



**OFFICIAL BUDGET FORMS**  
**CITY OF EL MIRAGE, ARIZONA**  
**Fiscal Year 2016**

**CITY OF EL MIRAGE, ARIZONA**

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RESOLUTION R15-06-12

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF EL MIRAGE, MARICOPA COUNTY, ARIZONA, APPROVING AND ADOPTING ESTIMATED EXPENDITURES AND REVENUES OF THE CITY OF EL MIRAGE FOR FISCAL YEAR 2015-16.

WHEREAS, in accordance with the provisions of Arizona Revised Statutes, Title 42, §§42-17101 through 42-17110, inclusive, the City Council did, on the 2<sup>nd</sup> day of June, 2015, make an estimate of the different amounts required to meet the public expenditures for the ensuing year, an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City of El Mirage; and

WHEREAS, it appears that the sums to be raised by primary taxation, as specified therein, do not in aggregate amount exceed that amount as computed in accordance with A.R.S. §§ 42-17101 et.seq., Expenditure Limitation, which was approved by the voters at a General Election held August 26, 2014; and

WHEREAS, it appears that publication will be duly made as required by law, of said estimates together with a notice that City Council will hold a meeting on or after June 16, 2015, at the El Mirage Municipal Court Facility, at 14010 N. El Mirage Road, at 6:00 p.m., for the purpose of hearing taxpayers and approving the final budget as set forth in said estimates; and

WHEREAS, it appears that publication will be duly made as required by law, of said estimates together with a notice that City Council will meet on the 16<sup>th</sup> day of June 2015 at the El Mirage Municipal Court Facility, at 14010 N. El Mirage Road, at 6:00 p.m., for the purpose of making tax levies as set forth in said estimates; and

WHEREAS, the estimated expenditures and revenues for FY 2015-16 is available for viewing at El Mirage City Hall located at 12145 N.W. Grand Avenue, El Mirage, Arizona, the El Mirage Library 14011 N 1st Ave, El Mirage, AZ 85335, and on the City of El Mirage website <http://www.cityofelmirage.org>.

NOW, THEREFORE, BE IT RESOLVED, that said estimates of revenues and expenditures for Fiscal Year 2015-16 are hereby approved and adopted and the City Clerk is hereby directed to publish the estimates of expenses and notice of the public hearing as required by law.

PASSED AND ADOPTED by the City Council this 2<sup>nd</sup> day of June, 2015

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

ATTEST:

APPROVED AS TO FORM:

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

\_\_\_\_\_  
Robert Hall, City Attorney

**CITY OF EL MIRAGE, ARIZONA**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2016**

Fiscal Year	S c h	FUNDS										Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	17,625,000	17,440,000	2,123,500	31,344,500	0	16,027,500	0				84,560,500
2015	Actual Expenditures/Expenses**	17,625,000	17,440,000	2,123,500	31,344,500	0	16,027,500	0				84,560,500
2016	Fund Balance/Net Position at July 1***	16,350,500	2,688,000	514,500	7,430,000		6,130,500					33,113,500
2016	Primary Property Tax Levy	1,654,937										1,654,937
2016	Secondary Property Tax Levy			2,030,000								2,030,000
2016	Estimated Revenues Other than Property Taxes	15,525,063	15,062,500	0	10,553,000	0	13,305,000	0				54,445,563
2016	Other Financing Sources	4,500,000	0	0	11,679,500	0	2,503,000	0				18,682,500
2016	Other Financing (Uses)	0	0	1,005,000	0	0	1,295,500	0				2,304,500
2016	Interfund Transfers In	2,997,000	880,500	100,000	1,024,500	0	2,157,000	0				7,159,000
2016	Interfund Transfers (Out)	1,593,500	1,375,500	0	0	0	4,190,000	0				7,159,000
2016	Reduction for Amounts Not Available:											0
2016	LESS: Amounts for Future Debt Retirement:											0
2016	Total Financial Resources Available	39,434,000	17,255,500	1,639,500	30,687,000	0	18,606,000	0				107,622,000
2016	Budgeted Expenditures/Expenses	26,221,500	16,955,500	1,216,500	27,132,000	0	16,124,000	0				87,649,500

**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 expenditure limitation

	2015	2016
1. Budgeted expenditures/expenses	\$ 84,560,500	\$ 87,649,500
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	84,560,500	87,649,500
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 84,560,500	\$ 87,649,500
6. EEC expenditure limitation		

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 the 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 on this line 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 2016**

	<b>2015</b>	<b>2016</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 1,929,487	\$ 2,013,790
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)	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$ 1,654,937	\$ 1,654,937
B. Secondary property taxes	1,960,000	2,030,000
C. Total property tax levy amounts	\$ 3,614,937	\$ 3,684,937
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ 1,624,000	
(2) Prior years' levies	30,000	
(3) Total primary property taxes	\$ 1,654,000	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 1,900,000	
(2) Prior years' levies	50,000	
(3) Total secondary property taxes	\$ 1,950,000	
C. Total property taxes collected	\$ 3,604,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	1.7426	1.7264
(2) Secondary property tax rate	1.7980	2.1176
(3) Total city/town tax rate	3.5406	3.8440
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 2016**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2015</b>	<b>ACTUAL REVENUES* 2015</b>	<b>ESTIMATED REVENUES 2016</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
City Sales Tax	\$ 6,000,000	\$ 6,000,000	\$ 6,250,000
TPT Assessments	30,000	30,000	30,000
Uncollected Primary Property Tax	(29,937)	(29,937)	(29,937)
Franchise Fees	700,000	700,000	700,000
<b>Licenses and permits</b>			
Business License Fees	95,000	95,000	95,000
Building Permit Fees	170,000	170,000	200,000
<b>Intergovernmental</b>			
State Sales Tax	2,800,000	2,800,000	2,830,000
State Income Tax	3,850,000	3,850,000	3,825,000
Vehicle License Tax	1,100,000	1,100,000	1,200,000
<b>Charges for services</b>			
Planning And Zoning Fees	35,000	35,000	40,000
Engineering Inspection Fees	20,000	20,000	60,000
Plan Check Fees	25,000	25,000	55,000
Rent - Library	5,000	5,000	5,000
Rural Metro Transports	15,000	15,000	40,000
Sport Programs	5,000	5,000	5,000
Athletic Field Rentals			10,000
Ramada Rentals	10,000	10,000	5,000
Special Events	25,000	25,000	30,000
<b>Fines and forfeits</b>			
Jail Incarceration Fine	10,000	10,000	15,000
<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>Contributions</b>			
Voluntary contributions			
<b>Miscellaneous</b>			
Other	115,000	115,000	115,000
<b>Total General Fund</b>	<b>\$ 15,025,063</b>	<b>\$ 15,025,063</b>	<b>\$ 15,525,063</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 2016**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2015</u>	<u>ACTUAL REVENUES* 2015</u>	<u>ESTIMATED REVENUES 2016</u>
<b>SPECIAL REVENUE FUNDS</b>			
HURF Taxes	\$ 1,800,000	\$ 1,800,000	\$ 1,825,000
	<u>\$ 1,800,000</u>	<u>\$ 1,800,000</u>	<u>\$ 1,825,000</u>
Municipal Court Fund Fines and Forfeitures	\$ 165,000	\$ 165,000	\$ 200,000
Municipal Court Fund Miscellaneous	190,000	190,000	100,000
	<u>\$ 355,000</u>	<u>\$ 355,000</u>	<u>\$ 300,000</u>
Municipal Court Enhancement Fund Fines and Forfeitures	\$ 395,000	\$ 395,000	\$ 330,000
	<u>\$ 395,000</u>	<u>\$ 395,000</u>	<u>\$ 330,000</u>
Local Transportation Assistance Fund Fees	\$	\$	\$ 94,000
	<u>\$</u>	<u>\$</u>	<u>\$ 94,000</u>
Police Towing Fund Fines & Forefeitures	\$ 60,000	\$ 60,000	\$ 70,000
	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 70,000</u>
CDBG Fund Grants	\$ 211,000	\$ 211,000	\$ 580,000
	<u>\$ 211,000</u>	<u>\$ 211,000</u>	<u>\$ 580,000</u>
Photo Radar Fund Fines & Forefeitures	\$ 1,780,000	\$ 1,780,000	\$ 1,525,000
	<u>\$ 1,780,000</u>	<u>\$ 1,780,000</u>	<u>\$ 1,525,000</u>
Special Projects Donations	\$ 5,000	\$ 5,000	\$ 4,000
Special Projects Grants	10,291,000	10,291,000	10,334,500
	<u>\$ 10,296,000</u>	<u>\$ 10,296,000</u>	<u>\$ 10,338,500</u>
<b>Total Special Revenue Funds</b>	<u>\$ 14,897,000</u>	<u>\$ 14,897,000</u>	<u>\$ 15,062,500</u>

\* 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 2016**

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
<b>PERMANENT FUNDS</b>			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>ENTERPRISE FUNDS</b>			
Sanitation Charges for Services	\$ 1,525,000	\$ 1,525,000	\$ 1,525,000
_____	_____	_____	_____
_____	_____	_____	_____
	<b>\$ 1,525,000</b>	<b>\$ 1,525,000</b>	<b>\$ 1,525,000</b>
Sewer Charges for Services	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000
_____	_____	_____	_____
_____	_____	_____	_____
	<b>\$ 3,100,000</b>	<b>\$ 3,100,000</b>	<b>\$ 3,100,000</b>
Water Charges for Services	\$ 8,270,000	\$ 8,270,000	\$ 8,495,000
Water Fines and Forefeitures	180,000	180,000	180,000
Water Miscellaneous	20,000	20,000	5,000
	<b>\$ 8,470,000</b>	<b>\$ 8,470,000</b>	<b>\$ 8,680,000</b>
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
<b>Total Enterprise Funds</b>	<b>\$ 13,095,000</b>	<b>\$ 13,095,000</b>	<b>\$ 13,305,000</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 2016**

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Sewer Fund	\$	\$	\$ 810,000	\$
Water Fund			1,291,500	183,000
Sanitation Fund			297,500	
Photo Enforcement Fund			594,500	
Court Fund				327,500
Capital Streets Fund				430,000
HURF				553,000
CDBG			3,500	
Debt Service	4,500,000			100,000
<b>Total General Fund</b>	\$ 4,500,000	\$	\$ 2,997,000	\$ 1,593,500
<b>SPECIAL REVENUE FUNDS</b>				
Photo Enforcement Fund	\$	\$	\$	\$ 1,189,000
Court Fund			327,500	
HURF			553,000	183,000
CDBG				3,500
<b>Total Special Revenue Funds</b>	\$	\$	\$ 880,500	\$ 1,375,500
<b>DEBT SERVICE FUNDS</b>				
Debt Service	\$	\$ 1,005,000	\$ 100,000	\$
<b>Total Debt Service Funds</b>	\$	\$ 1,005,000	\$ 100,000	\$
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Streets Fund	\$ 11,679,500	\$	\$ 1,024,500	\$
<b>Total Capital Projects Funds</b>	\$ 11,679,500	\$	\$ 1,024,500	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Sewer Fund	\$ 494,000	\$ 180,500	\$ 1,020,000	\$ 1,581,000
Water Fund	2,009,000	1,119,000	1,137,000	2,311,500
Sanitation Fund				297,500
<b>Total Enterprise Funds</b>	\$ 2,503,000	\$ 1,299,500	\$ 2,157,000	\$ 4,190,000
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 18,682,500	\$ 2,304,500	\$ 7,159,000	\$ 7,159,000

**CITY OF EL MIRAGE, ARIZONA**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2016**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2015</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2016</b>
<b>GENERAL FUND</b>				
Mayor and Council	\$ 244,500	\$	\$ 244,500	\$ 249,500
City Clerk	212,500		212,500	195,500
Safety & Loss Control	290,000		290,000	304,000
Administration	931,000		931,000	1,083,000
Legal Services	817,000		817,000	1,109,000
Human Resources	388,500		388,500	397,500
Financial Services	616,500		616,500	643,500
Information Technology	743,000		743,000	733,500
Recreation	227,500		227,500	150,500
Parks	662,000		662,000	737,500
Facilities Management	690,500		690,500	671,000
Fleet Management	172,500		172,500	172,500
Community Development	508,500		508,500	513,000
Police	6,983,000		6,983,000	7,434,500
Code Compliance	271,500		271,500	320,500
Fire	3,367,500		3,367,500	3,248,500
Fire & Building Safety	299,000		299,000	287,000
Contingency	200,000		200,000	7,971,000
<b>Total General Fund</b>	<b>\$ 17,625,000</b>	<b>\$</b>	<b>\$ 17,625,000</b>	<b>\$ 26,221,500</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway User Revenue Fund	\$ 2,202,500	\$	\$ 2,202,500	\$ 2,195,000
LTA Fund	335,000		335,000	294,000
Municipal Court Fund	724,000		724,000	748,500
Municipal Court Enhancement Fund	1,360,000		1,360,000	1,394,500
CDBG Fund	211,000		211,000	580,000
Special Projects Fund	10,326,000	(83,500)	10,242,500	10,338,500
Police Towing Fund	120,000		120,000	180,000
Photo Radar Fund	2,245,000		2,245,000	1,225,000
<b>Total Special Revenue Funds</b>	<b>\$ 17,523,500</b>	<b>\$ (83,500)</b>	<b>\$ 17,440,000</b>	<b>\$ 16,955,500</b>
<b>DEBT SERVICE FUNDS</b>				
Debt Service Fund	\$ 2,123,500	\$	\$ 2,123,500	\$ 1,216,500
<b>Total Debt Service Funds</b>	<b>\$ 2,123,500</b>	<b>\$</b>	<b>\$ 2,123,500</b>	<b>\$ 1,216,500</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital - Streets Fund	\$ 30,945,500	\$	\$ 30,945,500	\$ 27,132,000
Capital - Parks Improvement Fund	250,000	83,500	333,500	
DIF Municipal Facilities Fund	65,500		65,500	
<b>Total Capital Projects Funds</b>	<b>\$ 31,261,000</b>	<b>\$ 83,500</b>	<b>\$ 31,344,500</b>	<b>\$ 27,132,000</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Sanitation Fund	\$ 1,047,500	\$	\$ 1,047,500	\$ 1,067,000
Sewer Fund	2,765,000		2,765,000	4,601,000
Water Fund	12,215,000		12,215,000	10,456,000
<b>Total Enterprise Funds</b>	<b>\$ 16,027,500</b>	<b>\$</b>	<b>\$ 16,027,500</b>	<b>\$ 16,124,000</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>\$ 84,560,500</b>	<b>\$</b>	<b>\$ 84,560,500</b>	<b>\$ 87,649,500</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.



**CITY OF EL MIRAGE, ARIZONA**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2016**

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
<b>GENERAL FUND</b>	130	\$ 9,297,000	\$ 1,553,000	\$ 1,149,000	\$ 1,135,500	\$ 13,134,500
<b>SPECIAL REVENUE FUNDS</b>						
Municipal Court Fund	13	\$ 639,000	\$ 67,000	\$ 107,000	\$ 68,000	\$ 881,000
Highway User Revenue Fund	6	283,500	34,000	66,000	52,000	435,500
<b>Total Special Revenue Funds</b>	<b>19</b>	<b>\$ 922,500</b>	<b>\$ 101,000</b>	<b>\$ 173,000</b>	<b>\$ 120,000</b>	<b>\$ 1,316,500</b>
<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	22	\$ 1,230,500	\$ 133,000	\$ 180,000	\$ 155,000	\$ 1,698,500
Sewer Fund	8	401,500	46,000	77,000	55,000	579,500
<b>Total Enterprise Funds</b>	<b>30</b>	<b>\$ 1,632,000</b>	<b>\$ 179,000</b>	<b>\$ 257,000</b>	<b>\$ 210,000</b>	<b>\$ 2,278,000</b>
<b>INTERNAL SERVICE FUND</b>						
		\$	\$	\$	\$	\$
<b>Total Internal Service Fund</b>		\$	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	<b>179</b>	<b>\$ 11,851,500</b>	<b>\$ 1,833,000</b>	<b>\$ 1,579,000</b>	<b>\$ 1,465,500</b>	<b>\$ 16,729,000</b>

## Summary of Changes from Budget Workshop

- Debt Service Fund 31 – increased expenses by \$91,500 to cover interest and issuance costs on the \$2 million GO bond issue for City Hall. Existing balances and bond funds will cover the costs therefore no changes to revenue are required in this budget to cover the additional costs.
- Photo Enforcement Fund 16 – account 430-199 Labor Distribution was overstated by \$11,000. To balance the Labor Distribution accounts this line was reduced by \$11,000 and 551-354 PHOTO ENFORCEMENT SERVICES was increased by \$11,000 for a net fund change of \$0.00.
- General Fund 10; Administration 450 – Professional Services was increased by \$25,000 to permit a wage and salary review to be conducted during the fiscal year. The projected excess fund balance of \$460,500 identified during the Council Budget Review has been reduced by \$25,000 to cover the additional cost. Because the funds are being taken from fund balance no changes to revenue are required in this budget to cover this additional cost.

The Council Contingency has been maintained at \$200,000 and the \$6,000,000 reserve (not budgeted) will be increased this year by \$435,500.