<b>NET REVENUE OVER EXPENDITURES</b>	<b>(30,000)</b>	139,426	173,379	1,072	88,902

0	0	0	110,000	228,000	0	(110,000)	-100%
0	0	50,000	20,000	20,000	20,000	0	0%
0	0	0	0	0	0	0	0%
7,000	6,000	10,000	5,000	5,000	5,000	0	0%
3,000	2,000	9,500	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	211,000	0	0	0%
0	0	0	200,000	0	0	(200,000)	-100%
0	0	0	0	9,000	0	0	0%
0	0	0	11,603,500	0	10,000,000	(1,603,500)	-14%
5,000	0	0	0	0	0	0	0%
0	0	0	0	0	261,000	0	261000%
0	0	0	0	0	5,000	0	5000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	10,000	0	10000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	11,000	0	11000%
0	0	0	26,000	0	9,000	0	-65%
15,000	8,000	69,500	11,969,500	478,000	10,326,000	(1,643,500)	-14%
153,000	654,500	(8,500)	(1,836,500)	(30,000)	(30,000)	1,806,500	-98%



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# DEBT SERVICE FUND



City Manager  
Draft Budget

# DEBT SERVICE

## Net Change from Previous Budget:

0	0%
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## Significant Changes:

- Debt Service payments remained the same.



## Capital Items:

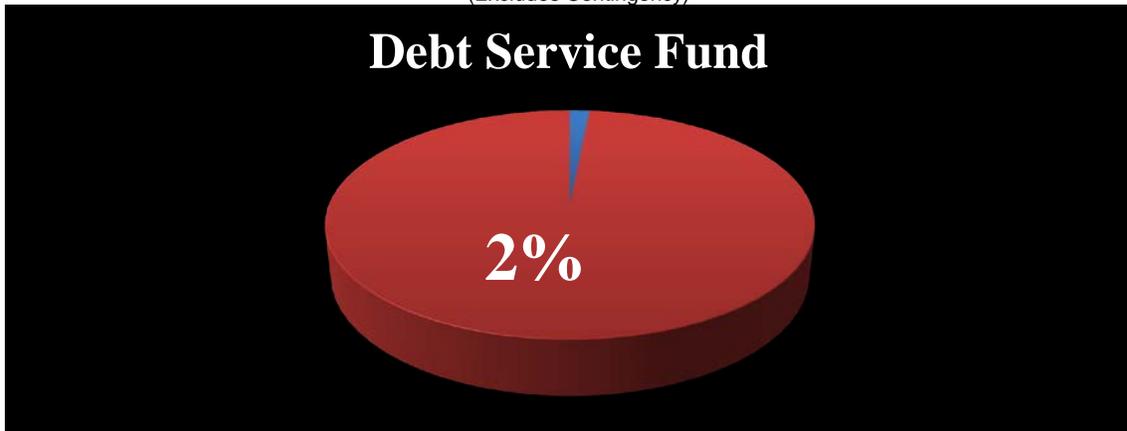
- No capital was requested this year for this department.

## Personnel:

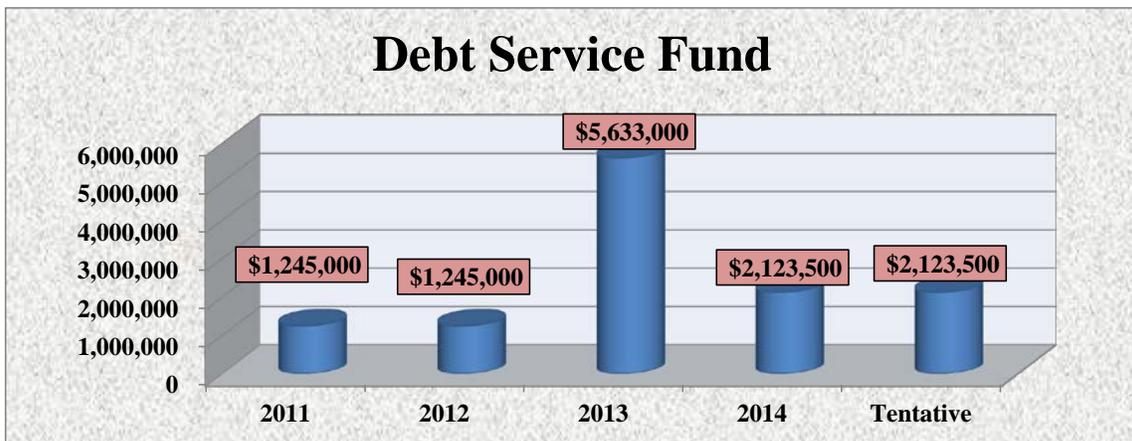
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2011	FY2012	FY2013	FY2014	FY2015
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

# Percent of Citywide Expenditure Budget

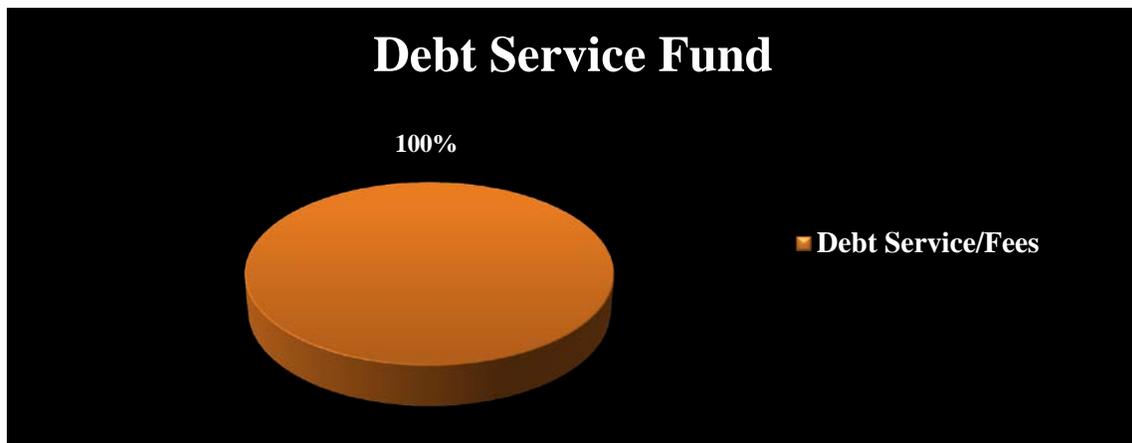
(Excludes Contingency)



## Total Fund Budget



## FY 2015 Budgeted Expenditures



*Fund Name: Debt Service*

*Fund Number : 41*

REVENUES		Actual				
Acct	Acct Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
150	SECONDARY PROPERTY TAX	1,960,000	1,298,562	1,310,034	1,956,557	962,646
151	YMCA DEBT SVC REVENUE	0	0	0	0	0
550	REIMBURSEMENTS	0	24,443	0	0	0
842	INTEREST REVENUE	0	0	0	660	112
250	OTHER FINANCING SOURCES	0	0	0	4,169,326	0
970	TRANSFER IN	100,000	0	0	175,000	58,331
<b>TOTAL REVENUES</b>		<b>2,060,000</b>	<b>1,323,005</b>	<b>1,310,034</b>	<b>6,301,543</b>	<b>1,021,089</b>

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2015 Tentative	For the Fiscal Year ending June 30,			July - Dec
			2011	2012	2013	2014
100	Personnel Services	0	0	0	0	0
200	Supplies	0	0	0	0	0
300	Services	0	0	0	0	0
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	0	0
700	Debt Service - Interest/Fees	2,123,500	1,225,949	1,224,253	2,105,364	575,377
900	Contingency	0	0	0	3,363,986	0
<b>TOTAL</b>		<b>2,123,500</b>	<b>1,225,949</b>	<b>1,224,253</b>	<b>5,469,350</b>	<b>575,377</b>

EXPENDITURES						
730	COST OF ISSUANCE	0	0	0	28,937	0
750	GADA-SERIES 2004 -INTEREST	95,500	172,538	163,825	10,125	0
751	GADA - SERIES 2004 - PRINC	265,000	205,000	215,000	225,000	0
752	GADA - SERIES 2007-INTERES	38,500	45,513	43,713	41,913	20,056
753	GADA - SERIES 2007- PRINCI	50,000	45,000	45,000	45,000	0
754	GADA - SERIES 2009 - PRINC	385,000	340,000	350,000	360,000	0
755	GADA SERIES - 2009 - INTER	368,500	413,638	403,438	392,938	196,405
756	GADA - SERIES 2012- INTEREST	603,500	0	0	672,869	357,516
757	GADA - SERIES 2012 - PRINCIPAL	305,000	0	0	295,000	0
773	TRUST/AGENCY FEES	12,500	4,260	3,277	33,582	1,400
990	OTHER FINANCING USES	0	0	0	3,363,986	0
<b>TOTAL EXPENDITURES</b>		<b>2,123,500</b>	<b>1,225,949</b>	<b>1,224,253</b>	<b>5,469,350</b>	<b>575,377</b>

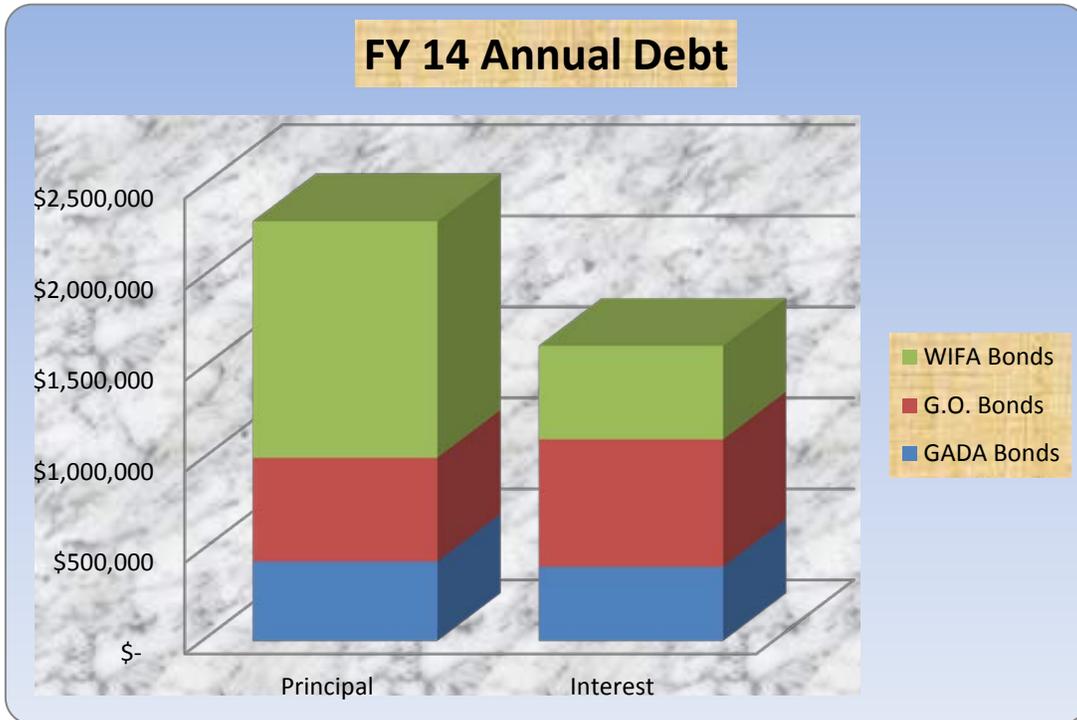
**NET REVENUE OVER EXPENDITURES (63,500) 97,056 85,781 832,193 445,712**

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
1,300,000	1,300,000	1,960,000	1,960,000	1,960,000	1,960,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	4,169,000	0	0	0	0	0%
0	0	175,000	100,000	100,000	100,000	0	0%
1,300,000	1,300,000	6,304,000	2,060,000	2,060,000	2,060,000	0	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2015		FY 2014 to FY2015	
2011	2012	2013	2014	Requested	Tentative	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,245,000	1,245,000	2,269,000	2,123,500	2,123,500	2,123,500	0	0%
0	0	3,364,000	0	0	0	0	0%
1,245,000	1,245,000	5,633,000	2,123,500	2,123,500	2,123,500	0	0%
0	0	29,000	0	0	0	0	0%
173,000	164,000	155,000	102,000	95,500	95,500	(6,500)	-6%
205,000	215,000	225,000	255,000	265,000	265,000	10,000	4%
46,000	44,000	42,000	40,500	38,500	38,500	(2,000)	-5%
45,000	45,000	45,000	50,000	50,000	50,000	0	0%
340,000	350,000	360,000	370,000	385,000	385,000	15,000	4%
414,000	404,000	394,000	381,500	368,500	368,500	(13,000)	-3%
0	0	600,000	612,500	603,500	603,500	(9,000)	-1%
0	0	400,000	295,000	305,000	305,000	10,000	3%
22,000	23,000	19,000	17,000	12,500	12,500	(4,500)	-26%
0	0	3,364,000	0	0	0	0	0%
1,245,000	1,245,000	5,633,000	2,123,500	2,123,500	2,123,500	0	0%
55,000	55,000	671,000	(63,500)	(63,500)	(63,500)	0	0%

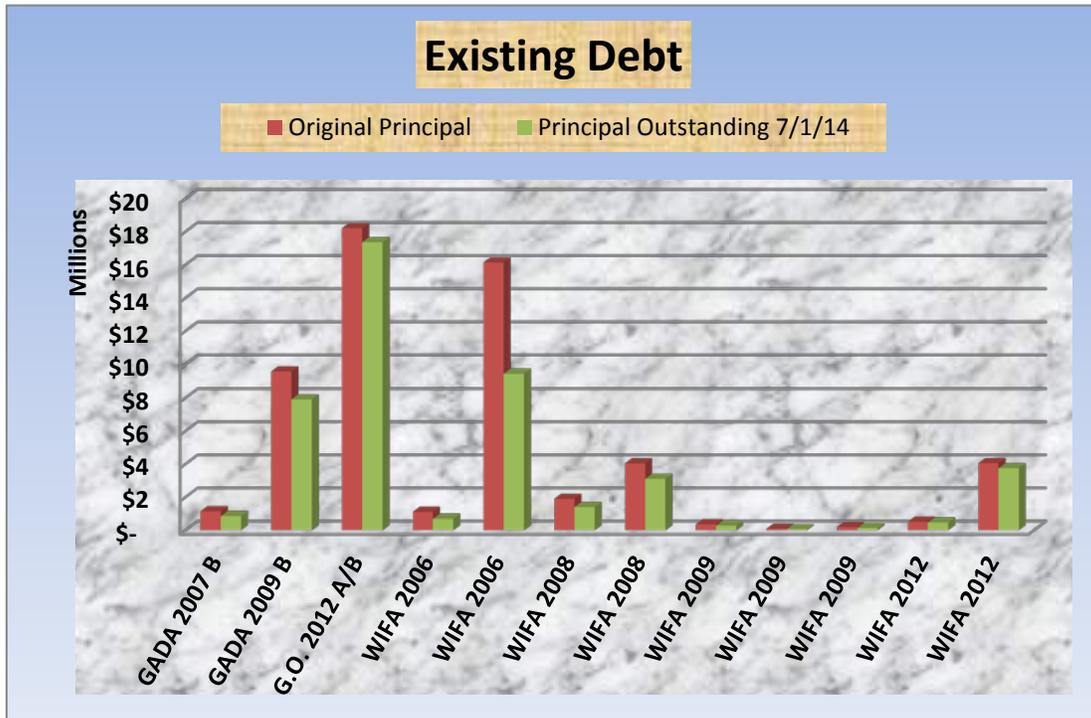
**CITYWIDE EXISTING BONDED DEBT PAYMENTS**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
GADA Bonds	\$ 435,000	\$ 406,500	\$ 841,500
G.O. Bonds	570,000	699,000	\$ 1,269,000
WIFA Bonds	<u>1,298,500</u>	<u>514,000</u>	<u>1,812,500</u>
<b>Total</b>	<b>\$ 2,303,500</b>	<b>\$ 1,619,500</b>	<b>\$ 3,923,000</b>



**EXISTING DEBT ON JULY 1, 2014**

Bond Issue	Original Principal	Principal Outstanding 7/1/14
GADA 2007 B	\$ 1,145,000	\$ 850,000
GADA 2009 B	9,600,000	7,910,000
G.O. 2012 A/B	18,205,000	17,360,000
WIFA 2006	1,108,911	688,658
WIFA 2006	16,143,129	9,462,431
WIFA 2008	1,900,000	1,402,009
WIFA 2008	4,040,000	3,107,834
WIFA 2009	356,230	275,960
WIFA 2009	88,587	67,069
WIFA 2009	189,880	136,748
WIFA 2012	500,000	461,490
WIFA 2012	4,050,000	3,738,063

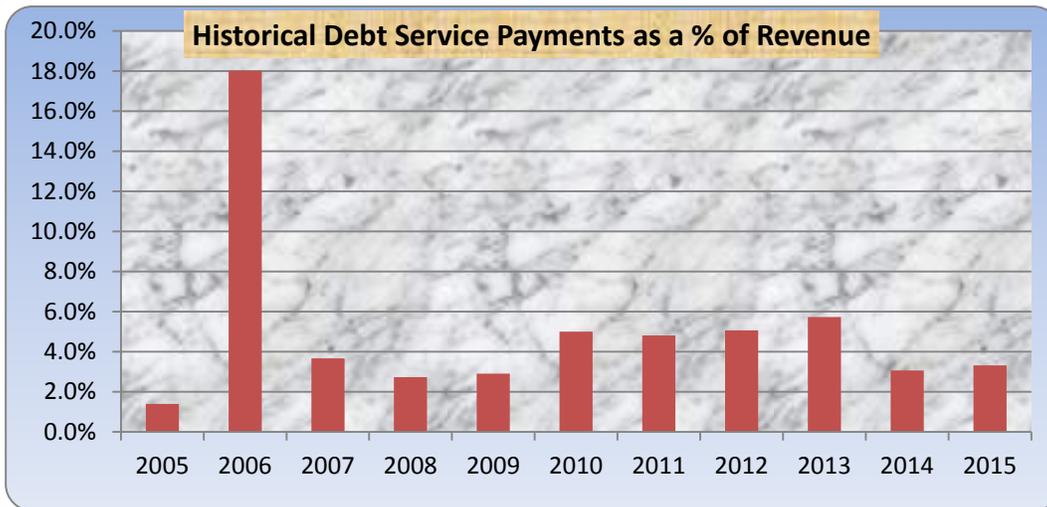


**TOTAL DEBT SERVICE PAYMENTS FOR FY 2014-15 AS OF JULY 1, 2014**

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
GADA Bonds	\$ 435,000	\$	406,500	\$	841,500
G.O. Bonds	570,000		699,000		1,269,000
WIFA Bonds	<u>1,298,500</u>		<u>514,000</u>		<u>1,812,500</u>

Total \$ 2,303,500    \$    1,619,500    \$ 3,923,000

**HISTORICAL DEBT SERVICE INFORMATION**



Year	Total Debt	Total City Revenue Received
2005	\$ 17,934,757	\$ 21,317,638
2006	16,353,676	23,819,492
2007	8,442,496	32,763,791
2008	20,384,696	35,083,701
2009	21,006,439	34,395,547
2010	31,901,861	32,465,241
2011	30,315,278	32,991,874
2012	30,265,837	32,249,214
2013	47,692,833	37,499,437
2014	45,460,262	72,855,000 estimate
2015	43,156,975	69,257,000 budget





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# CAPITAL & CAPITAL PROJECTS



City Manager  
Draft Budget

FY 2015 CAPITAL BY DOCUMENT SOURCE: (NOT) IN CAPITAL IMPROVEMENT PLAN OR CARRYFORWARD PROJECT

<u>Fund</u>	<u>Source</u>	<u>Project Description</u>	<u>Amount</u>
<b><u>NEW PROJECTS</u></b>			
GEN. FUND	GENERAL REVENUES	POLICE REPLACEMENT VEHICLES	140,000
GEN. FUND	GENERAL REVENUES	FIRE DUAL BAND MOBILE RADIO - ASST CHIEF	15,000
GEN. FUND	GENERAL REVENUES	IT DELL EQUALLOGIC DATA STORAGE ARRAY	20,000
GEN. FUND	GENERAL REVENUES	IT BACKUP SOLUTION	20,000
GEN. FUND	GENERAL REVENUES	PARKS PLAYGROUND IMPROVEMENTS	7,500
GEN. FUND	GENERAL REVENUES	FACILITIES HVAC REPLACEMENT	13,000
HURF	HURF REVENUES	CITYWIDE TRAFFIC SIGNAL IMPROVEMENTS	102,000
HURF	HURF REVENUES	PAVEMENT MANAGEMENT PROGRAM	850,000
CDBG	CDBG	MAIN STREET SIDEWALK IMPROVEMENTS	61,000
CDBG	CDBG	SANTA FE LANE SIDEWALK IMPROVEMENTS	150,000
WATER	WATER REVENUES	BACKHOE PURCHASE	95,000
SEWER	SEWER REVENUES	REPLACE PUMPS AND MOTORS	125,000
SEWER	SEWER REVENUES	HANDRAIL SAFETY IMPROVEMENTS	25,000
BONDS/DIF	PARK DIF REVENUES	BASIN PARK LIGHTING	250,000
BONDS/DIF	MUNI FACILITIES DIF REVENUES	MOBILE SIGN TRAILERS	65,500
SPECIAL PROJECT	GRANT	POLICE MOBILE SPEED TRAILER	11,000
SPECIAL PROJECT	GRANT	FIRE THERMAL IMAGING CAMERA	10,000
<b>TOTAL</b>			<b><u>1,960,000</u></b>
<b><u>CARRYFORWARD PROJECTS</u></b>			
GEN. FUND	GENERAL REVENUES	PARKS POCKET PARKS SECURITY LIGHTING	60,000
GEN. FUND	GENERAL REVENUES	PARKS GENTRY PARK IMPROVEMENTS	25,000
LTAf	LTAf	PURCHASE 2 BUSES FOR LOCAL CIRCULATOR ROUTE	193,000
WATER	BONDS\GRANTS	WATER LINE IMPROVEMENTS	1,000,000
SEWER	BONDS	DISINFECTION SYSTEM	500,000
STREETS	BONDS	EL MIRAGE ROAD IMPROVEMENTS	31,430,500
STREETS	BONDS	DYSART & CACTUS INTERSECTION IMPROVEMENTS	200,000
<b>TOTAL CARRYFORWARD PROJECTS</b>			<b><u>33,408,500</u></b>
<b>TOTAL TOTAL CAPITAL IMPROVEMENTS</b>			<b><u>35,368,500</u></b>
WATER	BONDS\WATER REVENUES	METER REPLACEMENT PROGRAM	3,500,000
SPEC. PROJ.	GRANTS	OTHER GRANTS/DONATIONS	10,000,000
WATER	FUND BALANCE	DEPRECIATION EXPENSE	1,450,000
SEWER	FUND BALANCE	DEPRECIATION EXPENSE	870,000
			<u>12,320,000</u>
<b>TOTAL MAJOR PROJECTS</b>			<b><u>47,688,500</u></b>

**FY 2015 CAPITAL BY FUND AND REVENUE SOURCE**

**General Fund 10**

	<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
10-522-661	FACILITIES	HVAC REPLACEMENT	13,000	TAXES
10-561-635	FIRE	DUAL BAND MOBILE RADIO - ASST CHIEF	15,000	TAXES
10-480-617	IT	IT DELL EQUALLOGIC DATA STORAGE ARRAY	20,000	TAXES
10-480-617	IT	IT BACKUP SOLUTION	20,000	TAXES
10-521-654	PARKS-CARRYFORWARD	POCKET PARKS - INSTALL SECURITY LIGHTING	60,000	BONDS
10-521-655	PARKS-CARRYFORWARD	GENTRY PARK IMPROVEMENTS	25,000	TAXES
10-521-654	PARKS	PLAYGROUND IMPROVEMENTS	7,500	TAXES
10-551-650	POLICE	REPLACEMENT VEHICLES	140,000	TAXES
Total			<u>\$ 300,500</u>	

**Highway User Revenue Fund (HURF) Fund 21**

	<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
21-400-665	HURF	CITYWIDE TRAFFIC SIGNAL IMPROVEMENTS	102,000	BONDS
21-400-666	HURF	PAVEMENT MANAGEMENT	850,000	HURF
Total			<u>\$ 952,000</u>	

**Local Transportation Assistance Fund (LTAF) Fund 23**

	<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
23-400-650	LTAF-CARRYFORWARD	PURCHASE 2 BUSES FOR LOCAL CIRCULATOR ROUTE	193,000	LTAF
Total			<u>\$ 193,000</u>	

**Community Development Block Grant Fund (CDBG) 31**

	<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
31-466-668	CDBG	MAIN STREET SIDEWALK IMPROVEMENTS	61,000	GRANTS
31-466-668	CDBG	SANTA FE LANE SIDEWALK IMPROVEMENTS	150,000	GRANTS
Total			<u>\$ 211,000</u>	

**Water Utility Fund 53**

	<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
53-403-617	WATER	BACKHOE	95,000	FEES
53-408-673	WATER - CARRYFORWARD	WATER LINE IMPROVEMENTS	1,000,000	BONDS/GRANTS
Total			<u>\$ 1,095,000</u>	

**Sewer Utility Fund 54**

	<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
54-400-617	SEWER	REPLACE PUMPS AND MOTORS	125,000	FEES
54-408-670	SEWER - CARRYFORWARD	DISINFECTION SYSTEM	500,000	BONDS
54-408-672	SEWER	HANDRAIL SAFETY IMPROVEMENTS	25,000	FEES
Total			<u>\$ 650,000</u>	

**CAPITAL BY FUND AND REVENUE SOURCE**

**Streets Capital Project Fund 56**

	<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
56-400-666	STREETS - CARRYFORWARD	DYSART & CACTUS INTERSECTION IMPROVEMENTS	200,000	BONDS
56-400-669	STREETS - CARRYFORWARD	EL MIRAGE ROAD IMPROVEMENTS	31,430,500	BONDS/GRANTS
Total			<u>\$ 31,630,500</u>	

**Parks & Recreation Impact Fee Fund 61**

	<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
61-400-698	PARKS	Basin Park Lighting	250,000	BONDS/FEES
Total			<u>\$ 250,000</u>	

**Municipal Facilities Impact Fee Fund 66**

	<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
66-400-650		MOBILE SIGN TRAILERS	\$ 65,500	FEES
Total			<u>\$ 65,500</u>	

**Special Projects Fund 73**

	<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
73-551-650	POLICE	MOBILE SPEED TRAILER	\$ 11,000	GRANTS
73-561-617	FIRE	THERMAL IMAGING CAMERA	10,000	GRANTS
Total			<u>\$ 21,000</u>	

**Total All** \$ 35,368,500

<u>Revenue Source</u>	<u>Amount</u>
TAXES	\$ 240,500
FEES	\$ 310,500
LTAF	\$ 193,000
HURF	\$ 850,000
BONDS/FEES	\$ 250,000
BONDS/GRANTS	\$ 32,430,500
BONDS	\$ 862,000
GRANTS	\$ 232,000
Total	<u>\$ 35,368,500</u>

## Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10551650	POLICE	<b>REPLACEMENT VEHICLES</b>	140,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replace 2 marked vehicles, 1 pickup truck, and 1 unmarked vehicle due to age related deterioration and decreased value of repair.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10561635	FIRE	<b>DUAL BAND MOBILE RADIO - ASST CHIEF</b>	15,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Purchase one dual band mobile radio to replace the existing VHF radios installed in the assistant chief vehicle along with a radio/intercom system. The current radio in the assistant chief vehicle does not have the capability to transmit and receive on both 800 MHz and VHF frequencies that are needed by fire fighters during emergency operations. When responding riding in the fire apparatus all personnel are required to wear hearing protection riding on apparatus when subjected to noise in excess of 90 dBA (NFPA 1500). The installed headsets provide the required hearing protection and allow the wearer to hear the radio communications and to communicate with the other crew members and units with better clarity. Utilizing only portable radios results in the hearing protection being negated and communications with crew members difficult. Additionally, having mobile radios mounted in fire apparatus is requirement of the Insurance Service Organization grading.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10480617	IT	<b>DELL EQUALLOGIC DATA STORAGE ARRAY</b>	20,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Dell EqualLogic Data Storage Array - the Police Department desires to establish a compatible storage option, in conjunction with the City Hall's existing storage array. As the Department emerges into paperless records and filing, fingerprint storage, electronic citations, and storage of past criminal history records and reports (currently stored by hard copy); the need for additional data storage equipment is critical to ensure data protection and disaster recovery. This device would compliment City Hall's existing storage array allowing replication between the sites.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10480617	IT	<b>BACKUP SOLUTION</b>	20,000
PROJECT DESCRIPTION		OPERATING IMPACT:	-

The City has been expanding in recent years and with that brings additional data created by its staff. Last year a new Storage Array to accommodate this growth, however that data should also be backed up to guard against loss should a disaster happen. The current backup solution in place at the City is at capacity and is several years old. Steps need to be taken to bring in a new solution that will accommodate the City's current data needs and future growth. Furthermore, off-site replication is now an optional feature appliances offer to add an additional layer of redundancy to accommodate business continuity planning. We will investigate cloud replication as part of this solution.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10521654	PARKS	<b>PLAYGROUND IMPROVEMENTS</b>	7,500
PROJECT DESCRIPTION		OPERATING IMPACT:	

Cost of labor and materials to remove the existing playground sand at pocket parks and replace it with wood chips. Sand is no longer recommended as a safe surface for playgrounds. Wood chips are the recommended choice for playground surfaces. This request would be for first of four pocket parks. Two of them are in Buena Vida subdivision and the other two are in the Dysart Park subdivision. This would complete the changout of sand to wood chips in all City owned pocket parks.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10522661	FACILITIES	<b>HVAC REPLACEMENT</b>	13,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replace HVAC units at city facilities - One (1) at the library building and one (1) emergency replacement. A diagnostic audit on all HVAC units was performed by Ocean Breeze Air in October and November of 2013 and found four (4) units are in need of immediate replacement. The three units at city hall are approaching 30 years old (1986), inefficient and have surpassed their anticipated useful lifespan. The unit at the library is 11 years old. The average life of an HVAC unit is 10 years old.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21400666	HURF	<b>PAVEMENT MANAGEMENT PROGRAM</b>	850,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

The purpose of the Pavement Management Plan is to perform cost effective street improvements by properly matching the maintenance and rehabilitation methods to the pavement condition to extend the life of the City streets, which will enhance the safety and quality of the City's transportation system and community appearance.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21400665	HURF	<b>CITYWIDE TRAFFIC SIGNAL IMPROVEMENTS</b>	102,000

Construction of various existing signal improvements including: improved computerized control, closed circuit video, pedestrian control, signage, signal preemption, and signal coordination with adjoining agencies. Construction to be partially funded by a federal Congestion Mitigation and Air Quality (CMAQ) grant. The remainder of the costs are the local match. ADOT to award project and complete construction administration as a federal aid project.

## Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
31466668	CDBG	<b>MAIN ST SIDEWALK IMPROVEMENTS</b>	61,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Provide new sidewalk on the west side of Main Street north of Meyer Lane. This project will also require the relocation of two water meters and boxes. Design to be completed in-house. Construction to be requested to be funded with CDBG FY14/15 Grant.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
31466668	CDBG	<b>SANTA FE LANE SIDEWALK IMPROVEMENTS</b>	150,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Provide new sidewalk on the south side of Santa Fe Lane between El Mirage Road and 5th Avenue. Design to be completed in-house. Construction to be requested to be funded with CDBG FY14/15 Grant.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53403650	WATER	<b>BACKHOE</b>	95,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replace a backhoe used by the Public Works Water Division. The current backhoe is 13 years old and has had numerous breakdowns in the past few years. Breakdowns significantly disrupt the repair schedule and the quick response to emergencies. Over the past three years \$3,300 has been spent on rentals and \$11,000 spent on repairs. The backhoe is the main piece of equipment used daily by the Water Division.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54400617	SEWER	<b>PUMPS AND MOTOR REPLACEMENTS</b>	125,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replace a combination of three pumps or motors each year due to equipment failure or having reached the life cycle and no longer supported. Replacement is suggested to be done routinely for proper operation of the treatment facility with the interest of the public's health, safety, and welfare in mind.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54408672	SEWER	<b>HANDRAIL SAFETY IMPROVEMENTS</b>	25,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Addition of handrails at the Lower El Mirage wash culvert headwall structures and miscellaneous drainage structures around the City.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
61400698	CAPITAL PARKS	<b>BASIN PARK LIGHTING</b>	250,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Basin Park is located south of Cactus Road and west of El Mirage Road. The intent of the lighting will be to provide some illumination on the sidewalks and lower area of the basin. With the park closed during non-daylight hours only some level of lighting over the basin area will be provided.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
66400650	ADMINISTRATION	<b>MOBILE SIGN TRAILERS</b>	65,500
PROJECT DESCRIPTION		OPERATING IMPACT:	

Mobile sign trailers to provide public information regarding City sponsored special events.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
73551650	POLICE	<b>MOBILE SPEED TRAILER</b>	11,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Speed Trailer & Radar Recorder; 2014-PT-055

ACCOUNT #	DEPARTMENT #	PROJECT TITLE	PROJECT AMOUNT
73561617	FIRE	<b>THERMAL CAMERA</b>	10,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

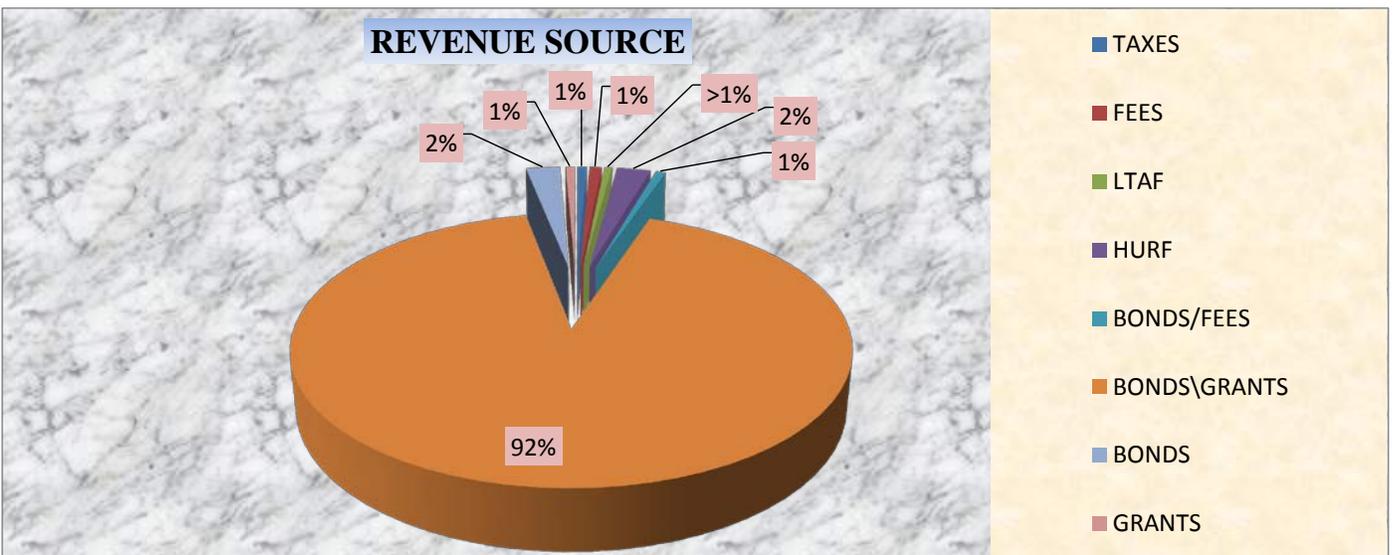
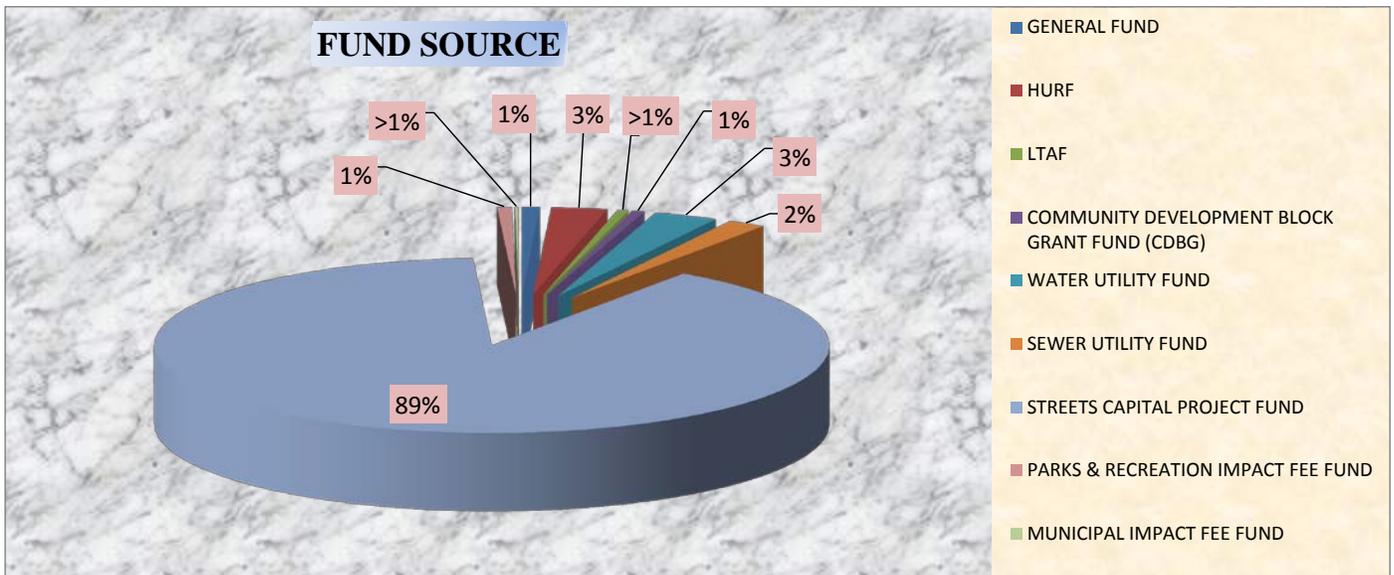
Replacement of an aging thermal imaging camera with out dated technology. This camera is an essential tool to enhance firefighter safety and victim survivability. \$9,000 is paid by grant, \$1,000 is a City match.

	SUBTOTAL	1,960,000
58400922 GRANT REVENUE	FUTURE CIP PROJECTS	10,000,000
	CARRYFORWARD PROJECTS	33,408,500
51408409 WATER	DEPRECIATION EXPENSE	1,450,000
51408409 SEWER	DEPRECIATION EXPENSE	870,000
	TOTAL	47,688,500

**CAPITAL BY FUND AND REVENUE SOURCE**

<u>Fund</u>	<u>Amount</u>
GENERAL FUND	\$ 300,500
HURF	952,000
LTAf	193,000
COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)	211,000
WATER UTILITY FUND	1,095,000
SEWER UTILITY FUND	650,000
STREETS CAPITAL PROJECT FUND	31,630,500
PARKS & RECREATION IMPACT FEE FUND	250,000
MUNICIPAL IMPACT FEE FUND	65,500
SPECIAL PROJECTS FUND	21,000
<b>Total</b>	<b>\$ 35,368,500</b>

<u>Revenue Source</u>	<u>Amount</u>
TAXES	\$ 240,500
FEES	\$ 310,500
LTAf	\$ 193,000
HURF	\$ 850,000
BONDS/FEES	\$ 250,000
BONDS\GRANTS	\$ 32,430,500
BONDS	\$ 862,000
GRANTS	\$ 232,000
<b>Total</b>	<b>\$ 35,368,500</b>



# CONSOLIDATED FEE SCHEDULE



City Manager  
Draft Budget

City Of El Mirage, AZ  
 Exhibit - A - Comprehensive Fee Schedule  
 Effective July 1, 2013

LEGEND		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2013-14	FY2014 -15 Proposed
<b>GENERAL FEES</b>				
<b>COPIES</b>				
	Black and White			
	8.5 x 11	Per Page	\$0.50	\$0.50
	8.5 x 14	Per Page	\$0.75	\$0.75
	11 x 17	Per Page	\$0.90	\$0.90
	Color			
	8.5 x 11	Per Page	\$0.00	\$1.00
	8.5 x 14	Per Page	\$0.00	\$1.50
	11 x 17	Per Page	\$0.00	\$1.80
	Paper Copy of Annual Budget	Each	\$75	\$75
	Paper Copy of Comprehensive Annual Financial Report (CAFR)	Each	\$50	\$50
	Paper Copy of Annual Capital Improvement Plan	Each	\$25	\$25
<b>MISCELLANEOUS</b>				
	Non-Sufficient Funds Check	Each	\$25	\$25
	Notary Public	Per Signature	\$2	\$2
	Standard Hourly Rate - Research	Per Hour	\$0	\$60
<b>LICENSE FEES</b>				
	Business License	Annual	\$100	\$100
	City Sales Tax Permit	Annual	\$27	\$15
	Massage Therapist License	Annual	\$2,000	\$2,000
	Mining License	Annual	\$2,000	\$2,000
	Commercial Rental Property	Annual	\$100	\$100
	Residential Rental Property	Annual	\$0	\$0
	Residential Rental Property (each additional)	Annual	\$0	\$0
	Sexually Oriented Business	Annual	\$2,000	\$2,000
	Special Events	Per Event	\$65	\$65
	Change/Update Bus. License	As Needed	\$25	\$25
	Delinquent Fee	As Needed	10% of license	10% of license
	Peddler's License	Per Quarter/Annual	\$25/\$100	\$25/\$100
	Liquor License	Each	Same amount as AZ Department of Liquor Fees	Same amount as AZ Department of Liquor Fees
<b>CITY SALES TAX RATES</b>				
	Retail Sales	Per \$1 Transacted	3%	3%
	Restaurant/Bar	Per \$1 Transacted	3%	3%
	Lodging	Per \$1 Transacted	5%	5%
	Utilities	Per \$1 Transacted	3%	3%
	Telecomm	Per \$1 Transacted	3%	3%
	Contracting	Per \$1 Transacted	3%	3%
	Use Tax	Per \$1 Transacted	3%	3%
<b>CLERK</b>				
	Public Record Requests	Per Page	\$0.50	\$0.50
	Public Record Requests - recording	Each	\$10	\$10
	Agenda Subscription	Each	\$60	\$60
	Regular/Special Council Meeting Minutes	Each	\$120	\$120
	Appeal - Notice of Violation	Each	\$10	\$10
	Pro/Con Argument Submissions for Election			
	Publicity Pamphlets	Each	\$0	\$75
<b>RENTAL FEES</b>				
<b>COMMUNITY GARDEN</b>				
	Garden Box 17' x 4'	Annual/Each	\$40	\$40
	Garden Box 17' x 8'	Annual/Each	\$80	\$80

City Of El Mirage, AZ  
Exhibit - A - Comprehensive Fee Schedule  
Effective July 1, 2013

LEGEND		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2013-14	FY2014 -15 Proposed
	Farmer's Market Space Rental (10' x 10')	Each	\$25	\$25
<b>RAMADAS</b>	Charged to the general public for use of Ramada space at designated times.	Per Hour	Residents \$15/\$30/\$50 Non-Resident \$30/\$60/\$100	Residents \$15/\$30/\$50 Non-Resident \$30/\$60/\$100
	Reservation and Cleanup Deposit	Each	\$150	\$150
<b>SPORTS FIELDS</b>	Charged to the general public/groups/organizations for guaranteed playing space.	Per Hour	Residents \$30 Non-Residents \$60 With Lights Add \$25	Residents \$30 Non-Residents \$60 With Lights Add \$25
	Reservation and Cleanup Deposit	Each	\$150	\$150
	<b>COMPLEX - BOTH FIELDS</b>			
	Reservation Fee	Per Hour	Resident - \$50 /Non-Resident \$100	Resident - \$0 /Non-Resident \$0
	w/Complex Lights	Per Hour	\$50	\$0
	Reservation & Cleanup Deposit	Each	\$300	\$0
	Supervision/Personnel	Per Hour	\$25	\$0
<b>CENTER RENTALS</b>	Charged to the general public for use of the multipurpose room at designated times.	Per Hour	\$50 Flat Fee	\$0
<b>CONTRACTED SERVICE FEES (CLASSES)</b>	These percentage fees are charged to organizations for use of city facilities and parks.	20%-30% of registration fee	Varies depending on enrollment	Varies depending on enrollment
<b>FACILITIES</b>				
	<b>FIRE TRAINING ROOM</b>	Per Hour	\$0	Resident - \$50 Non-Resident \$100
	Supervision/Personnel	Per Hour	\$0	\$50
	Reservation & Cleanup Deposit	Each	\$0	\$200
	<b>POLICE TRAINING ROOM</b>	Per Hour	\$0	Resident - \$50 Non-Resident \$100
	Supervision/Personnel	Per Hour	\$0	\$50
	Reservation & Cleanup Deposit	Each	\$0	\$200
	<b>SENIOR CENTER</b>			
	Main Room	Per Hour	Resident - \$50 Non-Resident \$100	Resident - \$50 Non-Resident \$100
	Multi-purpose South Room	Per Hour	Resident - \$25 Non-Resident \$75	Resident - \$35 Non-Resident \$85
	Classroom Only	Per Hour	Resident - \$25 Non-Resident \$75	Resident - \$25 Non-Resident \$75
	Kitchenette (with room or center rental)	Per Hour	Resident - \$10 Non-Resident \$20	Resident - \$10 Non-Resident \$20
	Supervision/Personnel	Per Hour	\$25	\$50
	Reservation & Cleanup Deposit	Each	\$200	\$200
<b>WAYFINDING SIGNS</b>				
	Initial Fee	Per Placard	\$500	\$500
	Renewal Fee	Annually Per Placard	\$250	\$250
<b>SPECIAL EVENT FEES</b>				
<b>GENTRY PARK</b>				
	Vendor Participation	Each	\$20	\$20
	Copper Sponsor	Each	\$45	\$45
	Bronze Sponsor	Each	\$100	\$100
	Silver Sponsor	Each	\$200	\$200
	Gold Sponsor	Each	\$375	\$375

City Of El Mirage, AZ  
 Exhibit - A - Comprehensive Fee Schedule  
 Effective July 1, 2013

LEGEND		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2013-14	FY2014 -15 Proposed
	Platinum Sponsor	Each	\$750	\$750
	Presenting Sponsor	Each	\$1,500	\$1,500
<b>GATEWAY PARK</b>				
	Vendor Participation	Each	\$45	\$45
	Signature Events - Retail/Merchandise	Each	\$200	\$0
	Signature Events - Food Vendor	Each	\$400	\$0
	Copper Sponsor	Each	\$85	\$85
	Bronze Sponsor	Each	\$200	\$200
	Silver Sponsor	Each	\$400	\$400
	Gold Sponsor	Each	\$750	\$750
	Platinum Sponsor	Each	\$1,500	\$1,500
	Presenting Sponsor	Each	\$3,000	\$3,000
<b>FIRE FEES</b>				
<b>OPERATIONAL PERMITS</b>				
	Aerosol products	Annual	\$50	\$50
	Aviation Facilities	Annual	\$50	\$50
	Amusement Buildings	Annual	\$300	\$300
	Carnivals & Fairs	Per Application	\$200	\$200
	Cellulose Nitrate Film	Annual	\$50	\$50
	Combustible Fiber Storage	Annual	\$50	\$50
	Compressed Gases	Annual	\$50	\$50
	Covered Mall Buildings	Annual	\$100	\$100
	Cryogenic Fluids	Annual	\$50	\$50
	Cutting & Welding	Annual	\$50	\$50
	Dry Cleaning Plants	Annual	\$50	\$50
	Exhibits & Trade Shows	Annual	\$200	\$200
	Explosives	Per Application	\$50	\$50
	Fire Hydrants/Valves Operation or Use	Per Application	\$50	\$50
	Fire Protection Contractor	Annual	\$75	\$75
	Flammable/Combustible Liquids (storage, handle, use)	Annual	\$250	\$250
	Floor Finishing	Annual	\$50	\$50
	Fruit Ripening	Annual	\$50	\$50
	Fumigation/Thermal Insecticidal Fogging	Per Application	\$75	\$75
	Hazardous Materials	Annual	\$150 - \$300	\$150 - \$300
	Hazardous Production Material Facility	Annual	\$500	\$500
	High Piled Combustible Storage	Annual	\$50	\$50
	Hot Work Operations	Per Application	\$50	\$50
	Industrial Ovens	Annual	\$50	\$50
	LPG Storage, use, handle, dispense	Annual	\$50	\$50
	LPG Exchange Station	Annual	\$50	\$50
	Magnesium Working	Annual	\$50	\$50
	Misc. Combustible storage >2,500 cu. Ft.	Annual	\$50	\$50
	Open burning	Per Application	\$50	\$50
	Open flames & torches	Per Application	\$50	\$50
	Open Flames & candles	Per Application	\$50	\$50
	Organic coatings	Annual	\$50	\$50
	Places of Public Assembly	Annual	\$100	\$100
	Pyrotechnic Special Effects	Per Application	\$300	\$300
	Pyroxylin Plastics	Annual	\$50	\$50
	Refrigeration Equipment	Annual	\$50	\$50
	Repair garages & Motor Fuel dispensing Facilities	Annual	\$50	\$50
	Rooftop Heliports	Annual	\$50	\$50
	Spraying or Dipping Operations	Annual	\$50	\$50
	Storage of Scrap Tires & By Products	Annual	\$50	\$50
	Temporary Membrane Structures & Canopies	Per Application	\$80	\$80
	Tire Rebuilding Plants	Annual	\$50	\$50
	Waste handling	Annual	\$50	\$50
	Storage of Wood Products >200 Cu. Ft.	Annual	\$50	\$50

City Of El Mirage, AZ  
 Exhibit - A - Comprehensive Fee Schedule  
 Effective July 1, 2013

LEGEND		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2013-14	FY2014 -15 Proposed
<b>CONSTRUCTION PERMITS</b>				
	Automatic Fire extinguishing Systems	Per Application	\$375	\$375
	Battery Systems	Per Application	\$50	\$50
	Compressed gases	Per Application	\$250	\$250
	Fire Alarm/Detection Systems	Per Application	\$450	\$450
	Fire pumps and Related equipment	Per Application	\$150	\$150
	Flammable/Combustible Liquids	Per Application	\$360	\$360
	Hazardous Materials	Per Application	\$211	\$211
	Industrial ovens	Each	\$50	\$50
	LP- Gas	Per Tank	\$217	\$217
	Spraying or Dipping Operations	Per Booth	\$150	\$150
	Standpipe Systems	Per Application	\$50	\$50
	Temporary Membrane Structures & Canopies	Per Application	\$80	\$80
<b>MISCELLANEOUS FEES</b>				
	False Alarms	Per Alarm (1st and 2nd)	\$0	\$0
		Per Alarm (3rd - 5th)	\$150	\$150
		Per Alarm (6th - 9th)	\$340	\$340
		Per Alarm (10 and over)	\$700	\$700
	Fire Flow Test	Per Test	\$50	\$50
	Advanced Life Support Transports	Per Incident	\$84	\$84
	CPR Fees	Per Class	Resident: \$10 Non-Resident: \$36	Resident: \$10 Non-Resident: \$36
<b>GIS DATA</b>				
	Citywide GIS Data	Per Data Set	\$65	\$65
	Maps:			
	8.5 x 11	Each	\$2	\$2
	11 x 17	Each	\$4	\$4
	18 x 24	Each	\$10	\$10
	24 x 36	Each	\$20	\$20
	36 x 48	Each	\$40	\$40
<b>COMMUNITY DEVELOPMENT</b>				
	Address Assignment	Per Request	\$50	\$50
	Administrative Appeal	Per Appeal	\$100	\$100
	Annexation/Deannex	Per Annexation	\$1,500	\$1,500
	Appeal to P&Z/Council	Per Appeal	\$1,000	\$1,000
	Comp Sign Package	Per Request	\$1,000	\$1,000
	Conditional Use Permit	Per Request	\$1,450	\$1,450
	Continuance Request	Per Continuance	\$250	\$250
	Development Agreement	Per Request	All Legal Costs	All Legal Costs
	Final Plat	Per Plat	\$1,000+10/lot	\$1,000+10/lot
	General Plan Amend [Maj]	Per Request	\$1,500	\$1,500
	General Plan Amend [min]	Per Request	\$1,000	\$1,000
	Group Home Request	Per Request	\$200	\$200
	Landscaping Review	Per Sheet	\$200	\$200
	Map Amendment - C	Per Request	\$1,500	\$1,500
	Map Amendment - I	Per Request	\$1,500	\$1,500
	Map Amendment - R	Per Request	\$1,500	\$1,500
	PAD Amendment [M]	Per Request	\$1,000	\$1,000
	PAD Amendment [m]	Per Request	\$500	\$500
	PAD Overlay & Plan	Per Request	\$1,500	\$1,500
	Planner Consultation	Per 1/2 Hour	\$50	\$50
	Pre-Application	Per Request	\$500	\$500
	Preliminary Plat	Per Plat	\$1,000+10/lot	\$1,000+10/lot
	Site Plan Amend [M]	Per Request	\$1,000	\$1,000
	Site Plan Amend [m]	Per Request	\$500	\$500
	Site Plan Review	Per Request	\$1,450	\$1,450
	Street Name Change	Per Request	\$1,000-\$1,500	\$1,000-\$1,500
	Subdivision Variance	Per Request	\$1,000 each	\$1,000 each

City Of El Mirage, AZ  
Exhibit - A - Comprehensive Fee Schedule  
Effective July 1, 2013

LEGEND	RED FONT = PROPOSED NEW/CHANGED FEE			
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2013-14	FY2014 -15 Proposed
	Temporary Use Permit	Per Request	\$100	\$100
	Zoning Text Amendment	Per Request	\$1,500	\$1,500
	Zoning Certification	Per Request	\$100	\$100
	Zoning Variance [R/C]	Per Request	\$250/\$1,000	\$250/\$1,000
	<b>Accessory Structure &gt;120 Sq. Ft.(sheds)</b>		\$25	\$25
	<b>Certificate of Occupancy:</b>			
	C. of Completion (no Occupancy)	Per Building	\$50	\$50
	Temporary C/O	Each	\$200 first 30 day period \$400- 31-60 Days \$ 1,000 -61-90 Days	\$200 first 30 day period \$400- 31-60 Days \$ 1,000 -61-90 Days
	Commercial C/O	Per Building	\$200	\$200
	Residential	Per House	\$100	\$100
	Multi-Family	Per Building	\$100	\$100
	<b>Conversion of existing space to livable area-</b> Residential only. See fees for commercial conversion		50% of Valuation Chart for R3 based on new area	50% of Valuation Chart for R3 based on new area
	Assessory Structures	Per Building	\$0	\$0
	Single Family Dwelling	Per House	\$0	\$0
	Commercial Bldg	Per Building	\$0	\$0
	Demolition:			
	Accessory		\$25	\$25
	SFD, Garage		\$150	\$150
	Com. Bldg		\$200	\$200
	<b>Electric Meter Clearance w/o repair</b>	Each	\$30	\$30
	<b>Electric/New Construction</b>	Each	\$50	\$50
			15% permit fee- Comm.	15% permit fee- Comm.
	<b>Flag Poles</b> over 30 feet	Each	\$25	\$25
	<b>Gas Line:</b> New	Each	\$50	\$50
	Repair Only	Each	\$30	\$30
	Gas Test/ Clearance only		\$30	\$30
	<b>Mechanical/New Construction</b>	Each	\$50 Res.	\$50 Res.
			15% permit fee- Comm.	15% permit fee- Comm.
	Repair		\$30	\$30
	Other Than Residential - New Unit		\$80	\$80
	<b>Permit Extension</b>	Each	25% of original permit fee	25% of original permit fee
	<b>Permit Expedited</b>	Each	2 x permit fee	2 x permit fee
	<b>Permit Expired</b>	Each	50% original permit \$50	50% original permit fee \$50
	<b>Plumbing Repair/ New Construction</b>	Each	15% permit fee- Comm.	15% permit fee- Comm.
	Repair		\$30	\$30
	<b>Pre-fabricated Structures:</b>			
	Mobile Home, Park Model>400 s.f.	Each	\$ 300 set up fee*	\$ 300 set up fee*
	Modular (Commercial)	Each	\$600 (+ MPE)* \$ 4.50 per lineal ft.	\$600 (+ MPE)* \$ 4.50 per lineal ft.
	Manufactured/ Factory built	Each	(+MPE)*	(+MPE)*
	Accessory garages, carports, storage	Each	\$ 100 set up fee	\$ 100 set up fee
	*These fees are established by the Office of Manufactured Housing			
	<b>Pools and Spas:</b>			
	In Ground pool	Each	\$300	\$300
	Spa (in ground)	Each	\$75	\$75
	Pool site review (std plans on file)	Each	\$50	\$50
	Semi-public pool site review	Each	\$100	\$100
	Review of Standard Plans		see review fees	see review fees
	Review w/o Std Plans on file		\$50	\$50

City Of El Mirage, AZ  
 Exhibit - A - Comprehensive Fee Schedule  
 Effective July 1, 2013

<b>LEGEND</b>		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2013-14	FY2014 -15 Proposed
	Relocation of Building (inspect. Req'd)	Each	\$200 (+MPE fees)	\$200 (+MPE fees)
	Stucco- house or assessor structure	Each	\$30	\$30
	<b>Temporary Structures/Power:</b>			
	Temp. Construction trailer	Each	\$200	\$200
	Temp. Electrical/Generator	Each	\$100	\$100
	Temp. (over 60 days/cond.partial)	Each	\$1000 per bldg	\$1000 per bldg
	Tenant Improvement	Each	\$100 per suite	\$100 per suite
	<b>Water Heater:</b>			
	New or replacement	Each	\$30	\$30
	Solar	Each	Valuation or \$100 w/ std plans	Valuation or \$100 w/ std plans
	<b>Work Started w/o permits</b>		Double permit fee	Double permit fee
<b>GREEN/ SUSTAINABLE/ ENERGY</b>				
	Green Energy Build –Administ. Doc. Fee		\$250	\$250
	Greywater irrigation system		\$100	\$100
	LEED Certified- Administ. Documentation Fee		\$250	\$250
	Solar PV System- Commercial		Based on Valuation	Based on Valuation
	Solar PV System- Residential		Valuation or \$ 300 w/ std plans	Valuation or \$ 300 w/ std plans
	Solar Water Heater		Valuation or \$ 100 w/ std plans	Valuation or \$ 100 w/ std plans
	Tankless Water Heater (replacing old unit, gas or electric)		\$25	\$25
	Turbine or wind generation systems		\$150	\$150
	<b>Plan Review</b>			
	Appeal Hearing Fee	Each	\$300	\$300
	Change/ revisions to approved plans	Each	\$75 per hour (Min. 1 hr)	\$75 per hour (Min. 1 hr)
	<b>Deferred Truss Calculations</b>			
	Residential	Per Submittal	\$100	\$100
	Commercial	Per Submittal	\$250	\$250
	<b>Expedited Plan Review</b>	Each	2x fee (1/2 time)	2x fee (1/2 time)
	<b>Plan Review</b>	Each	65% of permit fee	65% of permit fee
	<b>Refunds</b>	Each	Refund of 80% permit fee	Refund of 80% permit fee
		Each	minus review fees	minus review fees
	<b>Residential Site plan (w/std plans)</b>	Each	\$50	\$50
	<b>Standard Plans</b> (valid for code cycle)	Each		
	Aluminum carports/Canopies	Each	\$75	\$75
	House Plans	Each	Based on Valuation	Based on Valuation
	Manuf. Bldg Installation details	Each	\$100	\$100
	Pools	Each	\$100	\$100
	Solar installations- WH/PV	Each	\$100	\$100
	<b>Inspections</b>	Each		
	<b>Electrical, Mechanical, Plumbing (MPE)</b>	Each	\$50 residential 15% permit fee- Comm.	\$50 residential 15% permit fee- Comm.
	<b>After Business Hours</b>		\$75 (Min. 2 hrs)	\$75 (Min. 2 hrs)
	<b>3rd Party Inspections</b>		Actual cost	Actual cost
	<b>Reinspection fee</b> (after 3 failures)		\$25	\$25
<b>ADAPTIVE REUSE- SPECIAL CONDITION FEES</b>				
	Conversion of existing residential to Live/Work unit		\$ 100 flat fee	\$ 100 flat fee
	Conversion of existing Commercial to Live/Work unit		\$ 250 flat fee	\$ 250 flat fee
	Permits by Inspection (no plans- residential live/work only)		\$150	\$150
	Consultation prior to Permit by Inspection		No charge	No charge

City Of El Mirage, AZ  
 Exhibit - A - Comprehensive Fee Schedule  
 Effective July 1, 2013

<b>LEGEND</b>		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2013-14	FY2014 -15 Proposed
	<b>Signs</b>			
	0-32 s.f.	Each	\$50	\$50
	33- 48 s.f.	Each	\$75	\$75
	Over 48 s.f.	Each	\$125	\$125
	<b>Monument/ Pylon</b>	Each	Based on Actual Value	Based on Actual Value
	<b>Electrical Connection</b>	Each	\$40	\$40
	<b>Face Panel Change out only</b>	Each	\$25	\$25
	<b>Temporary Banner (30 days)</b>	Each	\$30	\$30
	<b>New Construction See Valuation Table</b>			
	<b>Fees based on Valuation</b>			
	<b>Fencing:</b>			
	<36" high (all materials) - add to existing	lineal foot	\$2	\$2
	>36" high- all materials - chain link, wood,	lineal foot	\$5	\$5
	Masonry> 36"high/retaining walls	lineal foot	\$7	\$7
	<b>Residential:</b>			
	Patio or deck	square foot	\$12	\$12
	Room Addition	square foot	\$25	\$25
	Ramada/Gazebo/Pergola> 120 s.f.	square foot	\$12	\$12
	Unfinished basement	square foot	\$15	\$15
	Conversion of exist. space to livable	square foot	\$15	\$15
	<b>Commercial:</b>			
	New Construction		Use Valuation Chart 80% of Calculated Value	Use Valuation Chart 80% of Calculated Value
	Shell/Grey Building		Value	Value
	Tenant Improvement- Office/Merch.	square foot	\$20	\$20
	Tenant Improvement- Rest. Or Med.	square foot	\$30	\$30
	Tenant Improvement- Vanilla Shell	square foot	\$20	\$20
	<b>All other projects not included</b>		Actual Stated Value	Actual Stated Value
<b>ENGINEERING</b>				
	Plan Review	Per Sheet	\$200	\$200
	Report Review	Each	\$600	\$600
	At Risk Grading/Drainage Permit	Each	150% of actual grading/drainage permit cost	150% of actual grading/drainage permit cost
	Haul Permit	Each	\$300	\$300
	Permit	Each	3.5% of actual contract construction costs	3.5% of actual contract construction costs
<b>CITY COURT FEES</b>				
	Copy of Record	Per Case	\$17	\$17
	Court Technology/Security	Per Case	\$25	\$25
	Default Fee	Per Charge	\$40	\$40
	Jail Cost Reimbursement	Based on Sentence	Same as Maricopa County Jail Per Diem Rates	Same as Maricopa County Jail Per Diem Rates
	Research Fee	Per Case	\$17	\$17
	Time Payment	Per Case	\$20	\$20
	Warrant	Each	\$200	\$200
<b>POLICE FEES</b>				
	Impound	Each	\$150	\$150
	Public Records Release	Each	\$7.50 or \$10	\$0
	Police Reports - Victims of a criminal offense receive 1 free copy	Each - 20 or less pages Per page over 20 pages	\$0 \$0	\$5 \$0.20
	Archived Reports	Each	\$0	\$20
	Photo CD	Each	\$0	\$10

City Of El Mirage, AZ  
 Exhibit - A - Comprehensive Fee Schedule  
 Effective July 1, 2013

LEGEND		RED FONT = PROPOSED NEW/CHANGED FEE		
FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2013-14	FY2014 -15 Proposed
	Video/Audio CD/DVD	Each	\$0	\$10
<b>UTILITY FEES</b>				
<b>WATER RATES</b>				
	<b>Residential:</b>			
	Base Charge (all meter sizes)	Monthly	\$19.77	\$19.77
	Volume Rate (gallons)	Per 1,000 gallons		
	0 - 5,000		\$3.55	\$3.55
	5,001 - 15,000		3.91	3.91
	15,001 - 25,000		4.31	4.31
	> 25,000		4.73	4.73
	<b>Commercial:</b>			
	Base Charge (all meter sizes)	Monthly	\$23.43	\$23.43
	Volume Rate (gallons)	Per 1,000 gallons		
	All Use		\$4.42	\$4.42
	<b>Irrigation:</b>			
	Dysart Ranchettes Only	Per Hour	\$20.97	\$20.97
	<b>Water Recharge: ****</b>	Per 1,000 gallons		
	Surprise Customers		\$1.49	\$1.69
	El Mirage Customers		\$1.49	\$1.69
<b>WATER METERS</b>				
	5/8"	Each	\$350	\$225
	3/4"	Each	\$350	\$275
	1"	Each	\$500	\$300
	1.5"	Each	\$1,608	\$605
	2"	Each	\$1,735	\$3,045
	3"	Each	\$2,775	\$3,840
	4"	Each	\$2,821	\$3,770
	6"	Each	\$4,002	\$6,605
	8"	Each	\$7,300	\$10,375
	10"	Each	\$0.00	\$13,615
	12"	Each	\$0.00	\$15,055
	Hydrant	Each	\$0.00	\$1,025
<b>SEWER RATES</b>				
	<b>Residential:</b>			
	Base Charge (all meter sizes)	Monthly	\$5.75	\$5.75
	Volume Rate (gallons)	Per 1,000 gallons		
	All Flows		\$3.27	\$3.27
	<b>Commercial:</b>			
	Base Charge (all meter sizes)	Monthly	\$5.75	\$5.75
	Volume Rate (gallons)	Per 1,000 gallons		
	All Flows		\$3.27	\$3.27
<b>SANITATION RATES</b>				
	<b>Residential:</b>			
	Monthly Fee	Monthly	\$13.23	\$13.23
<b>MISCELLANEOUS UTILITY FEES</b>				
	Establish Service:			
	Residential	Each	\$30	\$30
	Commercial	Each	\$50	\$50
	Disconnect	Per Occurrence	\$95	\$95
	Same Day Turn On/Turn Off	Per Occurrence	\$50	\$50

City Of El Mirage, AZ  
 Exhibit - A - Comprehensive Fee Schedule  
 Effective July 1, 2013

<b>LEGEND</b>		<b>RED FONT = PROPOSED NEW/CHANGED FEE</b>		
<b>FEE TYPE</b>	<b>DESCRIPTION</b>	<b>UNIT OF MEASURE</b>	<b>FY2013-14</b>	<b>FY2014 -15 Proposed</b>
	Emergency Turn On/Turn Off	Per Occurrence	\$95	\$95
	Door Hanger:			
	Residential	Per Occurrence	\$10	\$10
	Commercial	Per Occurrence	\$15	\$15
	Collections	Per Occurrence	15%	15%
	Relocate/Install Hydrant Meter	Per Occurrence	\$50	\$50
	Meter Testing	Per Occurrence	\$75	\$75
	Equipment Tampering	Per Occurrence	\$250 plus cost of labor and materials plus an additional 15% administrative fee	\$250 plus cost of labor and materials plus an additional 15% administrative fee
	Installation/Connections of Taps/Meter Boxes/etc.	Per Occurrence	Actual cost of contractual labor and materials plus an additional 15% administrative fee	Actual cost of contractual labor and materials plus an additional 15% administrative fee

**PROPERTY TAXES**

<b>PRIMARY</b>	Used to support Public Safety Operations			
	Calculation Methodology			
	\$	94,969,096	Net Assessed Valuation	
	\$	1,654,937	Tax - Same As Last Year	
			Per \$100 Net Assessed Valuation	\$1.8579
				<b>\$1.7426</b>
<b>SECONDARY</b>	Used to pay for voter authorized debt			
	Calculation Methodology			
	\$	109,007,802	Net Assessed Valuation	
	\$	1,960,000	Tax - Same As Last Year	
			Per \$100 Net Assessed Valuation	\$2.1820
				<b>\$1.7980</b>

\*\*\* Property tax rates and Court fines are established separate from this process.   
 \*\*\*\* Water recharge rate increases have been approved by Council. Rates will increase in FY 2015-16 to \$1.87 per 1,000 gallons

# STATE BUDGET SCHEDULES



City of  
**EL MIRAGE**

Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

City Manager

Draft Budget

**OFFICIAL BUDGET FORMS**  
**CITY OF EL MIRAGE, ARIZONA**  
**Fiscal Year 2015**

**CITY OF EL MIRAGE, ARIZONA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2015**

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES <USES>		IN	<OUT>		
1. General Fund	\$ 17,045,500	\$ 17,045,500	\$ 13,750,000	Primary: \$ 1,654,937 Secondary:	\$ 15,025,063	\$	\$	\$ 3,165,000	\$ 702,000	\$ 32,893,000	\$ 17,659,000
2. Special Revenue Funds	19,533,000	19,533,000	3,680,000		14,897,000			427,000	1,725,000	17,279,000	17,523,500
3. Debt Service Funds Available	2,123,500	2,123,500	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	2,123,500	2,123,500	550,000	1,960,000				100,000		2,610,000	2,123,500
6. Capital Projects Funds	41,233,500	41,233,500	13,890,500		22,625,000	3,045,500		735,000		40,296,000	31,946,000
7. Permanent Funds											
8. Enterprise Funds Available	20,383,000	20,383,000	(1,237,000)		13,095,000	5,050,000		2,162,500	4,162,500	14,908,000	19,543,000
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	20,383,000	20,383,000	(1,237,000)		13,095,000	5,050,000		2,162,500	4,162,500	14,908,000	19,543,000
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 100,318,500	\$ 100,318,500	\$ 30,633,500	\$ 3,614,937	\$ 65,642,063	\$ 8,095,500	\$	\$ 6,589,500	\$ 6,589,500	\$ 107,986,000	\$ 88,795,000

**EXPENDITURE LIMITATION COMPARISON**

	2014	2015
1. Budgeted expenditures/expenses	\$ 100,318,500	\$ 88,795,000
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	100,318,500	88,795,000
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 100,318,500	\$ 88,795,000
6. EEC or voter-approved alternative expenditure limitation	\$ 100,318,500	\$ 88,795,000

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 2015**

	<b>2014</b>	<b>2015</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>1,881,457</u>	\$ <u>1,929,487</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>1,654,937</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>3,614,937</u>	\$ <u>3,614,937</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>1,624,000</u>	
(2) Prior years' levies	<u>30,000</u>	
(3) Total primary property taxes	\$ <u>1,654,000</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>3,604,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.8579</u>	<u>1.7426</u>
(2) Secondary property tax rate	<u>2.1820</u>	<u>1.7980</u>
(3) Total city/town tax rate	<u>4.0399</u>	<u>3.5406</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 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 5,550,000	\$ 5,550,000	6,000,000
TPT Assessments	30,000	30,000	30,000
Uncollected Primary Property Tax	(29,937)	(29,937)	(29,937)
Franchise Fees	695,000	695,000	700,000
<b>Licenses and permits</b>			
Business License Fees	95,000	95,000	95,000
Building Permit Fees	170,000	170,000	170,000
<b>Intergovernmental</b>			
State Sales Tax	2,740,000	2,740,000	2,800,000
State Income Tax	3,545,000	3,545,000	3,850,000
Vehicle License Tax	1,050,000	1,050,000	1,100,000
Grant Revenue	35,000	35,000	
<b>Charges for services</b>			
Planning And Zoning Fees			35,000
Engineering Inspection Fees	35,000	35,000	20,000
Plan Check Fees	25,000	25,000	25,000
Rent - Library	10,000	10,000	5,000
Rural Metro Transports	25,000	25,000	15,000
Sport Programs	10,000	10,000	5,000
Ramada Rentals	5,000	5,000	10,000
Special Events	20,000	20,000	25,000
<b>Fines and forfeits</b>			
Jail Incarceration Fine	20,000	20,000	10,000
<b>Interest on investments</b>			
Interest	20,000	20,000	20,000
<b>In-lieu property taxes</b>			
Fire Insurance Premium Tax	25,000	25,000	25,000
<b>Miscellaneous</b>			
Other	100,000	100,000	115,000
<b>Total General Fund</b>	<b>\$ 14,175,063</b>	<b>\$ 14,175,063</b>	<b>15,025,063</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 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
<b>SPECIAL REVENUE FUNDS</b>			
HURF Taxes	\$ 1,790,000	\$ 1,790,000	\$ 1,800,000
	\$ 1,790,000	\$ 1,790,000	\$ 1,800,000
Municipal Court Fund Grants	\$	\$	\$
Municipal Court Fund Fines and Forfeitures	145,000	145,000	165,000
Municipal Court Fund Miscellaneous	105,000	105,000	190,000
	\$ 250,000	\$ 250,000	\$ 355,000
Municipal Court Enhancement Fund Fines and Forfeitures	\$ 440,000	\$ 440,000	\$ 395,000
Municipal Court Enhancement Fund Miscellaneous			
	\$ 440,000	\$ 440,000	\$ 395,000
Police Grant Fund Grants	\$	\$	\$
	\$	\$	\$
Police Towing Fund Fines & Forfeitures	\$ 60,000	\$ 60,000	\$ 60,000
	\$ 60,000	\$ 60,000	\$ 60,000
CDBG Fund Grants	\$ 350,000	\$ 350,000	\$ 211,000
	\$ 350,000	\$ 350,000	\$ 211,000
Photo Radar Fund Fines & Forfeitures	\$ 2,470,000	\$ 2,470,000	\$ 1,780,000
	\$ 2,470,000	\$ 2,470,000	\$ 1,780,000
Special Projects Donations	\$ 30,000	\$ 30,000	\$ 5,000
Special Projects Grants	10,310,000	10,310,000	10,291,000
	\$ 10,340,000	\$ 10,340,000	\$ 10,296,000
<b>Total Special Revenue Funds</b>	<b>\$ 15,700,000</b>	<b>\$ 15,700,000</b>	<b>\$ 14,897,000</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 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
<b>CAPITAL PROJECTS FUNDS</b>			
General Capital Fund Grants	\$ _____	\$ _____	\$ _____
Police Development Fee Fund	5,000	_____	_____
	_____	_____	_____
	\$ 5,000	\$ _____	\$ _____
Streets Capital Fund Grants	\$ 25,815,000	\$ _____	\$ 22,625,000
	_____	_____	_____
	_____	_____	_____
	\$ 25,815,000	\$ _____	\$ 22,625,000
<b>Total Capital Projects Funds</b>	<b>\$ 25,820,000</b>	<b>\$ _____</b>	<b>\$ 22,625,000</b>
<b>PERMANENT FUNDS</b>			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>ENTERPRISE FUNDS</b>			
Sanitation Charges for Services	\$ 1,500,000	\$ _____	\$ 1,525,000
Sanitation Miscellaneous	_____	_____	_____
	\$ 1,500,000	\$ _____	\$ 1,525,000
Sewer Charges for Services	\$ 3,100,000	\$ _____	\$ 3,100,000
	\$ 3,100,000	\$ _____	\$ 3,100,000
Water Charges for Services	\$ 8,755,000	\$ _____	\$ 8,270,000
Water Fines and Forfeitures	180,000	_____	180,000
Water Grants	_____	_____	_____
Water Miscellaneous	10,000	_____	20,000
	\$ 8,945,000	\$ _____	\$ 8,470,000
<b>Total Enterprise Funds</b>	<b>\$ 13,545,000</b>	<b>\$ _____</b>	<b>\$ 13,095,000</b>
<b>INTERNAL SERVICE FUNDS</b>			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total Internal Service Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 69,240,063</b>	<b>\$ 29,875,063</b>	<b>\$ 65,642,063</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 2015**

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Sewer Fund	\$	\$	\$ 805,000	\$
Water Fund			1,250,000	175,000
Sanitation Fund			295,000	
Photo Enforcement Fund			735,000	
Court Fund				219,000
HURF				208,000
CDBG			80,000	
Debt Service				100,000
<b>Total General Fund</b>	\$	\$	\$ 3,165,000	\$ 702,000
<b>SPECIAL REVENUE FUNDS</b>				
	\$	\$	\$	\$
Photo Enforcement Fund				1,470,000
Court Fund			219,000	
HURF			208,000	175,000
CDBG				80,000
<b>Total Special Revenue Funds</b>	\$	\$	\$ 427,000	\$ 1,725,000
<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	3,045,500		735,000	
<b>Total Capital Projects Funds</b>	\$ 3,045,500	\$	\$ 735,000	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Sewer Fund	\$ 500,000	\$	\$ 1,020,000	\$ 1,597,500
Water Fund	4,550,000		1,142,500	2,270,000
Sanitation Fund				295,000
<b>Total Enterprise Funds</b>	\$ 5,050,000	\$	\$ 2,162,500	\$ 4,162,500
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 8,095,500	\$	\$ 6,589,500	\$ 6,589,500

**CITY OF EL MIRAGE, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2015**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014</b>	<b>EXPENDITURE/ ADJUSTMENTS APPROVED 2014</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2014</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2015</b>
<b>GENERAL FUND</b>				
Mayor and Council	\$ 234,000	\$	\$ 234,000	\$ 244,500
City Clerk	140,500		140,500	210,500
Safety & Loss Control	255,000		255,000	290,000
Administration	931,000		931,000	931,000
Legal Services	816,000		816,000	817,000
Human Resources	383,500		383,500	388,500
Financial Services	555,500		555,500	616,500
Information Technology	687,500		687,500	786,000
Recreation	227,500		227,500	227,500
Parks	704,500		704,500	662,000
Facilities Management	666,500		666,500	690,500
Fleet Management	154,000		154,000	172,500
Community Development	668,500		668,500	504,500
Police	6,800,500	(81,000)	6,719,500	6,983,000
Code Compliance	271,500		271,500	271,500
Fire	3,175,000		3,175,000	3,384,500
Fire & Building Safety	257,000		257,000	279,000
Contingency	200,000	(1,500)	198,500	200,000
<b>Total General Fund</b>	<b>\$ 17,128,000</b>	<b>\$ (82,500)</b>	<b>\$ 17,045,500</b>	<b>\$ 17,659,000</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund	\$ 2,426,000	\$	\$ 2,426,000	\$ 2,202,500
LTA Fund	335,000		335,000	335,000
Municipal Court Fund	556,000		556,000	724,000
Municipal Court Enhancement Fund	639,500		639,500	1,360,000
CDBG Fund	790,000	(440,000)	350,000	211,000
Special Projects Fund	10,340,000	1,629,500	11,969,500	10,326,000
Police Towing Fund	27,000		27,000	120,000
Photo Radar Fund	3,230,000		3,230,000	2,245,000
<b>Total Special Revenue Funds</b>	<b>\$ 18,343,500</b>	<b>\$ 1,189,500</b>	<b>\$ 19,533,000</b>	<b>\$ 17,523,500</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$ 2,123,500	\$	\$ 2,123,500	\$ 2,123,500
<b>Total Debt Service Funds</b>	<b>\$ 2,123,500</b>	<b>\$</b>	<b>\$ 2,123,500</b>	<b>\$ 2,123,500</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital - Streets Fund	\$ 31,815,000	\$ 300,500	\$ 32,115,500	\$ 31,630,500
Capital - Parks Improvement Fund	5,236,000	(33,000)	5,203,000	250,000
DIF Municipal Facilities Fund				65,500
DIF Police Fund	5,262,500	(1,347,500)	3,915,000	
<b>Total Capital Projects Funds</b>	<b>\$ 42,313,500</b>	<b>\$ (1,080,000)</b>	<b>\$ 41,233,500</b>	<b>\$ 31,946,000</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Sanitation Fund	\$ 1,004,500	\$	\$ 1,004,500	\$ 1,047,500
Sewer Fund	3,651,000	(1,500)	3,649,500	3,265,000
Water Fund	15,754,500	(25,500)	15,729,000	15,230,500
<b>Total Enterprise Funds</b>	<b>\$ 20,410,000</b>	<b>\$ (27,000)</b>	<b>\$ 20,383,000</b>	<b>\$ 19,543,000</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>\$ 100,318,500</b>	<b>\$</b>	<b>\$ 100,318,500</b>	<b>\$ 88,795,000</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 2015**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2015</b>	<b>Employee Salaries and Hourly Costs 2015</b>	<b>Retirement Costs 2015</b>	<b>Healthcare Costs 2015</b>	<b>Other Benefit Costs 2015</b>	<b>Total Estimated Personnel Compensation 2015</b>
<b>GENERAL FUND</b>	129	\$ 9,552,000	\$ 1,266,000	\$ 1,097,000	\$ 1,103,000	= \$ 13,018,000
<b>SPECIAL REVENUE FUNDS</b>						
Municipal Court Fund	13	\$ 638,000	\$ 66,000	\$ 83,000	\$ 67,000	= \$ 854,000
Highway User Revenue Fund	6	279,000	33,000	65,000	49,500	426,500
<b>Total Special Revenue Funds</b>	19	\$ 917,000	\$ 99,000	\$ 148,000	\$ 116,500	= \$ 1,280,500
<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	21	\$ 1,208,000	\$ 138,000	\$ 168,000	\$ 158,500	= \$ 1,672,500
Sewer Fund	8	417,000	48,000	83,000	63,500	611,500
<b>Total Enterprise Funds</b>	29	\$ 1,625,000	\$ 186,000	\$ 251,000	\$ 222,000	= \$ 2,284,000
<b>TOTAL ALL FUNDS</b>	177	\$ 12,094,000	\$ 1,551,000	\$ 1,496,000	\$ 1,441,500	= \$ 16,582,500

# SUPPLEMENTAL INFORMATION



City Manager  
Draft Budget

**City Of El Mirage  
Budget Calendar  
For FY 14-15**

Action	Date
Complete preliminary fiscal year revenue estimates.	1/10/2014
Distribute budget request forms and instructions to departments.	1/15/2014
Receive from county assessor the City of El Mirage certified property values necessary to calculate the property tax levy limit and the final levy limit worksheet.	2/10/2014
Deadline for Departments to submit budget requests to Finance.	2/12/2014
Finance compiles budget information submitted by the departments for City Manager review.	2/12-28/2014
Make the property values provided by the county assessor available for public inspection.	2/14/2014
Notify the Property Tax Oversight Commission as to agreement/disagreement with the property tax limit within 10 days of receipt of values.	2/14/2014
City Manager reviews budget submittals with departments.	3/3-7/2014
<b>Council Workshop - Budget Framework/Fee Change Presentation</b>	3/18/2014
Release report of fee increases proposed to take effect July 1, 2014	3/19/2014
City Manager and Finance office prepare draft budget proposal.	3/19-28/2014
Finance prepares draft tentative budget document.	4/3-11/2014
Provide Draft Tentative Budget to City Council.	4/14/2014
<b>Budget Retreat</b>	4/21-22/2014
Publish first Truth-In-Taxation (TNT) Public Notice, and issue a press release.	5/14-20/2014
<b>Adopt Tentative FY 14-15 Budget at regular Council meeting.</b>	5/20/2014
First publication of FY 14-15 tentative budget.	5/21-27/2014
<del>Publish second Truth-In-Taxation Public Notice.</del>	<del>5/24-27/2014</del>
Second publication of FY 14-15 tentative budget.	5/27-6/2/2014
<b>Hold TNT public hearing—Roll Call Vote on Primary Property Tax Levy at regular Council meeting.</b>	6/3/2014
<b>Hold public hearing for Final Budget and adopt Final Budget at Special Council meeting (and fee changes).</b>	6/3/2014
Mail a copy of the truth in taxation notice, a statement of its publication and result of the council's vote to the Property Tax Oversight Commission.	6/6/2014
<b>Adopt Property Tax Levy at regular Council meeting.</b>	6/17/2014
Forward Certified copy of primary and secondary tax levy ordinance to county.	6/20/2014
County Board of Supervisors adopts tax levy on or before the third Monday in August.	8/18/2014

**Council Presentation and/or Action**

**Actions are not necessary if primary tax levy is not being increased. No increase is proposed at this time.**

The City Manager's  
Proposed Salary Plan  
will be handed out at the  
Budget Workshop



CITY OF EL MIRAGE  
CITY COUNCIL GOAL SETTING  
2013 REPORT

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Mayor  
Lana Mook

Vice Mayor  
Joe Ramirez

City Council Members

Jim McPhetres  
Jack Palladino  
Dave Shapera  
Roy Delgado  
Lynn Selby



City of  
**EL MIRAGE**  
Arizona

*GRAND HERITAGE, BRIGHT FUTURE!*

Facilitator:  
Dr. Spencer A. Isom, City Manager

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## INTRODUCTION

City of El Mirage Council Members Selby, Shapera, Delgado, McPhetres, and Palladino, along with Vice-Mayor Ramirez and Mayor Mook participated in a goal setting workshop with the assistance of Dr. Spencer A. Isom, City Manager to help facilitate the goal setting process. He organized and facilitated a process that involved the following steps:

1. Prepare a questionnaire to identify the City's major accomplishments, current issues, concerns, trends, and opportunities; most significant initiatives and programs for 2013; and capital projects to be initiated in 2013.
2. Conduct a goal setting work session with the elected officials using their responses to the questionnaire to facilitate an engaging exchange of ideas.
3. Preparation of this final report.

It should be noted Dr. Isom modeled El Mirage's process and the format of this report after a process established by the University of Iowa's Institute of Public Affairs. The University of Iowa's model, in Dr. Isom's opinion, appeared most efficient and seems to work here.

## THE QUESTIONNAIRE

A copy of the questionnaire is attached in Appendix A and is incorporated herein by reference.

## GOAL SETTING WORK SESSION

The elected officials held a work session at the Pueblo El Mirage RV and Resort Community on December 18, 2012. The session was facilitated by Dr. Spencer A. Isom, City Manager. In attendance and participating in the meeting were Mayor Lana Mook, Vice-Mayor Joe Ramirez, Council Member Lynn Selby, Council Member Jim McPhetres, Council Member David Shapera, Council Member Jack Palladino, and Council Member Roy Delgado.

## MAJOR ACCOMPLISHMENTS

Participants identified the following, as the City's major accomplishments during the previous two-year period (2011-2012):

- Resolved outstanding lawsuits and legal issues.
- Rebuilt relationships with Luke Air Force Base and West Valley cities.
- Built fire station and rehired firefighters.
- Completed eight wash culvert barriers.
- Completed Phase I of Gentry Park renovations.
- Redefined Redflex program.
- Passed bond for police station and YMCA.

- Completed Dysart Ranchettes street improvements.
- Started new mineral bond street improvement project.
- Started community garden project.
- Implemented AZ Metropolitan Trust for employee health benefits.
- Obtained an inaugural bond rating.
- Passed Home Rule.
- Partnered for Northern Parkway project.
- Approved an overlay ordinance to define a mixed-use business district along Thunderbird Road.
- Remodeled courthouse.
- Reduced staffing costs.
- Balanced budget.
- Negotiated two-year union contracts which included a pay raise for staff.
- Worked with ADOT to complete repaving of Grand Avenue and the addition of landscaping and two entryway signs.
- Facilitated the opening of new businesses to include Valero, Auto Zone, Aarons, and Windy City Dogs.
- Paved downtown alleyways.

#### ISSUES, CONCERNS, TRENDS, AND OPPORTUNITIES

Participants identified the following as the issues, concerns, trends, and opportunities presently affecting City services, policies, finances, and operations:

- Continue economic development efforts toward attracting new businesses.
- Develop one-way traffic along the Grand Avenue frontage road to spur redevelopment, improve accessibility, and on- and off-street parking.
- Research sales tax payments of businesses along Grand Avenue and Thunderbird Road.
- Become more aggressive on code enforcement to attract new businesses.
- Clean up downtown and other areas by providing bulk trash pick-up.
- Maintain conditions of public streets.
- Discontinue City landscaping of neighborhoods with homeowners associations.

#### MOST SIGNIFICANT INITIATIVES AND PROGRAMS FOR 2013-2014

Participants reviewed potential initiatives and programs and selected the following as the most important for the upcoming 12 to 24- month period (listed in order of priority):

1. Consider neighborhood bulk trash pick-up twice a year.
2. Continue work on El Mirage Road and Thunderbird Road to help with economic development.

3. Look for grants to help revitalize downtown.
4. Consider bringing in CAP services for seniors at no cost to the City.
5. Review the possibility of restructuring HOA landscaping maintenance contracts (similar to Cactus Park).

#### CAPITAL PROJECTS TO BE PURSUED IN 2013-2014

Participants reviewed potential capital improvement projects and selected the following as the most important for the upcoming 12 to 24-month period (listed in order of priority):

1. Continue work on the reconfiguration of Thunderbird and Thompson Ranch Roads at the Grand Avenue intersection in partnership with the Arizona Department of Transportation and the Maricopa Association of Governments.
2. Complete second phase of Gentry Park improvements (lighting, shade, BBQs, and picnic tables).
3. Install solar pocket park lighting and replace equipment/amenities as needed. Install security lighting at some neighborhood parks.
4. Continue work on the El Mirage Road Improvements project in partnership with Maricopa County and the Maricopa Association of Governments.

#### FACILITATOR's COMMENTS

I thank you for allowing me to assist in our City's goal setting process. You remained extremely cooperative and displayed positive, professional attitudes commensurate with your roles as elected representatives of the citizens of El Mirage.

Regarding this report, it is necessary you view this as an ongoing process. These priorities are not permanent and may be revisited from time to time. I would recommend Council and staff review the status of and feasibility for implementing these goals on, no less than, a biannual basis.

X \_\_\_\_\_ Date \_\_\_\_\_  
Dr. Spencer A. Isom, El Mirage City Manager

APPENDIX A

CITY OF EL MIRAGE  
2013 Preliminary Goal Setting Workshop: Questionnaire  
December 18, 2012

INTRODUCTION

A Preliminary Goal Setting Session will be held on Tuesday, December 18, 2012, at the Pueblo El Mirage Resort Recreation Hall #3. The purpose of the session will be to identify and prioritize a preliminary list of the City’s overall goals and objectives for the next two years. The City’s goals should be formally adopted by a “sitting” body and typically include direct input from the City Manager and his staff. The results of the Council and staff’s efforts may then be finalized in a “2013 City Council Goal Setting Report.”

To prepare for the December 18 meeting, you must identify key issues and potential objectives to be reviewed and discussed at the session. Please complete all sections of this questionnaire and return as directed (see below section entitled “Return of Questionnaire”). If you need additional space, feel free to attach additional pages.

*Note: Please read the entire questionnaire before starting your responses.*

**Major Accomplishments**

Please list what you consider to be the City’s major accomplishments over the past two years. These accomplishments could be as large as a street project or as simple as a newly adopted City policy. The items do not need to be in any particular order.

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**Issues, Concerns, Trends, and Opportunities**

Please list specific issues, concerns, trends, and opportunities affecting future City services, policies, finances, or operations (for example, loss of populations, major new economic development success, or resolving a policy question). You do not need to identify potential solutions to your concerns.

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**Significant Initiatives or Programs**

Please list any initiatives, programs or policies you think the City should consider in the next two years (for example, downtown revitalizations, updating employee job descriptions, reviewing water or sewer rates, privatization of city services, etc.).

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**Capital Projects**

Please list the capital projects or equipment purchases you think the City should consider over the next two years. These capital projects may include such things as street construction, public works equipment, public safety equipment, pocket park lighting, etc. If you have an estimate on the cost of such projects, please note it. Please list only those projects with a total cost of \$10,000 or more.

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**Organizational Effectiveness**

Please list several things the Mayor/City Council and/or staff could do in the future to improve organizational effectiveness, the decision-making process, teamwork, and the ability to accomplish the City's stated goals and objectives.

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**Supplemental Questions**

In this section, you are asked for your general thoughts and opinions regarding the City's differing service areas. Feel free, in this section, to provide any recommendations you may have for improvement(s).

1) How is the City's administrative staff doing?

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2) How is the City's finance department doing (budget, taxes, and finances)?

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3) How is the City doing in the area of economic development, planning, and engineering services?

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4) How is the City doing in the areas of public works (streets, utilities, grounds, and facilities)?

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5) How is the City doing in the area of special events, recreation, and senior services?

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6) How is the City's police department and code enforcement?

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7) How is the City's fire and building safety services?

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8) What is your opinion of the City's technology services?

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9) In general, how do you feel about the quality of the municipal services received in El Mirage?

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**Return of Questionnaire**

Please complete this questionnaire electronically and return a hard copy to Sharon Antes at the City Council meeting on Tuesday, December 4, 2012.

## UNEDITED LIST OF ALL INITIATIVES AND PROGRAMS – Exhibit A

### Significant Initiatives and Programs

The complete list of all significant initiatives and programs identified by the Mayor and Council is as follows:

- Consider neighborhood bulk trash pick-up twice a year.
- Review the possibility of restructuring HOA landscaping maintenance contracts (similar to Cactus Park).
- Finish community garden and get farmers' market operational.
- Continue reviewing service costs and incoming revenue to maintain solvency.
- Look for grants to help revitalize downtown.
- Continue work on El Mirage Road and Thunderbird Road to help with economic development.
- Consider bringing in CAP services for seniors.
- Explore hiring a consulting group to plan for economic development.
- Consider reducing property tax.
- Reduce water rates.
- Eliminate food tax.
- Curtail any further borrowing that puts residents in any more debt.
- Become industry friendly by exploring other ways to attract new businesses.
- Relocate Parks & Sons to attract a business that would complement El Mirage's entrance.

## UNEDITED LIST OF ALL CAPITAL PROJECTS – Exhibit B

### Capital Projects

The complete list of all capital projects considered by the Mayor and Council is as follows:

- Reconfigure Thunderbird and Thompson Ranch Roads at the Grand Avenue intersection.
- Install solar pocket park lighting and replace equipment/amenities as needed.
- Install security lighting at some neighborhood parks.
- Complete second phase of Gentry Park improvements (lighting, shade, BBQs, and picnic tables).
- Update police fleet (police vehicles, firearms, fingerprint readers, license plate readers).
- Maintain public works equipment.
- Install caution lights at Gateway Park and on El Mirage Road.
- Replace the fire department's brush truck with a good working unit.
- Develop fishing hole at the Bool property.
- Resolve landfill (Maggie's Mountain) issues and development of property for economic development.
- Investigate uses for the old fire house. Maintain its use as a training facility.
- Pursue economic development opportunities south of Peoria Avenue to Northern Avenue and Cactus Road west of El Mirage Road
- Replace water meters paced over several years.



# Financial Management Policies

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*Revised May 21, 2013*

*Adopted June 19, 2012*

Sound financial policies provide guidance and assurance to the community that the City is following best practices. The Government Finance Officers Association recommends that financial policies be developed and formally adopted by the jurisdiction's governing board. These policies are subject to review and refresh at any time.

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**Policy 1**  
**Financial Management Goals**

**Purpose:** Define overall financial management goals.

- 1.1 Maintain a financially viable city government that provides an adequate level of services.
- 1.2 Maintain financial flexibility to adapt to local, regional, and national economic changes.
- 1.3 Maintain programs and activities that add value and contribute to the City's mission.

**Policy 2**  
**Policy Review**

**Purpose:** Require periodic review and revision to financial management policies.

- 2.1 The Council will annually or more frequently as required, review and adopt the financial management policies.
  
- 2.2 These policies are meant to serve as a guideline to ensure that best practices are utilized. Accordingly the term “shall” as utilized in this document is considered to be synonymous with the term “should”.

**Policy 3**  
**Budget Policies**

**Purpose:** Require the City to systematically plan, adopt, and manage annual operating budgets.

**Section 3.1: Introduction**

3.1.1 The Council shall annually review, re-affirm, amend as necessary, and adopt budget policies (guidelines) as part of the process to develop, consider, and adopt tentative and final budgets. The budget policies will address revenues, expenditure controls, grants, transfers, reserves/contingencies, balances, and reporting. These policies are intended to ensure that the long-term desires of the Council will be met within the financial constraints of the City.

**Section 3.2: General**

3.2.1 The Council shall use the budget process to weigh all competing requests for City resources, within expected fiscal constraints. The Council shall discourage requests for new, ongoing activities outside the budget process.

3.2.2 The City shall rely upon ongoing revenues to fund ongoing expenditures and avoid one-time sources of revenues to fund ongoing activities.

3.2.3 The Finance Director shall annually prepare 5-year revenue and expenditure forecasts to examine the City's ability to absorb operating costs due to changes in the economy, service demands, service levels, and capital improvements.

3.2.4 The Finance Director shall prepare and the Council shall adopt a department-level operating budget, as presented in schedule E of state budget forms.

3.2.5 The Council can compare service delivery alternatives to ensure that quality services are provided at the most competitive and economical cost. Finance shall direct departments to identify all activities that can be provided by another source and review options/alternatives to current service delivery. The City shall review service delivery alternatives continually.

3.2.6 The City shall fund current year capital projects with:

1. bonds,
2. grants, or
3. funds accumulated (fund balances) prior to budgeting for capital expenditures.

3.2.7 The City shall practice conservatism in budgeting for both revenues and expenditures to ensure the City can meet its ongoing obligations. The City shall not budget excess funds collected (fund balance) for ongoing expenditures.

### **Section 3.3: Revenues**

- 3.3.1 The City shall develop diversified and stable revenue sources to protect activities from short-term fluctuations in any single revenue source.
- 3.3.2 The City shall not dedicate revenues for specific purposes unless required by law, Council Policy, or Generally Accepted Accounting Principles (GAAP). The Finance Director shall deposit all non-restricted revenues in the general fund for appropriation through the budget process.
- 3.3.3 The Council shall review user fees and charges annually to ensure recovery of all direct and indirect costs of service, unless full cost recovery would be excessively burdensome on citizens receiving service.
- 3.3.4 The Council shall adjust rates for enterprise operations (water, sewer, and sanitation) based on ten-year fund plans.
- 3.3.5 The Council shall annually consider the impacts to the General Fund of providing public safety services, as well as the financial impact on the residents and property owners, before setting the primary property tax levy. By statute the primary property levy with adjustments shall not exceed 102% of the prior fiscal year's maximum allowable levy plus new construction and reimbursement for the prior calendar year's tort liability payments.

### **Section 3.4: Grants**

- 3.4.1 The City may rely on grants to leverage City funds. The City shall avoid inconsistent and/or fluctuating grants to fund ongoing activities. In the event of reduced grant funding, the City may substitute City resources only after all other priorities and alternatives are considered.
- 3.4.2 Whenever possible, the City shall consider grant funded projects which require City matching or operating funds as part of the budget process. Any grant funded expenditure should include a five year analysis of the amount of City funds required to subsidize its operation.

### **Section 3.5: Transfers and Interfund Loans**

- 3.5.1 All requests for transfer require written justification explaining the rationale and fiscal impact.
- 3.5.2 Any transfers between funds, projects, or contingencies require City Council approval. Transfers from department to department within a fund or from line item account to line item account within a department shall require City Manager approval.

3.5.3 The Council must review and approve interfund loans.

### **Section 3.6: Reserve/Council Contingency**

3.6.1 Council Contingency Funds. The City may use contingency funds when additional funds are needed to offset *unexpected* expenditure increases or when *unanticipated* events threaten the public health or safety. The City Manager shall review and may approve use of contingency funds in accordance with the City’s procurement policy.

3.6.2 Reserve Funds. The Council will not budget reserve funds – reserve funds are “savings” intended to offset revenue shortfalls during a fiscal year. If there is a shortfall in revenue, the City shall use reserve funds in accordance with the City’s fund balance policy. The City may establish reserves for all operating funds – an operating fund is a fund that has salary expenses or collects user fees for services performed (excludes grant and capital funds).

3.6.3 Debt Service Funds. The City may accumulate secondary property tax revenues in an amount equal to six months of debt service to ensure that the General Fund is not subsidizing debt service payments. The City shall not collect and reserve secondary property taxes in an amount exceeding twelve months of debt service unless the City intends to prepay general obligation bonds.

3.6.4 Debt Service and Replacement Reserves. The City shall fund debt service and replacement reserves to meet required bond covenants including repair and replacement funds in the water and sewer funds.

### **Section 3.7: Budget Process**

3.7.1 The City shall monitor and follow the budget process throughout the year. The Finance Director, in consultation with the City Manager, shall initiate the formal budget process by distributing to Departments a budget packet that includes an outline of the budget schedule, year-to-date expenditures and revenues, and all applicable budget forms.

3.7.2 The City Manager and Finance Director shall schedule and host a budget introduction session with all Department heads.

3.7.3 Departments shall prepare and submit their requests to the Finance Director.

3.7.4 The Finance Director shall prepare summary reports, along with detailed budget requests, and submit the reports and detail to the City Manager.

3.7.5 Department heads shall individually present capital and operating requests to the City Manager.

- 3.7.6 The City Manager shall review budget requests and provide further guidance to Departments.
- 3.7.7 The City Manager and the Finance Director shall present the recommended draft budget to Council for review and discussion at a Council retreat. As required, Department heads may be present and participate at the Council retreat.
- 3.7.8 After the Council retreat, the Finance Director shall revise the draft budget and prepare a recommended tentative budget. The City Manager and Finance Director shall present the recommended tentative budget for Council consideration and adoption at a regular Council meeting. Capital projects and acquisitions that have not been completed in the current fiscal year are included in the tentative budget as carry forward projects and the beginning fund balance is adjusted accordingly.
- 3.7.9 After Council action, the City Clerk shall publish the tentative budget for two consecutive weeks in the local paper.
- 3.7.10 The Council shall schedule and host a public hearing on the budget, after which the Council shall consider and may adopt the final budget. The Finance Director shall ensure that budget adoption adheres to all statutory hearings, publications, and requirements.
- 3.7.11 The Council shall set the final property tax levy in accordance with State law.
- 3.7.12 After the Council adopts the tentative budget and sets the expenditure limitation, the City shall not expend more than the total appropriated for all funds.

### **Section 3.8: Budget Basis**

- 3.8.1 The City prepares budgets primarily on a cash basis. This is different than the accounting process which utilizes a modified accrual basis. Cash basis means that revenues are recognized when they are collected and expenses are recognized when they are paid. Modified accrual basis recognizes revenues when they become available and measurable and, generally, recognizes expenditures when the City agrees/commits to buy something.
- 3.8.2 Independent Auditors shall annually provide a reconciliation of actual expenditures compared to the adopted budget in accordance with State law.
- 3.8.3 The City shall use the Annual Audited Financial Statements (Audit) to detail the final status of the City's finances compared to budget on the basis of Generally Accepted Accounting Principles (GAAP). In most cases, this conforms to the way the City prepares its budget. Exceptions are as follows:

1. Compensated absences are accrued as earned by employees (GAAP) as opposed to being expensed when paid (Budget).
2. Capital Outlay within the enterprise funds are shown as assets (GAAP) and are shown as expenses in the budget.
3. Bond and loan principal payments within the enterprise funds are shown as reductions of liabilities (GAAP) and are shown as expenses in the budget.

3.8.4 Due to expenditure limitation statutes, the City must identify all possible expenditures and corresponding revenues within the budget. The Finance Director and Department heads shall closely monitor expenditures to ensure that they are being spent for the purpose identified in the budget and that the corresponding revenue is adequate. The Finance Director shall establish and maintain a detailed accounting structure to record revenues and expenditures at the level of detail shown in the budget.

### **Section 3.9: Funds**

- 3.9.1 State law only requires the existence of two funds, the General Fund and the Highway Users Revenue Fund (HURF).
- 3.9.2 The City may create and maintain other funds by statute, agreement, ordinance, contract, or to provide balance sheet accounts for tracking purposes. To the extent feasible, the City may limit the number of funds to comply with GAAP.

**Policy 4**  
**Cash Management and Investment**

**Purpose:** Ensure investment, liquidity, and yield.

- 4.1 The Finance Director, in consultation with the City Manager, will invest all funds of the City according to six criteria in order of importance:
  - a. Legality
  - b. Safety
  - c. Liquidity
  - d. Yield
  - e. Duration
  - f. Accounting Complexity
- 4.2 The City will collect, deposit, and disburse all funds to maximize invested cash.
- 4.3 To maximize investment yields, the City will consolidate cash balances from various funds to maximize the size and duration of investments. The Finance Director will allocate investment earnings to participating funds.
- 4.4 The City will conduct its investment activities with financial institutions in accordance with written contracts.
- 4.5 The City will protect its investment securities through third party custodial safekeeping.

**Policy 5**  
**Capital Improvement Plan**

**Purpose:** Require the City to plan, schedule, and finance capital projects and acquisitions.

- 5.1 The Finance Director will annually coordinate with the City's Engineer and Public Works Director to submit a Capital Improvement Plan for review by the City Manager, then Council.
- 5.2 The Capital Improvement Plan shall include:
  - a. A statement of the objectives of the Capital Improvement Plan.
  - b. An estimate of each project's/acquisition's useful life.
  - c. An estimate of each project's/acquisition's capital costs broken down by fiscal year.
  - d. An estimate of each project's/acquisition's annual operating costs.
  - e. An evaluation of potential funding sources for each project/acquisition.
  - f. Recommended funding sources for each project/acquisition.
  - g. A development schedule for each project/acquisition.
  - h. A scope of work to be performed for each project/acquisition.
  - i. If a project/acquisition will be completed in phases, each phase should be identified as a separate project/acquisition.
- 5.3 The current year of the Capital Improvement Plan will provide the basis for the capital budget.
- 5.4 When current revenues or resources are available for projects/acquisitions, the City will first consider those projects/acquisitions with the shortest useful life and/or those projects/ acquisitions which are difficult to finance with debt.
- 5.5 The City may not proceed with construction or acquisition until the funding sources have been identified to finance the project.
- 5.6 At the end of the Fiscal Year in which the project is completed or acquired, any remaining budgeted funds will revert to the fund balance of the funding source.

**Policy 6**  
**Debt Management**

**Purpose:** Evaluate the purpose, necessity, and condition under which the City will issue debt.

**Section 6.1: Overall Debt Management Policies**

- 6.1.1 The City will utilize long-term debt to finance capital projects in accordance with the Capital Improvement Plan.
- 6.1.2 The City will prohibit the City's financial advisor from underwriting any debt directly issued by the City or special districts sponsored by the City within a negotiated underwriting of debt offered through public sale. This underwriting prohibition does not include:
  - a. competitive bond sales when the City authorizes the financial advisor to submit a competitive bid,
  - b. bond issues by the Greater Arizona Development Authority, the Water Infrastructure Finance Authority, or other independent financing authority on behalf of the City, and
  - c. limited offerings, private placements, or other underwritings not offered through public sale.
- 6.1.3 The City will consider refunding debt when the net present value of the debt service savings exceeds 3% and \$100,000 Net Present Value (NPV). The City will also consider refunding debt to modify restrictive covenants or to modify debt structures.
- 6.1.4 The City will adopt, review, and update as necessary written policies and procedures for tax-advantaged bonds within these financial management policies.

**Section 6.2: General Obligation Bonds**

- 6.2.1 The City may finance capital projects with general obligation bonds authorized by voters through a citywide bond election.
- 6.2.2 The City will repay general obligation bonds from secondary property taxes authorized by voters or from any lawfully available source of revenue.
- 6.2.3 The target maturity for general obligation bonds will typically range between twenty (20) and thirty (30) years. The final maturity will not exceed the useful life of the capital project.
- 6.2.4 Where possible, the City will structure general obligation bond issues to create annual level debt service payments.

- 6.2.5 In accordance with the State of Arizona Constitution, total general obligation debt cannot be issued in excess of 26% of the total secondary assessed valuation of taxable property within the City.
- 6.2.6 The City will use investment earnings on general obligation bond balances to pay debt service unless otherwise committed towards a capital project or as otherwise directed by bond restrictions and covenants.

### **Section 6.3: Revenue Bonds**

- 6.3.1 The City may finance capital projects with revenue bonds authorized by voters through a citywide bond election.
- 6.3.2 The City may repay revenue bonds from any lawfully available source of revenue including revenue generated from the operation of the capital project being financed or from other designated revenues such as highway user revenues, excise taxes, or special fees/taxes.
- 6.3.3 The target maturity for revenue bonds will typically range between twenty (20) and thirty (30) years. The final maturity will not exceed the useful life of the capital project.
- 6.3.4 Where possible, the City will structure revenue bond issues to create annual level debt service payments.
- 6.3.5 The City will fund a debt service reserve when required by rating agencies, bond insurers, or existing bond covenants.
- 6.3.6 The City will use investment earnings on revenue bond balances to pay debt service unless otherwise committed towards a capital project or as otherwise directed by bond restrictions and covenants.

### **Section 6.4: Debt Subject to Annually Appropriated Debt Service**

- 6.4.1 The City may finance capital projects with debt authorized by the Council with debt service subject to annual appropriations (henceforth, “Annual Appropriation Debt” or “AAD.”)
- 6.4.2 The City may repay AAD from any lawfully available source of revenue including revenue generated from the operation of the capital project being financed or from other designated revenues such as excise taxes, or special fees/taxes.
- 6.4.3 The target maturity for AAD will typically range between twenty (20) and thirty (30) years. The final maturity will not exceed the useful life of the capital project.

- 6.4.4 Where possible, the City will structure AAD issues to create annual level debt service payments.
- 6.4.5 The City will fund a debt service reserve when required by rating agencies, bond insurers, or existing bond covenants.
- 6.4.6 The City will use investment earnings on AAD balances to pay debt service unless otherwise committed towards a capital project or as otherwise directed by bond restrictions and covenants.

### **Section 6.5: Municipal Improvement District/Special Assessment Bonds**

- 6.5.1 The City may finance capital projects with special assessment bonds after the Council forms a Municipal Improvement District (MID) in accordance with State statutes.
- 6.5.2 The City may form a MID when there is a clear and significant purpose for the City and when commercial or residential developments or redevelopments desire improvements to property such as roads, water lines, sewer lines, street lights, and drainage.

### **Section 6.6: Community Facilities District Bonds**

- 6.6.1 The City may form a Community Facility District (CFD) when there is a clear and significant purpose of the City and when commercial or residential developments or redevelopments desire improvement to property such as roads, water lines, sewer lines, street lights, and drainage.
- 6.6.2 CFD's for commercial development may be formed for any size district and for any amount deemed appropriate by the Council.
- 6.6.3 CFD's for residential development of less than 160 acres are discouraged and should only be considered if the improvements achieve published Council goals.
- 6.6.4 Should the City desire to form a CFD, the Council may adopt and the City will maintain an expanded policy on CFDs.

**Policy 7**  
**Accounting, Auditing and Financial Reporting**

**Purpose:** Provide financial data to the Council, City management, citizens, investors, and creditors.

- 7.1 The City will maintain accounting and financial reporting systems in conformance with Generally Accepted Accounting Principles (GAAP) and standards promulgated by the Governmental Accounting Standards Board (GASB).
- 7.2 The City will develop and manage its accounting system to provide reasonable assurance regarding the:
  - a. safeguarding of assets against loss from unauthorized use or disposition,
  - b. proper recording of financial transactions,
  - c. reliability of financial records for preparing financial statements, and
  - d. accountability for capital assets.
- 7.3 The Finance Director shall catalog all significant financial events and related matters and prepare the City's annual disclosures, as required by the SEC Regulation 15-C-2-12.
- 7.4 The City will engage an independent public accounting firm to annually audit the City's financial statements in accordance with Generally Accepted Government Auditing Standards (GAGAS). The City will prepare its financial statements in accordance with applicable standards and will account for its operations in a manner consistent with the goal of obtaining an unqualified opinion from its auditors.
- 7.5 Following the annual financial statement audit, the Finance Director will issue an official Annual Financial Report (AFR) The AFR will include the bond related on-going disclosure requirements and will fully disclose all significant financial events and related matters. The Finance Director will provide the AFR to the rating agencies, municipal bond insurers, and national bond disclosure repositories.
- 7.6 The Finance Director will post the AFR and Annual Adopted Budget on the City's website and make them available to the public.
- 7.7 The Finance Director will generate monthly revenue and expenditure reports for review by the Council and City management.

## **Policy 8**

### **Written Policies and Procedures for Tax-Advantaged Bonds**

**Purpose:** Comply with federal requirements to issue bonds or other obligations of the City.

#### **Section 8.1: Introduction and Overview**

- 8.1.1 The City has issued and may in the future issue tax-exempt obligations (including, without limitation, bonds, notes, loans, leases and certificates), tax credit obligations and “direct-pay” tax credit obligations (together, “tax-advantaged bonds”) that are subject to certain requirements under the Internal Revenue Code of 1986, as amended (the “Code”).
- 8.1.2 The City has established the policies and procedures contained herein (the “Procedures”) as of June 19, 2012 in order to ensure that the City complies with the requirements of the Code that are applicable to its tax-advantaged bonds. These Procedures, coupled with requirements contained in the Arbitrage and Tax Certificate (the “Tax Certificate”) or other operative documents executed at the time of issuance of the tax-advantaged bonds, are intended to constitute written procedures for ongoing compliance with the Federal tax requirements applicable to the bonds and for timely identification and remediation of violations of such requirements.
- 8.1.3 The tax-advantaged bonds that are covered by these Procedures include, but are not limited to, “Build America Bonds”, “Recovery Zone Economic Development Bonds”, and “Specified Tax Credit Bonds” that constitute “qualified bonds” under Section 6431 of the Code and are therefore eligible for interest subsidy payments (the “Subsidy”) from the U.S. Treasury (such Build America Bonds, Recovery Zone Economic Development Bonds and Specified Tax Credit Bonds are collectively referred to as “Direct-Pay Bonds”). Specified Tax Credit Bonds include new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds and qualified school construction bonds.

#### **Section 8.2: General Matters**

- 8.2.1 Responsible Officer. The Finance Director will have overall responsibility for ensuring that the ongoing requirements described in these Procedures are met with respect to tax-advantaged bonds (the “Responsible Officer”).
- 8.2.2 Establishment of Procedures. The Procedures established herein will be set forth within the City’s Financial Management Policies which includes the City’s Debt Management Policies.

- 8.2.3 Additional Responsible Employees. The Responsible Officer shall identify any additional persons who will be responsible for each section of the Procedures, notify the current holder of that office of the responsibilities, and provide that person a copy of the Procedures. Upon employee or officer transitions, new personnel should be advised of responsibilities under the Procedures and ensure they understand the importance of the Procedures. If employee or officer positions are restructured or eliminated, responsibilities should be reassigned as necessary.
- 8.2.4 Training Required. The Responsible Officer and other responsible persons shall receive appropriate training that includes the review of and familiarity with the contents of these Procedures, review of the requirements contained in the Code applicable to each tax-advantaged bond, identification of all tax-advantaged bonds that must be monitored, identification of all facilities (or portions thereof) financed with proceeds of tax-advantaged bonds, familiarity with the requirements contained in the Tax Certificate or other operative documents contained in the transcript, and familiarity with the procedures that must be taken in order to correct noncompliance with the requirements of the Code in a timely manner.
- 8.2.5 Periodic Review. The Responsible Officer or other responsible person shall periodically review compliance with the Procedures and with the terms of the Tax Certificate to determine whether any violations have occurred so that such violations can be timely remedied through the “remedial action” regulations (Treasury Regulation §1.141-12, §1.142-2, §1.144-2, §1.145-2 or §1.147-2, as applicable) or the Voluntary Closing Agreement Program described in Internal Revenue Service (“IRS”) Notice 2008-31 (or successor guidance) and related sections of the Internal Revenue Manual. Such periodic review shall occur at least annually or more frequently prior to the issuance of new or refunding obligations.
- 8.2.6 Change in Bond Terms. If any changes to the terms of the bonds are contemplated, bond counsel should be consulted. Such modifications could result in a reissuance, i.e., a deemed refunding, of the bonds which could jeopardize the status of tax-advantaged bonds, including Direct-Pay Bonds (and thereby affect the continued receipt of the Subsidy for Direct-Pay Bonds).
- 8.2.7 Change in Bond Terms. If any changes to the terms of the bonds are contemplated, bond counsel should be consulted. Such modifications could result in a reissuance, i.e., a deemed refunding, of the bonds which could jeopardize the status of tax-advantaged bonds, including Direct-Pay Bonds (and thereby affect the continued receipt of the Subsidy for Direct-Pay Bonds).

### **Section 8.3: Issue Price for Tax-Advantaged Bonds; Premium Limit for Direct-Pay Bonds**

- 8.3.1 Issue Price. In order to document the issue price of tax-advantaged bonds, the Responsible Officer shall consult with bond counsel and obtain a written certification from the underwriter, placement agent or other purchaser of the bonds as to the offering price of the bonds that is in form and substance acceptable to the City and bond counsel.
- 8.3.2 Premium Limit for Direct Pay-Bonds. Prior to issuing Direct-Pay Bonds, the Responsible Officer shall consult with bond counsel and the City's financial advisors to assure that the premium on each maturity of the Direct-Pay Bonds (stated as a percentage of principal amount) does not exceed one-quarter of one-percent (0.25%) multiplied by the number of complete years to the earlier of the final maturity of the bonds or, generally, the earliest call date of the bonds, and that the excess of the issue price of the bonds over the price at which the bonds are sold to the underwriter or placement agent, when combined with other issuance costs paid from proceeds of the bonds, does not exceed 2% of the sale proceeds of the bonds.

### **Section 8.4: IRS Information Return Filing**

- 8.4.1 Filing of Applicable Form 8038. The Responsible Officer will confirm that bond counsel has filed the applicable information reports (such as Forms 8038, 8038-G, 8038-B or 8038-TC) for such bond issue with the IRS on a timely basis, and maintain copies of such form including evidence of timely filing as part of the transcript of the bond issue.
- 8.4.2 Filing of Form 8038-CP. For Direct-Pay Bonds, the Responsible Officer shall review the IRS Form 8038-CP in order to ensure that the proper amount of interest is being reported and the proper amount of Subsidy is being requested with respect to each interest payment date. The Responsible Officer shall ensure that the IRS Form 8038-CP is filed on a timely basis with respect to each interest payment date in order to receive timely payment of the Subsidy. If the Subsidy is to be paid to a person other than the City (i.e., the bond trustee), the Responsible Officer shall obtain and record the contact information of that person, and ensure that it is properly shown on Form 8038-CP so that the direct payment will be made to the proper person.
- 8.4.3 Filing of Forms 8038-T or 8038-R. The Responsible Officer shall file the IRS Form 8038-T relating to the payment of rebate or yield reduction payments in a timely manner as discussed in Section 8.10. The Responsible Officer shall also monitor the extent to which the City is eligible to receive a refund of prior rebate payments and provide for the timely filing for such refunds using an IRS Form 8038-R.

## **Section 8.5: Use of Proceeds**

- 8.5.1 The Responsible Officer or other responsible shall be responsible for ensuring and monitoring the appropriate use of proceeds as detailed in this section.
- 8.5.2 Consistent Accounting Procedures. Maintain clear and consistent accounting procedures for tracking the investment and expenditures of bond proceeds, including investment earnings on bond proceeds.
- 8.5.3 Reimbursement Allocations at Closing. At or shortly after closing of a bond issue, ensure that any allocations for reimbursement expenditures comply with the Tax Certificate.
- 8.5.4 Timely Expenditure of Bond Proceeds. Monitor that sale proceeds and investment earnings on sale proceeds of tax-advantaged bonds are spent in a timely fashion consistent with the requirements of the Tax Certificate.
- 8.5.5 Costs of Issuance. With respect to Direct-Pay Bonds and qualified private activity bonds, monitor that no more than 2% of the sale proceeds are used to pay costs of issuance.
- 8.5.6 Qualified Use of Proceeds of Direct-Pay Build America Bonds. With respect to Build America Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance or deposited in a reasonably required reserve fund) are allocated to capital expenditures in a timely fashion consistent with the requirements of the Tax Certificate.
- 8.5.7 Qualified Use of Proceeds of Recovery Zone Economic Development Bonds. With respect to Recovery Zone Economic Development Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance or deposited in a reasonably required reserve fund) are allocated to expenditures for qualified economic development purposes within the recovery zone in a timely fashion consistent with the requirements of the Tax Certificate. Ensure compliance with the “Davis Bacon” requirements described in Section 8.9.

- 8.5.8 Qualified Use of Proceeds of Specified Tax Credit Bonds. With respect to Specified Tax Credit Bonds, determine the correct amount of available project proceeds and monitor that 100% of all sale proceeds and investment earnings on sale proceeds (other than proceeds used to pay costs of issuance) are allocated to qualifying expenditures that are permitted for each type of Specified Tax Credit Bond in a timely fashion consistent with the requirements of the Tax Certificate. If proceeds are not spent by the end of the “expenditure period” as defined in Section 8.9, redeem bonds in accordance with the requirements of the Code as further described in Section 8.9.
- 8.5.9 Qualified Use of Proceeds of Qualified Private Activity Bonds. With respect to qualified bonds, including exempt facility bonds, monitor that sale proceeds and investment earnings on sale proceeds are allocated to qualifying expenditures permitted for each type of qualified bond in a timely fashion consistent with the requirements of the Tax Certificate. If an exempt facility or other applicable facility will not be completed, or the facility has been placed in service, and there are remaining unspent bond proceeds, immediately consult with bond counsel to determine whether bonds are required to be redeemed under Treasury Regulation §1.142-2. If exempt facility bonds are required to be redeemed or defeased in order to comply with the remedial action rules under Treasury Regulation §1.142-2, such redemption or defeasance must occur within 90 days of the date an action is taken that causes the bonds to not be used for the qualifying purpose for which the bonds were issued.
- 8.5.10 Requisitions. Utilize requisitions to draw down bond proceeds, and ensure that each requisition contains (or has attached to it) detailed information in order to establish when and how bond proceeds were spent; review requisitions carefully before submission to ensure proper use of bond proceeds to minimize the need for reallocations.
- 8.5.11 Final Allocation. Ensure that a final allocation of bond proceeds (including investment earnings) to qualifying expenditures is made if bond proceeds are to be allocated to project expenditures on a basis other than “direct tracing” (direct tracing means treating the bond proceeds as spent as shown in the accounting records for bond draws and project expenditures). An allocation other than on the basis of “direct tracing” is often made to reduce the private business use of bond proceeds that would otherwise result from “direct tracing” of proceeds to project expenditures. This allocation must be made within 18 months after the later of the date the expenditure was made or the date the project was placed in service, but not later than five years and 60 days after the date the bonds are issued (or 60 days after the bond issue is retired, if earlier). Bond counsel can assist with the final allocation of bond proceeds to project costs. Maintain a copy of the final allocation in the records for the tax-advantaged bond.

- 8.5.12 Maintenance and Retention of Records Relating to Proceeds. Maintain careful records of all project and other costs (e.g., costs of issuance, credit enhancement and capitalized interest) and uses (e.g., deposits to a reserve fund) for which bond proceeds were spent or used. These records should be maintained separately for each issue of bonds for the period indicated under Section 8.11.

## **Section 8.6: Monitoring Private Business Use**

- 8.6.1 With respect to tax-advantaged bonds that are subject to the private activity bond limitations provided in the Code (e.g., governmental bonds and qualified 501(c)(3) bonds), the Responsible Officer or other responsible person shall ensure and monitor the appropriate use of proceeds as detailed within this section.
- 8.6.2 Identify Bond-Financed Facilities. Identify or “map” which outstanding bond issues financed which facilities and in what amounts.
- 8.6.3 Review of Contracts with Private Persons. Review all of the following contracts or arrangements with non-governmental persons or organizations or the federal government (collectively referred to as “private persons”) with respect to the bond-financed facilities which could result in private business use of the facilities:
- a. Sales of bond-financed facilities;
  - b. Leases of bond-financed facilities;
  - c. Management or service contracts relating to bond-financed facilities;
  - d. Research contracts under which a private person sponsors research in bond-financed facilities; and
  - e. Any other contracts involving “special legal entitlements” (such as naming rights or exclusive provider arrangements) granted to a private person with respect to bond-financed facilities.
- 8.6.4 Counsel Review of New Contracts or Amendments. Before amending an existing agreement with a private person or entering into any new lease, management, service, or research agreement with a private person, consult counsel to review such amendment or agreement to determine whether it results in private business use.
- 8.6.5 Establish Procedures to Ensure Proper Use and Ownership. Establish procedures to ensure that bond-financed facilities are not used for private use without written approval of the Responsible Officer or other responsible person. For qualified 501(c)(3) bonds, establish procedures to ensure that the bond-financed facilities continue to be owned by a qualified 501(c)(3) organization or a governmental unit.

- 8.6.6 Analyze Use. Analyze any private business use of bond-financed facilities and, for each issue of bonds, determine whether the 10% limit on private business use (5% in the case of qualified 501(c)(3) bonds or “unrelated or disproportionate” private business use) is exceeded, and contact bond counsel or other tax advisors if either of these limits appears to be exceeded.
- 8.6.7 Remediation if Limits Exceeded. If it appears that private business use limits are exceeded, immediately consult with bond counsel to determine if a remedial action is required with respect to nonqualified bonds of the issue under Treasury Regulation §1.141-12, or if the IRS should be contacted under its Voluntary Closing Agreement Program. If tax-advantaged bonds are required to be redeemed or defeased in order to comply with the remedial action rules under Treasury Regulation §1.141-12, such redemption or defeasance must occur within 90 days of the date a deliberate action is taken that results in a violation of the private business use limits.
- 8.6.8 Maintenance and Retention of Records Relating to Private Use. Retain copies of all of the above contracts or arrangements (or, if no written contract exists, detailed records of the contracts or arrangements) with private persons for the period indicated under Section 8.11.

### **Section 8.7: Monitoring Use of Facilities Financed with Qualified Private Activity Bonds**

- 8.7.1 With respect to tax-advantaged bonds that are not subject to the private activity bond limitations, but are subject to the limitations provided in the Code as to the qualifying use of proceeds and qualifying use of bond-financed facilities (e.g., exempt facility bonds, qualified small issue bonds and qualified redevelopment bonds), the Responsible Officer or other responsible person shall ensure and monitor the appropriate use of proceeds as detailed within this section.
- 8.7.2 Identify Bond-Financed Facilities. Identify or “map” facilities that have been bond-financed and assure that use is for an appropriate purpose (e.g., airport facilities are being used for airport purposes).
- 8.7.3 Review of Contracts with Private Persons. If the bond-financed facilities are required to be governmentally owned, examine all leases, management contracts or other contracts with private persons to assure compliance with applicable safe-harbors for governmental ownership provided in the Code. Before amending an existing agreement or entering into any new lease, management or other contract, consult bond counsel to review such amendment or agreement to determine whether it complies with applicable safe harbors.
- 8.7.4 Establish Procedures to Monitor Use. Establish procedures to monitor that bond-financed facilities are not used for nonqualifying purposes. Require users of facilities to immediately notify the Responsible Officer or other responsible person if a change in use of the facilities is contemplated or occurs.

- 8.7.5 Remediation if Limitations Exceeded. If qualified use of facilities financed with tax-advantaged bonds changes to a non-qualified use (e.g., use of airport facilities that is not for airport purposes), immediately consult with bond counsel to determine if a remedial action is required with respect to nonqualified bonds of the issue under Treasury Regulation §1.142-2, or if the IRS should be contacted under its Voluntary Closing Agreement Program. If tax-advantaged bonds are required to be redeemed or defeased in order to comply with the remedial action rules under Treasury Regulation §1.142-2, such redemption or defeasance must occur within 90 days of the date an action is taken that causes the bonds to not be used for the qualifying purpose for which the bonds were issued.
- 8.7.6 Maintenance and Retention of Records Relating to Qualifying Use. Retain copies of all of the above contracts or arrangements (or, if no written contract exists, detailed records of the contracts or arrangements) with private persons for the period indicated under Section 11 below.

### **Section 8.8: Loan of Bond Proceeds**

- 8.8.1 The Responsible Office or other responsible person shall consult bond counsel if a loan of proceeds of tax-advantaged bonds is contemplated. If proceeds of tax-advantaged bonds are permitted under the Code to be loaned to other entities and are in fact so loaned, require that the entities receiving a loan of bond proceeds institute policies and procedures similar to the Procedures to ensure that the proceeds of the loan and the facilities financed with proceeds of the loan comply with the limitations provided in the Code. Require the recipients of such loans to annually report to the City ongoing compliance with the Procedures and the requirements of the Code.

### **Section 8.9: Special Requirements Applicable to Specified Tax Credit Bonds**

- 8.9.1 The Code imposes certain additional special requirements that apply to the issuance of Specified Tax Credit Bonds. For Specified Tax Credit Bonds, the Responsible Officer or other responsible person shall ensure and monitor that the requirements of this section are met.
- 8.9.2 Davis-Bacon. Pursuant to the terms of Section 1701 of the American Recovery and Reinvestment Tax Act of 2009, projects financed with Specified Tax Credit Bonds are subject to the prevailing wage requirements of Subchapter IV of Chapter 31 of Title 40, United States Code. Note that these requirements also apply to the issuance of Recovery Zone Economic Development Bonds.

- 8.9.3 Spending Requirements. Although these may seem similar to “temporary period requirements,” the “spending requirements” applicable to Specified Tax Credit Bonds are hard and fast rules that if not met may cause payments of the Subsidy on some or all of the Specified Tax Credit Bonds to be lost or revoked and will require redemption of such bonds. The spending requirements are as follows:
- a. 100% of the sale proceeds and investment proceeds must be spent within the 3 year period beginning on the date of issuance (unless such period is extended as described below) (the “expenditure period”);
  - b. a binding commitment with a third party to spend at least 10 percent of the sale proceeds and investment proceeds (other than the amount spent on costs of issuance) (“available project proceeds”) will be incurred within the six month period beginning on the date of issuance;
  - c. to the extent less than 100% of available project proceeds are not spent by the end of the expenditure period for qualified purposes, the City must redeem all of the “nonqualified bonds”) within 90 days after the end of the expenditure period (this should be done with the assistance of bond counsel);
  - d. the expenditure period may be extended beyond the initial three year period only by the U.S. Treasury upon the request of the City, which request must establish that the failure to spend the available project proceeds within three years was due to a reasonable cause and that spending will continue with due diligence.
- 8.9.4 Sinking Funds. Special rules permit Specified Tax Credit Bonds to be structured with sinking funds that will not be subject to rebate. These sinking funds must be structured as follows:
- a. the sinking fund may not be funded more rapidly than in equal monthly installments;
  - b. the sinking fund may only be funded in a manner reasonably expected to result in an amount not greater than the amount necessary to repay the bond issue; and
  - c. the yield on the investments in the sinking fund may not exceed the published permitted sinking fund yield for the sale date (which is set forth in the Tax Certificate).
- 8.9.5 Prohibition on Financial Conflicts of Interest. Upon the issuance of Specified Tax Credit Bonds, the City certified that applicable State and local laws governing conflicts of interest were followed with respect to the bonds. If the U.S. Treasury prescribes additional conflicts of interest rules with respect to the Specified Tax Credit Bonds, such rules must also be satisfied.
- 8.9.6 Additional Rules Applicable to Specified Tax Credit Bonds. New clean renewable energy bonds, energy conservation bonds, qualified school construction bonds and qualified zone academy bonds each have their own set of specific and unique requirements that are applicable to the use of proceeds or eligibility as a Specified Tax Credit Bond. The Responsible Officer should consult the Tax Certificate and establish procedures for monitoring compliance with such specific requirements that are applicable to the Specified Tax Credit Bonds of the City.

## **Section 8.10: Arbitrage and Rebate Compliance**

- 8.10.1 The Responsible Officer or other responsible person shall ensure and monitor compliance with the requirements detailed in this section.
- 8.10.2 Review Tax Certificate. Review each Tax Certificate to understand the specific requirements that are applicable to each tax-advantaged bond issue.
- 8.10.3 Arbitrage Yield. Record the arbitrage yield of the bond issue, as shown on IRS Form 8038-G, 8038-B, 8038-TC or other applicable form. If the bonds are variable rate bonds, yield must be determined on an ongoing basis over the life of the bonds as described in the Tax Certificate.
- 8.10.4 Temporary Periods. Review the Tax Certificate to determine the “temporary periods” for each bond issue, which are the periods during which proceeds of bonds may be invested without yield restriction.
- 8.10.5 Post-Temporary Period Investments. Ensure that any investment of bond proceeds after applicable temporary periods is at a yield that does not exceed the applicable bond yield, unless yield reduction payments can be made pursuant to the Tax Certificate.
- 8.10.6 Monitor Temporary Period Compliance. Monitor that bond proceeds (including investment earnings) are expended promptly after the bonds are issued in accordance with the expectations for satisfaction of three-year or five-year temporary periods for investment of bond proceeds and to avoid “hedge bond” status.
- 8.10.7 Monitor Yield Restriction Limitations. Identify situations in which compliance with applicable yield restrictions depends upon later investments (e.g., the purchase of 0% State and Local Government Securities from the U.S. Treasury for an advance refunding escrow). Monitor and verify that these purchases are made as contemplated.
- 8.10.8 Establish Fair Market Value of Investments. Ensure that investments acquired with bond proceeds satisfy IRS regulatory safe harbors for establishing fair market value (e.g., through the use of bidding procedures), and maintaining records to demonstrate satisfaction of such safe harbors. Consult the Tax Certificate for a description of applicable rules.
- 8.10.9 Credit Enhancement, Hedging and Sinking Funds. Consult with bond counsel before engaging in credit enhancement or hedging transactions relating to a bond issue, and before creating separate funds that are reasonably expected to be used to pay debt service on bonds. Maintain copies of all contracts and certificates relating to credit enhancement and hedging transactions that are entered into relating to a bond issue.

- 8.10.10 Grants/Donations to Governmental Entities. Before beginning a capital campaign or grant application that may result in gifts that are restricted to bond-financed projects (or, in the absence of such a campaign, upon the receipt of such restricted gifts), consult bond counsel to determine whether replacement proceeds may result that are required to be yield restricted.
- 8.10.11 Bona Fide Debt Service Fund. Even after all proceeds of a given bond issue have been spent, ensure that the debt service fund meets the requirements of a “bona fide debt service fund,” i.e., one used primarily to achieve a proper matching of revenues with debt service that is depleted at least once each bond year, except for a reasonable carryover amount not to exceed the greater of: (i) the earnings on the fund for the immediately preceding bond year; or (ii) one-twelfth of the debt service on the issue for the immediately preceding bond year. To the extent that a debt service fund qualifies as a bona fide debt service fund for a given bond year, the investment of amounts held in that fund is not subject to yield restriction for that year.
- 8.10.12 Debt Service Reserve Funds. Ensure that amounts invested in any reasonably required debt service reserve fund do not exceed the least of: (i) 10% of the stated principal amount of the bonds (or the sale proceeds of the bond issue if the bond issue has original issue discount or original issue premium that exceeds 2% of the stated principal amount of the bond issue plus, in the case of premium, reasonable underwriter’s compensation); (ii) maximum annual debt service on the bond issue; or (iii) 125% of average annual debt service on the bond issue.

- 8.10.13 Rebate and Yield Reduction Payment Compliance. Review the Arbitrage Rebate covenants contained in the Tax Certificate. Subject to certain rebate exceptions described below, investment earnings on bond proceeds at a yield in excess of the bond yield (i.e., positive arbitrage) generally must be rebated to the U.S. Treasury, even if a temporary period exception from yield restriction allowed the earning of positive arbitrage.
- a. Ensure that rebate and yield reduction payment calculations will be timely performed and payment of such amounts, if any, will be timely made. Such payments are generally due 60 days after the fifth anniversary of the date of issue of the bonds, then in succeeding installments every five years. The final rebate payment for a bond issue is due 60 days after retirement of the last bond of the issue. The City should hire a rebate consultant if necessary.
  - b. Review the rebate section of the Tax Certificate to determine whether the “small issuer” rebate exception applies to the bond issue.
  - c. If the 6-month, 18-month, or 24-month spending exceptions from the rebate requirement (as described in the Tax Certificate) may apply to the bonds, ensure that the spending of proceeds is monitored prior to semi-annual spending dates for the applicable exception.
  - d. Make rebate and yield reduction payments and file Form 8038-T in a timely manner.
  - e. Even after all other proceeds of a given bond issue have been spent, ensure compliance with rebate requirements for any debt service reserve fund and any debt service fund that is not exempt from the rebate requirement (see the Arbitrage Rebate covenants contained in the Tax Certificate).
- 8.10.14 Maintenance and Retention of Arbitrage and Rebate Records. Maintain records of investments and expenditures of proceeds, rebate exception analyses, rebate calculations, Forms 8038-T, and rebate and yield reduction payments, and any other records relevant to compliance with the arbitrage restrictions for the period indicated in Section 11 below.

### **Section 8.11: Record Retention**

- 8.11.1 For each issue of bonds or other obligations of the City, the Responsible Officer or other responsible person shall ensure and monitor the transcript and all records and documents described in these Procedures will be maintained while any of the bonds are outstanding and during the three-year period following the final maturity or redemption of that bond issue, or if the bonds are refunded (or re-refunded), while any of the refunding bonds are outstanding and during the three-year period following the final maturity or redemption of the refunding bonds.

## **Policy 9 Fund Balance**

**Purpose:** Identify and classify fund balances in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions and establish minimum fund balance targets as recommended by the Government Finance Officers Association Best Practices and Advisories guidelines, Replenishing Fund Balance in the General Fund.

### **Section 9.1: Fund Balance Classifications**

9.1.1 In accordance with GASB 54, the City shall categorize fund balance within five classifications for governmental accounting and tracking purposes as more fully defined within this policy:

1. Nonspendable,
2. Restricted,
3. Committed
4. Assigned, and
5. Unassigned.

9.1.2 The City shall maintain a prudent level of financial resources to protect against reducing service levels, incurring debt, or raising taxes and fees because of unexpected revenue shortfalls, unanticipated expenditures, and similar circumstances. The City shall use this Fund Balance Policy as guide to prepare and execute the annual budget to ensure the City:

1. maintains sufficient reserves for cash flow needs, economic and legislative uncertainties, unanticipated expenditures or revenue shortfalls, and contingencies
2. preserves flexibility throughout the fiscal year to make adjustments in funding for programs approved in connection with the annual budget.

### **Section 9.2: Nonspendable Fund Balances**

9.2.1 Consists of funds that are not in a spendable form (e.g., inventories and prepaid items) or funds that legally or contractually must be maintained intact (e.g., corpus of a permanent fund).

### **Section 9.3: Restricted Fund Balances**

9.3.1 Consists of funds that are externally imposed by creditors (e.g., debt covenants), grantors, contributors, laws and regulations of other governments, or by law through constitutional provisions or enabling legislation.

## **Section 9.4: Committed Fund Balances**

9.4.1 The Council may set aside funds (“Committed Fund Balances”) for specific purposes by adopting a resolution prior to the end of the fiscal year. The City may not use Committed Fund Balances for any other purpose unless the Council removes or changes the specified uses by resolution.

9.4.2 As a Committed Fund Balance, the Council may establish Fiscal Stabilization reserves within the General Fund. The City may use fiscal stabilization reserves when the following conditions are met:

- a. The City has exhausted all efforts to fund the response to a natural disaster, urgent event, revenue shortfall or budget deficit, and there are no budget adjustments available to continue to provide the essential services to the public.
- b. The City Manager, or designee, analyzes and documents the impacts of the natural disaster, urgent event, revenue shortfall, or budget deficit.
- c. Sudden and unexpected declines in ongoing revenues, including taxes, intergovernmental revenues, and charges for services, when such declines exceed 10 percent (10%) of General Fund operating revenues.
- d. Sudden or unexpected drop in state-shared revenues, such as income taxes and state sales taxes, when such declines exceed 10 percent (10%) of the budgeted General Fund operating revenues of the prior fiscal year.
- e. Reduction in secondary assessed valuations or secondary property tax collections, resulting in secondary property tax revenue below the City’s general obligation debt service requirements.
- f. Sudden or unexpected risk management loss that exceeds available reserves in the Risk Management Fund.
- g. The Council approves the spending of stabilization reserves by a simple majority vote.

The City shall not spend fiscal stabilization reserves in excess of the amount required to offset the revenue shortfall or unexpected budget deficit.

The City shall maintain fiscal stabilization reserves at \$6,000,000

9.4.3 If the reserves are spent down below the minimum required reserve levels, the City shall replenish the reserves within five (5) fiscal years following the fiscal year in which the reserves were spent. If the depletion of the reserves occurs during an ongoing economic downturn, the City shall restore the funds within five (5) years of revenue stabilization, as applicable. The Finance Director shall report the progress of reserve replenishment in the City’s Annual Budget & Financial Plan.

### **Section 9.5: Assigned Fund Balances**

- 9.5.1 The City Manager may set aside funds (Assigned Fund Balances) for specific purposes and shall report the set asides to the Council at their next meeting. The Council may remove or change the assignment with a majority vote.

### **Section 9.6: Unassigned Fund Balances**

- 9.6.1 Includes funds not otherwise classified above as the residual classification within the General Fund. The City may use unassigned funds for any lawful purpose as identified and recommended by the City Manager and approved by the Council.

### **Section 9.7: Order and Use of Fund Balances**

- 9.7.1 When the City has the discretion to expend funds from more than one or all of the Fund Balances, the City shall expend according to the following order:
- a. Restricted Fund Balances
  - b. Committed Fund Balances
  - c. Assigned Fund Balances
  - d. Unassigned Fund Balances

# Frequently Asked Questions

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## **1. May a city or town revise its tentatively adopted budget? If so, at what level may the budget be revised?**

Yes. [A.R.S. §42-17103](#) requires a city or town to publish its estimate of expenses (the contents of which are described in [A.R.S. §42-17102](#)), or a summary of the estimate of expenses, and notice of a public hearing and special meeting of the council to hear taxpayers and make tax levies at designated times and places. A city or town may revise its tentatively adopted budget at any level, including increasing total expenditures, prior to publishing it in accordance with [A.R.S. §42-17103](#). After the public hearing on the budget, a city or town must finally determine and adopt its budget. However, in accordance with [A.R.S. §42-17105](#), the total expenditure amount in the final budget must not exceed the total expenditure amount in the published tentatively adopted budget. This does not preclude an adjustment between departments or a reduction in total expenditures.

## **2. May a city or town revise its finally adopted budget? May a city or town exceed its budget in one department if the overall budget will not be exceeded?**

[A.R.S. §42-17106](#) does not allow a city or town to revise its adopted budget to increase total expenditures. It also does not allow budgeted expenditures to be exceeded at the department level, although it includes a provision that would allow cities or towns to revise the budget to avoid potential over-expenditures at the department level. Subsection B of the statute allows budgeted expenditures at the department level to be revised by allowing the city/town council to transfer monies between budget items (departments) if all of the following apply: (1) the monies are available; (2) the transfer is in the public interest and based on a demonstrated need; (3) the transfer does not result in a violation of the limitations prescribed in [Arizona Constitution, Article IX, §§19 and 20](#), and (4) a majority of the members of the city/town council votes affirmatively on the transfer at a public meeting.

## **3. Are cities and towns required to file a copy of their adopted annual budgets with the Auditor General's Office?**

Cities and towns operating under a voter-approved alternative expenditure limitation (Home Rule) are required to submit only Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses from the adopted annual budgets with the Annual Expenditure Limitation Report. Cities and towns that are not under a Home Rule are not required to submit their adopted budgets to our Office.

## **4. If a city or town receives monies unexpectedly during the current budget year, may the monies be spent in the current year if the expenditures were not included in the budget?**

Generally, no. [A.R.S. §42-17106](#) prohibits a city or town from spending money for a purpose that is not included in its budget and from spending money or incurring or creating a debt, obligation, or

liability in a fiscal year in excess of the amount stated for each purpose in the finally adopted budget, except as provided by law, REGARDLESS of whether the city or town has received at any time, or has on hand, monies or revenue in excess of the amount required to meet expenditures, debts, obligations, and liabilities that are incurred under the budget. Attorney General Opinion I78-132 relating to federal monies received by cities or towns has interpreted this statute as prohibiting cities or towns from spending monies that were received unexpectedly during the current budget year if the expenditures were not included in the current year's budget.

However, the AG Opinion provides an exception if a city or town is merely a conduit for the expenditure of the monies. The federal grant must be analyzed to determine whether the exception is applicable. Additionally, there may be instances in which additional federal monies may be received for a grant that was already included in the current year's budget. In such cases, the provisions of [A.R.S. §42-17106\(B\)](#) may allow the city/town council to revise the budget at the department level if the provisions of that statute are followed. However, total budgeted expenditures may not be increased.

Source: State of Arizona Office of the Auditor General

## Glossary

<b>Accrual Basis</b>	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent
<b>Adoption</b>	Formal action by the City Council that sets the spending limits for the fiscal year
<b>Appropriation</b>	Specific amount of monies authorized by the City Council for the purposes of incurring obligations and acquiring goods and services
<b>Assessed Valuation</b>	A value set upon real property by the County Assessor for the purpose of levying property taxes
<b>Base Budget</b>	The ongoing expense for personnel, contractual services, commodities, and the replacement of equipment to maintain service levels previously established by the City Council
<b>Bonds</b>	A certificate of debt guaranteeing a payment of a specified amount of money by a specified future date
<b>Budget</b>	Financial plan of estimated expenditures and anticipated resources adopted for a specific period of time outlining a plan for achieving Council goals and objectives
<b>Capital Items</b>	Any item with a purchase price exceeding \$5,000
<b>Capital Projects Budget</b>	The expenditures of revenues for major capital projects and items such as city buildings, parks, acquisition of land, major street construction and reconstruction, water and sewer lines and any other project which adds to the capital assets or infrastructure of the City
<b>Cash Basis</b>	A basis of accounting in which transactions are recognized only when cash is increased or decreased
<b>CIP</b>	Capital Improvement Plan
<b>Contingency</b>	Contingency funds are additional funds available to offset <i>unexpected</i> expenditure increases or when <i>unanticipated</i> events threaten the public health or safety.

<b>Capital Projects Funds</b>	This fund accounts for resources providing for the acquisition or construction of all capital facilities and items
<b>Debt Service</b>	Principal and interest payments on borrowed funds such as bonds
<b>Debt Service Funds</b>	Used to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest
<b>Encumbrance</b>	Accounting concept that recognizes a commitment to expend resources in the future
<b>Enterprise Fund</b>	Used to account for the business-type activities of a government. These are activities which are financed and operated in a manner where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges
<b>Estimated Revenue</b>	The amount of projected revenue to be collected during the fiscal year
<b>Expenditure</b>	Represents a decrease in fund resources for the acquisition of goods or services
<b>Expenditure Limitation</b>	An amendment to the Arizona State Constitution that limits annual expenditures of all municipalities. The Economic Estimates Commission sets the limit based upon population growth and inflation. All municipalities have the option of Home Rule where the voters approve a four-year expenditure limit based on revenues received. Surprise citizens have approved the Home Rule Option since the inception of the expenditure limitation.
<b>F.T.E.</b>	Full Time Equivalent – 2080 hours worked equates to 1.0 full time equivalent position
<b>Fiscal Year</b>	Any period of twelve consecutive months that establishes the beginning and the ending of financial transactions. For the City of El Mirage this period begins July 1 and ends June 30
<b>Fund</b>	A set of self-balancing accounts that record revenues and expenditures associated with specific activities
<b>Fund Balance</b>	Carry over funds due to actual revenues exceeding actual expenditures

<b>General Fund</b>	The fund used to measure all financial transactions of the municipality except those required by law or agreement to be accounted for in another fund. The general fund is the primary operating fund of the city.
<b>General Obligation (G.O.) Bond</b>	Type of bond backed by full faith and credit of the City.
<b>Grant</b>	A contribution by the State or Federal government or other organization to support a particular function.
<b>Highway User Revenue Fund (HURF)</b>	This revenue source consists of state taxes collected on gasoline, vehicle licenses, and a number of other additional transportation related fees. These funds must be used for street and highway purposes
<b>Infrastructure</b>	Facilities on which the continuance and growth of a community depend on such as roads, water lines, sewers, public buildings, parks, airports, etc
<b>Intergovernmental Revenue (Shared)</b>	Revenue received from other governmental agencies (e.g., State Sales Tax, State Income Tax, gasoline tax, motor vehicle license)
<b>Long Term Debt</b>	Debt with a maturity of more than one year after the date of issuance
<b>Maintenance and Operation (M&amp;O) Costs</b>	The day-to-day operating and maintenance cost of a municipality including such things as personnel, gas, electric utility bills, telephone expense, reproduction costs, postage and vehicle maintenance
<b>Objectives</b>	A desired outcome that is measurable and that can be achieved within a specific time frame
<b>Operating Budget</b>	A budget for the delivery of ongoing City services, to include expenditures such as personal services, contractual services, commodities, and operating capital items
<b>Primary Property Tax</b>	A limited tax levy used for general government operations. State statute restricts the total levy to a 2% annual increase plus an increase for any new construction and / or annexation
<b>Property Tax Rate</b>	The amount of tax levied for each \$100 of assessed valuation
<b>Reserves</b>	Money that has been set aside in the event of revenue shortfalls

<b>Resources</b>	Total monies available for appropriation purposes to include revenues, fund balances, transfers and other financing services (i.e., bond proceeds)
<b>Revenue Bond</b>	Bonds that are backed by revenues from a specific system (i.e., Water and Sewer Revenue Bonds are payable from water and sewer revenues)
<b>Revenue</b>	Resources achieved from taxes, user charges/fees, and other levels of government
<b>ROW</b>	Right of Way
<b>RPTA</b>	Regional Public Transportation Authority
<b>Secondary Property Tax</b>	Voter approved tax levy which can only be used to retire general bonded debt obligations
<b>Special Revenue Funds</b>	Used to record the receipt of funding from specific revenue sources (other than special assessments, trusts, or major capital projects) that are legally restricted to expenditure for specific purposes
<b>Tax Levy</b>	The total amount to be raised by general property taxes for purposes specified in the Tax Levy ordinance
<b>Transfer</b>	An inter-fund transaction where one fund contributes resources to another fund where the resources are expended
<b>Trust Fund</b>	Used to account for resources held by the City as a trustee for a private party, such as volunteer firemen's pension boards