

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	\$ 11,765,000	\$ 1,654,937	\$ 15,025,063			\$ 3,165,000	\$ 702,000	\$ 30,908,000	\$ 17,625,000
2. Special Revenue Funds	19,533,000	19,533,000	3,925,000		14,897,000			427,000	1,725,000	17,524,000	17,523,500
3. Debt Service Funds Available	2,123,500	2,123,500	630,000	1,960,000				100,000		2,690,000	2,123,500
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	2,123,500	2,123,500	630,000	1,960,000				100,000		2,690,000	2,123,500
6. Capital Projects Funds	41,233,500	41,233,500	6,773,500		21,947,000	3,045,500		735,000		32,501,000	31,261,000
7. Permanent Funds											
8. Enterprise Funds Available	20,383,000	20,383,000	5,415,000		13,095,000	1,537,500		2,162,500	4,162,500	18,047,500	16,027,500
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	20,383,000	20,383,000	5,415,000		13,095,000	1,537,500		2,162,500	4,162,500	18,047,500	16,027,500
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 100,318,500	\$ 100,318,500	\$ 28,508,500	\$ 3,614,937	\$ 64,964,063	\$ 4,583,000	\$	\$ 6,589,500	\$ 6,589,500	\$ 101,670,500	\$ 84,560,500

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC or voter-approved alternative expenditure limitation

	2014	2015
1. Budgeted expenditures/expenses	\$ 100,318,500	\$ 84,560,500
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	100,318,500	84,560,500
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 100,318,500	\$ 84,560,500
6. EEC or voter-approved alternative expenditure limitation	\$ 100,318,500	\$ 84,560,500

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF EL MIRAGE, ARIZONA
Tax Levy and Tax Rate Information
Fiscal Year 2015

	2014	2015
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 current year 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) Current 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) Current 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

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
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
Licenses and permits			
Business License Fees	95,000	95,000	95,000
Building Permit Fees	170,000	170,000	170,000
Intergovernmental			
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	
Charges for services			
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
Fines and forfeits			
Jail Incarceration Fine	20,000	20,000	10,000
Interest on investments			
Interest	20,000	20,000	20,000
In-lieu property taxes			
Fire Insurance Premium Tax	25,000	25,000	25,000
Miscellaneous			
Other	100,000	100,000	115,000
Total General Fund	\$ 14,175,063	\$ 14,175,063	15,025,063

* 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
SPECIAL REVENUE FUNDS			
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 Towing Fund Fines & Forefeitures	\$ 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 & Forefeitures	\$ 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
Total Special Revenue Funds	\$ 15,700,000	\$ 15,700,000	\$ 14,897,000
DEBT SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$

* 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
CAPITAL PROJECTS FUNDS			
General Capital Fund Grants	\$ _____	\$ _____	\$ _____
Police Development Fee Fund	5,000	_____	_____
_____	_____	_____	_____
_____	\$ 5,000	\$ _____	\$ _____
Streets Capital Fund Grants	\$ 25,815,000	\$ _____	\$ 21,947,000
_____	_____	_____	_____
_____	_____	_____	_____
_____	\$ 25,815,000	\$ _____	\$ 21,947,000
Total Capital Projects Funds	\$ 25,820,000	\$ _____	\$ 21,947,000
PERMANENT FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
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
Total Enterprise Funds	\$ 13,545,000	\$ _____	\$ 13,095,000
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ 69,240,063	\$ 29,875,063	\$ 64,964,063

* 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>
GENERAL FUND				
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
Total General Fund	\$	\$	\$ 3,165,000	\$ 702,000
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
Photo Enforcement Fund				1,470,000
Court Fund			219,000	
HURF			208,000	175,000
CDBG				80,000
Total Special Revenue Funds	\$	\$	\$ 427,000	\$ 1,725,000
DEBT SERVICE FUNDS				
Debt Service	\$	\$	\$ 100,000	\$
Total Debt Service Funds	\$	\$	\$ 100,000	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Capital Streets Fund	3,045,500		735,000	
Total Capital Projects Funds	\$ 3,045,500	\$	\$ 735,000	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Sewer Fund	\$	\$	\$ 1,020,000	\$ 1,597,500
Water Fund	1,537,500		1,142,500	2,270,000
Sanitation Fund				295,000
Total Enterprise Funds	\$ 1,537,500	\$	\$ 2,162,500	\$ 4,162,500
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 4,583,000	\$	\$ 6,589,500	\$ 6,589,500

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Mayor and Council	\$ 234,000	\$	\$ 234,000	\$ 244,500
City Clerk	140,500		140,500	212,500
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	743,000
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	508,500
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	3,367,500
Fire & Building Safety	257,000		257,000	299,000
Contingency	200,000	(1,500)	198,500	200,000
Total General Fund	\$ 17,128,000	\$ (82,500)	\$ 17,045,500	\$ 17,625,000
SPECIAL REVENUE FUNDS				
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
Total Special Revenue Funds	\$ 18,343,500	\$ 1,189,500	\$ 19,533,000	\$ 17,523,500
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 2,123,500	\$	\$ 2,123,500	\$ 2,123,500
Total Debt Service Funds	\$ 2,123,500	\$	\$ 2,123,500	\$ 2,123,500
CAPITAL PROJECTS FUNDS				
Capital - Streets Fund	\$ 31,815,000	\$ 300,500	\$ 32,115,500	\$ 30,945,500
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	
Total Capital Projects Funds	\$ 42,313,500	\$ (1,080,000)	\$ 41,233,500	\$ 31,261,000
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Sanitation Fund	\$ 1,004,500	\$	\$ 1,004,500	\$ 1,047,500
Sewer Fund	3,651,000	(1,500)	3,649,500	2,765,000
Water Fund	15,754,500	(25,500)	15,729,000	12,215,000
Total Enterprise Funds	\$ 20,410,000	\$ (27,000)	\$ 20,383,000	\$ 16,027,500
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 100,318,500	\$	\$ 100,318,500	\$ 84,560,500

* 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

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	129	\$ 9,523,000	\$ 1,262,000	\$ 1,102,000	\$ 1,093,000	= \$ 12,980,000
SPECIAL REVENUE FUNDS						
Municipal Court Fund	13	\$ 638,000	\$ 66,000	\$ 83,000	\$ 67,000	= \$ 854,000
Highway User Revenue Fund	6	286,500	33,000	65,000	42,000	426,500
Total Special Revenue Funds	19	\$ 924,500	\$ 99,000	\$ 148,000	\$ 109,000	= \$ 1,280,500
DEBT SERVICE FUNDS						
_____		\$ _____	\$ _____	\$ _____	\$ _____	= \$ _____

Total Debt Service Funds		\$ _____	\$ _____	\$ _____	\$ _____	= \$ _____
CAPITAL PROJECTS FUNDS						
_____		\$ _____	\$ _____	\$ _____	\$ _____	= \$ _____

Total Capital Projects Funds		\$ _____	\$ _____	\$ _____	\$ _____	= \$ _____
PERMANENT FUNDS						
_____		\$ _____	\$ _____	\$ _____	\$ _____	= \$ _____

Total Permanent Funds		\$ _____	\$ _____	\$ _____	\$ _____	= \$ _____
ENTERPRISE FUNDS						
Water Fund	21	\$ 1,215,500	\$ 138,000	\$ 168,000	\$ 151,000	= \$ 1,672,500
Sewer Fund	8	424,500	48,000	83,000	56,000	611,500
Total Enterprise Funds	29	\$ 1,640,000	\$ 186,000	\$ 251,000	\$ 207,000	= \$ 2,284,000
TOTAL ALL FUNDS	177	\$ 12,087,500	\$ 1,547,000	\$ 1,501,000	\$ 1,409,000	= \$ 16,544,500