City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

"Emphasizing Leadership and Excellence in Public Service"

ANNUAL BUDGET FOR THE FISCAL YEAR JULY 1, 2015 – JUNE 30, 2016

City of El Mirage, Arizona

FY2015 to FY2016

Budget Document

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Budget in Brief

Introduction:

The City Manager is pleased to present the City Council with a balanced budget for Fiscal Year 2016 (July 1, 2015 – June 30, 2016). This year's budget is developed around the core theme of *"Emphasizing Leadership and Excellence in Public Service."* In addition, the budget process provides the City with an opportunity to continue to expand and develop on the past themes of *working together to promote a more successful El Mirage, 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. Over the past few years they have 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 fully funded 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 2016 is $97,113,000. This budget represents an increase of $5,963,000 over last fiscal year's budget which totaled $91,150,000. The proposed Fiscal Year 2016 budget uses $13,141,000 of fund balance, as well as $18,682,500 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, is expanding El Mirage Road, and will soon be building a new City Hall on property donated to the City.

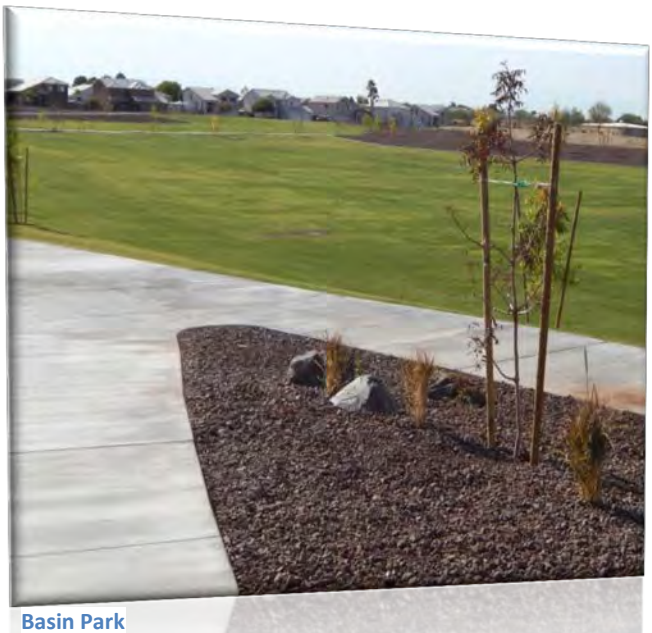
Oversight of expenditures has been an enduring organizational objective. The Council adopted fiscally conservative goals for the City and City Manager, which influenced both the Fiscal Year 2016 budget, as well as the CIP. The CIP is a relatively new tool for El Mirage. It details a five-year plan for 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 meeting 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, even when considered without transfers.

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



Basin Park

The past few years have seen 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 last year 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 baseball diamond, covered dugouts, a concession building, and new fencing, primarily funded by a grant from the Arizona Sports and Tourism Authority. A number of projects have been completed in FY 2015 including the addition of solar lighting in Basin Park, the acquisition of mobile sign trailers to improve roadway safety and event information, and improvement to the intersection of Cactus and Dysart Roads.

Lennar Homes, a major homebuilder in the U.S., constructed more than 100 new homes at the City's northern edge over the last few 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. 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 the current City Hall was completed in 2014. 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 established same day pickup of recycling and regular trash.

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 bonds the City issued in 2012. The savings are reflected in lower tax levies and lower property taxes for residents. Currently, El Mirage's debt is 100% voter approved and does not rely on sales tax revenues for repayment.

Budget Highlights:

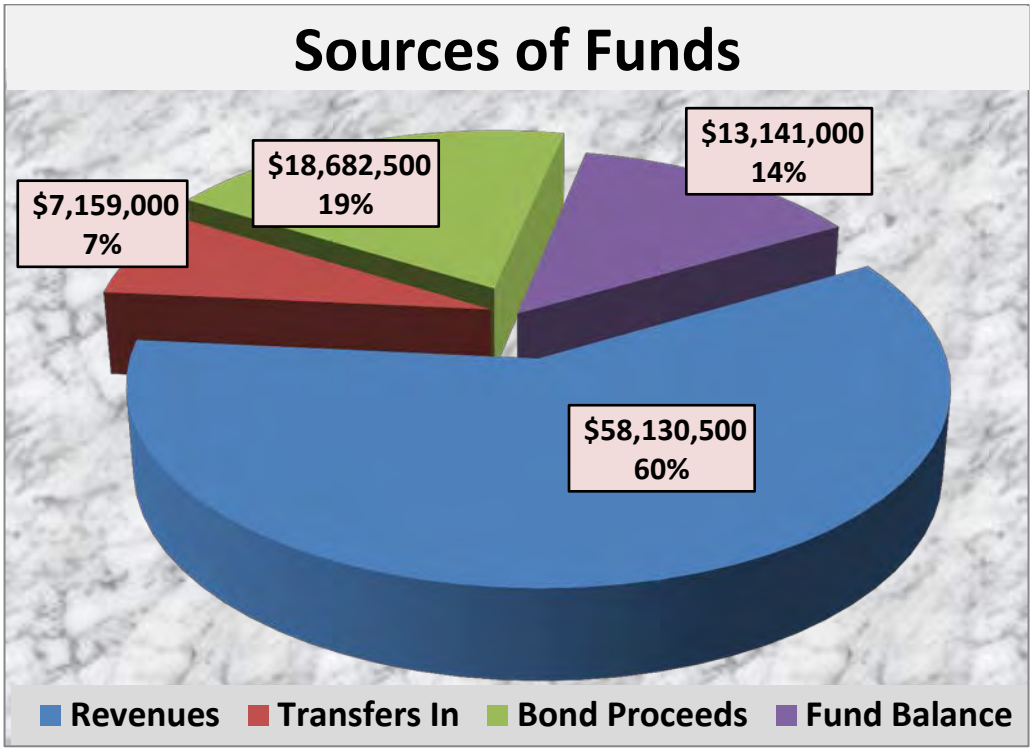
Entering this fiscal year, Council should be assured the City budget is still the primary focus. The City is committed to continued stability, knowing that planning, pursuing, and negotiating for the best possible outcomes are enduring obligations. Operating expenditures are relatively steady and key 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 new equipment to pocket (neighborhood) parks and sidewalks to ensure the safety and welfare of El Mirage residents. In addition to El Mirage Road and City Hall, significant projects will continue this year with police radios, water, and sewer projects making up approximately 75% of the remaining capital budgeted.

Grand Avenue – US 60

The FY 2015-16 budget includes a few changes from the previous fiscal year. Among these changes are the following:

- The current projected budget for Fiscal Year 2016 is $97,113,000. This projected budget represents an increase of 6.5% over the Fiscal Year 2015 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 $10,448,500 to $58,130,500.
    - Grant revenues make up 37% of the revenues at $21,471,500.
    - Charges for services, taxes, and intergovernmental revenues make up 23%, 21%, and 14% of revenues respectively.
    - All other categories combined make up 5% of total revenues.
- Proceeds from issuance of capital related debt (bonds) comprise an additional $18,682,500 in funding sources.
    - Water and Sewer bonds account for $2,503,000 of budgeted bond revenues and expenses.
    - Interim financing of $11,679,500 will be needed to accelerate the El Mirage Road project from the current timeline defined by the Maricopa Association of Governments (MAG). These bonds will be repaid from MAG reimbursements.
    - City Hall bonding of $4,500,000 is budgeted. $2,000,000 will be from voter authorized General Obligation Bonds and $2,500,000 will come from General Fund Bonds.
- Fund Balance of $13,141,000 and transfers between funds totaling $7,159,000 comprise the remaining funding sources.



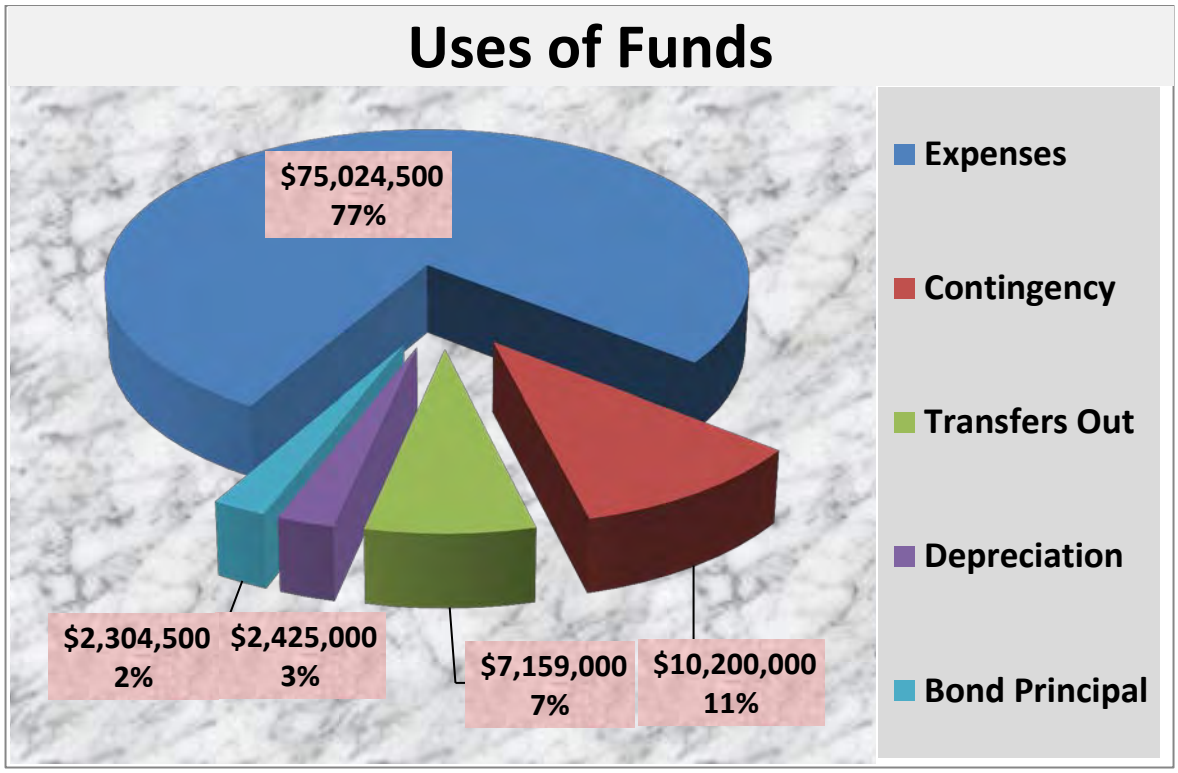
- Uses of funds are broken down into five categories: expenses, contingency, transfers out, bond principal, and depreciation (See "Uses of Funds" chart that follows).
    - Expenses of $75,024,500 (excluding contingencies) have been identified throughout 14 different funds, and can be broken down by type of expense as follows:
        - Capital – approximately $40,604,500 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 2016 budget, specifically, the

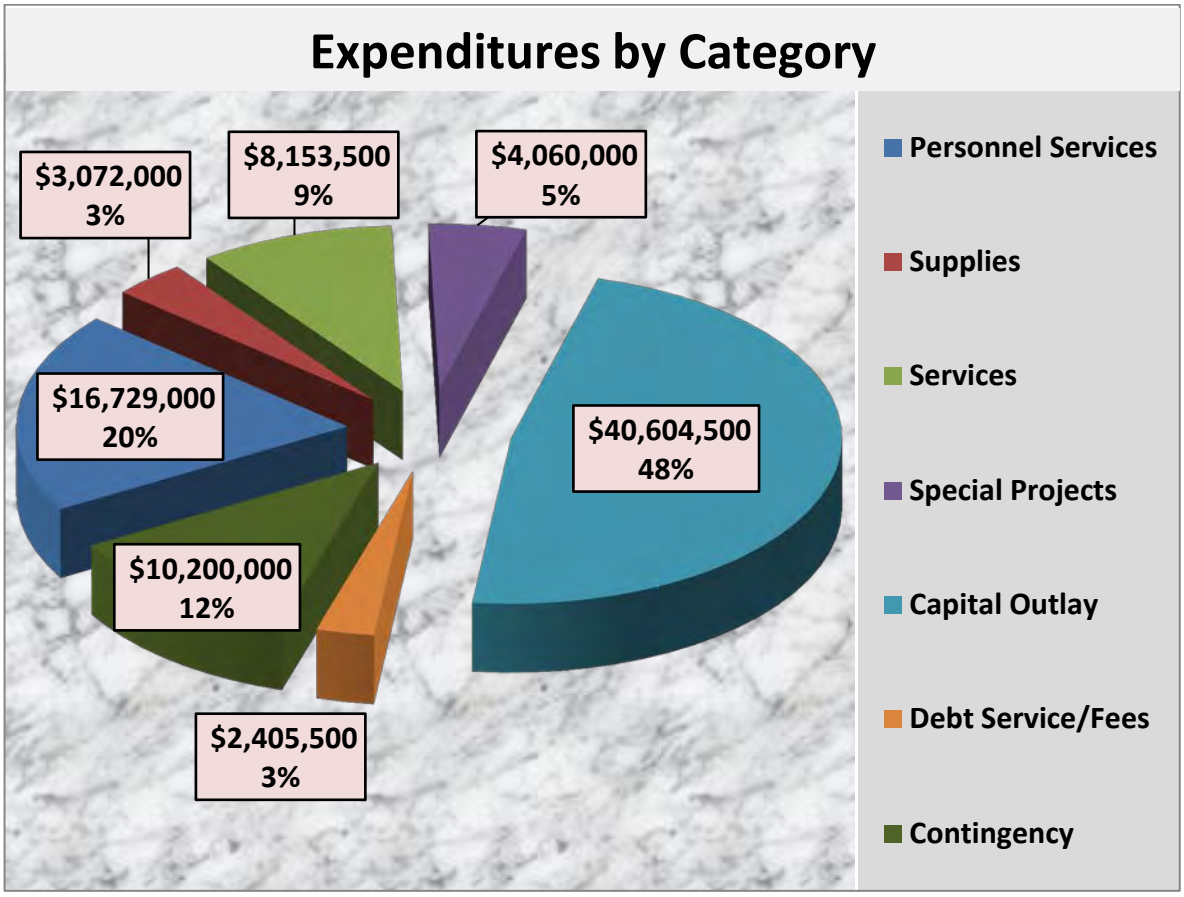
$26.2 million balance for the El Mirage Road project. The City is partnering with McDoT and MAG to complete construction of El Mirage Road from Northern to Thunderbird, and to complete improvements along Thunderbird Road from Grand Avenue to west of El Mirage Road. The City has issued bonds to pay for 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 $6,561,500 higher than last year.

- Personnel – the total projected cost of personnel for FY 2016 is $16,729,000. This is an increase of approximately $184,500. The major increases are a result of two new positions, increased public safety retirement contributions, and proposed one-time lump sum payments ranging from 0 to 3 percent.
- Supplies and services – the total projected cost of supplies and services for FY 2016 is $11,225,500. This is a decrease of approximately $258,500. This line item continues to be higher than normal because of the planned replacement of 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 $6,465,500 for FY 2016. This is a decrease of approximately $777,000.
- 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.

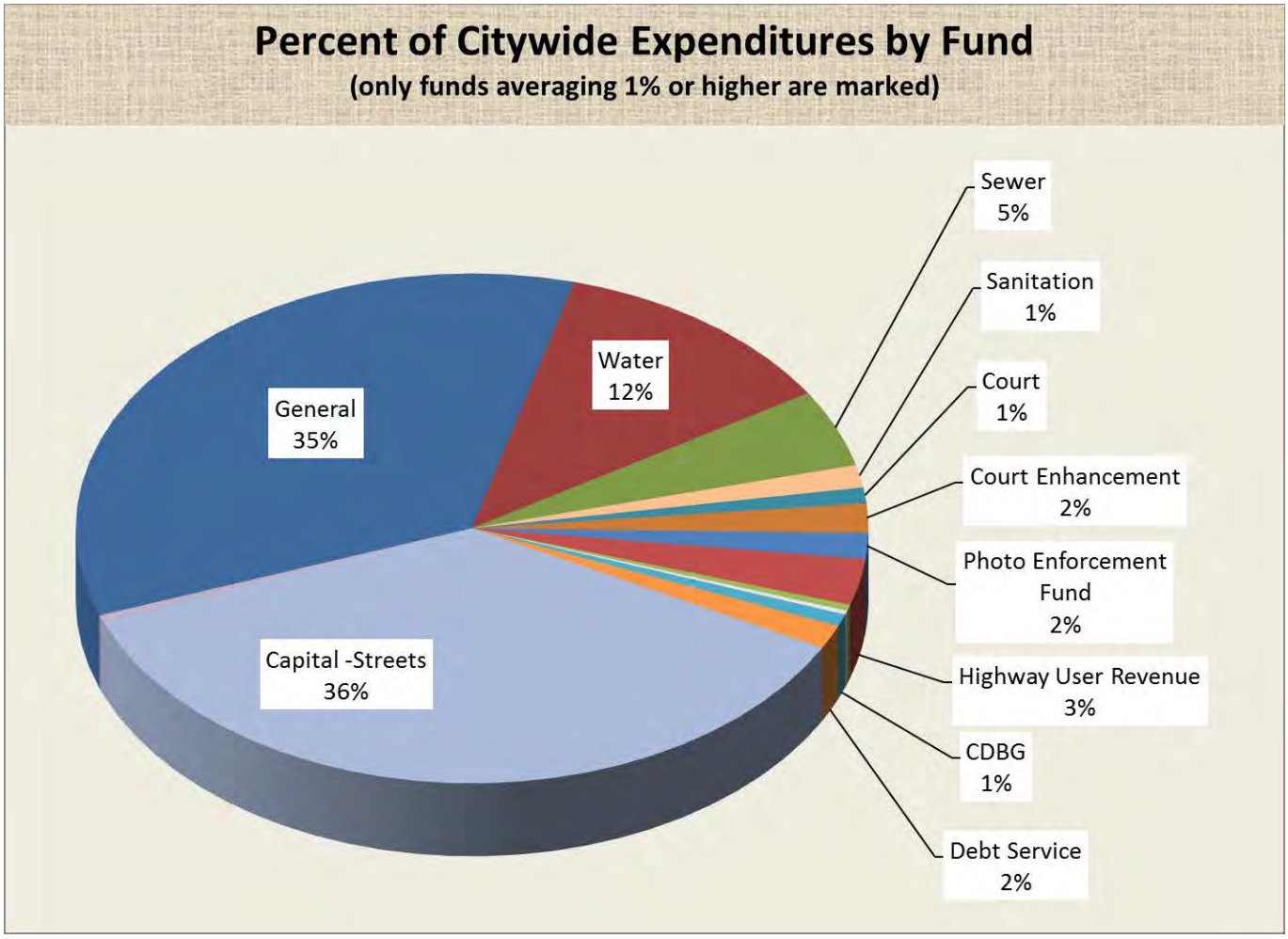
- Contingency of $200,000 (+ $10 million unknown) for FY 2016 represents a decrease of $422,000 over FY 2015.
- Transfers out of $7,159,000 provide an offset for transfers in of the same amount. A "Transfer Matrix" showing the movement of resources between funds can be found at the end of the "Executive Summary" in this document.
- Bond principal payments of $2,304,500 are programmed to pay utility and general obligation bond principal.
- Depreciation of $2,425,000 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
$75,024,500
77%
$2,304,500
2%
$2,425,000
3%
$7,159,000
7%
$10,200,000
11%
Expenses
Contingency
Transfers Out
Depreciation
Bond Principal


Expenditures by Category
$3,072,000
3%
$8,153,500
9%
$4,060,000
5%
$16,729,000
20%
$40,604,500
48%
$10,200,000
12%
$2,405,500
3%
Personnel Services
Supplies
Services
Special Projects
Capital Outlay
Debt Service/Fees
Contingency

New Fire and Police Facilities

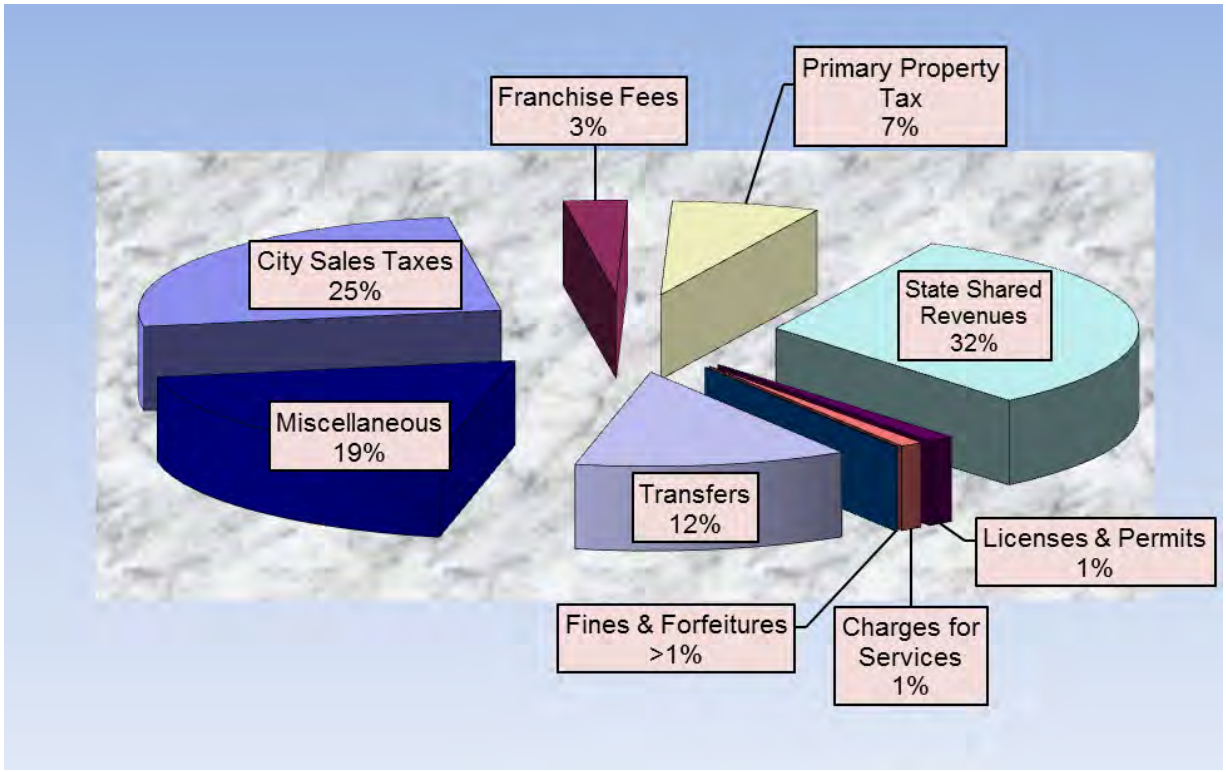


Executive Summary

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 depicting 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.

			Increase	
	FY 15-16	FY 14-15	(Decrease)	%
	Budget	Budget	Amount	Change
City Sales Taxes	$ 6,280,000	$ 6,030,000	$ 250,000	4.15%
Franchise Fees	700,000	700,000	0	0.00%
Primary Property Tax	1,625,000	1,625,000	0	0.00%
State Shared Revenues	7,855,000	7,750,000	105,000	1.35%
Bus. Lic./Bldg. Permits	295,000	265,000	30,000	11.32%
Charges for Services	250,000	145,000	105,000	72.41%
Fines & Forfeitures	15,000	10,000	5,000	50.00%
Transfers	2,997,000	3,165,000	(168,000)	-5.31%
Miscellaneous	4,660,000	155,000	4,505,000	2906.45%
Total General Fund Revenues	$24,677,000	$ 19,845,000	$4,832,000	24.35%

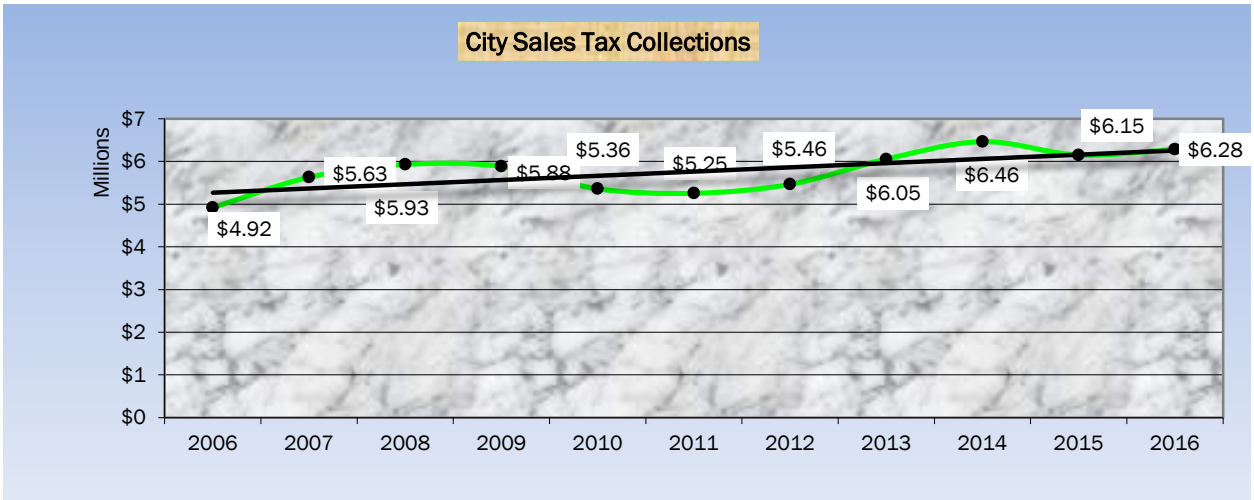


CITY SALES TAX

City sales tax revenues account for about 25% 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 leveling out. For the upcoming budget year, the City is projecting to collect $6,280,000 in City sales tax. This amount is approximately 4% above the budgeted collections for the current budget year.

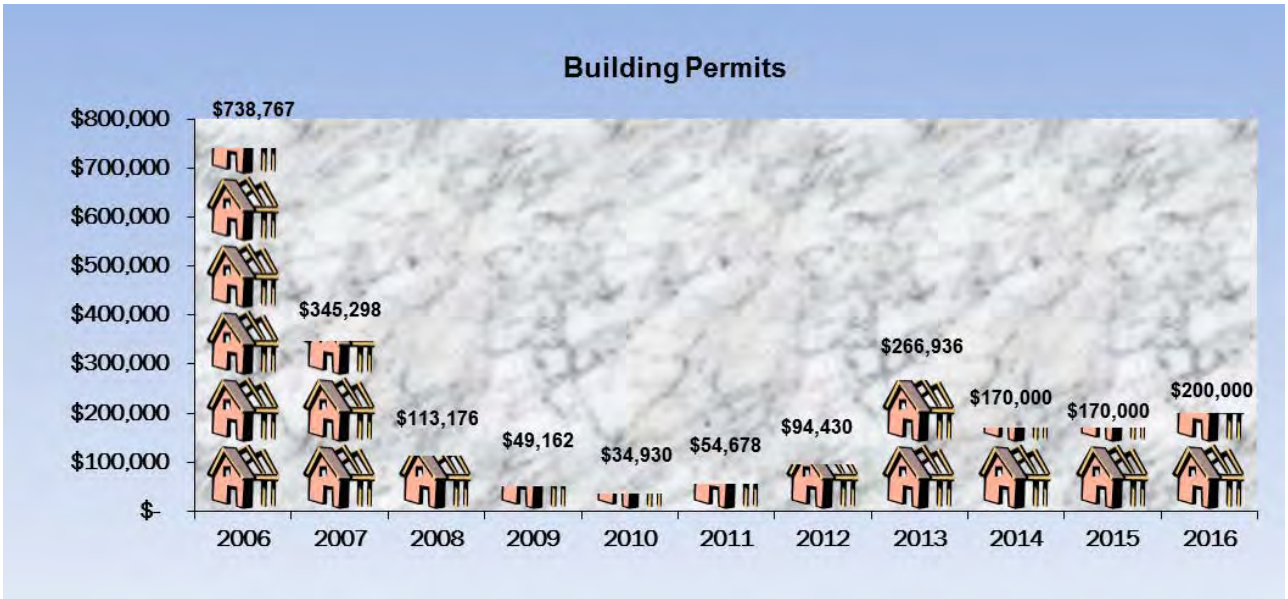
The following chart depicts City sales tax collections for the last ten years, with the current year of 2015 being an estimate. The trend line, using regression analysis for the last ten years, suggests an upward trend with occasional spikes above the line. The Finance Department has utilized recent tax collection information and the state's sales tax projections in forecasting City sales tax collections, and believes the figure of $6,280,000 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, 2015, the revenue figure is an estimate only. Final figures will not be available until August 2015. The adjusted percentage increase factor for Fiscal Year 2016 is 2.25%. Using this factor projected City sales tax collections for the Fiscal Year Ending June 30, 2016 is $6,280,000 (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

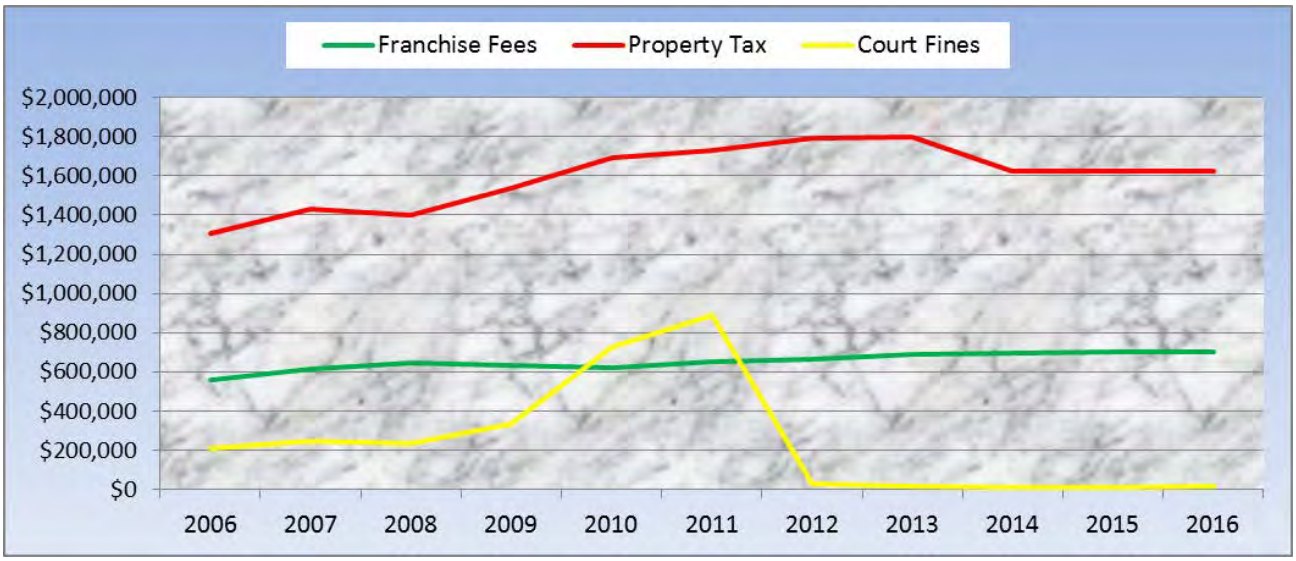
The City has agreements with various utilities that allow access to rights-of-way. In exchange for this access, the utilities pay franchise fees to the City. Each utility has a different agreement with the City. No increase has been budgeted for FY 2016 based on collections history since 2007.

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 2016. As a result, fines and forfeitures have been budgeted at $15,000 for FY 2016.

PRIMARY PROPERTY TAX

A primary property tax of $1 million was approved in FY 2004. Like last year and the two year before, the City has decided not to increase the primary property tax. The entire amount of primary property tax revenue 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 $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 2% per year levy permitted by law, that levy number would be $2,013,790 for FY 2016.



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 1.0% 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 0.6% lower 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 9.1% from last year.

The following table shows the last ten years of collections, as well as the estimate for the 2015 fiscal year and the budget for the 2016 fiscal year.

For the first time in three years one of the three state shared revenue sources is projected to decrease. Overall, the three state shared revenues are projected to increase $105,000 this year. The primary source of shared revenue comes from State Shared Income Tax. Should a special mid-decade census be conducted, it is anticipated that state shared revenues could be decreased between $100,000 and $400,000 from the current projections.

GRANTS

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

A business license is required of any person, partnership, syndicate, firm, association, or corporation, before engaging in any of the businesses, callings, or professions, within the corporate limits of the city or who conducts a business outside the corporate limits of the city and who solicits, canvasses, advertises, or delivers products or performs services within the city limits for a fee. The City's standard business license is $100.

CHARGES FOR SERVICES

Charges for services account for 1% of General Fund Revenues. The $250,000 budget for FY 2016 represents a $105,000 increase from last year.

TRANSFERS

These are transfers between funds to account for a wide variety of internal activity. Transfers can be repetitive (year-after-year) or one-time. Repetitive transfers are made to comply with Council directives and contractual commitments or to fund administrative and operations services to name a few. One-time transfers are made for grant matches, to complete or subsidize capital projects, to close balances from one fund to another, or to eliminate projected negative fund balances. A matrix is provided below to identify transfers. Included in the matrix is an interfund loan section. The General Fund loaned money to the Water Fund at a rate of 4% interest (based on bond interest rates) to cover operating shortfalls in the fund until it is self-sufficient. The City previously implemented new rates designed to address these shortfall over the coming years.

Transfer									
⬇	➡	Gen. Fund	Court	Capital St.	Water	Sewer	HURF	Debt Servic	TOTAL
Out	In								
Gen. Fund			327,500	430,000	183,000		553,000	100,000	$ 1,593,500
CDBG Fund		3,500							3,500
Sewer Fund		810,000			771,000				1,581,000
Water Fund		1,291,500				1,020,000			2,311,500
Sanitation		297,500							297,500
Photo		594,500		594,500					1,189,000
HURF					183,000				183,000
TOTAL		$ 2,997,000	327,500	1,024,500	1,137,000	1,020,000	553,000	100,000	$ 7,159,000
Loans:									
Gen. Fund					2,125,000				$ 2,125,000
Includes Interest Payments from Water.									

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.

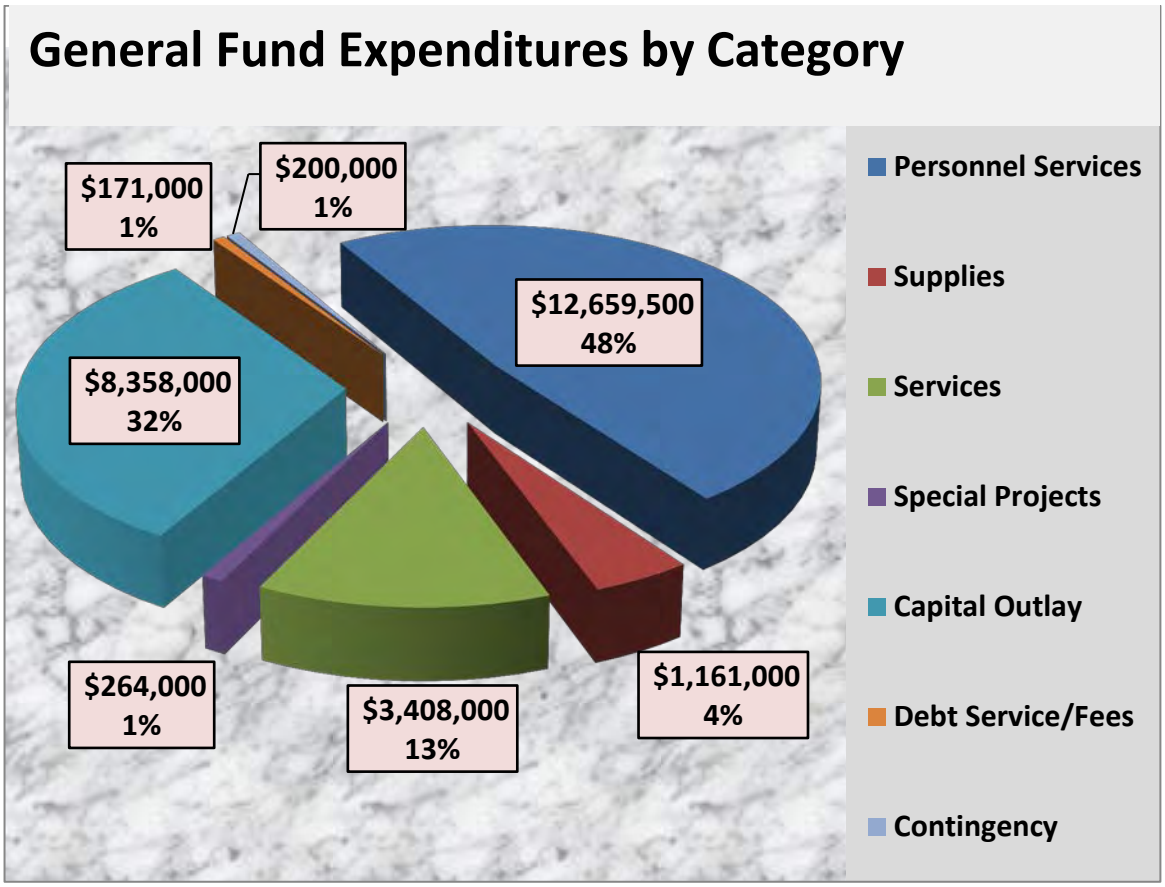
General Fund Revenue net of bond proceeds should increase by $332,000 or 2% for the next fiscal year.

Primary General Fund Expenditures:

This year's budget stresses *"Emphasizing Leadership and Excellence in Public Service"* while continuing the focus on *working together to promote a more successful El Mirage, incremental growth and*

development, *creating stability*, *meeting expectations responsibly*, and *innovations* and *efficiency in service delivery*. To create stability, this budget focuses on operations while minimizing increases to the budget. To this end, departments were tasked with being more efficient and effective with the budgets they have. The enhanced revenues have instead been directed to meeting delayed capital needs and to addressing operating costs resulting from enhancements to service delivery.

The General Fund budget is used to pay for public safety, general services, community services, and development services among other functions. To perform these services, the General Fund relies heavily on personnel. Of the 172.4 non-elected positions budgeted this year, 123.2 are accounted for in the General Fund. As a result, 48% of the General Fund budget is established to pay for salaries and benefits (personnel services).



Description	2016 Budget	2015 Budget	$ Change	% Change
Personnel Services	$ 12,659,500	$ 12,513,500	$146,000	1.2%
Supplies	1,161,000	1,146,500	14,500	1.3%
Services	3,408,000	3,130,000	278,000	8.9%
Special Projects	264,000	333,500	(69,500)	-20.8%
Capital Outlay/Projects	8,358,000	301,500	8,056,500	2672.1%
Debt Service/Fees	171,000		171,000	N/A
Contingency	200,000	200,000	0	0.0%
Total	**$ 26,221,500**	**$ 17,625,000**	**$8,596,500**	**48.8%**

- Supplies/Services/Special Projects/Capital Outlay/Projects/Debt Service/Fees increased by $8,450,500 or 272% from last year's budget of $4,911,500.
- Capital totaling $8,358,000 has been identified to pay for the following items:

ACCOUNT	DEPARTMENT	DESCRIPTION	AMOUNT
10-690-668	ENGINEERING	CITY HALL	$ 7,600,000
10-551-650	POLICE	REPLACEMENT VEHICLES	150,000
10-551-617	POLICE	RADIO REPLACEMENT	380,000
10-561-635	FIRE	PORTABLE RADIOS	8,000
10-561-617	FIRE	HEART MONITOR	37,000
10-521-654	PARKS	PLAYGROUND IMPROVEMENTS	145,000
10-521-654	PARKS	SECURITY AT GATEWAY PARK	12,000
10-522-661	FACILITIES	HVAC REPLACEMENT	13,000
10-522-662	FACILITIES - CARRYFORWARD	HVAC REPLACEMENT	13,000
		TOTAL	**$ 8,358,000**

- 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 *"Emphasize Leadership and Excellence in Public Service"* while continuing the focus of *working together to promote a more successful El Mirage, 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

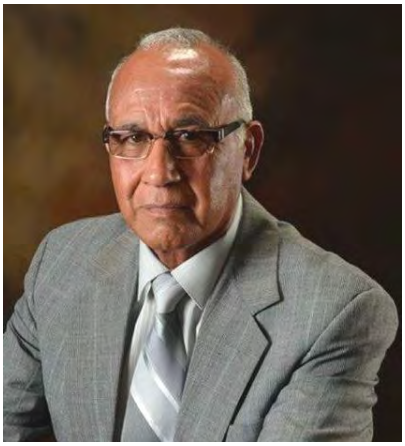
Mayor Lana Mook has called Arizona home for nearly 30 years. After retiring from approximately three decades in management, training and patient relations in the health care industry, Mook devoted much of her time to volunteering in El Mirage, pursuing her commitment to do everything she could to improve 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 participated in 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. She currently serves on the Executive Committee of the Arizona League of Cities and Towns, the Executive Committee of the Maricopa Association of Governments (MAG), the Executive Committee of the Western Maricopa Coalition (Westmarc), the Board of the Valley Metro/Regional Public Transportation Authority, and the Transportation Committee of the National League of Cities.

Mayor Mook has provided many years of service to a number of organizations including the Phoenix Suns Charities, the Girl Scouts of America, the U.S. Forest Service (Smokey Bear and Woodsy Owl Fire Prevention Programs), and is a past Vice-President of the Greater Phoenix American Bowling Association.

Accomplishments

- Played a significant role in improving the City's image throughout the West Valley and the entire Phoenix Metropolitan area. This included developing a partnership with Luke Air Force Base and Supporting the F-35A mission.
- Successfully passed an $8 million bond measure to provide El Mirage residents with a community recreational facility with swimming pool and a new police facility.
- Appointed to the League of Arizona Cities and Towns' Executive Committee consisting of 25 mayors and councilmembers from across the state. The League provides an important link among the 90 incorporated cities and towns in Arizona representing collective interests at the State Legislature and providing timely information on important municipal issues.
- Protected basic services such as public safety by successfully advocating for the rehire of four first responders for the Fire Department after they were laid off in 2010. In addition, she encouraged the police department to address speeding throughout the community with the assistance of RedFlex photo radar.
- Worked to develop El Mirage's future economic base by approving projects to design quality transportation corridors throughout the City.
- Improved the appearance and quality of life of El Mirage through enhancements to Gentry Park and Grand Avenue



Vice Mayor Joe Ramirez

Vice Mayor Joe Ramirez has been 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. Ramirez invites residents to learn more about the issues in the community and join him in working toward a better El Mirage.

Councilman Roy Delgado

Councilman Roy Delgado has served on the El Mirage City Council for 11 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 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

Delgado is also a board member of the Citizens Advisory Committee of the County Library District. He was appointed to the position by Former 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. He retired in January 2014 after years of service as a teacher of hunter safety for the Arizona Game and Fish Department. He is currently a volunteer usher for Luke AFB's Catholic community; and he helps 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 officers' associations, Delgado maintains strong ties with the Valley's military community.

Councilman Bob Jones

Councilman Robert (Bob) Jones has called Arizona home for over 50 years, and has been a proud El Mirage resident since 2002. Councilman Jones has a diverse business background which includes years of experience in retail management, sales and distribution, and customer service in both large corporate environments, and as a small business entrepreneur. Later in his career, he followed his heart and entered the world of education, spending years as an elementary school teacher until he retired in 2005. Since that time, Jones has focused his time and energy in the El Mirage community.

Councilman Jones acted as an advocate for children in El Mirage, working on the task force to add Riverview Elementary School as an El Mirage addition to the Dysart Unified School District. He acquired a charter and introduced a Cub Scout program to El Mirage, serving as a Cub Master. He has also served as a member of the Dysart Community Center's Board of Directors. Jones is a member of the Cactus Park Homeowners' Association, and has served as HOA President since 2010. As president, he collaborated with other HOA's and El Mirage City leaders on community affairs. He was appointed to the El Mirage Planning and Zoning Committee in 2007 and again in 2012, and has served as a committee chairman. He left the
P & Z Committee to complete a successful run for City Council in 2014.

Bob has six children and nine grandchildren. He has been married to his wife, Cathy for over 15 years. He decided to run for El Mirage City Council to ensure that El Mirage continues to be an incredible place to live and work.

Councilman Jack Palladino

Born and raised in Chelsea, Massachusetts, Councilman Jack Palladino's commitment to community began over 40 years ago with his service as a medic in the United States Army. After retiring from active duty, he 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, Palladino's hard work and perseverance were recognized and he was promoted to management in a U.S.P.S. Boston facility. During this time, he also volunteered as a Little League coach and served with the Knights of Columbus. Shortly after retiring in 2003, Palladino and his wife moved to Arizona where he currently works part time for the Pueblo El Mirage Post Office. The Palladinos have one son, a nine year-old grandson, and a two year-old granddaughter who also live in the West Valley. The couple has been married for 45 years. After attending numerous local City Council meetings and volunteering in the community, Palladino decided to run for El Mirage City Council and was overwhelmingly elected in 2010. Palladino believes that one person *can* make a difference!

Councilman Lynn Selby

Born and raised in Los Angeles, California, Councilman Lynn Selby has a business background spanning more than 30 years. He has managed cash flow and inventories, developed yearly budgets, and managed personnel. Selby and his wife, Danielle retired to El Mirage and began attending City Council meetings regularly and volunteering in the community. In attending the Council meetings, Selby became interested in the workings of the City and wanted to give something back to the community he loves and calls home. Selby was elected to the City Council in August 2010. He served in the U.S. Navy and now volunteers his time as an engineer every Sunday from September through May with the Maricopa Live Steamers Club, giving free rides to the public. Selby also helps the El Mirage Fire Department distribute and install free smoke detectors. He represents Operation Lifesaver throughout the State of Arizona, presenting railroad safety programs to government agencies and local organizations. The Selbys have been married for more than 52 years and have 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 38 years and have four adult children and eight grandchildren. The Shaperas moved to El Mirage in 2002.

Shapera 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 and is a member of the Thompson Ranch Elementary PTSA. Shapera has also been a proud member of the Elks Lodge for 35 years.

As an advocate for the new police station and YMCA recreational facility, Councilman Shapera continues to ensure both buildings will be used to proudly serve the El Mirage community. He strongly supports public safety, and continues working to upgrade City infrastructure within the parameters of affordability.

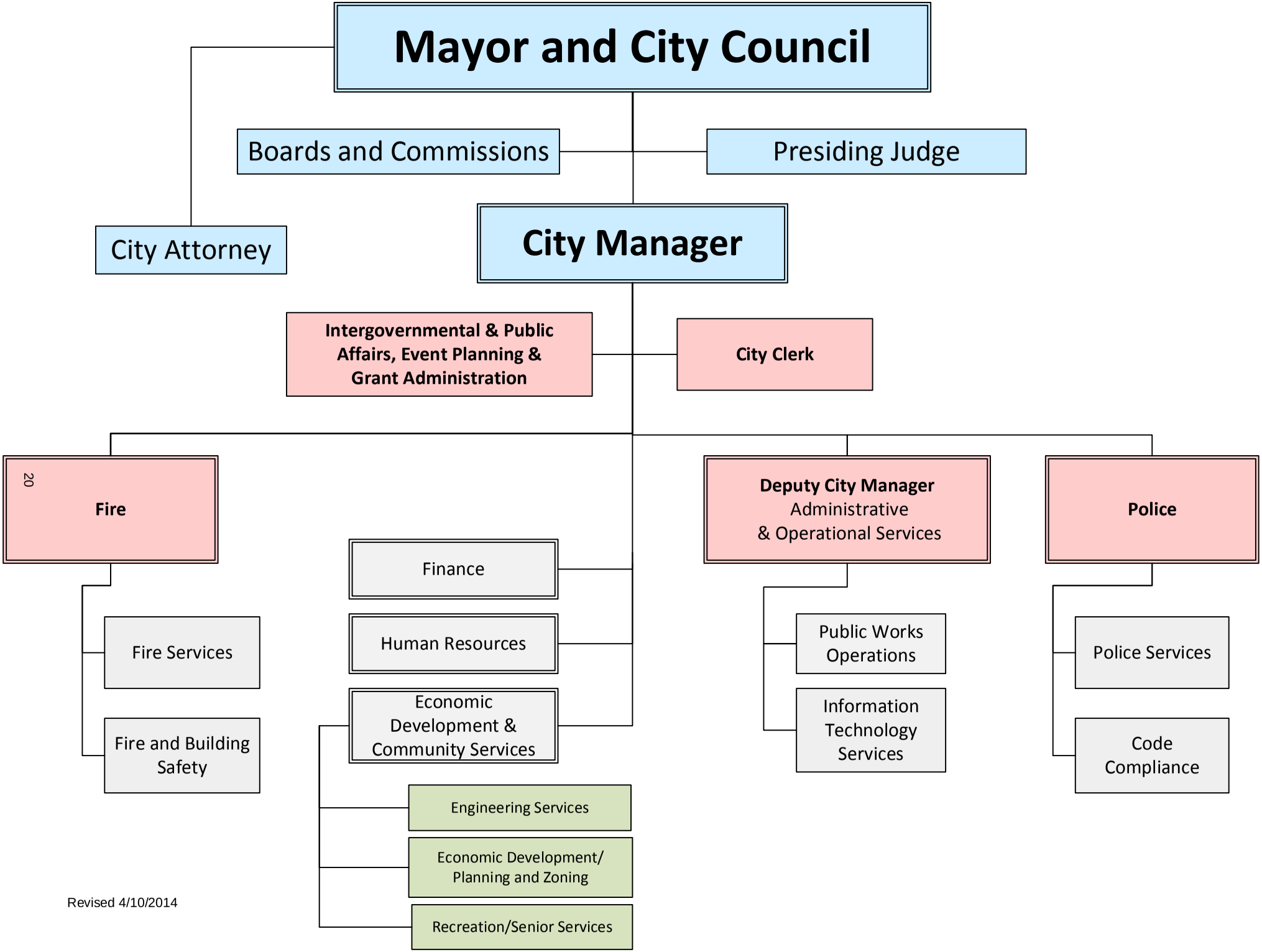
A vocal advocate for Luke Air Force Base, Shapera works with Luke's leadership toward common goals. Supporting economic development in El Mirage is a priority. Shapera has worked to streamline and assist businesses to open in the City. His new program was adopted by the City Council, which calls for directional signs to help businesses thrive.

Shapera is among council members who are strong advocates for the use of solar panels on City buildings, and he was at the forefront of bringing utility savings to City buildings.

LIST OF APPOINTED CITY OFFICIALS

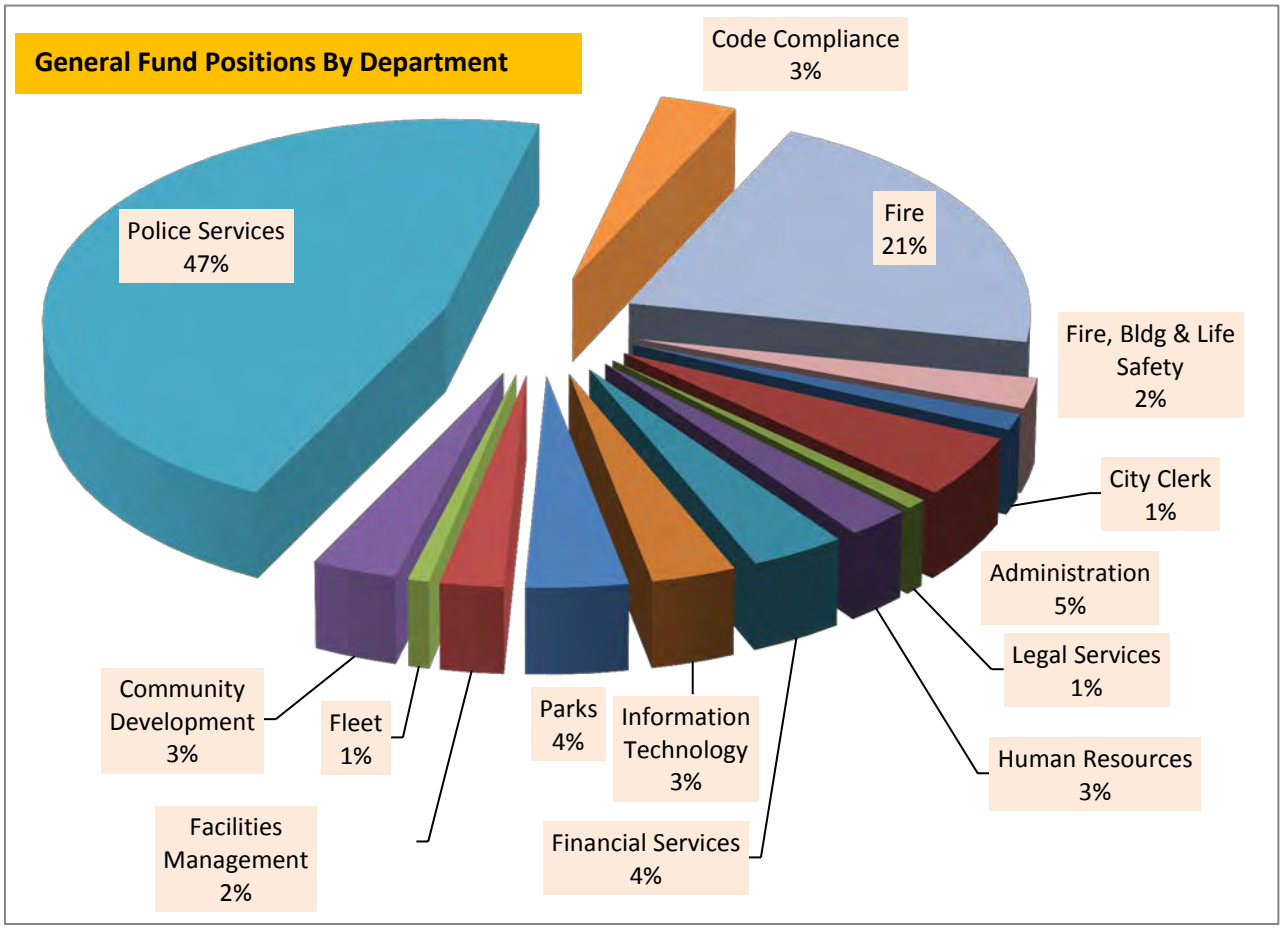
City Manager – Dr. Spencer A. Isom
City Attorney – Robert M. Hall
City Magistrate – Monte Morgan

Gateway Park Entry Plaza



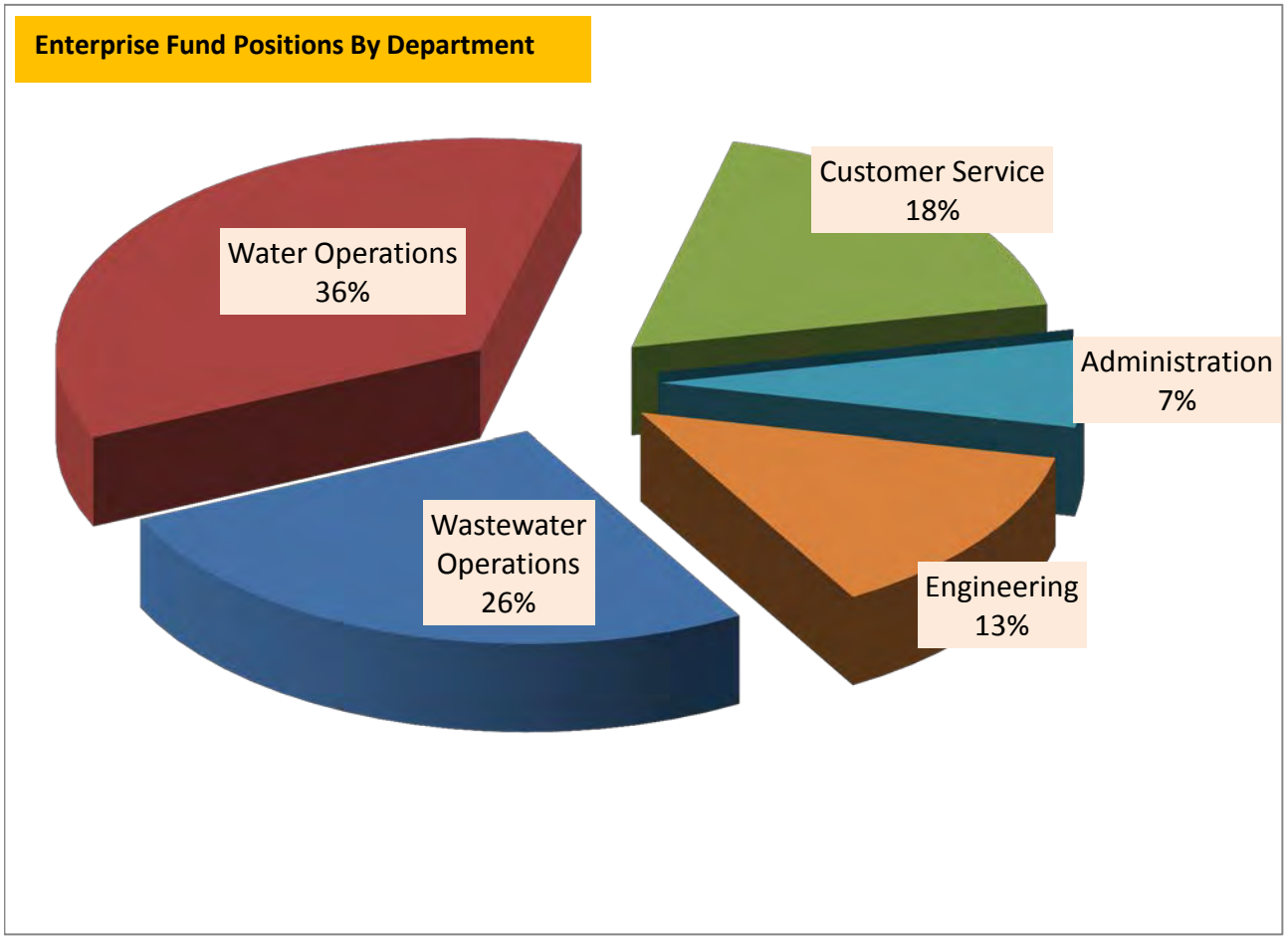
Revised 4/10/2014

		For the Fiscal Year ending June 30,			
		Authorized Positions			Filled Positions
		2015	2016	Change	2015
	GENERAL FUND				
10 490	City Clerk	1.6	1.6	0.0	1.6
10 450	Administration	6.0	6.0	0.0	6.0
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	4.5	4.5	0.0	4.5
10 480	Information Technology	4.0	4.0	0.0	3.0
10 521	Parks	4.8	4.8	0.0	3.6
10 522	Facilities Management	3.0	3.0	0.0	3.0
10 620	Fleet	1.0	1.0	0.0	1.0
10 540	Community Development	4.0	4.0	0.0	4.0
10 551	Police Services	57.2	57.2	0.0	54.2
10 552	Code Compliance	3.0	4.0	1.0	2.0
10 561	Fire	26.0	26.0	0.0	25.0
10 562	Fire, Bldg & Life Safety	3.0	3.0	0.0	3.0
	Total General Fund	122.1	123.2	1.1	113.9

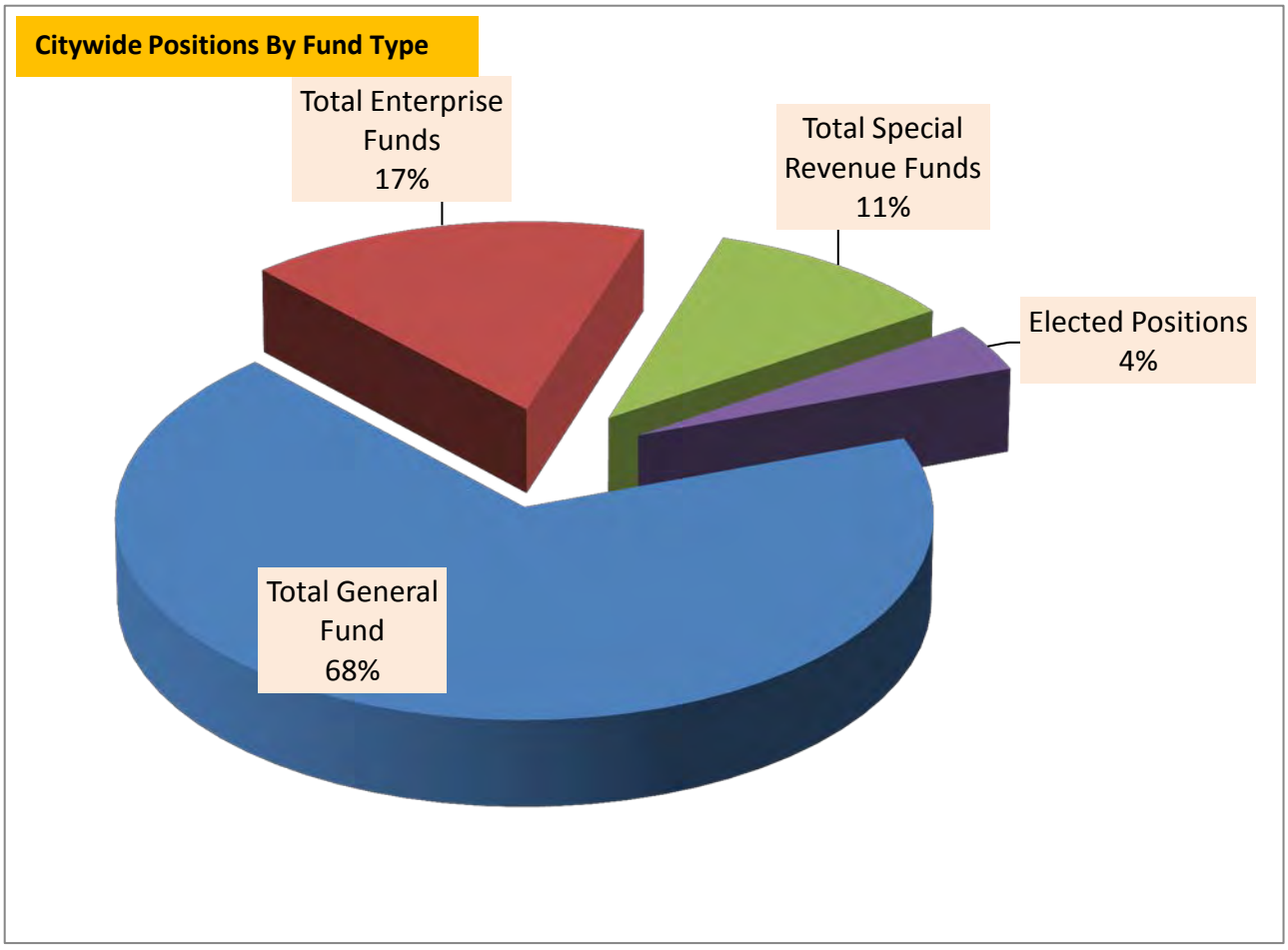


ENTERPRISE FUNDS

54	400	Wastewater Operations	8.0	8.0	0.0	7.0
53	403	Water Operations	10.7	10.7	0.0	8.0
53	404	Customer Service	4.5	5.4	0.9	3.5
53	405	Meter Services	0.0	0.0	0.0	0.0
53	409	Administration	2.0	2.0	0.0	2.0
53	410	Engineering	4.0	4.0	0.0	3.0
		Total Enterprise Funds	29.2	30.1	0.9	23.5

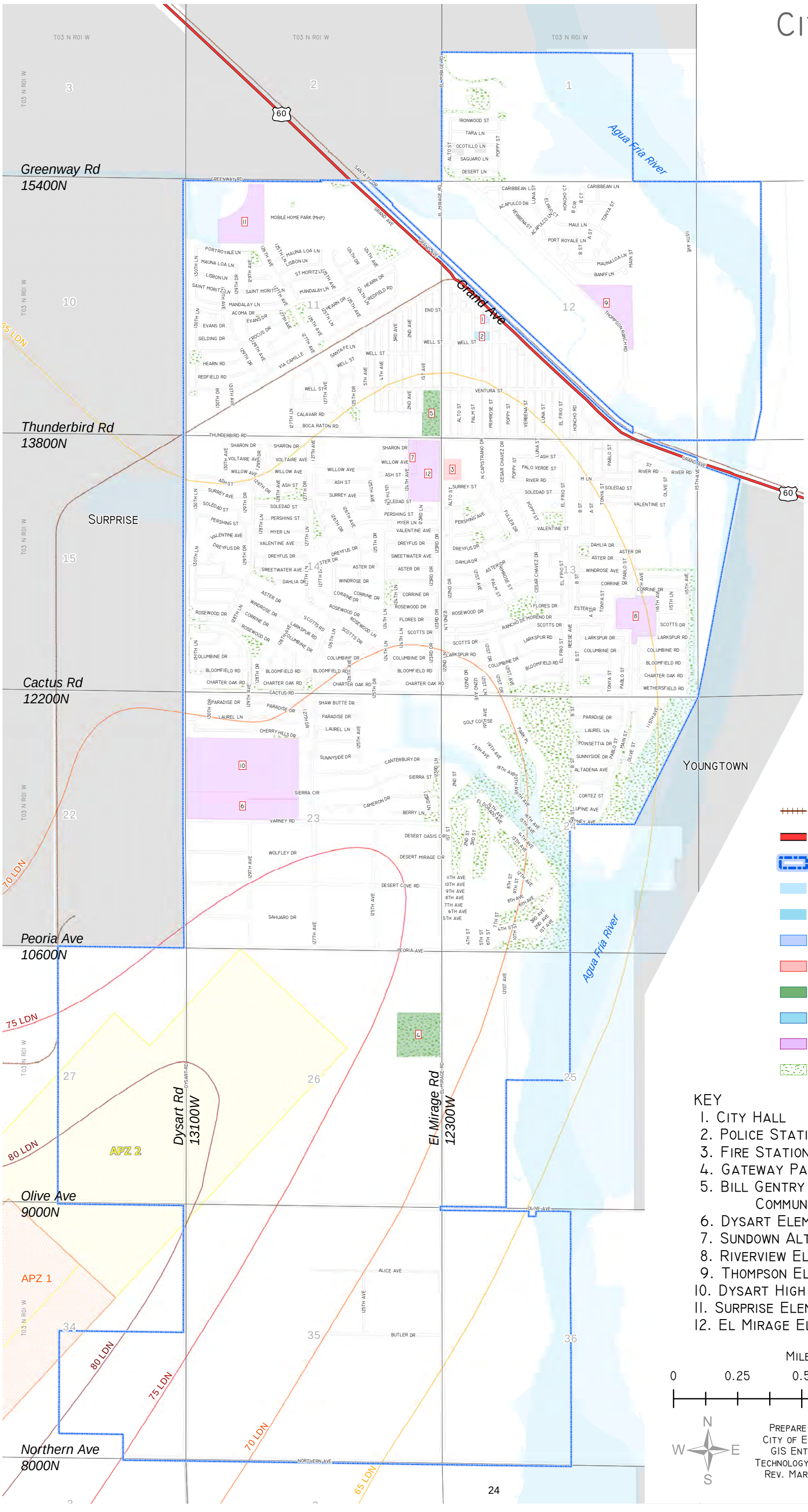


		SPECIAL REVENUE FUNDS				
14	430	Court	13.1	13.1	0.0	12.6
21	400	HURF	6.0	6.0	0.0	6.0
		Total Special Revenue Funds	19.1	19.1	0.0	18.6
		Total Non-Elected Positions	170.4	172.4	2.0	156.0
10	410	Elected Positions	7.0	7.0	0.0	7.0
		Total Positions	177.4	179.4	2.0	163.0



City Of El Mirage

City Street Map



City of El Mirage
12145 NW Grand Avenue
El Mirage Arizona 85335

Website:
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

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Prepare by: JM
City of El Mirage
GIS Enterprise
Technology Services
Rev. March 2010

Budget Fundamentals and Policies

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.

Gateway Park Special Event

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 *"Emphasizing Leadership and Excellence in Public Service"* while continuing to focus on *working together to promote a more successful El Mirage, 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

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.
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.

Annual Fall Festival

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

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 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

Gateway Park Splash Pad

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.

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.

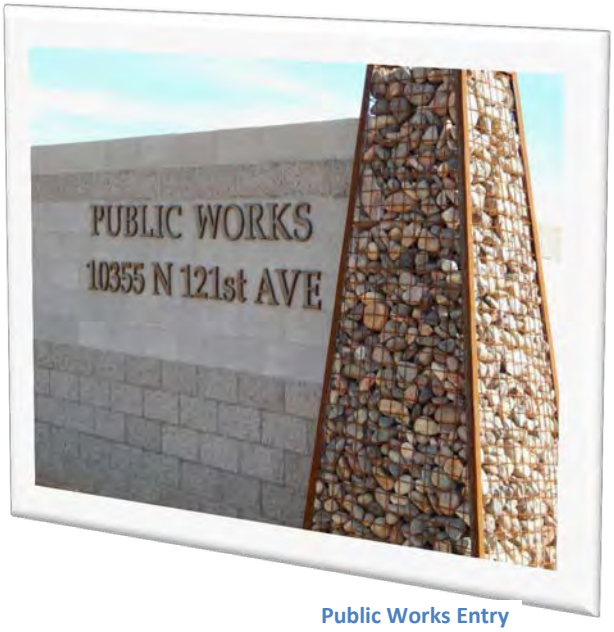
3.4.2 Whenever possible, the City shall consider grant funded projects which require City matching or operating funds as part of the budget process. Any grant funded expenditure should include a five-year analysis of the amount of City funds required to subsidize its operation.

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.



Public Works Entry Monument

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 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

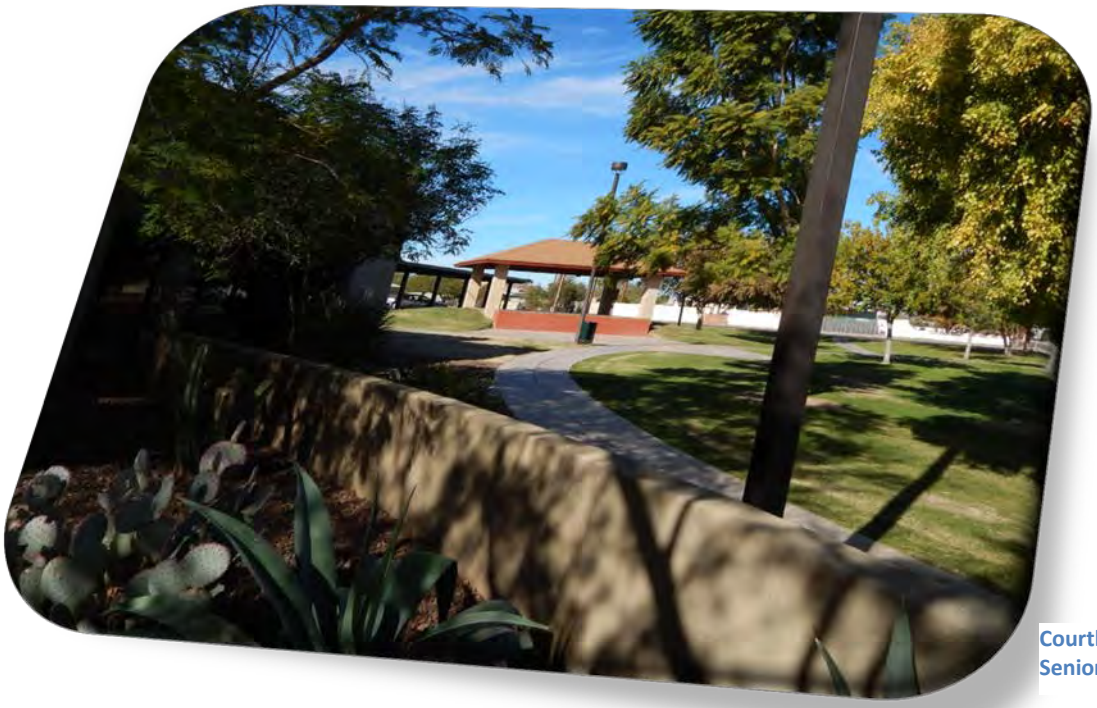
3.8.1 The City prepares budgets on a cash basis. This is different than the accounting process which utilizes a modified accrual basis.

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

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 2016 Budget Process Guidance:

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.
- 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.

PROPERTY TAX AND TRANSFER GUIDANCE FOR FY 2016

FUND	*DESCRIPTION*
Debt Service	Increased by $70,000 to $2,030,000
General	Property Tax same levy as last year.
General	Transfer to Debt Service of $100,000
General, Sewer, and HURF	Transfer 25% of Engineering and Utility Admin cost to Water
Water\Sewer\Sani.	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 minimally, providing confidence 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 *"Emphasizing Leadership and Excellence in Public Service," 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

Expenditure Limitations

All cities and towns in Arizona are subject to some form of expenditure limitation. However, as of March 2015, 76 cities and towns have adopted alternative expenditure limitations or modified their expenditure limits in some way.

Budget Forms

The Auditor General's office has posted budget forms to their website. It is not necessary to send in a copy of the budget to their office. State law requires the forms to be posted on a municipality's website. State law requires additional information on employee compensation and benefits to be reported. In order to facilitate this, the Auditor General will provide a place to report this information on their budget schedules. Municipalities must prominently post on their websites both the adopted tentative budgets and the adopted final budgets for the last five years. These documents must be posted within seven business days of their final adoption.

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 2015.

Arizona State Retirement System (ASRS) Contribution Rate

The state retirement system contribution rate for FY16 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 2015-16 beginning July 1, 2015, 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 2016. 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.

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.

New Posting Requirement

A municipality that chooses to levy or assess any new or increased taxes or fees must provide written notice of the change at least 60 days before the date the proposed tax or fee is approved or disapproved on the municipality's homepage of its website. This requirement does not apply to development impact fees.

Property Tax Levy Report

Cities and towns preparing to have a public hearing on a property tax levy must publish a report that includes estimates of both expenditures and revenues related to the levy. This report must be published in a newspaper, on the city or town's website, and made available at libraries and administrative offices. The newspaper publication must also include a physical address for the library and the city or town website address. If a municipality's rate is set to increase, the city or town must provide 60-days' notice on its website.

Truth in Taxation

The law requires the county assessor, on or before February 10 of each year, to transmit to each city and town an estimate of the total net assessed valuation of the city or town, including new property added to the tax roll. On or before February 15 of the tax year, cities and towns must make the property values provided by the county assessor available for public inspection. If the proposed primary tax levy amount, excluding amounts attributable to new construction, is greater than the levy amount in the previous year, the city/town must go through the "truth in taxation" procedures. It is very important to note that it is the levy amount and not the rate that triggers the truth in taxation procedures. If the proposed levy requires "truth in taxation," the city or town must publish a notice and press release concerning the increase and hold a public hearing.

The following apply to these requirements:

1. The notice has to be published twice in a newspaper of general circulation in the city or town. The first publication shall be at least fourteen but not more than twenty days before the date of the hearing for the proposed levy. The second publication must be at least seven but not more than ten days before the hearing. The hearing must be held at least fourteen days before the adoption of the levy. The hearings for truth in taxation, the adoption of the levy and the adoption of the budget may be combined into one hearing. The truth in taxation hearing must be held before the adoption of the final proposed budget.
2. The notice has to be published in a location other than the classified or legal advertising section of the newspaper.
3. The notice must be at least one-fourth page in size and shall be surrounded by a solid black border at least one-eighth inch in width.
4. The headline of the notice must read "Truth in Taxation Hearing - Notification of Tax Increase" in at least eighteen point type and the text must be in substantially the same form as the statute.
5. The city or town is also required to issue a press release with the same information that is included in the required notice.

If your city or town is subject to Truth in Taxation this year, you must adopt your tentative budget before the statutory deadline of July 15 in order to meet deadline requirements for the publication of Truth in Taxation notices. The law also provides that in lieu of publishing the notice, it may be mailed to all registered voters in the city or town at least ten but not more than twenty days before the hearing on the

proposed levy. It also requires that a roll call vote be taken on the matter of adoption of the primary property tax levy if an increase is proposed. Following the public hearing, the city or town must, within three days of the hearing, mail a copy of the truth in taxation notice, a statement of its publication or mailing and the result of the council's vote to the property tax oversight commission.
Property Tax Oversight Commission
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Attn: Office of Economic Research and Analysis

Both the hearing and the notice can be combined with the regular budget notices. To reiterate, even if a city/town primary property tax rate remains the same but your levy increases by more than what is attributable to new construction, perhaps because of an increase in assessed valuation, that city or town must follow "truth in taxation" notification procedures.

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.

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
Court Fund	Fines	Court Daily Operations
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
Community Development Block Grant Fund (CDBG)	Grants	To account for all CDBG Grant Activity
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
$97.1M

OPERATING
$32.0M

- General Fund $17.5M
- Highway User Fund (HURF) $1.3M
- Water Fund $6.6M
- Sewer Fund $1.5M
- Sanitation Fund $1.1M
- Local Transportation Assistance Fund (LTAF) $0.3M
- Photo Enforcement $1.2M
- Special Projects $0.3M
- Court $0.7M
- Court Enhancement $1.4M
- Police Towing $0.1M

CAPITAL/PROJECTS
$40.6M

- General Fund $8.4M
- Highway User Fund (HURF) $0.9M
- Water Fund $1.9M
- Sewer Fund $2.1M
- Community Development Block Grant (CDBG) $0.6M
- Capital - Streets $26.7M

OTHER
(TRANSFER/CONTINGENCY/RESERVE /DEPRECIATION/DEBT/INTEREST)
$24.5M

- General Fund $2.0M
- Highway User Fund (HURF) $0.2M
- Water Fund $5.4M
- Sewer Fund $2.8M
- Sanitation Fund $0.3M
- Photo Enforcement $1.2M
- Special Projects $10.0M
- Debt Service $2.2M
- Capital - Streets $.4M

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

	Sources/ Revenues	Uses/ Expenditures /Expenses	Difference
General Fund	17,180,000	26,021,500	(8,841,500)
Water Fund	8,680,000	8,956,000	(276,000)
Sewer Fund	3,100,000	3,676,000	(576,000)
Sanitation Fund	1,525,000	1,067,000	458,000
Court Fund	300,000	748,500	(448,500)
Court Enhancement Fund	330,000	1,394,500	(1,064,500)
Court Photo Enforcement Fund	1,525,000	1,225,000	300,000
Highway User Revenue Fund	1,825,000	2,195,000	(370,000)
LTAF Fund	94,000	294,000	(200,000)
Police Towing Fund	70,000	180,000	(110,000)
CDBG Fund	580,000	580,000	0
Debt Service Fund	2,030,000	1,216,500	813,500
Capital -Streets Fund	10,553,000	27,132,000	(16,579,000)
***Special Projects Fund**	338,500	338,500	0
Total before Contingency, Transfers, Depreciation & Bonds	48,130,500	75,024,500	(26,894,000)
***Contingency**	10,000,000	10,200,000	(200,000)
Total before Transfers, Depreciation & Bonds	58,130,500	85,224,500	(27,094,000)
Transfers	7,159,000	7,159,000	0
Bond Proceeds/Principal	18,682,500	2,304,500	16,378,000
Depreciation	0	2,425,000	(2,425,000)
Total Sources/Uses	83,972,000	97,113,000	(13,141,000)
Fund Balance Beginning			33,113,500
Fund Balance Ending			19,972,500

* $10 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	Court Fund	Court Enhance Fund	Photo Enforcement Fund
Beginning Fund Balance	16,350,500	2,713,500	3,271,000	146,000	121,000	1,064,500	1,189,000
Revenues							
Taxes	8,605,000						
Licenses and Permits	295,000						
Intergovernmental	7,855,000						
Grants	0	0	0		0		
Charges for Services	250,000	8,495,000	3,100,000	1,525,000			
Fines and Forfeitures	15,000	180,000			200,000	330,000	1,525,000
Miscellaneous	160,000	5,000		0	100,000	0	
Total Revenues	17,180,000	8,680,000	3,100,000	1,525,000	300,000	330,000	1,525,000
Expenditures/Expenses							
Personnel Services	12,659,500	1,683,500	564,500	30,000	671,000	135,500	253,000
Supplies	1,161,000	823,500	386,500	59,500	7,000	0	0
Services	3,408,000	1,523,500	495,000	977,500	70,500	12,000	972,000
Special Projects	264,000	2,543,000	6,000	0	0	1,247,000	0
Capital Outlay/Projects	8,358,000	1,878,500	2,140,000	0	0	0	0
Debt Service/Fees	171,000	504,000	84,000	0	0	0	0
Debt Service - Cost of Issuance							
Debt Service - Trust/Paying Agent							
Contingency	200,000	0	0	0	0	0	0
Total Expenditures/Expenses	26,221,500	8,956,000	3,676,000	1,067,000	748,500	1,394,500	1,225,000
Revenues over (under) Expenditures/Expenses Before Transfers/Depreciation & Bonds	(9,041,500)	(276,000)	(576,000)	458,000	(448,500)	(1,064,500)	300,000
Bond Proceeds	4,500,000	2,009,000	494,000	0	0	0	0
Transfers In	2,997,000	1,137,000	1,020,000	0	327,500	0	0
Transfers (Out)	(1,593,500)	(2,311,500)	(1,581,000)	(297,500)	0	0	(1,189,000)
Depreciation	0	(1,500,000)	(925,000)	0	0	0	0
Bond Principal	0	(1,119,000)	(180,500)	0			
Total Transfers In (Out)/ Depreciation & Bonds	5,903,500	(1,784,500)	(1,172,500)	(297,500)	327,500	0	(1,189,000)
Net Change in Fund Balance	(3,138,000)	(2,060,500)	(1,748,500)	160,500	(121,000)	(1,064,500)	(889,000)
Ending Fund Balance	13,212,500	653,000	1,522,500	306,500	0	0	300,000

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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
0	200,000	110,000	3,500	514,500	7,430,000	0	0	0	33,113,500
1,825,000				2,030,000					12,460,000
									295,000
									7,855,000
			580,000		10,553,000			10,338,500	21,471,500
	94,000								13,464,000
		70,000							2,320,000
				0					265,000
1,825,000	94,000	70,000	580,000	2,030,000	10,553,000	0	0	10,338,500	58,130,500
435,500	0	39,000	0	0	0	0	0	257,500	16,729,000
169,500	263,000	141,000	0	0	0	0	0	61,000	3,072,000
660,000	31,000	0	0	0	0	0	0	4,000	8,153,500
0	0	0	0	0	0	0	0	0	4,060,000
930,000	0	0	580,000	0	26,702,000	0	0	16,000	40,604,500
0	0	0	0	1,216,500	430,000	0	0	0	2,405,500
									0
									0
0	0	0	0	0	0	0	0	10,000,000	10,200,000
2,195,000	294,000	180,000	580,000	1,216,500	27,132,000	0	0	10,338,500	85,224,500
(370,000)	(200,000)	(110,000)	0	813,500	(16,579,000)	0	0	0	(27,094,000)
0	0	0	0	0	11,679,500	0	0	0	18,682,500
553,000	0	0	0	100,000	1,024,500	0	0	0	7,159,000
(183,000)	0	0	(3,500)	0	0	0	0	0	(7,159,000)
0	0	0	0	0	0	0	0	0	(2,425,000)
				(1,005,000)					(2,304,500)
370,000	0	0	(3,500)	(905,000)	12,704,000	0	0	0	13,953,000
0	(200,000)	(110,000)	(3,500)	(91,500)	(3,875,000)	0	0	0	(13,141,000)
0	0	0	0	423,000	3,555,000	0	0	0	19,972,500

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

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City of EL MIRAGE, AZ
Proud Supporter
of Luke AFB

GENERAL FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

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City of EL MIRAGE, AZ
Proud Supporter
of Luke AFB

Capital Items:

NEW PROJECTS		
ENGINEERING	CITY HALL	$7,600,000
POLICE	REPLACEMENT VEHICLES	$150,000
POLICE	RADIO REPLACEMENT	$380,000
FIRE	PORTABLE RADIOS	$8,000
FIRE	HEART MONITOR	$37,000
PARKS	PLAYGROUND IMPROVEMENTS	$145,000

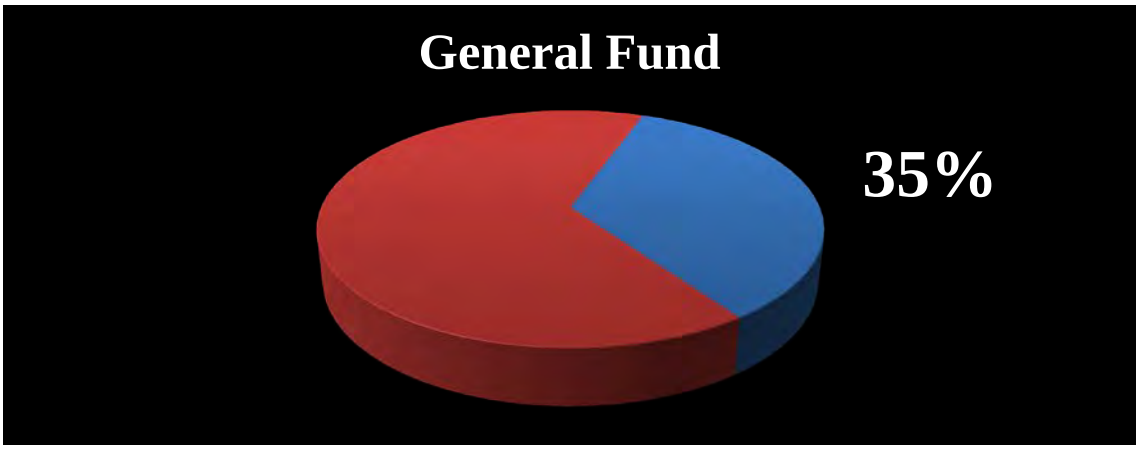
CARRYFORWARD PROJECTS		
FACILITIES	HVAC REPLACEMENT	$13,000

Personnel:

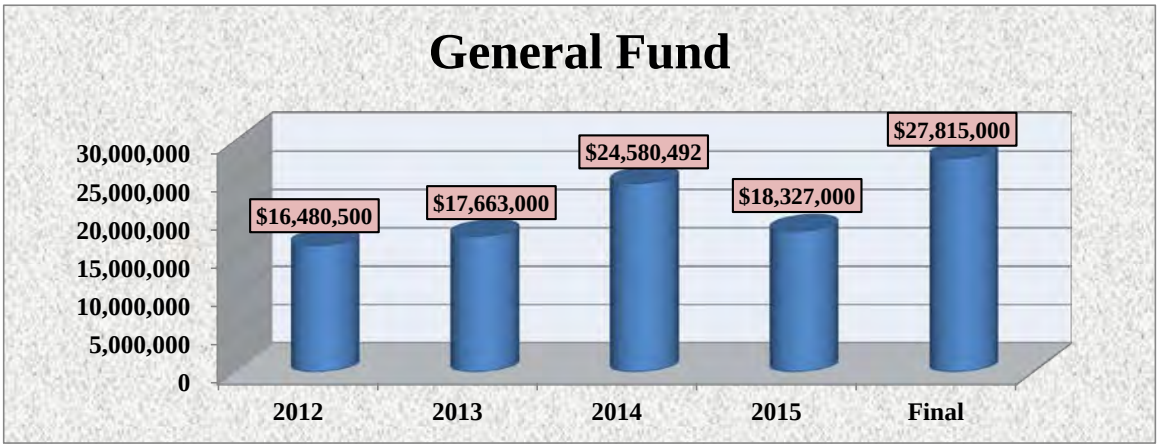
	For the Fiscal Year ending June 30,			
	Authorized Positions			Filled Positions
	2015	2016	Change	2015
GENERAL FUND				
City Clerk	1.6	1.6	0.0	1.6
Administration	6.0	6.0	0.0	6.0
Legal Services	1.0	1.0	0.0	0.0
Human Resources	3.0	3.0	0.0	3.0
Financial Services	4.5	4.5	0.0	4.5
Information Technology	4.0	4.0	0.0	3.0
Parks	4.8	4.8	0.0	3.6
Facilities Management	3.0	3.0	0.0	3.0
Fleet	1.0	1.0	0.0	1.0
Community Development	4.0	40	0.0	4.0
Police Services	57.2	57.2	0.0	54.2
Code Compliance	3.0	4.0	1.0	2.0
Fire	26.0	26.0	0.0	25.0
Fire & Building Safety	3.0	3.0	0.0	3.0
Total Non-Elected Positions	122.1	123.2	1.1	113.9
Mayor & Council	7.0	7.0	0.0	7.0
Total General Fund Positions	129.1	130.2	1.1	120.9

Percent of Citywide Expenditure Budget

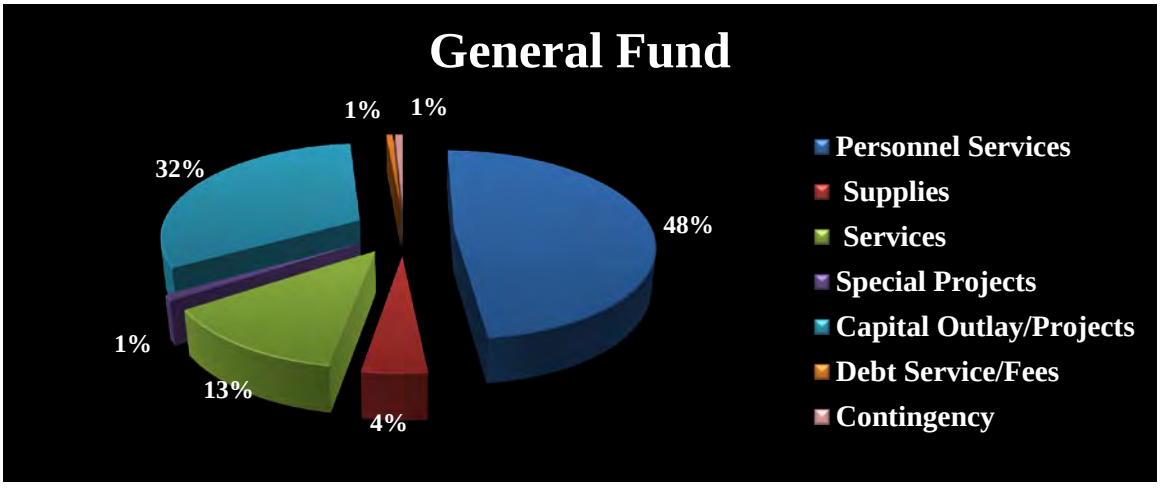
(Excludes Contingency)

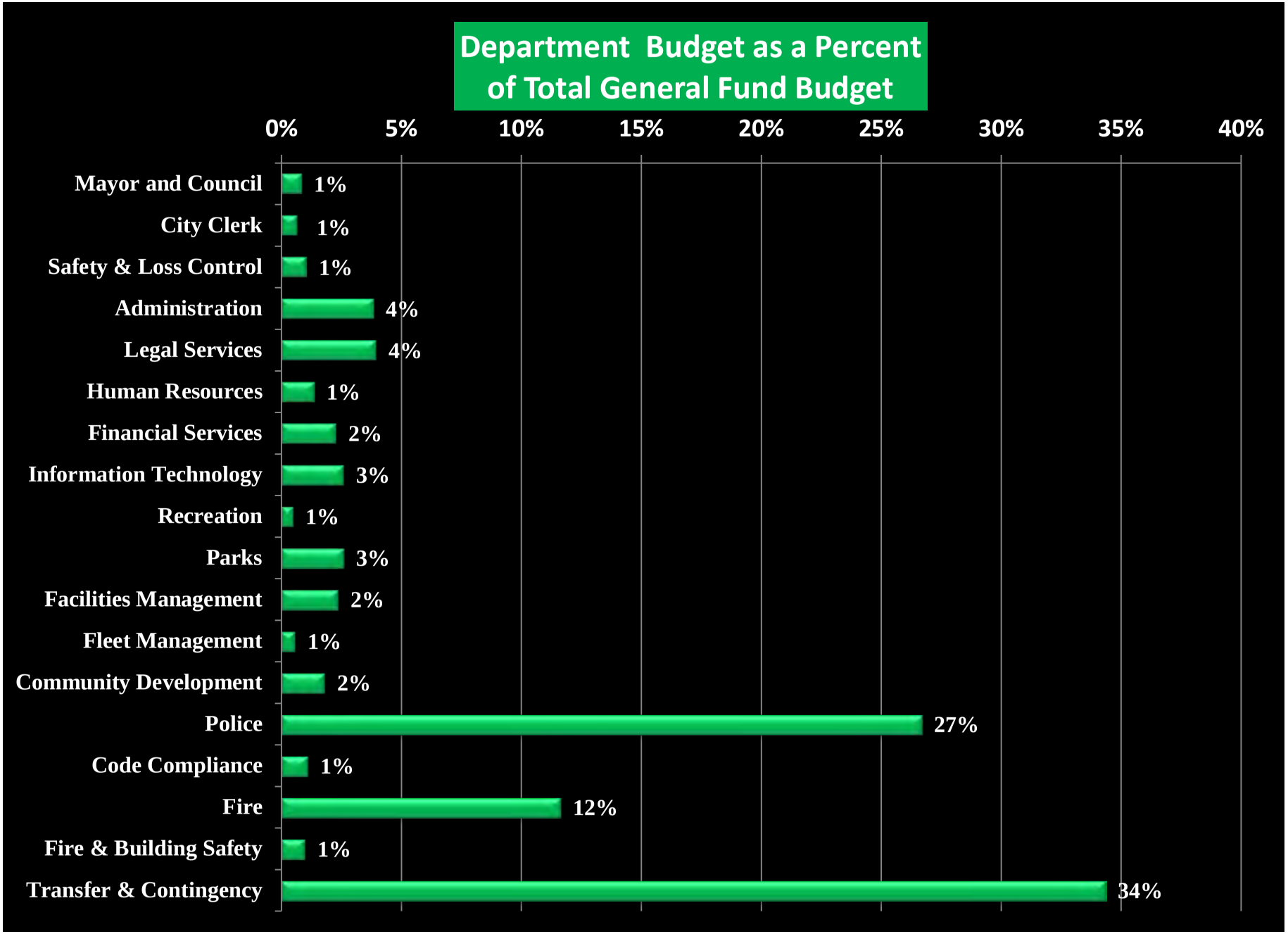


Total Fund Budget



FY 2016 Budgeted Expenditures




Department Budget as a Percent of Total General Fund Budget
0%
5%
10%
15%
20%
25%
30%
35%
40%
Mayor and Council 1%
City Clerk 1%
Safety & Loss Control 1%
Administration 4%
Legal Services 4%
Human Resources 1%
Financial Services 2%
Information Technology 3%
Recreation 1%
Parks 3%
Facilities Management 2%
Fleet Management 1%
Community Development 2%
Police 27%
Code Compliance 1%
Fire 12%
Fire & Building Safety 1%
Transfer & Contingency 34%

General Fund Summary

Summary of Revenues and Expenditures by Department

		Actual			
Revenues	**FY 2016 Final**	**For the Fiscal Year ending June 30, 2012**	**2013**	**2014**	**July - Dec 2015**
Taxes	**8,605,000**	7,996,943	8,543,656	8,814,112	3,846,132
Licenses and Permits	**295,000**	193,211	369,466	333,821	190,646
Intergovernmental	**7,855,000**	6,357,857	7,017,270	7,482,917	3,589,718
Charges for Services	**250,000**	176,970	221,150	291,172	219,725
Fines and Forfeitures	**15,000**	30,198	22,186	18,340	9,164
Miscellaneous	**160,000**	270,927	236,251	230,632	98,294
General Fund Revenues before Transfers	**17,180,000**	15,026,106	16,409,979	17,170,994	7,953,679
Bond Proceeds	**4,500,000**	0	0	0	0
Transfers In	**2,997,000**	2,162,308	2,275,000	2,776,911	1,989,998
Total General Fund Revenues	**24,677,000**	17,188,414	18,684,979	19,947,905	9,943,677
Expenditures					
Mayor and Council	**249,500**	170,148	168,003	180,036	112,782
City Clerk	**195,500**	168,806	115,380	142,667	93,365
Safety & Loss Control	**304,000**	189,249	189,567	235,294	135,618
Administration	**1,083,000**	726,815	841,265	801,707	358,192
Legal Services	**1,109,000**	591,068	639,169	490,892	186,283
Human Resources	**397,500**	212,184	250,923	321,418	166,258
Financial Services	**643,500**	484,135	518,736	531,638	273,787
Information Technology	**733,500**	606,143	726,440	671,949	267,131
Recreation	**150,500**	104,008	48,351	34,774	45,223
Parks	**737,500**	847,874	460,868	577,724	214,148
Facilities Management	**671,000**	467,467	651,856	671,176	301,592
Fleet Management	**172,500**	152,007	155,924	155,242	74,073
Community Development	**513,000**	224,052	260,311	371,411	214,563
Planning & Zoning	**0**	106,958	120,108	0	283
Police	**7,434,500**	5,845,426	6,324,692	6,437,151	3,192,361
Code Compliance	**320,500**	228,778	237,070	197,025	79,036
Fire	**3,248,500**	2,645,882	2,805,867	2,906,075	1,319,240
Fire & Building Safety	**287,000**	236,320	248,323	260,621	128,830
Contingency	**7,971,000**	30,897	33,900	1,084	5,254
General Fund Expenditures before Transfers	**26,221,500**	14,038,217	14,796,753	14,987,884	7,168,019
Transfers Out	**1,593,500**	607,697	810,850	7,592,000	350,994
Total General Fund Expenditures	**27,815,000**	14,645,914	15,607,603	22,579,884	7,519,013
Net Revenue over Expenditures	**(3,138,000)**	2,542,500	3,077,376	(2,631,979)	2,424,664

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
7,575,000	7,925,500	7,900,000	8,355,000	8,605,000	8,605,000	250,000	3%
165,000	150,000	265,000	265,000	295,000	295,000	30,000	11%
6,329,000	7,050,000	7,370,000	7,750,000	7,800,000	7,855,000	105,000	1%
99,000	130,000	130,000	145,000	250,000	250,000	105,000	72%
30,000	30,000	20,000	10,000	15,000	15,000	5,000	50%
229,000	140,000	145,000	155,000	160,000	160,000	5,000	3%
14,427,000	15,425,500	15,830,000	16,680,000	17,125,000	17,180,000	500,000	3%
0	0	0	0	4,500,000	4,500,000	4,500,000	0
2,121,000	2,275,000	2,715,000	3,165,000	2,997,000	2,997,000	(168,000)	-5%
16,548,000	17,700,500	18,545,000	19,845,000	24,622,000	24,677,000	4,832,000	24%
191,500	189,500	234,000	244,500	246,500	249,500	5,000	2%
179,000	193,000	150,499	212,500	191,500	195,500	(17,000)	-8%
255,000	255,000	255,000	290,000	304,000	304,000	14,000	5%
1,269,000	1,181,300	931,000	931,000	1,057,000	1,083,000	152,000	16%
694,000	795,000	815,998	817,000	1,252,000	1,109,000	292,000	36%
252,500	268,000	383,499	388,500	394,500	397,500	9,000	2%
529,000	553,500	555,501	616,500	637,000	643,500	27,000	4%
756,000	827,500	687,500	743,000	738,000	733,500	(9,500)	-1%
234,500	154,500	227,500	227,500	226,500	150,500	(77,000)	-34%
947,000	524,501	704,499	662,000	721,000	737,500	75,500	11%
496,500	672,999	676,499	690,500	707,000	671,000	(19,500)	-3%
155,500	158,000	163,998	172,500	168,500	172,500	0	0%
438,000	451,000	668,499	508,500	518,500	513,000	4,500	1%
138,000	138,500	0	0	0	0	0	0%
5,855,000	6,340,000	6,719,500	6,983,000	7,469,000	7,434,500	451,500	6%
267,500	274,500	271,501	271,500	311,500	320,500	49,000	18%
2,815,000	2,920,500	3,174,999	3,367,500	3,257,500	3,248,500	(119,000)	-4%
245,000	253,000	267,000	299,000	301,500	287,000	(12,000)	-4%
154,803	701,850	133,000	200,000	7,866,000	7,971,000	7,771,000	3886%
15,872,803	16,852,150	17,019,992	17,625,000	26,367,500	26,221,500	8,596,500	49%
607,697	810,850	7,560,500	702,000	1,676,000	1,593,500	891,500	127%
16,480,500	17,663,000	24,580,492	18,327,000	28,043,500	27,815,000	9,488,000	52%
67,500	37,500	(6,035,492)	1,518,000	(3,421,500)	(3,138,000)	(4,656,000)	-307%

General Fund Revenues

Category		SUMMARY Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
310		**Taxes**	**8,605,000**	7,996,943	8,543,656	8,814,112	3,846,132
320		**Licenses and Permits**	**295,000**	193,211	369,466	333,821	190,646
330		**Intergovernmental**	**7,855,000**	6,357,857	7,017,270	7,482,917	3,589,718
340	345	**Charges for Services**	**250,000**	176,970	221,150	291,172	219,725
350		**Fines and Forfeitures**	**15,000**	30,198	22,186	18,340	9,164
360		**Miscellaneous**	**160,000**	270,927	236,251	230,632	98,294
380		**Lease/Bond Proceeds**	**4,500,000**	0	0	0	0
380	970	**Transfers In**	**2,997,000**	2,162,308	2,275,000	2,776,911	1,989,998
		TOTAL	**24,677,000**	17,188,414	18,684,979	19,947,905	9,943,677

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
7,575,000	7,925,500	7,900,000	8,355,000	8,605,000	8,605,000	250,000	3%
165,000	150,000	265,000	265,000	295,000	295,000	30,000	11%
6,329,000	7,050,000	7,370,000	7,750,000	7,800,000	7,855,000	105,000	1%
99,000	130,000	130,000	145,000	250,000	250,000	105,000	0
30,000	30,000	20,000	10,000	15,000	15,000	5,000	50%
229,000	140,000	145,000	155,000	160,000	160,000	5,000	0
0	0	0	0	4,500,000	4,500,000	4,500,000	0
2,121,000	2,275,000	2,715,000	3,165,000	2,997,000	2,997,000	(168,000)	-5%
16,548,000	17,700,500	18,545,000	19,845,000	24,622,000	24,677,000	4,832,000	24%

					Actual			
				FY 2016 Final	For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
10	310	100	CITY SALES TAX	**6,250,000**	5,462,856	6,053,980	6,463,816	2,819,957
10	310	150	TPT ASSESSMENTS	**30,000**	71,589	2,012	16,332	200
10	310	180	PRIMARY PROPERTY TAX	**1,625,000**	1,794,939	1,800,323	1,645,748	795,899
10	310	200	FRANCHISE FEES	**700,000**	667,559	687,341	688,216	230,076
10	320	100	BUSINESS LICENSE FEES	**95,000**	94,121	94,849	100,085	38,682
10	320	140	FIRE PREVENTION FEES	**0**	4,660	7,681	4,165	2,825
10	320	150	BUILDING PERMIT FEES	**200,000**	94,430	266,936	229,571	149,139
10	330	100	STATE SALES TAX	**2,830,000**	2,484,627	2,602,643	2,767,698	1,133,565
10	330	150	STATE INCOME TAX	**3,825,000**	2,683,690	3,247,995	3,544,179	1,924,612
10	330	200	VEHICLE LICENSE TAX	**1,200,000**	1,020,505	1,063,821	1,135,235	531,541
10	330	250	GRANT REVENUE	**0**	169,035	102,811	35,805	0
10	340	100	PLANNING AND ZONING FEES	**40,000**	5,500	5,500	43,144	13,840
10	340	200	ENGINEERING & INSPECTION FEES	**60,000**	67,532	64,813	22,594	74,358
10	340	225	PLAN CHECK FEES	**55,000**	23,034	61,545	60,078	49,400
10	340	350	RENT/UTILITIES-LIBRARY	**5,000**	8,000	8,000	11,000	5,500
10	340	400	FACILITY RENTALS	**0**	2,281	1,280	2,060	1,688
10	340	600	RURAL METRO TRANSPORTS	**40,000**	26,568	16,014	90,443	34,336
10	340	610	CPR CLASS FEE	**0**	900	240	150	60
10	345	620	RECREATION CLASSES	**0**	1,870	1,976	3,285	292
10	345	630	SPORT PROGRAMS	**5,000**	10,338	5,757	2,835	250
10	345	640	ATHLETIC FIELD RENTALS	**10,000**	1,065	17,527	13,401	415
10	345	650	RAMADA RENTALS	**5,000**	2,710	2,615	3,125	1,540
10	345	660	COMMUNITY CENTER RENTALS	**0**	2,400	1,158	3,199	935
10	345	670	SPECIAL EVENTS	**30,000**	24,772	33,405	35,258	35,584
10	350	150	PUBLIC DEFENDER FEES	**0**	300	0	175	342
10	350	210	FARE DISTRIBUTION	**0**	0	2,937	8,949	0
10	350	625	JAIL INCARCERATION FEES	**15,000**	29,898	19,174	9,206	8,822
10	350	700	MISCELLANEOUS FEES	**0**	0	75	10	0
10	360	150	LGIP INTEREST-GEN FUND	**20,000**	20,434	26,778	25,042	11,253
10	360	200	LAND RENTALS/LEASES	**65,000**	34,952	49,029	61,854	55,487
10	360	301	SENIOR CONGREGATE MEALS	**5,000**	10,282	8,077	6,968	2,993
10	360	349	LIEN RELEASE PAYMENTS	**0**	6,416	2,893	925	0
10	360	351	DONATIONS/CONTRIBUTIONS	**0**	0	1,500	0	100
10	360	550	REIMBURSEMENTS	**20,000**	19,343	67,795	45,515	4,945
10	360	559	FIRE INSURANCE PREMIUM TAX	**25,000**	26,154	24,301	25,171	14,456
10	360	561	POLICE DEPT REPORTS	**5,000**	5,246	5,283	4,890	1,849
10	360	563	IMPOUND REVENUE (28-3511)	**0**	51,750	0	0	0
10	360	573	AUCTION PROCEEDS	**5,000**	0	4,810	5,413	0
10	360	600	COPY CHARGES	**0**	157	112	10	48
10	360	630	DISPLAY SUSPICIOUS PLATES	**5,000**	8,596	8,692	11,698	3,054
10	360	725	HURF/EL MIRAGE POLICE	**0**	197	52	61	108
10	360	750	UNCLASSIFIED REVENUES	**5,000**	9,894	13,437	17,113	4,001
10	360	755	RECOVERY FROM PRIOR YEAR	**5,000**	62,677	22,603	25,138	0
10	360	843	DIVIDEND REVENUE	**0**	13,807	0	0	0
10	360	940	CASH OVER/SHORT	**0**	(50)	3	3	0
10	360	993	VENDING MACHINE REVENUE	**0**	1,072	380	329	0
10	380	501	BOND PROCEEDS	**4,500,000**	0	0	0	0
10	380	970	TRANSFER IN	**2,997,000**	2,162,308	2,275,000	2,776,911	1,989,998
			TOTALS	**24,677,000**	17,188,414	18,683,153	19,946,803	9,942,150

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
5,150,000	5,450,000	5,550,000	6,000,000	6,250,000	6,250,000	250,000	4%
30,000	30,000	30,000	30,000	30,000	30,000	0	0%
1,770,000	1,755,500	1,625,000	1,625,000	1,625,000	1,625,000	0	0%
625,000	690,000	695,000	700,000	700,000	700,000	0	0%
115,000	100,000	95,000	95,000	95,000	95,000	0	0%
0	0	0	0	0	0	0	0%
50,000	50,000	170,000	170,000	200,000	200,000	30,000	18%
2,405,000	2,650,000	2,740,000	2,800,000	2,850,000	2,830,000	30,000	1%
2,683,000	3,250,000	3,545,000	3,850,000	3,850,000	3,825,000	(25,000)	-1%
1,072,000	1,050,000	1,050,000	1,100,000	1,100,000	1,200,000	100,000	9%
169,000	100,000	35,000	0	0	0	0	0%
5,000	0	0	35,000	40,000	40,000	5,000	14%
20,000	20,000	35,000	20,000	60,000	60,000	40,000	200%
15,000	20,000	25,000	25,000	55,000	55,000	30,000	120%
8,000	10,000	10,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
35,000	40,000	25,000	15,000	40,000	40,000	25,000	167%
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	0	0%
2,000	0	0	10,000	10,000	10,000	0	0%
5,000	10,000	5,000	5,000	5,000	5,000	0	0%
2,000	0	0	0	0	0	0	0%
0	20,000	20,000	25,000	30,000	30,000	5,000	20%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
30,000	30,000	20,000	10,000	15,000	15,000	5,000	50%
0	0	0	0	0	0	0	0%
15,000	20,000	20,000	20,000	20,000	20,000	0	0%
35,000	40,000	60,000	60,000	65,000	65,000	5,000	8%
12,000	10,000	10,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
5,000	10,000	10,000	20,000	20,000	20,000	0	0%
40,000	30,000	25,000	25,000	25,000	25,000	0	0%
5,000	0	5,000	5,000	5,000	5,000	0	0%
65,000	0	0	0	0	0	0	0%
15,000	10,000	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
10,000	0	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
25,000	10,000	5,000	5,000	5,000	5,000	0	0%
0	0	0	5,000	5,000	5,000	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	0%
0	0	0	0	4,500,000	4,500,000	4,500,000	4500000%
2,121,000	2,275,000	2,715,000	3,165,000	2,997,000	2,997,000	(168,000)	-5%
16,548,000	17,700,500	18,545,000	19,845,000	24,622,000	24,677,000	4,832,000	24%

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

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City of EL MIRAGE, AZ
Proud Supporter
of Luke AFB

MAYOR & COUNCIL

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

MAYOR & COUNCIL

Net Change from Previous Budget:

5,000	2%

Significant Changes:

- There were no significant changes to operations.

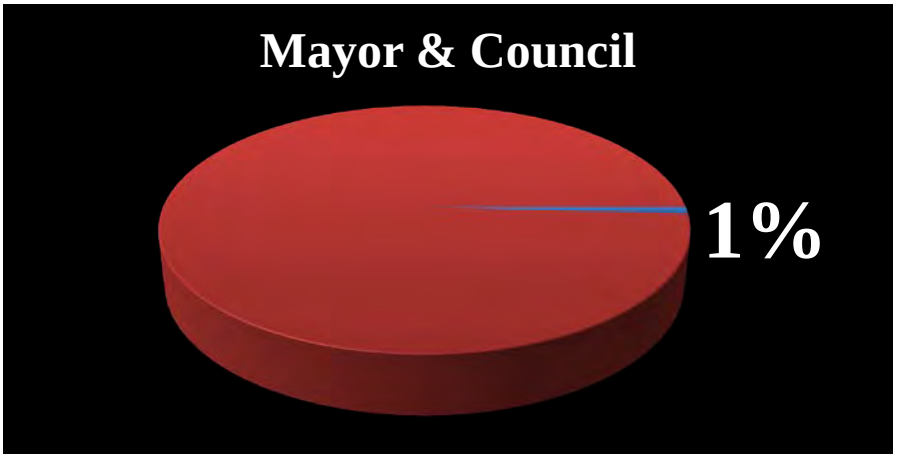
Capital Items:

- No capital was requested this year for this department.

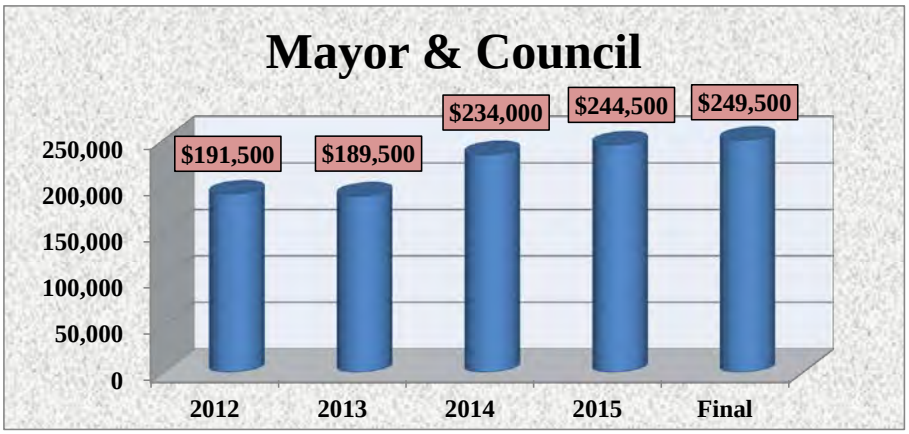
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	7	7	7	7	7
Filled	7	7	7	7	

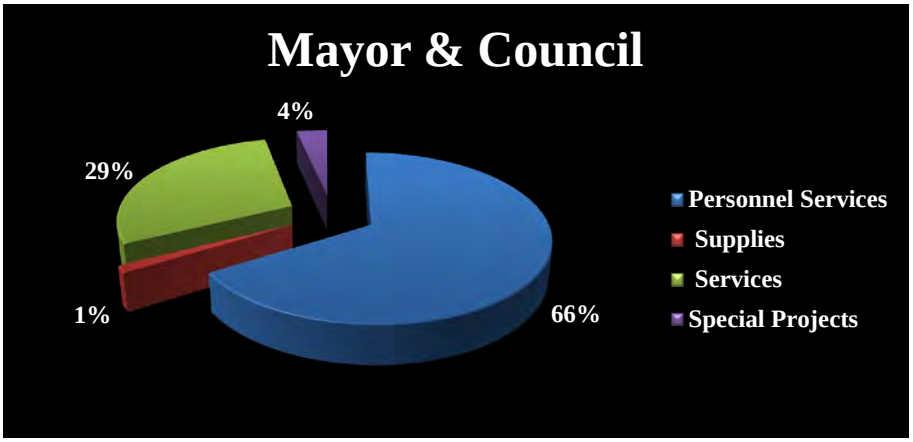
Percent of General Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**165,000**	155,318	149,781	149,901	75,533
200	**Supplies**	**3,500**	888	667	1,983	510
300	**Services**	**72,500**	13,433	17,555	27,718	36,497
400	**Special Projects**	**8,500**	509	0	434	242
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
	TOTAL	**249,500**	170,148	168,003	180,036	112,782

DETAIL

Acct	Acct Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**113,000**	112,511	112,080	112,080	53,993
120	HEALTH-LIFE-DENTAL INSURANCE	**35,000**	32,762	27,624	27,859	17,488
130	SOCIAL SECURITY CONTRIBUTION	**7,000**	6,346	6,582	6,572	3,148
131	MEDICARE CONTRIBUTION	**2,000**	1,484	1,539	1,537	736
140	WORKERS COMPENSATION	**1,000**	511	246	405	89
141	UNEMPLOYMENT INSURANCE	**2,000**	1,704	1,698	1,448	79
142	AZ JOB TRAINING TAX	**5,000**	0	12	0	0
230	OFFICE SUPPLIES	**1,500**	480	637	323	413
237	EQUIPMENT/FURNITURE PURCHASE	**1,000**	0	0	0	97
249	OPERATING MATERIAL & SUPPLIES	**1,000**	408	30	1,660	0
350	TRAVEL AND PER DIEM	**15,000**	3,861	7,463	1,721	4,763
351	CONFERENCE,SEMINAR & TRAINING	**5,000**	4,190	4,961	1,950	120
360	PRINTING COST	**1,500**	943	272	914	0
361	PUBLISHING/ADVERTISEMENT	**1,500**	0	853	569	0
370	DUES-MEMBERSHIPS-FEES	**45,000**	684	402	20,683	28,878
371	SUBSCRIPTIONS	**0**	19	0	0	0
381	CELL PHONE/PAGER EXPENSE	**4,500**	3,736	3,604	1,881	2,736
410	SPECIAL EVENTS	**8,500**	509	0	434	242
	TOTALS	**249,500**	170,148	168,003	180,036	112,782

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
162,000	160,000	160,000	160,000	162,000	165,000	5,000	3%
2,500	2,500	2,500	2,500	3,500	3,500	1,000	40%
22,000	22,000	66,500	77,000	72,500	72,500	(4,500)	-6%
5,000	5,000	5,000	5,000	8,500	8,500	3,500	70%
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	189,500	234,000	244,500	246,500	249,500	5,000	2%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
112,500	112,080	112,080	113,000	112,080	113,000	0	0%
39,000	32,954	33,226	30,000	34,974	35,000	5,000	17%
7,000	6,949	6,949	7,000	6,949	7,000	0	0%
2,000	1,625	1,625	2,000	1,625	2,000	0	0%
500	267	287	1,000	318	1,000	0	0%
1,000	784	1,809	2,000	1,809	2,000	0	0%
0	5,341	4,024	5,000	4,244	5,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
0	0	0	0	1,000	1,000	1,000	1000%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
10,000	10,000	24,500	19,500	15,000	15,000	(4,500)	-23%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
1,500	1,500	500	1,500	1,500	1,500	0	0%
0	0	1,000	1,500	1,500	1,500	0	0%
1,000	1,000	31,000	45,000	45,000	45,000	0	0%
0	0	0	0	0	0	0	0%
4,500	4,500	4,500	4,500	4,500	4,500	0	0%
5,000	5,000	5,000	5,000	8,500	8,500	3,500	70%
191,500	189,500	234,000	244,500	246,500	249,500	5,000	2%

City of
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Arizona

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CITY CLERK

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

CITY CLERK

Net Change from Previous Budget:

(17,000)	-8%

Significant Changes:

- Election budget was reduced $25,000 this year. The City of El Mirage holds elections every other year.

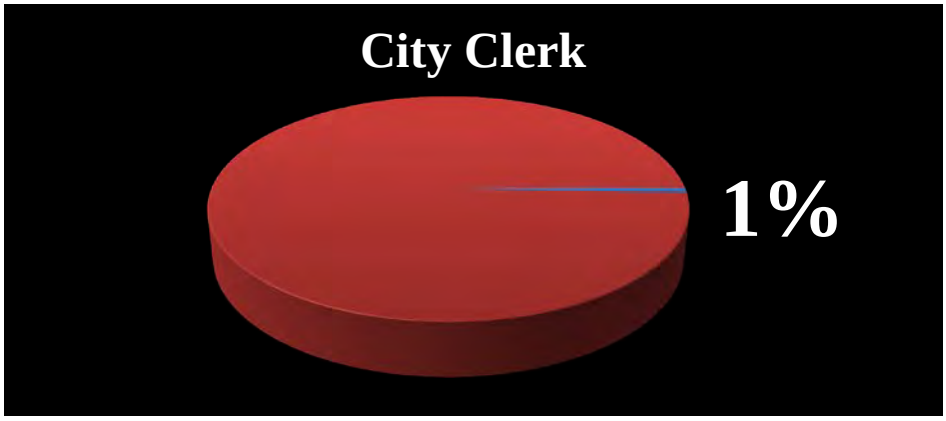
Capital Items:

- No capital was requested this year for this department.

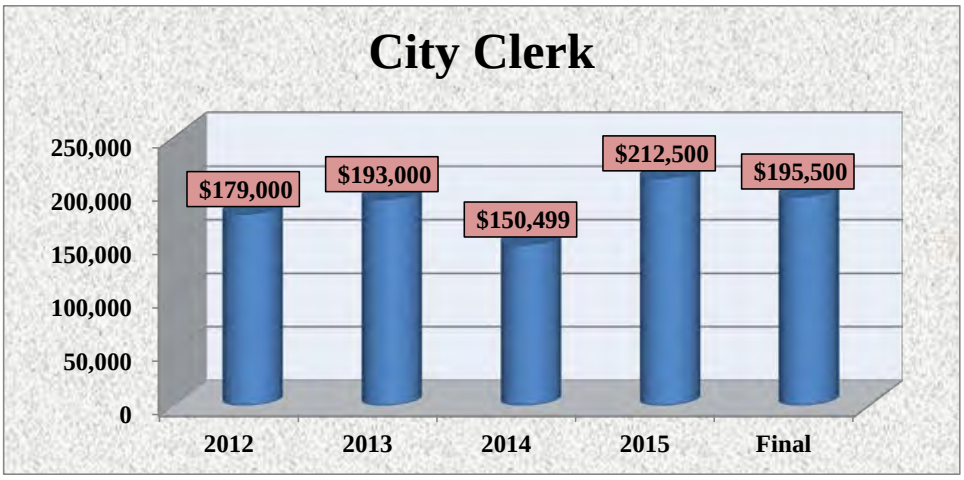
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	1	1	1.3	1.6	1.6
Filled	1	1.3	1.3	1.6	

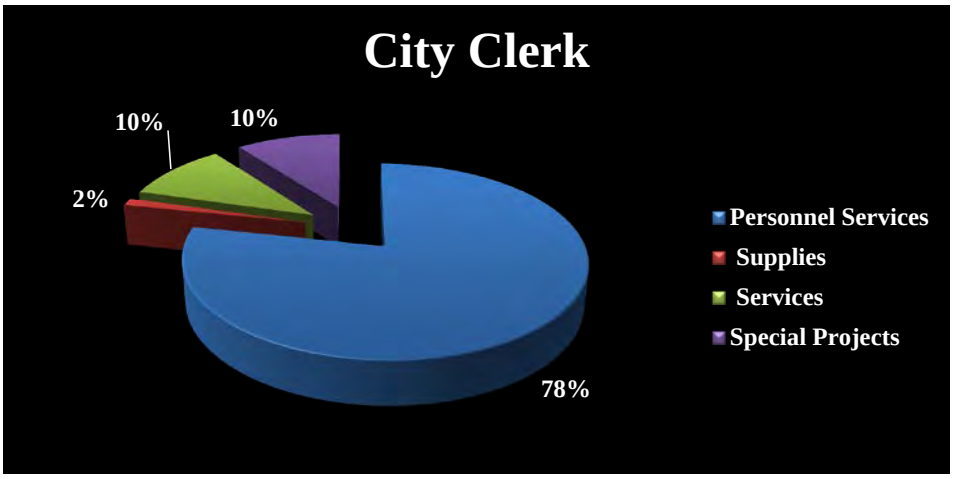
Percent of General Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES			Actual			
		FY 2016	**For the Fiscal Year ending June 30,**			**July - Dec**
Category	Category Description	**Final**	**2012**	**2013**	**2014**	**2015**
100	**Personnel Services**	**153,000**	116,575	89,575	129,475	68,266
200	**Supplies**	**2,500**	262	2,014	390	879
300	**Services**	**20,000**	18,859	6,776	10,776	8,395
400	**Special Projects**	**20,000**	33,110	17,015	2,026	15,825
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
	TOTAL	**195,500**	168,806	115,380	142,667	93,365

DETAIL			Actual			
		FY 2016	**For the Fiscal Year ending June 30,**			**July - Dec**
Acct	Acct Description	**Final**	**2012**	**2013**	**2014**	**2015**
110	SALARIES AND WAGES	**120,000**	97,948	75,153	103,717	54,928
120	HEALTH-LIFE-DENTAL INSURANCE	**6,000**	141	687	5,634	2,965
130	SOCIAL SECURITY CONTRIBUTION	**8,000**	6,085	4,668	6,433	3,408
131	MEDICARE CONTRIBUTION	**2,000**	1,423	1,092	1,505	797
132	ASRS CONTRIBUTION	**14,000**	10,549	7,343	11,400	6,078
140	WORKERS COMPENSATION	**1,000**	176	169	373	90
141	UNEMPLOYMENT INSURANCE	**1,000**	253	455	413	0
142	AZ JOB TRAINING TAX	**1,000**	0	8	0	0
230	OFFICE SUPPLIES	**1,500**	245	1,743	122	687
232	COMPUTER/PRINTER SUPPLIES	**500**	0	263	234	0
249	OPERATING MATERIAL & SUPPLIES	**500**	17	8	34	192
313	CONTRACTED SERVICES	**2,000**	0	1,573	500	0
329	RECORDING FEES	**0**	0	0	0	0
343	STORAGE FACILITY RENTAL	**2,000**	1,247	737	1,421	684
350	TRAVEL AND PER DIEM	**500**	0	0	0	0
351	CONFERENCE,SEMINAR & TRAINING	**2,000**	0	0	130	0
360	PRINTING COST	**1,500**	0	318	0	0
361	PUBLISHING/ADVERTISEMENT	**10,000**	16,908	3,565	8,368	1,962
362	MAILING COST	**1,000**	27	29	142	5,749
370	DUES-MEMBERSHIPS-FEES	**1,000**	340	175	215	0
381	CELL PHONE/PAGER EXPENSE	**0**	337	372	0	0
431	ELECTION	**20,000**	33,110	17,015	2,026	15,825
	TOTALS	**195,500**	168,806	115,373	142,667	93,365

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
117,000	130,000	128,999	145,000	149,000	153,000	8,000	6%
3,500	3,500	2,500	2,500	2,500	2,500	0	0%
15,500	16,500	19,000	20,000	20,000	20,000	0	0%
43,000	43,000	0	45,000	20,000	20,000	(25,000)	-56%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
179,000	193,000	150,499	212,500	191,500	195,500	(17,000)	-8%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
98,000	99,524	103,328	113,000	119,615	120,000	7,000	6%
500	11,218	5,643	6,000	5,963	6,000	0	0%
6,000	6,171	5,786	7,000	7,416	8,000	1,000	14%
1,500	1,443	1,353	2,000	1,734	2,000	0	0%
10,500	11,097	10,490	13,000	13,114	14,000	1,000	8%
500	237	239	1,000	340	1,000	0	0%
0	112	517	1,000	517	1,000	0	0%
0	198	1,643	2,000	301	1,000	(1,000)	-50%
2,500	2,500	1,500	1,500	1,500	1,500	0	0%
500	500	500	500	500	500	0	0%
500	500	500	500	500	500	0	0%
0	0	1,000	2,000	2,000	2,000	0	0%
0	0	500	500	0	0	(500)	-100%
0	1,000	1,500	1,500	2,000	2,000	500	33%
0	0	500	500	500	500	0	0%
0	0	2,000	2,000	2,000	2,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
13,000	13,000	10,000	10,000	10,000	10,000	0	0%
1,000	1,000	1,000	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%
43,000	43,000	0	45,000	20,000	20,000	(25,000)	-56%
179,000	193,000	150,499	212,500	191,500	195,500	(17,000)	-8%

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SAFETY

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Council Adopted

Final Budget

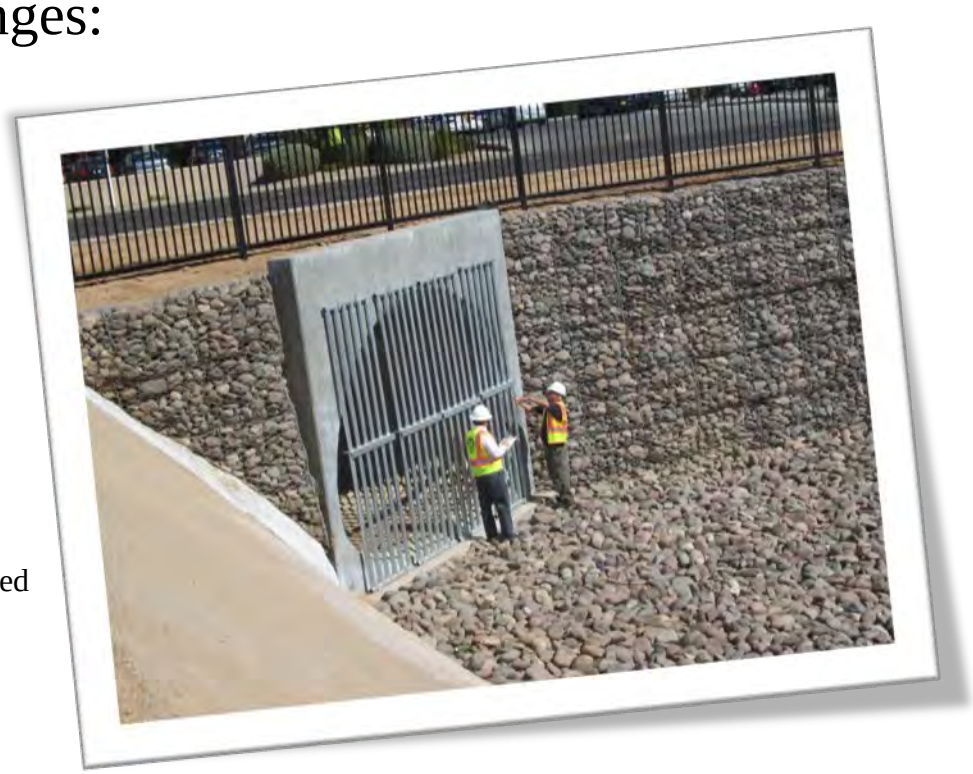
SAFETY

Net Change from Previous Budget:

14,000	5%

Significant Changes:

- Increase in Liability Insurance costs to cover new buildings and structures.



Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Percent of General Fund

Total Department Budget

FY 2016 Budgeted Expenses

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

SUMMARY OF EXPENDITURES			Actual			
		FY 2016	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	Final	2012	2013	2014	2015
100	**Personnel Services**	**0**	0	0	0	0
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**304,000**	189,249	189,567	235,294	135,618
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
	TOTAL	**304,000**	189,249	189,567	235,294	135,618

DETAIL			Actual			
		FY 2016	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	Final	2012	2013	2014	2015
314	LIABILITY INSURANCE	**289,000**	175,620	184,567	223,548	128,686
319	CLAIMS	**15,000**	13,629	5,000	11,746	6,932
	TOTALS	**304,000**	189,249	189,567	235,294	135,618

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
255,000	255,000	255,000	290,000	304,000	304,000	14,000	5%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
255,000	255,000	255,000	290,000	304,000	304,000	14,000	5%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
225,000	225,000	240,000	275,000	289,000	289,000	14,000	5%
30,000	30,000	15,000	15,000	15,000	15,000	0	0%
255,000	255,000	255,000	290,000	304,000	304,000	14,000	5%

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ADMINISTRATION

City of
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Council Adopted

Final Budget

ADMINISTRATION

Net Change from Previous Budget:

152,000	16%

Significant Changes:

Fuel and lubricants totaling $81,000 were moved to this line item as a result of reductions in fuel costs. Should costs rise, department budgets can be increased without increasing the overall budget. $25,000 was included to conduct a salary study.

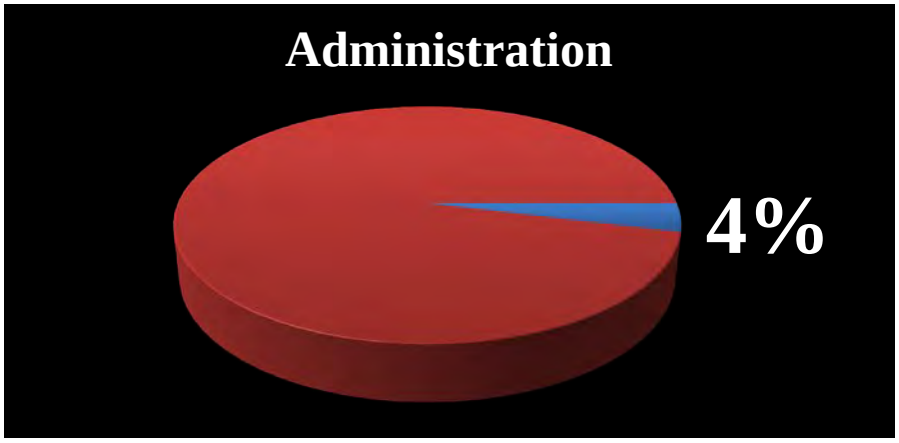
Capital Items:

- No capital was requested this year for this department.

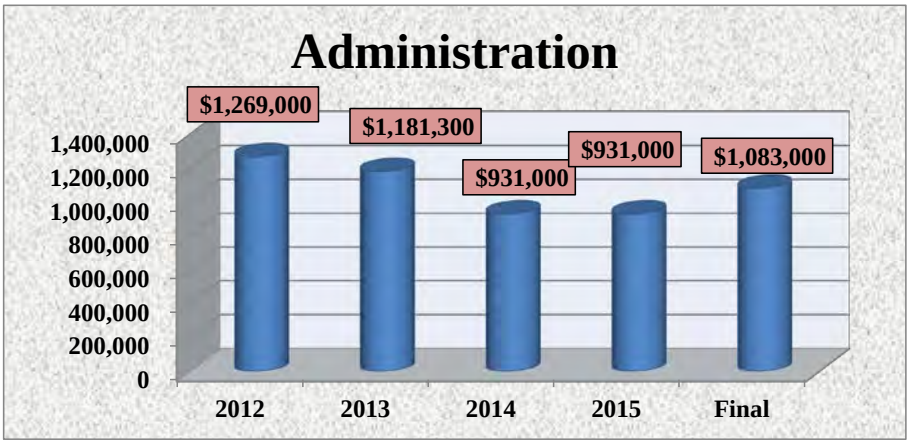
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	2014	2015	2016
Authorized	6.5	6.5	6	6	6
Filled	4	6	4	6	

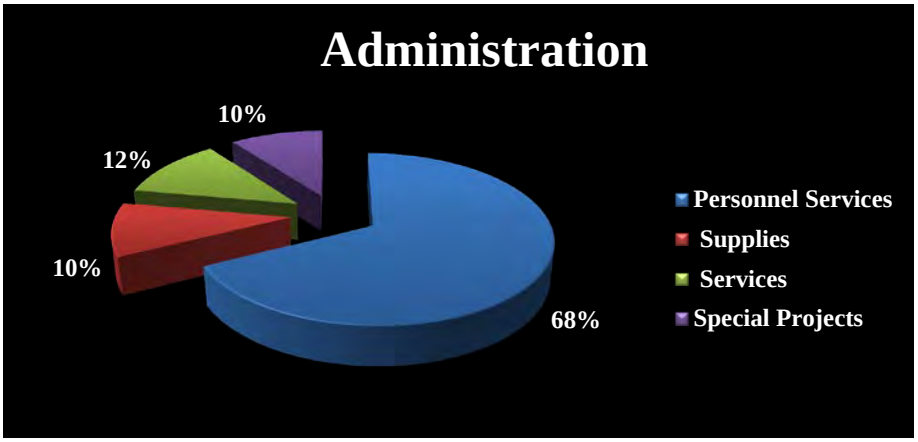
Percent of General Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**731,500**	508,002	646,440	519,119	281,191
200	**Supplies**	**112,000**	21,050	27,855	60,823	7,439
300	**Services**	**129,500**	131,684	110,484	117,975	23,856
400	**Special Projects**	**110,000**	57,336	49,154	73,817	45,706
600	**Capital Outlay/Projects**	**0**	8,743	7,332	29,973	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**1,083,000**	726,815	841,265	801,707	358,192

DETAIL

Acct	Acct Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**539,000**	411,266	498,274	399,416	211,903
117	COMPTIME	**0**	31	197	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	**66,000**	19,336	50,302	43,848	26,720
130	SOCIAL SECURITY CONTRIBUTION	**29,000**	22,027	26,627	21,662	9,874
131	MEDICARE CONTRIBUTION	**8,000**	5,925	7,070	5,656	2,991
132	ASRS CONTRIBUTION	**62,000**	42,625	56,734	46,064	24,581
134	DEFERRED COMPENSATION	**18,500**	0	0	0	4,775
140	WORKERS COMPENSATION	**2,000**	740	1,096	1,440	347
141	UNEMPLOYMENT INSURANCE	**2,000**	1,541	1,974	1,033	0
142	AZ JOB TRAINING TAX	**5,000**	0	40	0	0
199	LABOR DISTRIBUTION	**0**	4,511	4,126	0	0
211	FUEL AND LUBRICANTS	**83,500**	1,692	966	1,210	413
218	VENDING MACHINE EXPENSES	**1,000**	541	168	545	248
227	CONFERENCE ROOM	**1,500**	1,488	1,050	1,039	485
230	OFFICE SUPPLIES	**6,000**	2,681	3,526	2,542	1,519
232	COMPUTER/PRINTER SUPPLIES	**2,500**	2,023	2,564	210	1,175
233	UNIFORMS	**0**	146	0	0	0
237	EQUIPMENT/FURNITURE PURCHASE	**7,000**	0	9,049	43,248	427
241	VEHICLE ALLOWANCE	**0**	0	0	12	0
245	BUILDING/DATA UPGRADES	**0**	0	5,091	0	0
248	SOFTWARE PURCHASE	**3,500**	0	0	0	3,172
249	OPERATING MATERIAL & SUPPLIES	**2,000**	9,668	2,909	9,978	0
251	COMPUTER/PRINTER MAINTENANCE	**1,000**	0	0	952	0
253	VEHICLE MAINTENANCE/REPAIR	**1,500**	1,091	505	901	0
254	COPIER USAGE/SUPPLIES/MAINTENANCE	**2,500**	1,720	2,027	186	0
311	PROFESSIONAL SERVICES	**60,000**	66,419	21,449	35,271	2,500
335	DELIVERY SERVICES	**500**	51	0	0	0
342	RECRUITMENT EXPENSES	**0**	0	0	0	0
343	STORAGE FACILITY RENTAL	**0**	1,046	0	0	0
350	TRAVEL AND PER DIEM	**8,000**	3,339	3,564	6,359	3,884
351	CONFERENCE, SEMINAR & TRAINING	**4,000**	2,209	3,032	2,027	0
360	PRINTING COST	**9,000**	282	169	3,225	888
361	PUBLISHING/ADVERTISEMENT	**500**	354	176	0	0
362	MAILING COST	**30,000**	16,611	23,107	28,153	13,131
370	DUES-MEMBERSHIPS-FEES	**10,000**	37,694	53,683	38,524	1,440
371	SUBSCRIPTIONS	**500**	129	0	842	0
381	CELL PHONE/PAGER EXPENSE	**7,000**	3,550	4,816	3,574	2,013
410	SPECIAL EVENTS	**110,000**	57,336	49,154	73,817	45,706
617	EQUIPMENT PURCHASE	**0**	8,743	7,332	0	0
650	VEHICLE PURCHASE	**0**	0	0	29,973	0
	TOTALS	**1,083,000**	726,815	840,777	801,707	358,192

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
749,000	745,000	609,000	684,000	728,500	731,500	47,500	7%
41,000	33,300	31,000	32,500	112,000	112,000	79,500	245%
246,000	211,500	191,000	114,500	106,500	129,500	15,000	13%
233,000	183,000	100,000	100,000	110,000	110,000	10,000	10%
0	8,500	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,269,000	1,181,300	931,000	931,000	1,057,000	1,083,000	152,000	16%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
602,000	596,656	460,589	517,000	538,615	539,000	22,000	4%
0	0	0	0	0	0	0	0%
41,500	40,020	56,670	60,000	65,333	66,000	6,000	10%
33,500	33,608	25,484	29,000	28,913	29,000	0	0%
9,000	8,652	6,679	8,000	7,810	8,000	0	0%
60,500	61,796	53,152	60,000	61,779	62,000	2,000	3%
0	0	0	2,000	18,500	18,500	16,500	825%
1,500	1,421	1,180	2,000	1,530	2,000	0	0%
1,000	784	1,550	2,000	1,809	2,000	0	0%
0	2,063	3,696	4,000	4,211	5,000	1,000	25%
0	0	0	0	0	0	0	0%
3,000	2,500	2,500	2,500	83,500	83,500	81,000	3240%
0	1,800	2,000	2,000	1,000	1,000	(1,000)	-50%
2,000	2,000	2,000	2,000	1,500	1,500	(500)	-25%
9,000	8,000	6,000	6,000	6,000	6,000	0	0%
2,000	2,500	2,500	2,500	2,500	2,500	0	0%
0	0	0	0	0	0	0	0%
0	9,000	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%
18,000	0	1,500	1,500	3,500	3,500	2,000	133%
2,000	2,000	3,000	3,000	2,000	2,000	(1,000)	-33%
2,000	2,000	1,000	1,500	1,000	1,000	(500)	-33%
1,000	1,500	1,000	2,000	1,500	1,500	(500)	-25%
2,000	2,000	2,500	2,500	2,500	2,500	0	0%
154,000	104,000	96,000	37,000	37,000	60,000	23,000	62%
1,000	1,000	1,000	1,000	500	500	(500)	-50%
5,000	5,000	0	0	0	0	0	0%
2,000	2,000	0	0	0	0	0	0%
5,000	5,000	5,000	5,000	8,000	8,000	3,000	60%
5,000	5,000	4,000	4,000	4,000	4,000	0	0%
25,000	17,000	9,000	9,000	9,000	9,000	0	0%
0	500	500	500	500	500	0	0%
10,000	18,000	30,000	30,000	30,000	30,000	0	0%
30,000	45,000	38,000	20,000	10,000	10,000	(10,000)	-50%
2,000	2,000	500	1,000	500	500	(500)	-50%
7,000	7,000	7,000	7,000	7,000	7,000	0	0%
233,000	183,000	100,000	100,000	110,000	110,000	10,000	10%
0	8,500	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,269,000	1,181,300	931,000	931,000	1,057,000	1,083,000	152,000	16%

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Council Adopted

Final Budget

LEGAL

Net Change from Previous Budget:

292,000	36%

Significant Changes:

- Reduction of $90,000 for County Jail Housing. Increase of $360,000 for Economic Development Reimbursement to incentivize potential economic development opportunities.

Capital Items:

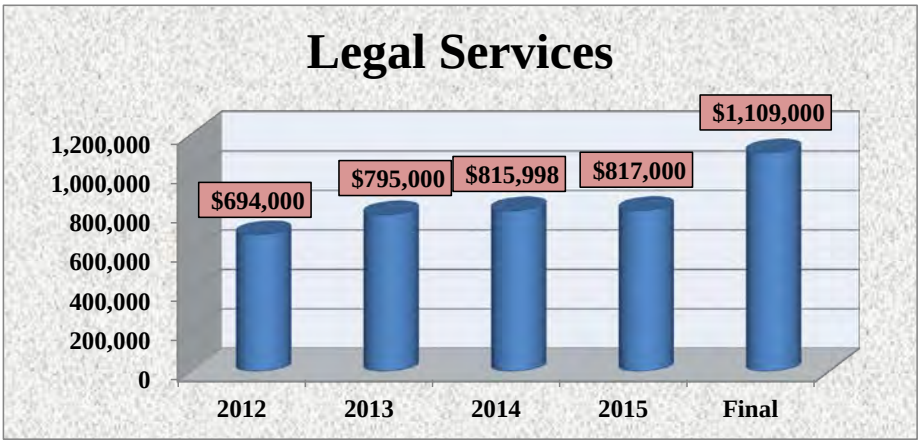
- No capital was requested this year for this department.

Personnel:

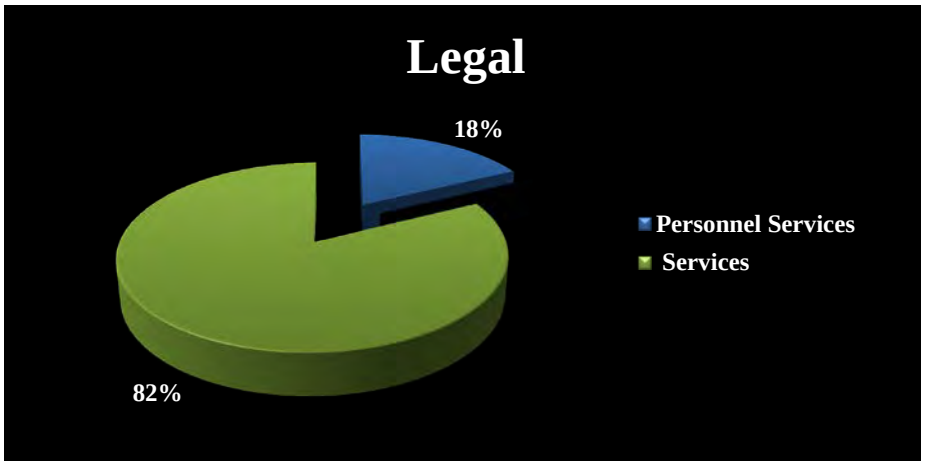
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	0	0	1	1	1
Filled	0	0	0	0	

Percent of General Fund

Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES			Actual			
		FY 2016	**For the Fiscal Year ending June 30,**			**July - Dec**
Category	Category Description	**Final**	**2012**	**2013**	**2014**	**2015**
100	**Personnel Services**	**196,000**	7,116	43,421	42,940	0
200	**Supplies**	**0**	0	0	0	0
300	**Services**	**913,000**	583,952	595,748	447,952	186,283
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
	TOTAL	**1,109,000**	591,068	639,169	490,892	186,283

DETAIL			Actual			
		FY 2016	**For the Fiscal Year ending June 30,**			**July - Dec**
Acct	Acct Description	**Final**	**2012**	**2013**	**2014**	**2015**
110	SALARIES AND WAGES	**152,000**	0	0	0	0
111	OVERTIME	**0**	0	0	0	0
117	COMPTIME	**0**	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	**13,000**	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTION	**7,000**	0	0	0	0
131	MEDICARE CONTRIBUTION	**3,000**	0	0	0	0
132	ASRS CONTRIBUTION	**18,000**	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
199	LABOR DISTRIBUTION	**0**	7,116	43,421	42,940	0
312	LEGAL SERVICES	**20,000**	132,761	128,674	140,031	54,680
315	PUBLIC DEFENDER SERVICES	**10,000**	7,725	8,170	2,450	850
316	PROSECUTER SERVICES	**120,000**	102,000	102,000	112,292	57,500
321	COUNTY JAIL HOUSING	**369,000**	320,507	339,556	178,156	72,960
347	PRISONER TRANSPORTATION COSTS	**0**	0	0	0	0
358	ECONOMIC DEV. REIMBURSEMENT	**379,000**	15,055	14,357	14,837	103
375	PROPERTY TAX	**15,000**	5,904	2,991	186	190
	TOTALS	**1,109,000**	591,068	639,169	490,892	186,283

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	0	196,998	193,000	191,000	196,000	3,000	2%
0	0	0	0	0	0	0	0%
694,000	795,000	619,000	624,000	1,061,000	913,000	289,000	46%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
694,000	795,000	815,998	817,000	1,252,000	1,109,000	292,000	36%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	0	144,102	149,000	151,397	152,000	3,000	2%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	11,306	13,000	12,013	13,000	0	0%
0	0	6,826	7,000	6,826	7,000	0	0%
0	0	2,089	3,000	2,195	3,000	0	0%
0	0	16,629	18,000	17,365	18,000	0	0%
0	0	369	1,000	430	1,000	0	0%
0	0	258	1,000	258	1,000	0	0%
0	0	419	1,000	515	1,000	0	0%
0	0	15,000	0	0	0	0	0%
184,000	184,000	20,000	20,000	168,000	20,000	0	0%
15,000	15,000	10,000	10,000	10,000	10,000	0	0%
120,000	120,000	110,000	115,000	120,000	120,000	5,000	4%
325,000	420,000	459,000	459,000	369,000	369,000	(90,000)	-20%
24,000	30,000	0	0	0	0	0	0%
20,000	20,000	19,000	19,000	379,000	379,000	360,000	1895%
6,000	6,000	1,000	1,000	15,000	15,000	14,000	1400%
694,000	795,000	815,998	817,000	1,252,000	1,109,000	292,000	36%

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HUMAN RESOURCES

City of
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Council Adopted

Final Budget

HUMAN RESOURCES

Net Change from Previous Budget:

9,000	2%

Significant Changes:

- There were no significant changes to operations.

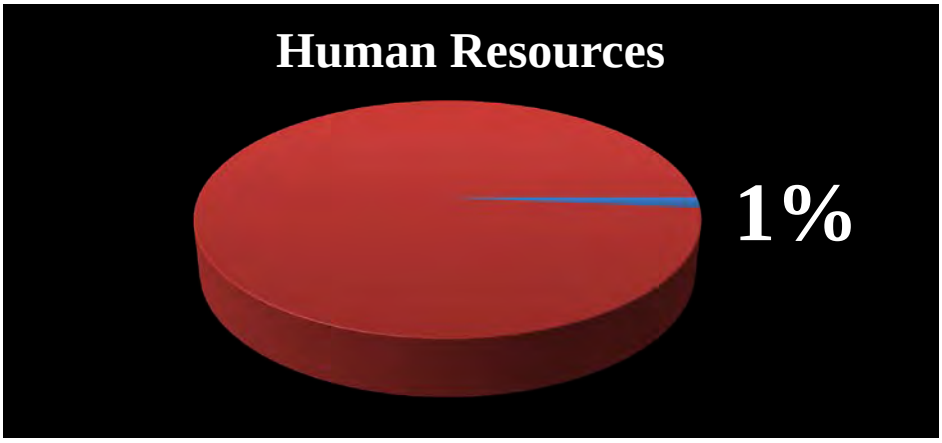
Capital Items:

- No capital was requested this year for this department.

Personnel:

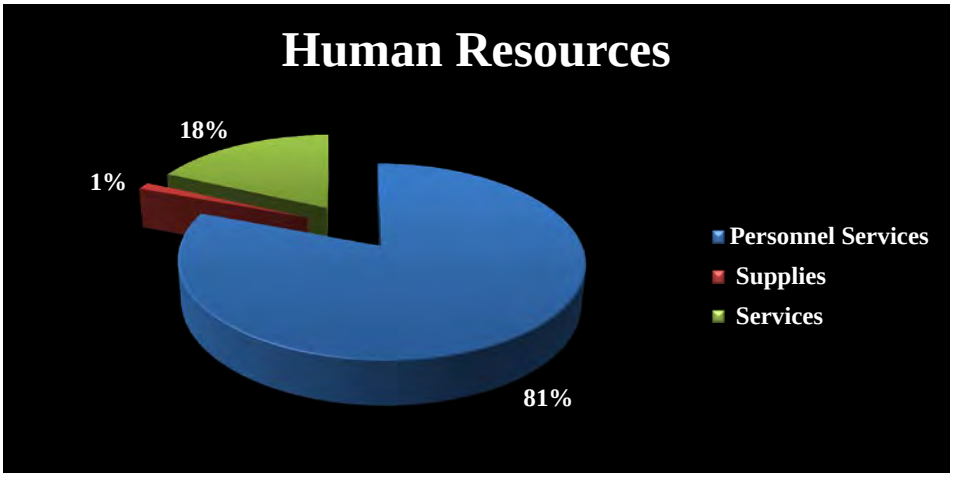
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	2	2	2	3	3
Filled	2	2	2	3	

Percent of General Fund



Total Department Budget

FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**321,000**	176,918	209,927	275,707	145,007
200	**Supplies**	**5,000**	1,166	5,492	3,521	2,344
300	**Services**	**71,000**	34,070	34,800	41,695	18,907
400	**Special Projects**	**500**	30	704	495	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
	TOTAL	**397,500**	212,184	250,923	321,418	166,258

DETAIL

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**245,000**	137,084	166,480	215,536	111,546
120	HEALTH-LIFE-DENTAL INSURANCE	**24,000**	14,235	11,400	17,263	11,870
130	SOCIAL SECURITY CONTRIBUTION	**15,000**	8,248	10,257	13,217	6,720
131	MEDICARE CONTRIBUTION	**4,000**	1,929	2,399	3,091	1,572
132	ASRS CONTRIBUTION	**29,000**	14,629	18,565	24,834	12,939
140	WORKERS COMPENSATION	**1,000**	228	363	773	184
141	UNEMPLOYMENT INSURANCE	**1,000**	565	449	993	176
142	AZ JOB TRAINING TAX	**2,000**	0	14	0	0
230	OFFICE SUPPLIES	**3,000**	193	666	2,567	1,450
232	COMPUTER/PRINTER SUPPLIES	**1,000**	973	1,037	0	0
237	EQUIPMENT/FURNITURE PURCHASE	**0**	0	3,379	0	0
254	COPIER USAGE/SUPPLYS/MAINTENANCE	**1,000**	0	0	954	894
311	PROFESSIONAL SERVICES	**10,000**	7,982	10,268	8,751	3,488
312	LEGAL SERVICES	**30,000**	0	8,638	10,418	7,751
313	CONTRACTED SERVICES	**8,500**	6,720	4,519	3,246	1,399
320	MEDICAL/DRUG EXAMS & TESTING	**6,000**	2,785	3,245	8,241	2,175
335	DELIVERY SERVICES	**0**	0	0	0	0
342	RECRUITMENT EXPENSES	**7,000**	10,017	5,741	8,861	3,708
343	STORAGE FACILITY RENTAL	**0**	1,135	87	0	0
351	CONFERENCE,SEMINAR & TRAINING	**1,000**	0	218	368	0
360	PRINTING COST	**0**	0	39	0	0
361	PUBLISHING/ADVERTISEMENT	**3,000**	249	1,775	1,695	350
362	MAILING COST	**500**	185	53	115	36
370	DUES-MEMBERSHIPS-FEES	**5,000**	4,899	211	0	0
380	TELEPHONE EXPENSE	**0**	98	6	0	0
442	EMPLOYEE WELLNESS PROGRAM	**500**	30	704	495	0
443	NEW EMPLOYEE ORIENTATIONS	**0**	0	0	0	0
	TOTALS	**397,500**	212,184	250,513	321,418	166,258

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
193,500	209,000	306,999	312,000	318,000	321,000	9,000	3%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
52,000	52,000	70,000	70,000	71,000	71,000	1,000	1%
2,000	2,000	1,500	1,500	500	500	(1,000)	-67%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
252,500	268,000	383,499	388,500	394,500	397,500	9,000	2%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
144,500	160,687	232,790	238,000	244,726	245,000	7,000	3%
21,000	16,692	28,068	23,000	23,724	24,000	1,000	4%
9,000	9,963	14,433	15,000	14,974	15,000	0	0%
2,500	2,330	3,375	4,000	3,549	4,000	0	0%
15,500	17,917	26,864	28,000	28,070	29,000	1,000	4%
500	335	596	1,000	695	1,000	0	0%
500	224	775	1,000	775	1,000	0	0%
0	852	98	2,000	1,487	2,000	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	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	30,000	30,000	30,000	30,000	0	0%
7,000	7,000	7,000	7,000	8,500	8,500	1,500	21%
6,000	6,000	6,000	6,000	6,000	6,000	0	0%
500	500	500	500	0	0	(500)	-100%
7,000	7,000	7,000	7,000	7,000	7,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	1,000	1,000	1,000	1000%
500	500	500	500	0	0	(500)	-100%
5,000	5,000	3,000	3,000	3,000	3,000	0	0%
1,000	1,000	1,000	1,000	500	500	(500)	-50%
0	0	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
1,500	1,500	1,500	1,500	500	500	(1,000)	-67%
500	500	0	0	0	0	0	0%
252,500	268,000	383,499	388,500	394,500	397,500	9,000	2%

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FINANCE

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Arizona

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Council Adopted

Final Budget

FINANCE

Net Change from Previous Budget:

27,000	4%

Significant Changes:

- There were no significant changes to operations.

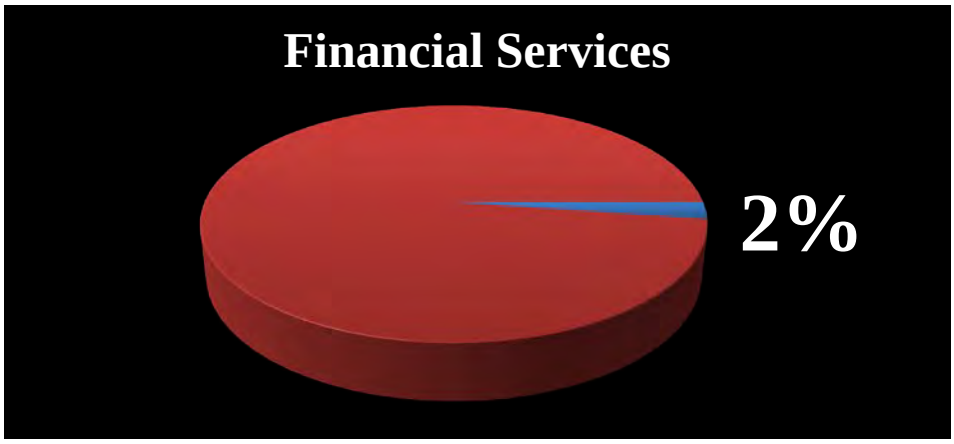
Capital Items:

- No capital was requested this year for this department.

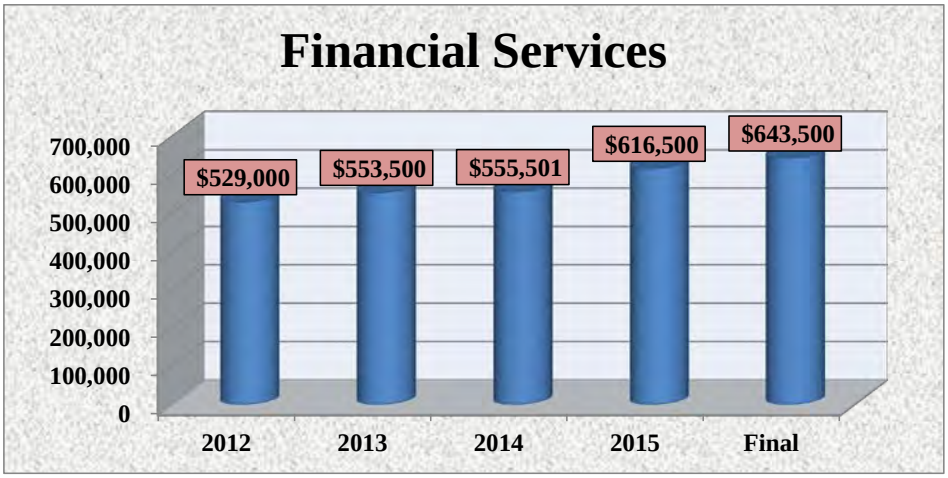
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	4	4	4	4.5	4.5
Filled	4	4	4	4.5	

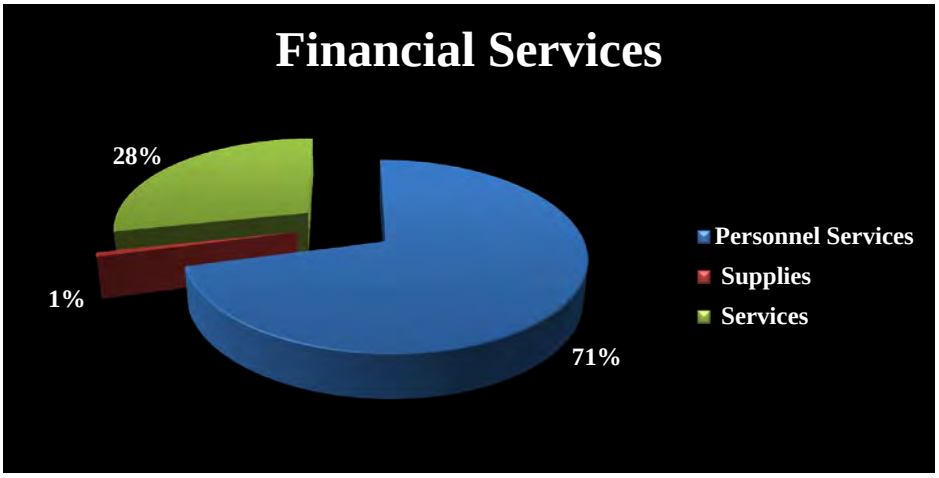
Percent of General Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**456,000**	322,580	356,392	369,293	184,527
200	**Supplies**	**5,000**	3,146	3,760	2,617	2,430
300	**Services**	**182,500**	158,409	158,584	159,728	86,830
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
	TOTAL	**643,500**	484,135	518,736	531,638	273,787

DETAIL

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**345,000**	253,256	278,580	288,421	142,376
111	OVERTIME	**0**	0	0	0	0
117	COMPTIME	**0**	887	54	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	**42,000**	23,513	27,863	27,747	16,673
130	SOCIAL SECURITY CONTRIBUTION	**20,000**	13,657	15,340	16,234	7,547
131	MEDICARE CONTRIBUTION	**5,000**	3,501	3,911	4,035	1,984
132	ASRS CONTRIBUTION	**38,000**	26,176	28,822	30,783	15,525
140	WORKERS COMPENSATION	**1,000**	469	627	1,041	215
141	UNEMPLOYMENT INSURANCE	**2,000**	1,121	1,171	1,032	207
142	AZ JOB TRAINING TAX	**3,000**	0	24	0	0
230	OFFICE SUPPLIES	**3,000**	2,366	1,956	2,175	2,263
232	COMPUTER/PRINTER SUPPLIES	**2,000**	548	1,395	291	167
237	EQUIPMENT/FURNITURE PURCHASE	**0**	0	0	0	0
248	SOFTWARE PURCHASE	**0**	0	409	0	0
249	OPERATING MATERIAL & SUPPLIES	**0**	232	0	151	0
311	PROFESSIONAL SERVICES	**104,000**	94,230	90,944	91,378	31,713
313	CONTRACTED SERVICES	**0**	0	250	0	0
317	AUDIT/CONSULTING SERVICES	**41,000**	36,135	36,135	36,135	38,935
325	TECH/SOFTWARE SUPPORT	**10,000**	10,764	7,330	7,670	8,408
335	DELIVERY SERVICES	**0**	0	0	0	0
343	STORAGE FACILITY RENTAL	**1,500**	1,247	737	1,401	694
350	TRAVEL AND PER DIEM	**2,500**	17	0	0	0
351	CONFERENCE,SEMINAR & TRAINING	**6,000**	0	90	1,040	797
360	PRINTING COST	**1,500**	2,007	1,793	87	0
361	PUBLISHING/ADVERTISEMENT	**0**	0	5,099	5,068	0
362	MAILING COST	**1,500**	1,890	1,201	1,312	431
370	DUES-MEMBERSHIPS-FEES	**500**	170	60	400	0
374	BANK CHARGES/ACCT ANALYSIS	**14,000**	11,925	13,283	12,983	5,852
376	LATE FEES	**0**	0	108	20	0
377	MISCELLANEOUS EXPENSES	**0**	0	1,488	2,122	0
380	TELEPHONE EXPENSE	**0**	24	66	112	0
	TOTALS	**643,500**	484,135	518,736	531,638	273,787

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
381,000	372,500	377,001	434,000	452,000	456,000	22,000	5%
7,000	5,000	4,500	4,500	5,000	5,000	500	11%
141,000	176,000	174,000	178,000	180,000	182,500	4,500	3%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
529,000	553,500	555,501	616,500	637,000	643,500	27,000	4%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
291,000	296,474	293,305	325,000	344,318	345,000	20,000	6%
0	500	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
36,500	22,876	27,793	42,000	41,341	42,000	0	0%
16,500	16,671	16,642	19,000	19,381	20,000	1,000	5%
4,500	4,299	4,253	5,000	4,993	5,000	0	0%
31,500	27,867	30,998	36,000	37,371	38,000	2,000	6%
500	706	752	1,000	978	1,000	0	0%
500	560	1,292	2,000	1,292	2,000	0	0%
0	2,547	1,966	4,000	2,327	3,000	(1,000)	-25%
3,500	3,000	2,500	2,500	3,000	3,000	500	20%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
1,000	0	0	0	0	0	0	0%
500	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
75,000	110,000	105,000	105,000	104,000	104,000	(1,000)	-1%
0	0	0	0	0	0	0	0%
35,000	36,000	36,500	38,500	41,000	41,000	2,500	6%
10,000	10,000	10,000	10,000	10,000	10,000	0	0%
500	0	0	0	0	0	0	0%
0	1,000	1,500	1,500	1,500	1,500	0	0%
0	0	500	500	2,500	2,500	2,000	400%
0	0	500	3,000	3,500	6,000	3,000	100%
2,000	2,000	3,000	3,000	1,500	1,500	(1,500)	-50%
500	0	0	0	0	0	0	0%
4,000	3,000	2,500	2,000	1,500	1,500	(500)	-25%
0	0	500	500	500	500	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%
529,000	553,500	555,501	616,500	637,000	643,500	27,000	4%

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INFORMATION TECHNOLOGY

City of
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Council Adopted

Final Budget

INFORMATION TECHNOLOGY

Net Change from Previous Budget:

(9,500)	-1%

Significant Changes:

- There were no significant changes to operations.
- Personnel increases of $40,000 were offset by capital reductions of $40,000.

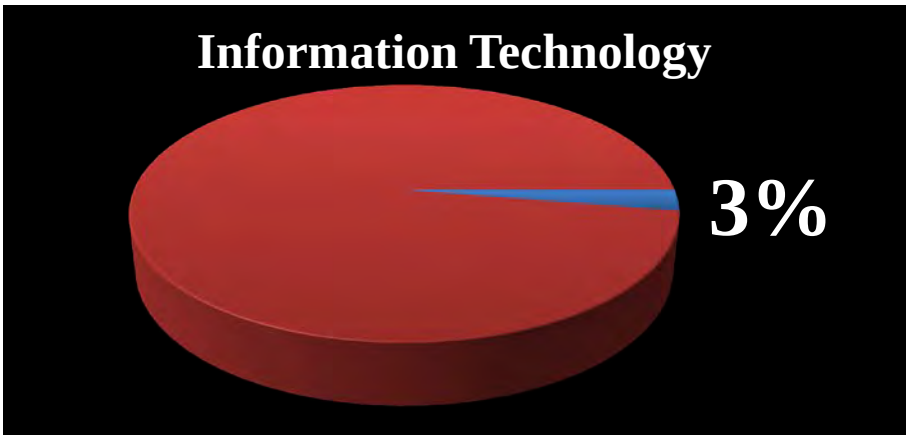
Capital Items:

- No capital was requested this year for this department.

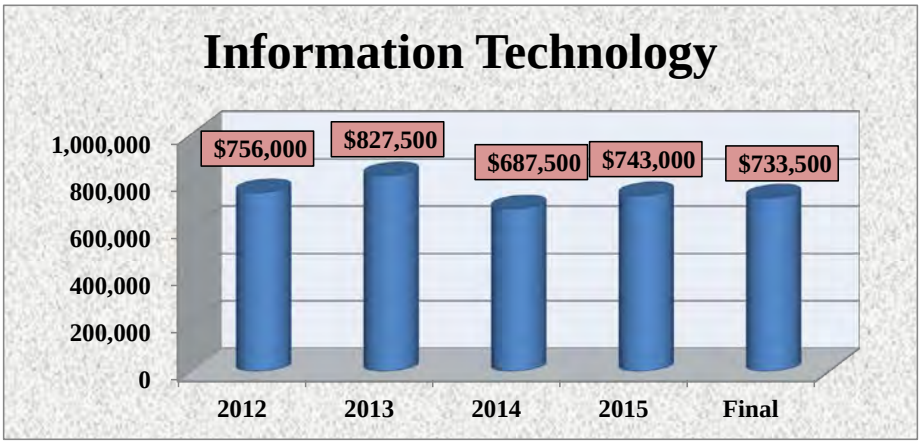
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	4	3	3	4	4
Filled	4	3	3	3	

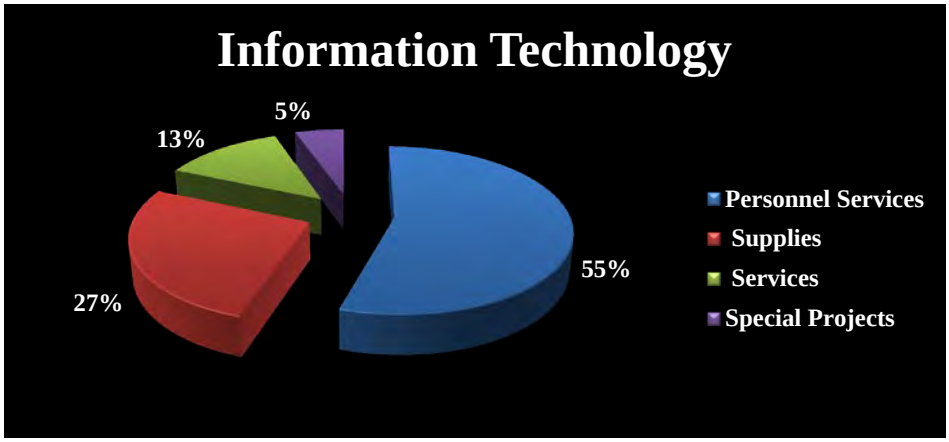
Percent of General Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**448,000**	292,761	315,632	350,601	162,983
200	**Supplies**	**190,500**	197,040	180,226	196,403	68,614
300	**Services**	**95,000**	116,342	108,212	94,896	35,534
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	122,370	30,049	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**733,500**	606,143	726,440	671,949	267,131

DETAIL

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**328,000**	230,893	246,469	264,828	121,369
111	OVERTIME	**0**	93	0	40	492
120	HEALTH-LIFE-DENTAL INSURANCE	**48,000**	18,392	21,154	33,419	17,740
130	SOCIAL SECURITY CONTRIBUTION	**21,000**	13,430	14,633	15,508	7,094
131	MEDICARE CONTRIBUTION	**5,000**	3,141	3,422	3,627	1,659
132	ASRS CONTRIBUTION	**38,000**	23,785	27,486	30,108	14,136
140	WORKERS COMPENSATION	**3,000**	1,938	1,383	2,369	493
141	UNEMPLOYMENT INSURANCE	**2,000**	959	1,065	702	0
142	AZ JOB TRAINING TAX	**3,000**	0	20	0	0
211	FUEL & LUBRICANTS	**500**	750	128	243	39
213	SAFETY EQUIPMENT/SUPPLIES	**500**	262	0	0	0
230	OFFICE SUPPLIES	**1,000**	624	1,141	607	465
232	COMPUTER/PRINTER SUPPLIES	**500**	91	0	373	209
237	EQUIPMENT/FURNITURE PURCHASE	**10,000**	4,278	28,335	62,726	4,799
248	SOFTWARE PURCHASE	**10,000**	0	21,410	3,384	8,680
249	OPERATING MATERIAL & SUPPLIES	**3,000**	7,541	1,266	2,428	26
251	COMPUTER/PRINTER MAINTENANCE	**4,000**	9,330	3,710	1,732	0
253	VEHICLE MAINTENANCE/REPAIR	**1,500**	0	398	366	0
261	EQUIIPMENT/MAINTENANCE CONTRACT	**25,000**	18,437	4,902	6,222	0
262	PHONE SYS/MAINTENANCE CONTRACT	**15,000**	255	10,648	2,104	0
263	DATA INFRASTRUCTURE SERVICE	**72,000**	69,204	83,124	83,962	35,823
265	SOFTWARE MAINT CONTRACT	**47,500**	86,268	25,164	32,256	18,573
311	PROFESSIONAL SERVICES	**50,000**	67,263	58,513	34,730	16,900
328	EQUIPMENT RENT/LEASES	**7,500**	0	9,997	9,994	3,341
343	STORAGE FACILITY RENTAL	**0**	0	0	0	0
350	TRAVEL AND PER DIEM	**500**	13	0	0	0
351	CONFERENCE,SEMINARS & TRAINING	**5,000**	0	0	418	1,150
380	TELEPHONE EXPENSE	**28,000**	38,669	34,338	44,510	12,858
381	CELL PHONE/PAGER EXPENSE	**4,000**	10,397	5,229	5,244	1,285
617	EQUIPMENT PURCHASE	**0**	0	122,370	30,049	0
	TOTALS	**733,500**	606,013	726,305	671,949	267,131

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
363,000	338,000	340,000	408,000	443,000	448,000	40,000	10%
335,000	276,500	212,500	198,000	200,000	190,500	(7,500)	-4%
58,000	125,000	135,000	97,000	95,000	95,000	(2,000)	-2%
0	0	0	0	0	0	0	0%
0	88,000	0	40,000	0	0	(40,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
756,000	827,500	687,500	743,000	738,000	733,500	(9,500)	-1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
285,000	261,890	272,287	295,000	327,136	328,000	33,000	11%
0	0	0	0	0	0	0	0%
22,000	22,268	11,216	48,000	47,364	48,000	0	0%
17,000	16,237	16,882	19,000	20,282	21,000	2,000	11%
4,500	3,797	3,948	5,000	4,743	5,000	0	0%
31,000	29,201	31,422	35,000	37,523	38,000	3,000	9%
3,000	1,789	1,945	2,000	2,278	3,000	1,000	50%
500	560	775	2,000	1,034	2,000	0	0%
0	2,258	1,525	2,000	2,640	3,000	1,000	50%
500	1,000	1,000	500	500	500	0	0%
1,000	500	500	500	500	500	0	0%
1,500	1,000	1,000	1,000	1,000	1,000	0	0%
500	500	500	500	500	500	0	0%
15,000	13,000	6,000	6,000	10,000	10,000	4,000	67%
10,000	10,000	10,000	10,000	10,000	10,000	0	0%
15,000	12,500	12,500	5,000	3,000	3,000	(2,000)	-40%
21,000	13,000	13,000	6,000	4,000	4,000	(2,000)	-33%
1,500	1,000	1,000	1,500	1,500	1,500	0	0%
94,000	84,000	27,000	27,000	27,000	25,000	(2,000)	-7%
10,000	5,000	5,000	25,000	25,000	15,000	(10,000)	-40%
75,000	60,000	60,000	60,000	72,000	72,000	12,000	20%
90,000	75,000	75,000	55,000	45,000	47,500	(7,500)	-14%
25,000	85,000	95,000	50,000	50,000	50,000	0	0%
0	7,500	7,500	7,500	7,500	7,500	0	0%
500	0	0	0	0	0	0	0%
0	0	0	500	500	500	0	0%
0	0	0	5,000	5,000	5,000	0	0%
30,000	30,000	30,000	30,000	28,000	28,000	(2,000)	-7%
2,500	2,500	2,500	4,000	4,000	4,000	0	0%
0	88,000	0	40,000	0	0	(40,000)	-100%
756,000	827,500	687,500	743,000	738,000	733,500	(9,500)	-1%

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RECREATION

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Council Adopted

Final Budget

RECREATION

Net Change from Previous Budget:

(77,000)	-34%

Significant Changes:

- Decrease of $50,000 in Special Events budget is a result of lower than projected costs related to resident subsidies to use the YMCA.

Capital Items:

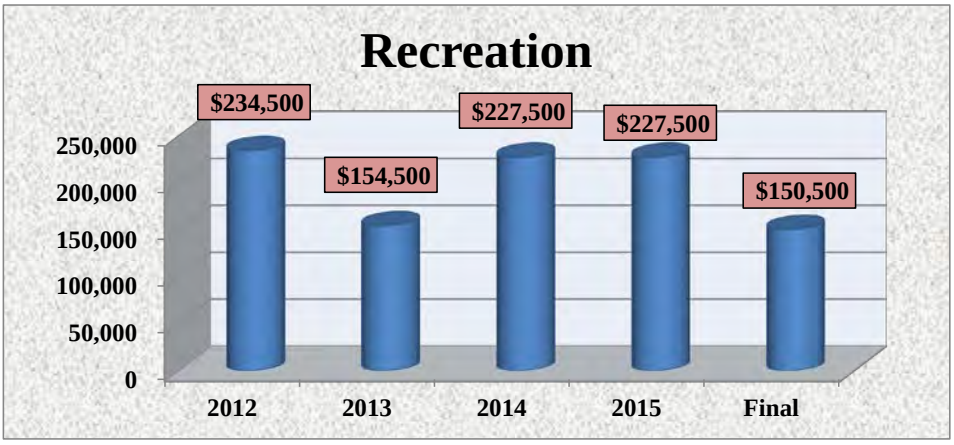
- No capital was requested this year for this department.

Personnel:

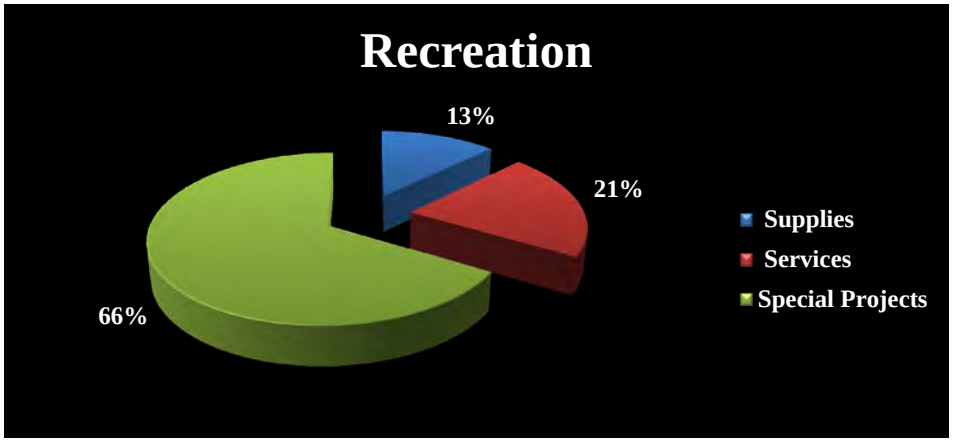
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	1	0	0	0	0
Filled	1	0	0	0	

Percent of General Fund

Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES			Actual			
		FY 2016	**For the Fiscal Year ending June 30,**			**July - Dec**
Category	Category Description	**Final**	**2012**	**2013**	**2014**	**2015**
100	**Personnel Services**	**0**	43,449	0	0	0
200	**Supplies**	**19,000**	14,802	10,201	18,445	8,181
300	**Services**	**31,500**	45,080	38,150	16,329	10,135
400	**Special Projects**	**100,000**	677	0	0	26,907
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
	TOTAL	**150,500**	104,008	48,351	34,774	45,223

DETAIL			Actual			
		FY 2016	**For the Fiscal Year ending June 30,**			**July - Dec**
Acct	Acct Description	**Final**	**2012**	**2013**	**2014**	**2015**
110	SALARIES AND WAGES	**0**	32,888	0	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	**0**	4,671	0	0	0
130	SOCIAL SECURITY CONTRIBUTION	**0**	1,917	0	0	0
131	MEDICARE CONTRIBUTIONS	**0**	448	0	0	0
132	ASRS CONTRIBUTION	**0**	3,081	0	0	0
140	WORKERS COMPENSATION	**0**	365	0	0	0
141	UNEMPLOYMENT INSURANCE	**0**	79	0	0	0
199	LABOR DISTRIBUTION	**0**	0	0	0	0
211	FUEL AND LUBRICANTS	**2,000**	813	724	1,232	74
239	SPORTS SUPPLIES	**5,000**	5,784	2,529	1,600	2,705
249	OPERATING MATERIAL & SUPPLIES	**5,000**	1,364	6,918	12,869	3,063
253	VEHICLE MAINTENANCE	**5,000**	6,031	30	2,744	2,339
269	EQUIPMENT MAINTENANCE/REPAIR	**2,000**	810	0	0	0
311	PROFESSIONAL SERVICES	**0**	0	0	0	0
313	CONTRACTED SERVICES	**5,000**	29,498	24,056	0	2,724
341	SECURITY/ALARM SERVICE	**500**	131	0	377	0
350	TRAVEL & PER DIEM	**0**	28	0	0	0
361	PUBLISHING/ADVERTISEMENT	**8,000**	0	0	0	0
362	MAILING COST	**0**	2	3	0	0
381	CELL PHONE/PAGER EXPENSE	**1,000**	0	159	639	157
382	BUILDING ELECTRICITY/GAS	**15,000**	13,542	12,127	13,514	6,972
383	TRASH SERVICE	**1,000**	707	707	648	0
384	EXTERMINATING SERVICE	**1,000**	1,172	1,098	1,151	282
410	SPECIAL EVENTS	**100,000**	0	0	0	26,907
414	ADULT EDUCATION EXPENSE	**0**	677	0	0	0
	TOTALS	**150,500**	104,008	48,351	34,774	45,223

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
100,500	0	0	0	0	0	0	0%
25,000	39,500	39,500	39,500	38,500	19,000	(20,500)	-52%
100,500	106,000	38,000	38,000	38,000	31,500	(6,500)	-17%
8,500	9,000	150,000	150,000	150,000	100,000	(50,000)	-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%
234,500	154,500	227,500	227,500	226,500	150,500	(77,000)	-34%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
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	0%
0	0	0	0	0	0	0	0%
0	3,000	3,000	3,000	2,000	2,000	(1,000)	-33%
10,000	13,500	13,500	13,500	13,500	5,000	(8,500)	-63%
15,000	15,000	15,000	15,000	15,000	5,000	(10,000)	-67%
0	6,000	6,000	6,000	6,000	5,000	(1,000)	-17%
0	2,000	2,000	2,000	2,000	2,000	0	0%
3,500	0	0	0	0	0	0	0%
88,500	81,500	13,000	13,000	13,000	5,000	(8,000)	-62%
0	200	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
7,500	8,000	8,000	8,000	8,000	8,000	0	0%
0	0	0	0	0	0	0	0%
1,000	1,500	1,500	1,500	1,500	1,000	(500)	-33%
0	13,000	13,000	13,000	13,000	15,000	2,000	15%
0	800	1,000	1,000	1,000	1,000	0	0%
0	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	150,000	150,000	150,000	100,000	(50,000)	-33%
8,500	9,000	0	0	0	0	0	0%
234,500	154,500	227,500	227,500	226,500	150,500	(77,000)	-34%

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PARKS

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Council Adopted

Final Budget

PARKS

Net Change from Previous Budget:

75,000	11%

Significant Changes:

- There were no significant changes to operations.

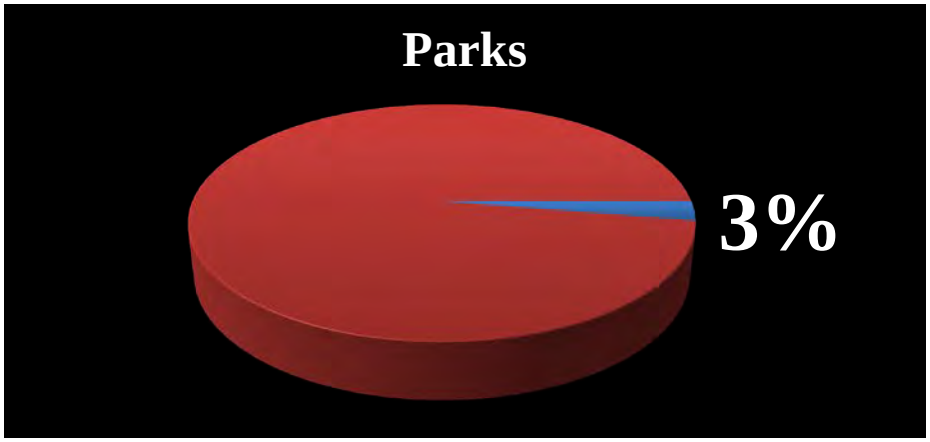
Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvements	***PLAYGROUND IMPROVEMENTS*** Cost of labor and materials of $7,500 per park to replace existing sand with wood chips for three pocket parks that have not yet been switched to wood chips. Additionally, the playground equipment in the pocket parks owned and maintained by the City are in need of replacement due to age and damaged or missing parts. Many of the plastic parts are hard and brittle from the heat and sun exposure and are also stained with remnants of graffiti that has been removed.	N	$145,000
Improvements	***SECURITY AT GATEWAY PARK*** To add security at Gateway Park.	N	$12,000

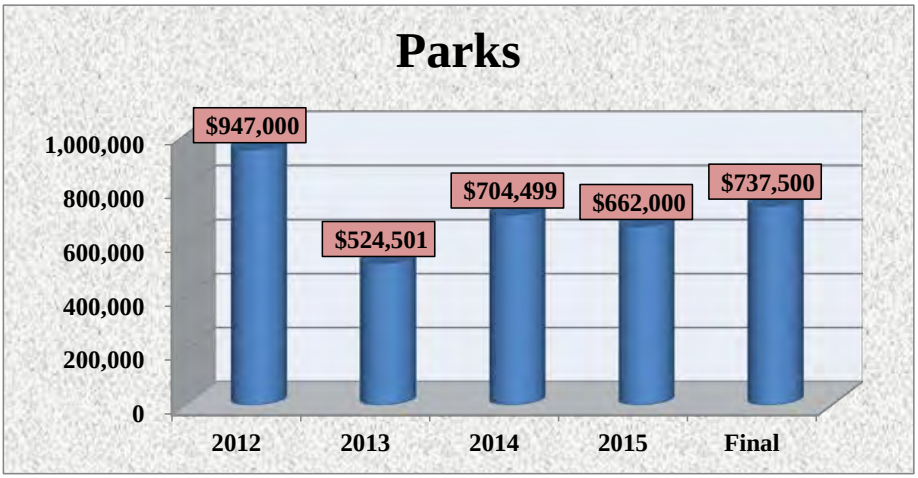
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	5	4.8	4.8	4.8	4.8
Filled	4	4	4	3.6	

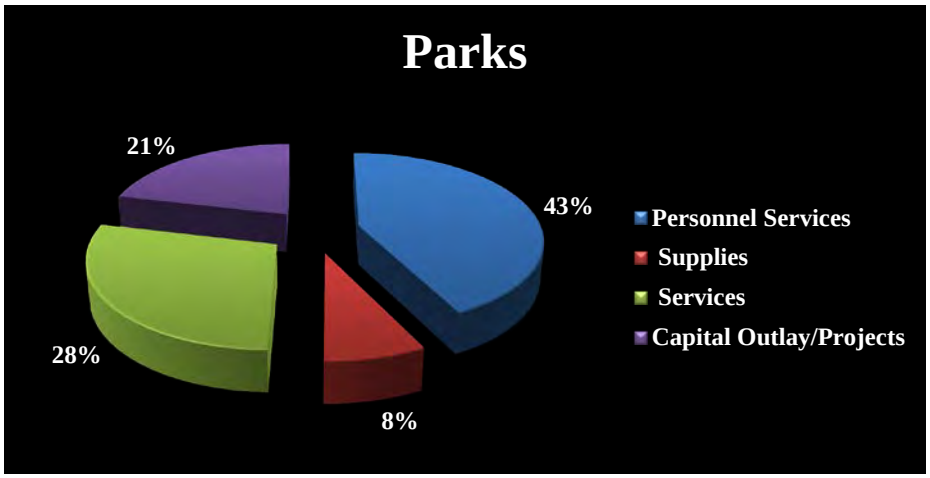
Percent of General Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**314,500**	211,157	233,319	237,099	105,318
200	**Supplies**	**56,000**	51,033	66,168	66,712	16,665
300	**Services**	**210,000**	170,814	161,381	182,135	88,812
400	**Special Projects**	**0**	0	0	91,778	0
600	**Capital Outlay/Projects**	**157,000**	414,870	0	0	3,353
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**737,500**	847,874	460,868	577,724	214,148

DETAIL

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**213,000**	139,701	160,159	163,536	75,864
111	OVERTIME	**6,500**	4,659	6,127	4,347	4,118
117	COMPTIME	**0**	87	174	71	0
120	HEALTH-LIFE-DENTAL INSURANCE	**36,000**	36,832	32,722	32,704	14,703
130	SOCIAL SECURITY CONTRIBUTION	**14,000**	8,346	9,727	9,816	4,704
131	MEDICARE CONTRIBUTION	**4,000**	1,952	2,275	2,296	1,100
132	ASRS CONTRIBUTION	**23,000**	14,849	15,362	15,890	7,008
140	WORKERS COMPENSATION	**10,000**	3,552	5,317	7,271	2,150
141	UNEMPLOYMENT INSURANCE	**2,000**	1,179	1,437	1,168	0
142	AZ JOB TRAINING TAX	**6,000**	0	19	0	0
198	WORKERS COMP REIMBURSEMENTS	**0**	0	0	0	(4,329)
210	SMALL TOOLS/EQUIP/PARTS	**3,000**	1,289	2,862	3,232	1,072
211	FUEL AND LUBRICANTS	**8,500**	12,546	11,705	10,329	1,937
213	SAFETY EQUIPMENT/SUPPLIES	**1,500**	1,260	1,681	449	845
222	CHEMICAL EXPENSE	**8,000**	7,525	10,768	8,511	3,821
230	OFFICE SUPPLIES	**0**	60	2	0	0
237	EQUIPMENT/FURNITURE PURCHASE	**8,000**	716	2,409	8,585	0
243	IRRIGATION SUPPLIES	**17,500**	10,617	18,839	13,492	5,462
244	LANDSCAPING MAT'L & SUPPLIES	**5,000**	9,268	5,989	9,612	1,866
249	OPERATING MATERIAL & SUPPLIES	**4,500**	7,587	11,734	12,502	1,662
253	VEHICLE MAINTENANCE/REPAIR	**0**	165	179	0	0
313	CONTRACTED SERVICES	**103,500**	86,983	62,066	75,581	34,008
320	MEDICAL/DRUG EXAMS & TESTING	**0**	0	0	0	0
328	EQUIPMENT RENT/LEASES	**2,500**	657	1,799	8,039	406
341	SECURITY/ALARM SERVICE	**14,500**	14,090	10,789	12,156	11,108
351	CONFERENCE, SEMINAR & TRAINING	**0**	96	350	0	0
376	LATE FEES/INTEREST CHARGES	**0**	0	74	0	0
379	PARK LIGHTING/ELECTRICITY	**88,000**	67,737	83,653	83,630	42,587
381	CELL PHONE/PAGER EXPENSE	**1,500**	1,251	2,650	2,729	703
386	LANDSCAPING/IRRIGATION	**0**	0	0	0	0
400	SPECIAL PROJECTS	**0**	0	0	91,778	0
654	PARK IMPROVEMENTS	**157,000**	0	0	0	3,353
661	BUILDING/DATA INFRAS. IMPROVEMENTS	**0**	414,870	0	0	0
	TOTALS	**737,500**	847,874	460,868	577,724	214,148

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
284,500	292,001	283,999	311,000	310,000	314,500	3,500	1%
56,500	51,500	60,500	60,500	56,000	56,000	(4,500)	-7%
181,000	181,000	190,000	198,000	198,000	210,000	12,000	6%
0	0	0	0	0	0	0	0%
425,000	0	170,000	92,500	157,000	157,000	64,500	70%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
947,000	524,501	704,499	662,000	721,000	737,500	75,500	11%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
196,000	201,143	203,179	210,000	212,758	213,000	3,000	1%
0	0	0	0	6,500	6,500	6,500	6500%
0	0	0	0	0	0	0	0%
46,000	44,282	33,378	47,000	35,131	36,000	(11,000)	-23%
12,500	12,471	12,597	13,000	13,594	14,000	1,000	8%
3,000	2,917	2,946	4,000	3,179	4,000	0	0%
21,000	19,547	20,436	22,000	22,165	23,000	1,000	5%
5,500	7,871	8,435	10,000	9,794	10,000	0	0%
500	784	1,809	2,000	1,809	2,000	0	0%
0	2,986	1,219	3,000	5,070	6,000	3,000	100%
0	0	0	0	0	0	0	0%
2,000	2,000	2,000	3,000	3,000	3,000	0	0%
21,000	16,000	21,000	13,000	8,500	8,500	(4,500)	-35%
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%
3,000	3,000	3,000	8,000	8,000	8,000	0	0%
12,500	12,500	16,500	17,500	17,500	17,500	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
3,500	3,500	3,500	4,500	4,500	4,500	0	0%
0	0	0	0	0	0	0	0%
97,000	97,000	97,000	97,000	103,500	103,500	6,500	7%
500	500	500	0	0	0	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
19,000	19,000	19,000	9,000	2,500	14,500	5,500	61%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
56,500	56,500	69,500	88,000	88,000	88,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
4,000	4,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	170,000	92,500	157,000	157,000	64,500	70%
425,000	0	0	0	0	0	0	0%
947,000	524,501	704,499	662,000	721,000	737,500	75,500	11%

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FACILITIES MANAGEMENT

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Final Budget

FACILITIES MANAGEMENT

Net Change from Previous Budget:

(19,500)	-3%

Significant Changes:

- Building electrical costs are lower as a result of increased use of solar power energy.

Capital Items:

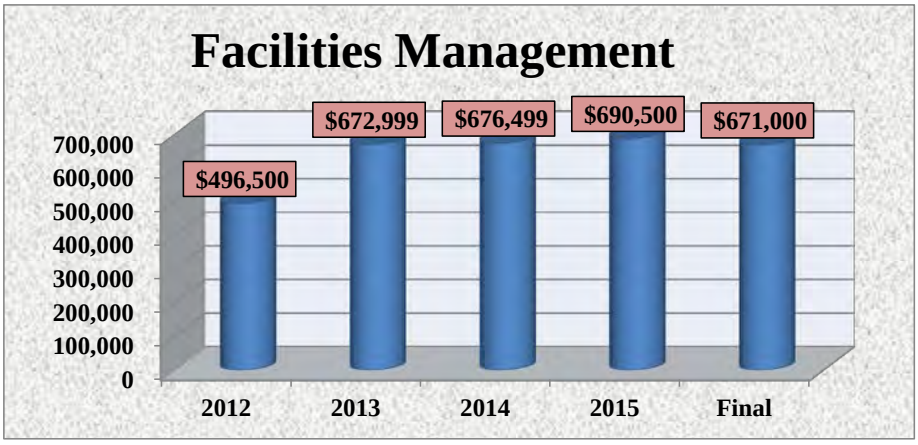
Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Equipment	***HVAC REPLACEMENT*** Cost to replace four (4) HVAC units at city facilities – 2 units are budgeted at $13,000 in the FY15-16 for the Customer Service building and 2 units were carried forward at $13,000 from the FY14-15 budget. All units have surpassed their anticipated useful lifespan.	R	$26,000

Personnel:

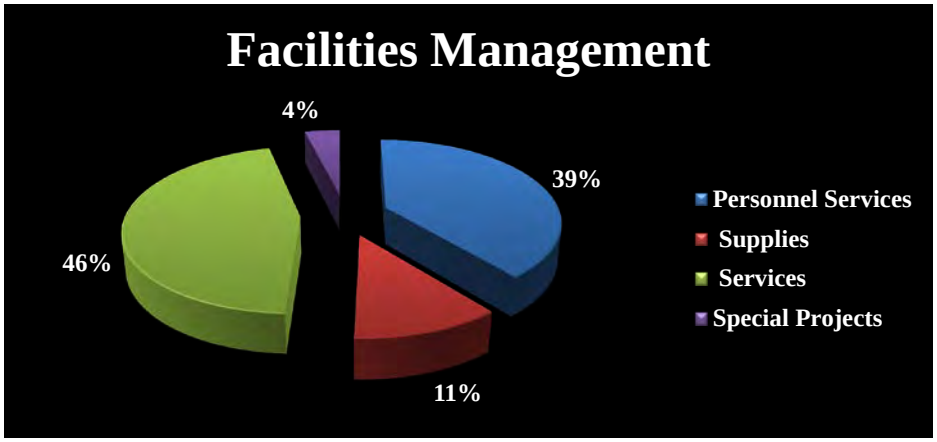
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	2	3	3	3	3
Filled	2	4	3	3	

Percent of General Fund

Total Department Budget



FY 2016 Budgeted Expenses



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

Category	SUMMARY OF EXPENDITURES Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**262,500**	133,210	299,215	314,363	130,673
200	**Supplies**	**77,000**	80,126	102,342	77,310	38,561
300	**Services**	**305,500**	203,882	250,299	267,830	132,358
400	**Special Projects**	**0**	0	0	11,673	0
600	**Capital Outlay/Projects**	**26,000**	50,249	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**671,000**	467,467	651,856	671,176	301,592

Acct	DETAIL Acct Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**178,000**	87,105	211,117	216,048	90,602
111	OVERTIME	**7,500**	4,599	4,752	7,985	4,164
117	COMPTIME	**0**	127	0	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	**30,000**	22,556	37,531	38,538	16,568
130	SOCIAL SECURITY CONTRIBUTION	**12,000**	4,871	12,605	13,248	5,612
131	MEDICARE CONTRIBUTION	**3,000**	1,139	2,948	3,098	1,313
132	ASRS CONTRIBUTION	**22,000**	10,161	24,076	25,856	10,993
140	WORKERS COMPENSATION	**7,000**	1,891	5,029	8,580	1,421
141	UNEMPLOYMENT INSURANCE	**1,000**	754	1,136	1,010	0
142	AZ JOB TRAINING TAX	**2,000**	7	21	0	0
210	SMALL TOOLS/EQUIP/PARTS	**1,500**	918	1,034	1,459	0
211	FUEL AND LUBRICANTS	**3,000**	3,339	3,756	3,536	630
213	SAFETY EQUIPMENT/SUPPLIES	**1,000**	517	775	650	432
219	STREET SIGN EXPENSES	**0**	0	10,571	998	0
230	OFFICE SUPPLIES	**5,000**	2,046	948	1,292	82
231	JANITORIAL SUPPLIES	**10,000**	8,266	9,008	10,462	4,161
232	COMPUTER/PRINTER SUPPLIES	**1,000**	35	1,120	169	0
233	UNIFORMS	**5,000**	3,080	3,197	7,807	1,022
237	EQUIPMENT/FURNITURE PURCHASE	**0**	4,000	0	0	0
245	BUILDING/DATA INFRAS. IMPROVEMENTS	**0**	0	22,470	0	0
246	GRAFFITI SUPPLIES	**0**	0	1,047	0	0
249	OPERATING MATERIAL & SUPPLIES	**1,000**	1,527	697	695	747
250	BUILDING MAINTENANCE/REPAIR	**48,000**	53,357	47,295	49,934	31,220
254	COPIER USAGE/SUPPLYS/MAINTENANCE	**1,500**	3,041	394	308	267
266	POSTAGE EQUIP RENTAL FEES	**0**	0	0	0	0
313	CONTRACTED SERVICES	**119,500**	84,093	99,955	108,161	42,483
341	SECURITY/ALARM SERVICE	**5,500**	3,055	5,491	5,645	3,078
346	FIRE EXTINGUISHERS/INSPECTION	**2,000**	32	1,773	1,850	281
370	DUES-MEMBERSHIPS-FEES	**0**	43	0	0	0
381	CELL PHONE/PAGER EXPENSE	**3,500**	2,175	2,847	3,625	947
382	BUILDING ELECTRICITY/GAS	**165,000**	105,308	124,948	137,473	80,426
392	LIBRARY FACILITIES EXPENSE	**10,000**	9,176	15,276	11,076	5,143
400	SPECIAL PROJECTS	**0**	0	0	11,673	0
661	BUILDING/DATA INFRAS. IMPROVEMENTS	**26,000**	50,249	0	0	0
	TOTALS	**671,000**	467,467	651,817	671,176	301,592

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
133,500	253,999	241,999	257,000	264,000	262,500	5,500	2%
79,500	86,000	74,000	81,000	82,000	77,000	(4,000)	-5%
233,500	298,000	348,500	339,500	348,000	305,500	(34,000)	-10%
0	0	12,000	0	0	0	0	0%
50,000	35,000	0	13,000	13,000	26,000	13,000	100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
496,500	672,999	676,499	690,500	707,000	671,000	(19,500)	-3%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
92,500	179,615	179,271	181,000	177,854	178,000	(3,000)	-2%
0	0	0	5,000	12,500	7,500	2,500	50%
0	0	0	0	0	0	0	0%
20,500	32,920	22,211	30,000	29,245	30,000	0	0%
6,000	11,136	10,495	12,000	11,492	12,000	0	0%
1,500	2,604	2,454	3,000	2,688	3,000	0	0%
10,000	20,027	19,534	16,000	21,260	22,000	6,000	38%
2,500	5,507	5,399	7,000	6,290	7,000	0	0%
500	336	775	1,000	775	1,000	0	0%
0	1,854	1,860	2,000	1,896	2,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
4,500	4,500	4,500	4,500	3,000	3,000	(1,500)	-33%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
0	12,000	0	0	0	0	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
8,000	8,000	8,000	10,000	10,000	10,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
5,500	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%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
43,000	43,000	43,000	48,000	53,000	48,000	0	0%
6,500	3,000	3,000	3,000	1,500	1,500	(1,500)	-50%
2,500	1,000	1,000	1,000	0	0	(1,000)	-100%
75,500	90,500	108,500	119,500	128,000	119,500	0	0%
5,500	5,500	5,500	5,500	5,500	5,500	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
0	0	0	0	0	0	0	0%
3,500	3,500	3,500	3,500	3,500	3,500	0	0%
138,000	187,500	220,000	200,000	200,000	165,000	(35,000)	-18%
9,000	9,000	9,000	9,000	9,000	10,000	1,000	11%
0	0	12,000	0	0	0	0	0%
50,000	35,000	0	13,000	13,000	26,000	13,000	100%
496,500	672,999	676,499	690,500	707,000	671,000	(19,500)	-3%

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FLEET MANAGEMENT

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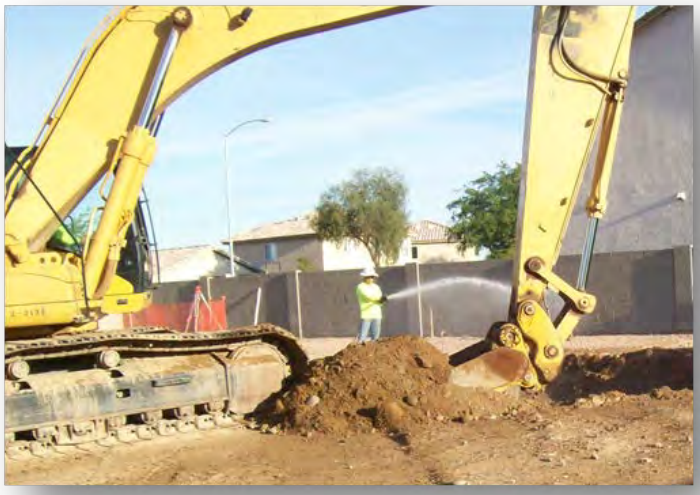
Council Adopted

Final Budget

FLEET MANAGEMENT

Net Change from Previous Budget:

0	0%



Significant Changes:

- There were no significant changes to operations.

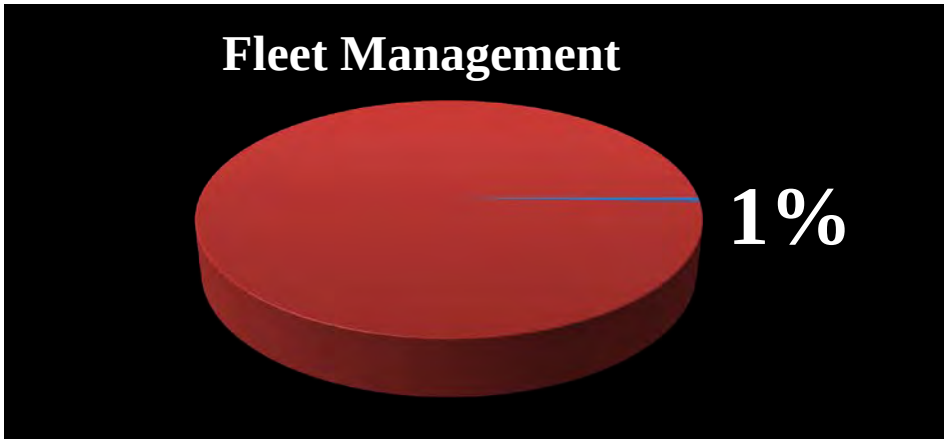
Capital Items:

- No capital was requested this year for this department.

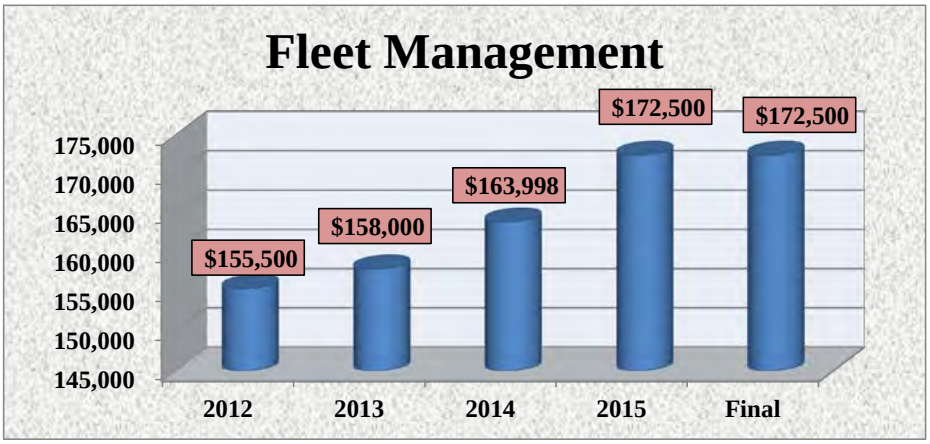
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	1	1	1	1	1
Filled	1	1	1	1	

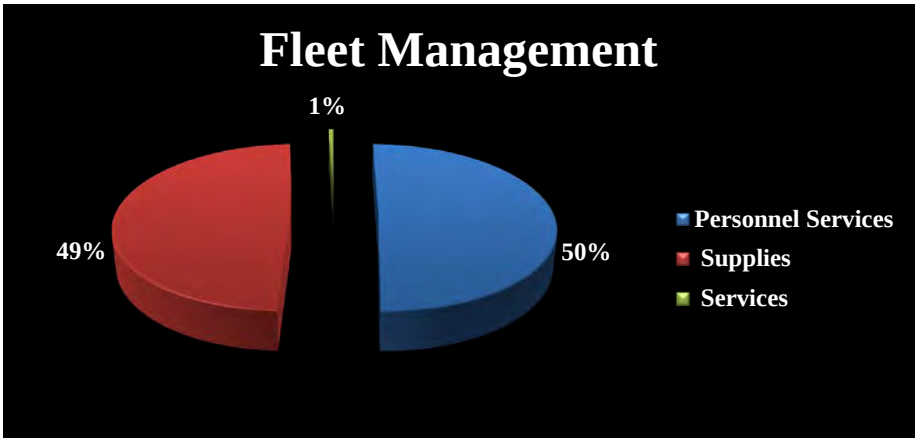
Percent of General Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

	SUMMARY OF EXPENDITURES		Actual			
		FY 2016	**For the Fiscal Year ending June 30,**			**July - Dec**
Category	Category Description	**Final**	**2012**	**2013**	**2014**	**2015**
100	**Personnel Services**	**87,000**	75,676	76,797	78,603	38,612
200	**Supplies**	**84,500**	75,560	78,470	75,879	35,093
300	**Services**	**1,000**	771	657	760	368
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
	TOTAL	**172,500**	152,007	155,924	155,242	74,073

	DETAIL		Actual			
		FY 2016	**For the Fiscal Year ending June 30,**			**July - Dec**
Acct	Acct Description	**Final**	**2012**	**2013**	**2014**	**2015**
110	SALARIES AND WAGES	**58,000**	53,244	53,415	54,145	26,086
112	HOLIDAY PAY	**0**	0	717	529	974
120	HEALTH-LIFE-DENTAL INSURANCE	**12,000**	11,528	11,133	11,200	5,950
130	SOCIAL SECURITY CONTRIBUTION	**4,000**	3,114	3,147	3,176	1,573
131	MEDICARE CONTRIBUTION	**1,000**	728	736	743	368
132	ASRS CONTRIBUTION	**7,000**	5,734	6,037	6,310	3,139
140	WORKERS COMPENSATION	**3,000**	1,060	1,380	2,293	522
141	UNEMPLOYMENT INSURANCE	**1,000**	268	226	207	0
142	AZ JOB TRAINING TAX	**1,000**	0	6	0	0
210	SMALL TOOLS/EQUIP/PARTS	**2,500**	1,755	5,047	7,197	2,026
211	FUEL AND LUBRICANTS	**2,500**	3,554	4,626	3,461	949
213	SAFETY EQUIPMENT/SUPPLIES	**500**	483	1,169	574	511
230	OFFICE SUPPLIES	**0**	519	163	165	0
232	COMPUTER/PRINTER SUPPLIES	**1,000**	1,066	705	828	71
237	EQUIPMENT/FURNITURE PURCHASE	**0**	0	25	0	0
238	VEHICLE PARTS	**6,500**	278	0	3,784	0
249	OPERATING MATERIAL & SUPPLIES	**3,000**	2,129	3,575	2,987	857
250	BUILDING MAINTENANCE/REPAIR	**0**	199	35	0	0
253	VEHICLE MAINTENANCE/REPAIR	**56,500**	60,959	55,694	45,470	17,108
269	EQUIPMENT MAINTENANCE/REPAIR	**12,000**	4,618	7,431	11,413	13,571
320	MEDICAL/DRUG EXAMS & TESTING	**0**	0	0	0	0
351	CONFERENCE,SEMINAR & TRAINING	**0**	400	0	0	0
381	CELL PHONE/PAGER EXPENSE	**1,000**	371	657	760	368
	TOTALS	**172,500**	152,007	155,924	155,242	74,073

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
75,500	78,000	78,998	86,000	83,000	87,000	1,000	1%
78,500	78,500	83,500	85,500	84,500	84,500	(1,000)	-1%
1,500	1,500	1,500	1,000	1,000	1,000	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%
155,500	158,000	163,998	172,500	168,500	172,500	0	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
53,000	54,101	54,631	57,000	57,410	58,000	1,000	2%
0	0	0	0	0	0	0	0%
10,500	11,144	11,193	12,000	11,894	12,000	0	0%
3,500	3,354	3,387	4,000	3,559	4,000	0	0%
1,000	784	792	1,000	832	1,000	0	0%
6,000	6,032	6,304	7,000	6,585	7,000	0	0%
1,500	1,769	1,896	3,000	2,209	3,000	0	0%
0	112	258	1,000	258	1,000	0	0%
0	704	537	1,000	251	1,000	0	0%
2,500	2,500	12,500	2,500	2,500	2,500	0	0%
1,500	6,500	1,500	3,500	2,500	2,500	(1,000)	-29%
500	500	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
1,000	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%
46,500	46,500	46,500	56,500	56,500	56,500	0	0%
17,000	12,000	12,000	12,000	12,000	12,000	0	0%
500	500	500	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%
155,500	158,000	163,998	172,500	168,500	172,500	0	0%

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COMMUNITY DEVELOPMENT

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Council Adopted

Final Budget

COMMUNITY DEVELOPMENT

Net Change from Previous Budget:

4,500	1%

Significant Changes:

- There were no significant changes to operations.

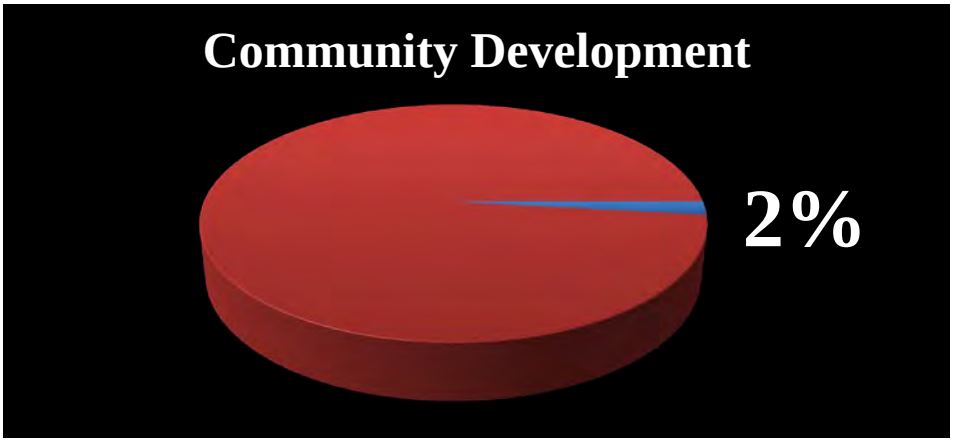
Capital Items:

- No capital was requested this year for this department.

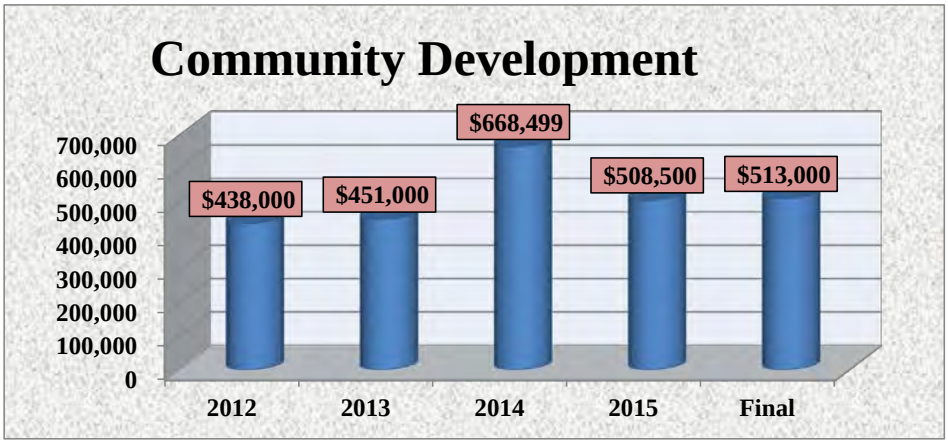
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	3.5	2	3	4	4
Filled	3	2	3	4	

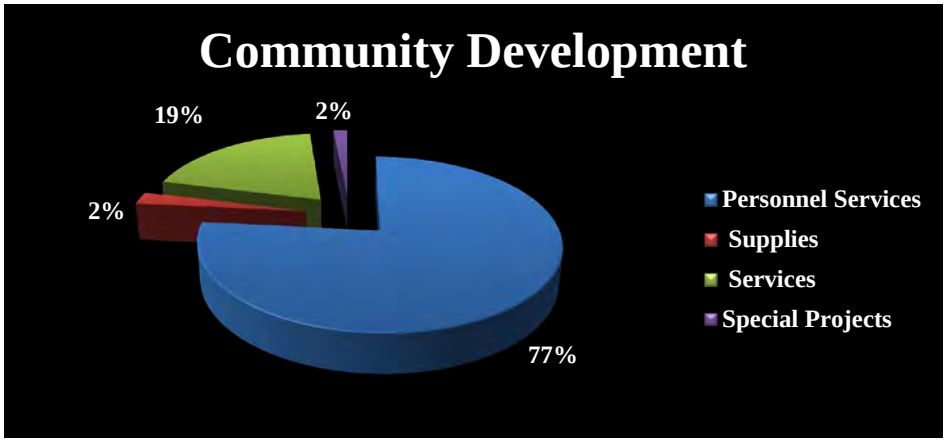
Percent of General Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**393,000**	206,547	200,595	287,981	176,235
200	**Supplies**	**12,000**	4,581	1,914	9,258	2,480
300	**Services**	**100,000**	12,204	3,176	70,106	32,964
400	**Special Projects**	**8,000**	720	18,252	4,066	2,884
600	**Capital Outlay/Projects**	**0**	0	36,374	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**513,000**	224,052	260,311	371,411	214,563

DETAIL

Acct	Acct Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**298,000**	166,144	158,474	232,101	137,731
111	OVERTIME	**1,000**	0	379	679	271
120	HEALTH-LIFE-DENTAL INSURANCE	**26,000**	22,422	11,340	10,811	11,772
130	SOCIAL SECURITY CONTRIBUTION	**19,000**	9,813	9,657	13,268	8,286
131	MEDICARE CONTRIBUTION	**5,000**	2,295	2,259	3,316	1,938
132	ASRS CONTRIBUTION	**35,000**	5,013	17,370	26,464	16,008
140	WORKERS COMPENSATION	**4,000**	302	412	722	229
141	UNEMPLOYMENT INSURANCE	**2,000**	558	692	620	0
142	AZ JOB TRAINING TAX	**3,000**	0	12	0	0
211	FUEL AND LUBRICANTS	**0**	65	0	0	0
230	OFFICE SUPPLIES	**3,000**	1,559	900	1,509	864
232	COMPUTER/PRINTER SUPPLIES	**2,000**	383	954	2,163	0
248	SOFTWARE PURCHASE	**2,000**	0	0	1,656	0
249	OPERATING MATERIAL & SUPPLIES	**5,000**	2,574	60	3,930	1,616
311	PROFESSIONAL SERVICES	**13,000**	0	0	16,543	1,000
313	CONTRACTED SERVICES	**45,500**	11,550	2,340	42,682	14,039
343	STORAGE FACILITY RENTAL	**0**	229	0	0	0
350	TRAVEL AND PER DIEM	**0**	42	16	178	0
351	CONFERENCE,SEMINAR & TRAINING	**1,500**	60	442	369	865
355	ADULT EDUCATION	**5,000**	0	0	1,530	1,080
360	PRINTING COSTS	**4,000**	0	0	90	85
361	PUBLISHING/ADVERTISEMENT	**4,000**	0	139	686	265
362	MAILING COST	**2,500**	208	139	230	917
370	DUES-MEMBERSHIPS-FEES	**22,500**	0	0	7,663	14,713
371	SUBSCRIPTIONS	**0**	0	100	135	0
376	LATE FEES/INTEREST CHARGES	**0**	86	0	0	0
381	CELL PHONE/PAGER EXPENSE	**2,000**	29	0	0	0
448	JOZ ECON. DEV. GRANT EXPENSE	**8,000**	720	18,252	4,066	2,884
658	SITE IMPROVEMENTS	**0**	0	36,374	0	0
	TOTALS	**513,000**	224,052	260,311	371,411	214,563

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
351,500	228,000	334,999	376,000	386,000	393,000	17,000	5%
8,000	8,000	9,500	14,000	17,000	12,000	(2,000)	-14%
5,500	142,000	292,000	103,000	100,000	100,000	(3,000)	-3%
73,000	73,000	32,000	15,500	15,500	8,000	(7,500)	-48%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
438,000	451,000	668,499	508,500	518,500	513,000	4,500	1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
272,500	170,545	261,883	285,000	297,226	298,000	13,000	5%
0	0	0	0	0	1,000	1,000	1000%
32,000	21,594	22,039	26,000	25,334	26,000	0	0%
16,500	9,812	14,761	18,000	18,360	19,000	1,000	6%
4,000	2,473	3,797	5,000	4,310	5,000	0	0%
25,500	19,016	30,221	33,000	34,092	35,000	2,000	6%
500	406	671	4,000	3,314	4,000	0	0%
500	448	775	2,000	1,034	2,000	0	0%
0	3,706	852	3,000	2,330	3,000	0	0%
0	0	0	0	0	0	0	0%
2,500	2,500	3,000	3,000	3,000	3,000	0	0%
1,500	1,500	2,000	2,000	2,000	2,000	0	0%
0	0	0	2,000	2,000	2,000	0	0%
4,000	4,000	4,500	7,000	10,000	5,000	(2,000)	-29%
0	0	68,500	12,000	13,000	13,000	1,000	8%
0	136,500	202,000	50,000	45,500	45,500	(4,500)	-9%
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	0	0%
0	0	9,000	5,000	5,000	5,000	0	0%
1,000	1,000	4,000	4,000	4,000	4,000	0	0%
1,000	1,000	4,000	4,000	4,000	4,000	0	0%
1,500	1,500	2,500	2,500	2,500	2,500	0	0%
0	0	0	22,000	22,500	22,500	500	2%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
73,000	73,000	32,000	15,500	15,500	8,000	(7,500)	-48%
0	0	0	0	0	0	0	0%
438,000	451,000	668,499	508,500	518,500	513,000	4,500	1%

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

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City of EL MIRAGE, AZ
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POLICE

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

POLICE

Net Change from Previous Budget:

451,500	6%

Significant Changes:

- Public Safety Retirement contributions increased $240,000 from prior fiscal year.
- Overall software maintenance contract costs increased $15,500 due mainly to new software contracts.
- Fuel costs decreased $35,500 due to decrease in gas prices.
- Software purchases decreased $18,000 as the software was purchased in FY2015.

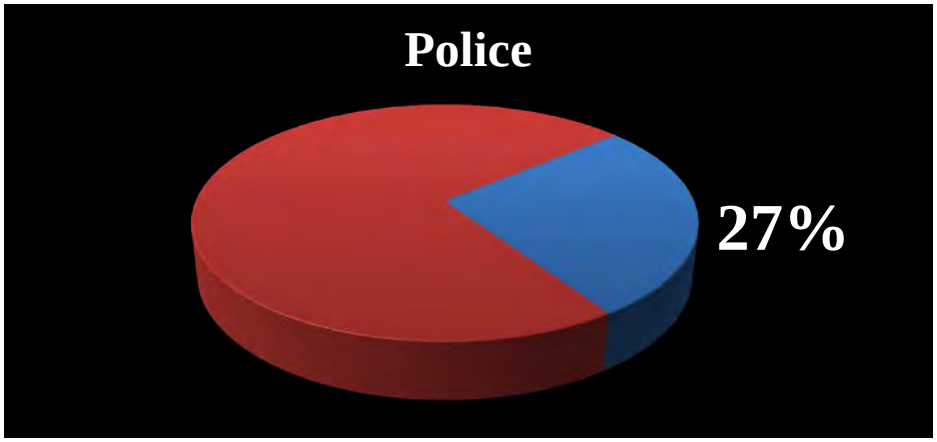
Capital Items:

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.	R	$150,000
Equipment	***REPLACEMENT RADIOS*** Purchase 50 handheld and mobile radios, plus accessories at an estimated cost of $7,600 each. This replacement is necessary as the radios are nearing the end of their life cycle and to comply with the future radio system upgrades anticipated to be completed by the end of FY 17/18.	R	$380,000

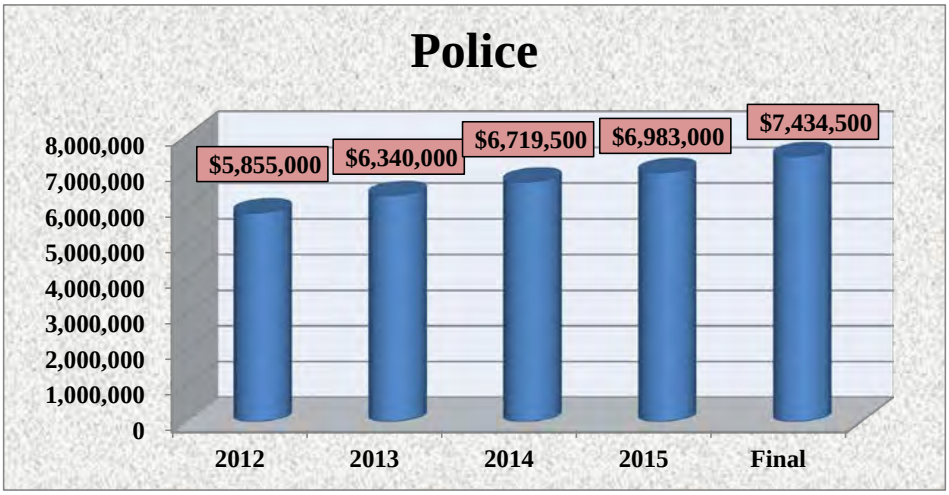
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	46.5	49	55.5	57.2	57.2
Filled	46.5	48	55.3	54.2	

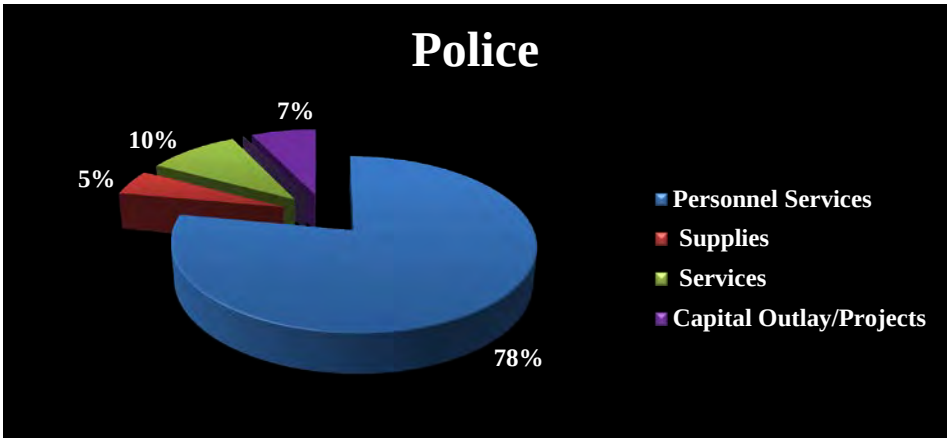
Percent of General Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**5,793,500**	4,932,388	5,195,266	5,183,313	2,646,771
200	**Supplies**	**370,000**	245,851	307,737	420,957	175,371
300	**Services**	**737,000**	666,820	697,656	683,182	339,558
400	**Special Projects**	**4,000**	367	366	757	250
600	**Capital Outlay/Projects**	**530,000**	0	123,667	148,942	30,411
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**7,434,500**	5,845,426	6,324,692	6,437,151	3,192,361

DETAIL

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**3,874,000**	3,239,682	3,326,133	3,442,143	1,787,624
111	OVERTIME	**243,500**	236,624	257,334	231,176	131,341
112	HOLIDAY PAY	**131,000**	0	144,363	156,338	71,788
114	LONGEVITY PAY	**0**	250	0	0	0
115	UNIFORM PAY	**0**	22,556	0	832	312
117	COMP TIME	**0**	144,272	113,968	127,825	66,309
120	HEALTH-DENTAL-LIFE INSURANCE	**489,000**	353,472	385,782	403,835	224,468
121	CANCER INSURANCE	**3,000**	0	1,700	1,800	1,900
130	SOCIAL SECURITY CONTRIBUTION	**262,000**	220,550	233,134	240,385	123,956
131	MEDICARE CONTRIBUTION	**62,000**	51,669	56,951	54,159	29,153
132	ASRS CONTRIBUTION	**128,000**	98,557	108,144	129,747	64,852
133	APSRS CONTRIBUTION	**796,000**	481,538	532,214	553,745	292,835
134	DEFERRED COMPENSATION	**37,000**	34,738	35,770	35,665	17,798
140	WORKERS COMPENSATION	**198,000**	103,552	135,581	221,108	52,011
141	UNEMPLOYMENT INSURANCE	**16,000**	13,086	11,740	12,642	624
142	AZ JOB TRAINING TAX	**29,000**	0	327	0	0
198	WORKERS COMP REIMBURSEMENT	**0**	(10,020)	(2,543)	(5,647)	(12,424)
199	LABOR DISTRIBUTION	**(475,000)**	(58,138)	(145,332)	(422,440)	(205,776)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
4,864,000	5,116,000	5,269,000	5,719,000	5,788,000	5,793,500	74,500	1%
295,500	369,000	403,000	391,500	393,000	370,000	(21,500)	-5%
694,000	718,500	725,000	731,000	754,000	737,000	6,000	1%
1,500	1,500	1,500	1,500	4,000	4,000	2,500	167%
0	135,000	321,000	140,000	530,000	530,000	390,000	279%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
5,855,000	6,340,000	6,719,500	6,983,000	7,469,000	7,434,500	451,500	6%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
3,203,500	3,409,610	3,666,031	4,058,000	3,873,258	3,874,000	(184,000)	-5%
130,000	130,000	198,500	243,500	243,500	243,500	0	0%
135,500	125,283	121,613	128,000	130,947	131,000	3,000	2%
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%
340,500	384,559	403,892	451,000	488,305	489,000	38,000	8%
3,000	2,850	2,775	3,000	3,000	3,000	0	0%
215,000	218,502	234,099	259,000	261,687	262,000	3,000	1%
50,500	51,256	54,921	61,000	61,592	62,000	1,000	2%
45,000	75,493	128,447	152,000	127,207	128,000	(24,000)	-16%
503,500	544,388	536,062	556,000	795,490	796,000	240,000	43%
34,500	36,400	37,310	36,000	36,400	37,000	1,000	3%
101,500	159,342	173,915	194,000	197,990	198,000	4,000	2%
5,500	5,600	14,729	16,000	15,246	16,000	0	0%
500	20,717	27,206	28,000	28,378	29,000	1,000	4%
0	0	0	0	0	0	0	0%
0	(48,000)	(330,500)	(466,500)	(475,000)	(475,000)	(8,500)	2%

DETAIL (CONT'D)		Actual			
		For the Fiscal Year ending June 30,			July - Dec
	Final	2012	2013	2014	2015
211 FUEL AND LUBRICANTS	**68,500**	89,797	94,488	93,255	20,592
212 MEDICAL EQUIPMENT/SUPPLIES	**2,000**	897	0	584	1,088
215 AMUNITION/GUNS & SUPPLIES	**15,000**	6,871	8,254	4,065	5,778
216 K9 EXPENSES & SUPPLIES	**3,000**	0	0	0	1,017
230 OFFICE SUPPLIES	**4,000**	6,990	5,413	6,198	2,806
232 COMPUTER/PRINTER SUPPLIES	**4,000**	7,031	3,929	113,381	4,395
233 UNIFORMS	**46,000**	871	37,554	31,558	20,585
237 EQUIPMENT/FURNITURE PURCHASE	**17,000**	6,020	1,874	4,470	8,165
240 PUBLIC EDUCATION	**2,500**	0	0	39	1,559
248 SOFTWARE PURCHASE	**2,000**	142	1,419	753	18,759
249 OPERATING MATERIAL & SUPPLIES	**15,000**	15,084	13,353	16,937	4,229
250 BUILDING MAINTENANCE/REPAIR	**15,000**	2,544	1,327	45	3,234
251 COMPUTER/PRINTER MAINTENANCE	**0**	300	0	0	0
252 COMM EQUIP MAINTENANCE/REPAIR	**7,000**	235	1,016	4,529	0
253 VEHICLE MAINTENANCE/REPAIR	**53,000**	74,038	85,579	63,718	20,284
254 COPIER USAGE/SUPPLYS/MAINTENANCE	**1,000**	3,508	4,472	5,091	572
263 DATA INFRASTRUCTURE SERVICE	**94,000**	31,523	49,059	74,587	61,909
265 SOFTWARE MAINT CONTRACT	**21,000**	0	0	1,747	399
313 CONTRACTED SERVICES	**15,000**	22,042	6,010	113	1,339
320 MEDICAL/DRUG EXAMS & TESTING	**0**	1,155	0	482	0
322 ANIMAL CONTROL	**66,500**	66,433	66,431	65,000	32,500
328 EQUIPMENT RENT/LEASE	**16,000**	6,854	8,082	13,165	8,883
349 OTHER OUTSIDE SERVICES	**33,000**	22,021	37,544	21,225	7,117
350 TRAVEL AND PER DIEM	**2,000**	621	269	168	2,377
351 CONFERENCE,SEMINARS & TRAINING	**2,500**	512	125	479	445
353 TUITION REIMBURSEMENT	**20,000**	0	0	0	0
357 DISPATCH SERVICES	**548,000**	528,403	547,000	547,000	273,500
360 PRINTING COST	**5,000**	2,364	3,949	3,426	1,278
361 PUBLISHING/ADVERTISEMENT	**500**	40	0	0	0
362 MAILING COST	**5,500**	2,869	2,735	3,654	2,455
370 DUES-MEMBERSHIP-FEES	**3,000**	476	888	1,238	692
371 SUBSCRIPTIONS	**0**	0	0	119	0
381 CELL PHONE/PAGER EXPENSE	**20,000**	13,030	24,623	27,113	8,972
384 EXTERMINATING SERVICE	**0**	0	0	0	0
444 VOLUNTEER PROGRAM	**4,000**	367	366	757	250
617 EQUIPMENT PURCHASE	**380,000**	0	0	8,866	0
650 VEHICLE PURCHASE	**150,000**	0	123,667	131,076	0
659 EQUIPMENT/SOFTWARE UPGRADE	**0**	0	0	9,000	30,411
TOTALS	**7,434,500**	5,845,426	6,324,692	6,437,151	3,192,361

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
70,000	104,000	104,000	104,000	68,500	68,500	(35,500)	-34%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
12,000	12,000	12,000	12,000	15,000	15,000	3,000	25%
0	0	0	0	3,000	3,000	3,000	3000%
9,000	9,000	9,000	9,000	4,000	4,000	(5,000)	-56%
7,000	7,000	7,000	4,000	4,000	4,000	0	0%
500	35,500	50,000	46,000	54,000	46,000	0	0%
0	13,000	5,000	3,000	17,000	17,000	14,000	467%
0	0	2,500	2,500	2,500	2,500	0	0%
5,000	5,000	0	20,000	4,500	2,000	(18,000)	-90%
15,000	15,000	15,000	15,000	15,000	15,000	0	0%
35,000	31,000	31,000	15,000	15,000	15,000	0	0%
0	0	0	0	0	0	0	0%
7,000	7,000	7,000	7,000	7,000	7,000	0	0%
65,000	65,000	65,000	53,000	53,000	53,000	0	0%
3,500	3,500	3,500	500	1,000	1,000	500	100%
64,500	60,000	90,000	93,000	94,000	94,000	1,000	1%
0	0	0	5,500	33,500	21,000	15,500	282%
25,000	25,000	29,000	17,000	17,000	15,000	(2,000)	-12%
4,500	4,500	4,500	0	0	0	0	0%
66,500	66,500	66,500	66,500	66,500	66,500	0	0%
17,500	17,500	9,000	16,000	16,000	16,000	0	0%
33,000	33,000	33,000	33,000	33,000	33,000	0	0%
1,000	1,000	2,000	2,000	2,000	2,000	0	0%
1,000	1,000	500	500	3,500	2,500	2,000	400%
0	0	0	12,000	20,000	20,000	8,000	67%
522,000	548,000	548,000	548,000	557,000	548,000	0	0%
5,000	5,000	15,000	10,000	10,000	5,000	(5,000)	-50%
500	500	500	500	500	500	0	0%
3,500	3,500	3,500	4,000	5,500	5,500	1,500	38%
500	1,000	1,500	1,500	3,000	3,000	1,500	100%
0	0	0	0	0	0	0	0%
12,000	12,000	12,000	20,000	20,000	20,000	0	0%
2,000	0	0	0	0	0	0	0%
1,500	1,500	1,500	1,500	4,000	4,000	2,500	167%
0	0	147,000	0	380,000	380,000	380,000	380000%
0	135,000	135,000	140,000	150,000	150,000	10,000	7%
0	0	39,000	0	0	0	0	0%
5,855,000	6,340,000	6,719,500	6,983,000	7,469,000	7,434,500	451,500	6%

City of
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Arizona

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CODE COMPLIANCE

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

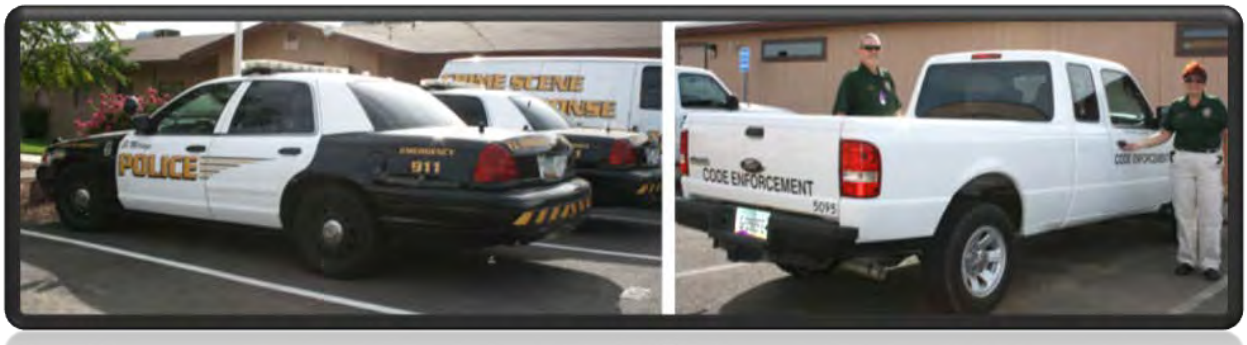
CODE COMPLIANCE

Net Change from Previous Budget:

49,000	18%

Significant Changes:

- Added 1 Fulltime Code Enforcement Officer



Capital Items:

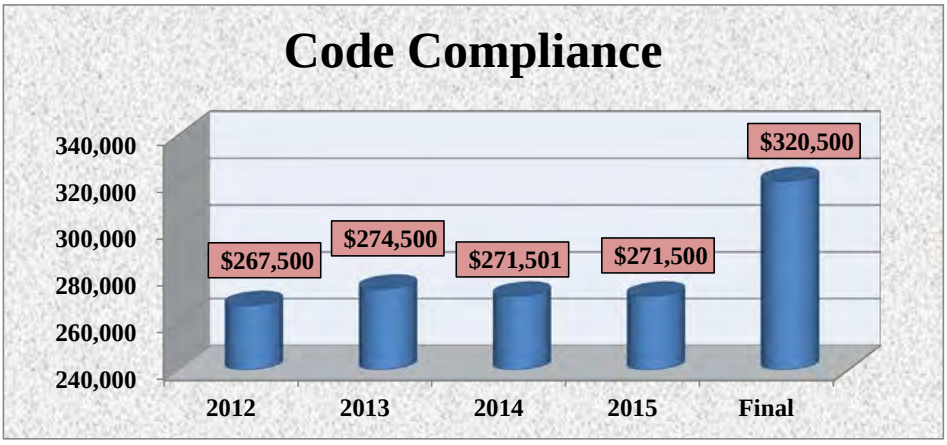
- No capital was requested this year for this department.

Personnel:

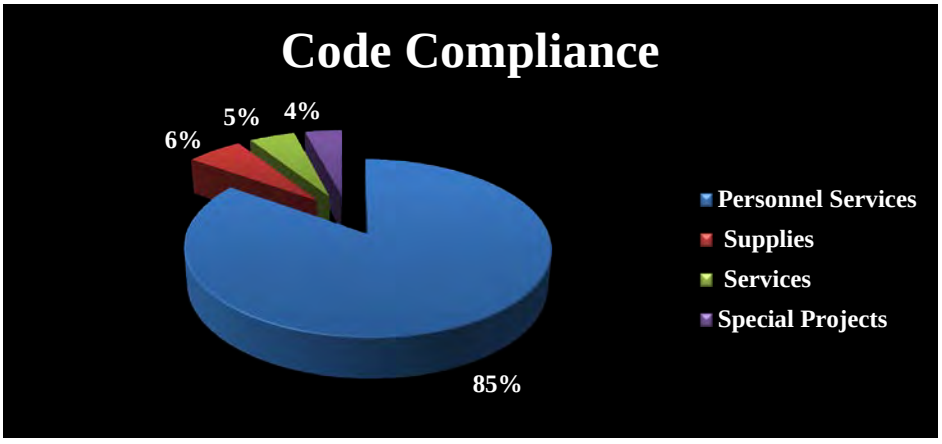
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	3	3	3	3	4
Filled	3	3	3	2	

Percent of General Fund

Total Department Budget



FY 2016 Budgeted Expenses



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

	SUMMARY OF EXPENDITURES		Actual			
		FY 2016	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	Final	2012	2013	2014	2015
100	**Personnel Services**	**272,000**	208,621	220,286	180,631	74,976
200	**Supplies**	**19,500**	9,794	7,861	6,320	2,432
300	**Services**	**16,000**	6,914	7,123	6,359	1,628
400	**Special Projects**	**13,000**	3,449	1,800	3,715	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
	TOTAL	**320,500**	228,778	237,070	197,025	79,036

	DETAIL		Actual			
		FY 2016	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	Final	2012	2013	2014	2015
110	SALARIES AND WAGES	**188,000**	159,451	162,555	135,076	55,330
111	OVERTIME	**2,000**	0	926	272	96
117	COMP TIME	**0**	748	696	82	421
120	HEALTH-DENTAL-LIFE INSURANCE	**36,000**	17,360	22,595	15,871	7,906
130	SOCIAL SECURITY CONTRIBUTION	**12,000**	9,605	9,654	8,043	3,325
131	MEDICARE CONTRIBUTION	**3,000**	2,246	2,258	1,881	778
132	ASRS CONTRIBUTION	**22,000**	17,253	18,307	15,422	6,276
140	WORKERS COMPENSATION	**5,000**	1,156	2,600	3,549	844
141	UNEMPLOYMENT INSURANCE	**2,000**	802	678	435	0
142	AZ JOB TRAINING TAX	**2,000**	0	17	0	0
210	SMALL TOOLS/EQUIP/PARTS	**1,500**	0	0	0	0
211	FUEL AND LUBRICANTS	**3,500**	6,002	5,326	3,632	432
213	SAFETY EQUIPMENT/SUPPLIES	**500**	8	0	0	0
230	OFFICE SUPPLIES	**1,000**	1,158	429	551	0
232	COMPUTER/PRINTER SUPPLIES	**1,500**	150	0	0	0
233	UNIFORMS	**1,000**	0	0	139	0
237	EQUIPMENT/FURNITURE PURCHASE	**6,000**	0	0	0	2,000
249	OPERATING MATERIAL & SUPPLIES	**2,000**	839	202	556	0
253	VEHICLE MAINTENANCE/REPAIR	**2,500**	1,637	1,904	1,442	0
312	LEGAL SERVICES	**5,000**	655	1,691	1,650	600
351	CONFERENCE, SEMINAR & TRAINING	**3,000**	0	0	0	0
360	PRINTING COST	**2,500**	505	474	405	0
361	PUBLISHING/ADVERTISEMENT	**1,000**	0	0	0	0
362	MAILING COST	**1,500**	948	899	167	0
370	DUES-MEMBERSHIPS-FEES	**0**	0	50	0	0
381	CELL PHONE/PAGER EXPENSE	**3,000**	4,806	4,009	4,130	1,028
420	NEIGHBORHOOD REVITILIZATION	**13,000**	3,449	1,800	3,715	0
	TOTALS	**320,500**	228,778	237,070	197,018	79,036

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
217,000	230,000	227,001	227,000	269,000	272,000	45,000	20%
13,500	17,500	17,500	15,500	13,500	19,500	4,000	26%
17,000	12,000	12,000	14,000	16,000	16,000	2,000	14%
20,000	15,000	15,000	15,000	13,000	13,000	(2,000)	-13%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
267,500	274,500	271,501	271,500	311,500	320,500	49,000	18%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
160,000	163,151	162,761	162,000	187,507	188,000	26,000	16%
7,000	7,000	9,000	0	2,000	2,000	2,000	2000%
0	0	0	0	0	0	0	0%
16,000	22,776	17,784	24,000	35,702	36,000	12,000	50%
10,500	10,115	10,091	11,000	11,749	12,000	1,000	9%
2,500	2,366	2,360	3,000	2,748	3,000	0	0%
18,000	18,191	18,783	19,000	21,736	22,000	3,000	16%
2,500	3,472	3,678	5,000	4,698	5,000	0	0%
500	336	775	1,000	1,034	2,000	1,000	100%
0	2,593	1,769	2,000	1,826	2,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
3,500	7,500	7,500	5,500	3,500	3,500	(2,000)	-36%
500	500	500	500	500	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	1,000	1,000	1,000	0	0%
0	0	0	0	0	6,000	6,000	6000%
3,000	3,000	3,000	2,000	2,000	2,000	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
10,000	5,000	5,000	5,000	5,000	5,000	0	0%
0	0	0	1,000	3,000	3,000	2,000	200%
2,500	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%
2,000	2,000	2,000	3,000	3,000	3,000	0	0%
20,000	15,000	15,000	15,000	13,000	13,000	(2,000)	-13%
267,500	274,500	271,501	271,500	311,500	320,500	49,000	18%

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FIRE

City of
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Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

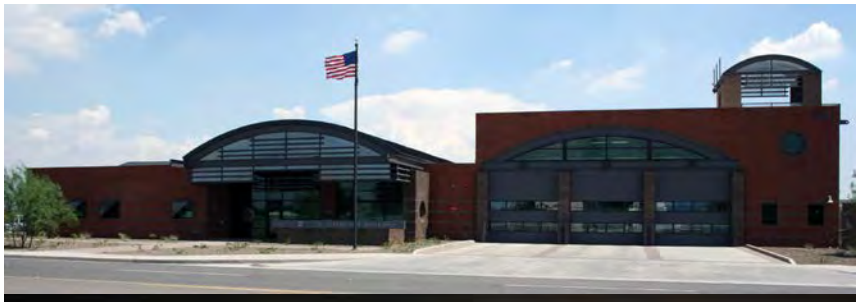
FIRE

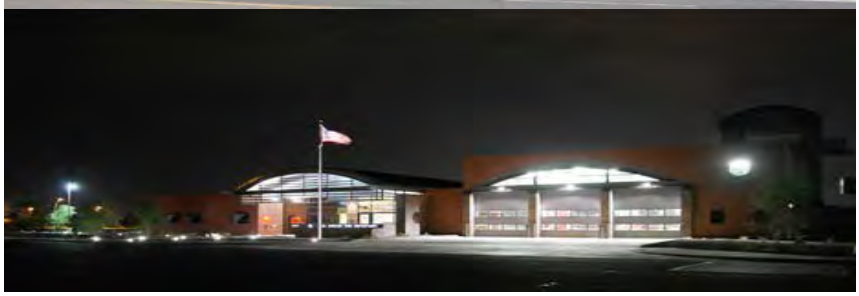
Net Change from Previous Budget:

(119,000)	-4%

Significant Changes:

Salaries decreased $192,000 due to changes in personnel and formula calculations. This was partially offset by a $54,000 increase in Public Safety Retirement contributions.





Capital Items:

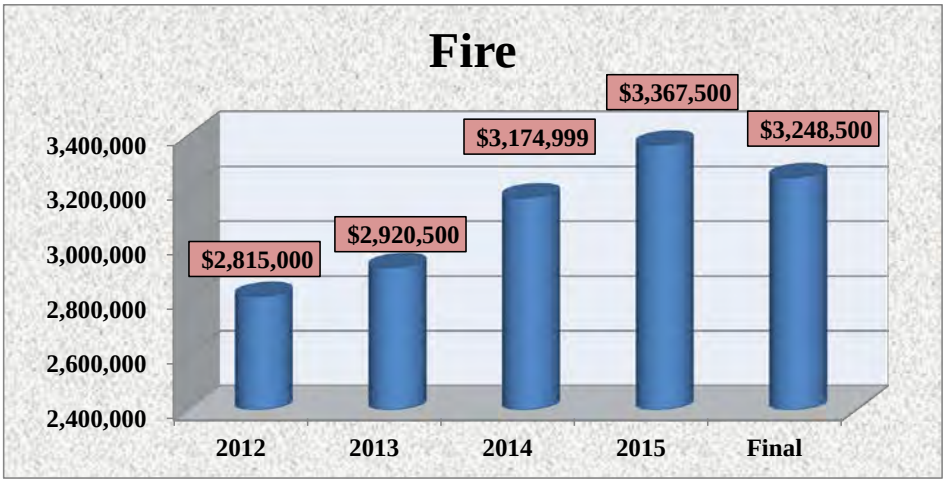
Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Equipment	***HEART MONITOR*** Replace an aging Physio Control Life Pack 15 (LP15). The LP15 heart monitor with the serial number 387267794 was placed into service on November 1st, 2011	R	$37,000
Equipment	***PORTABLE RADIO*** Purchase a narrowed banded radio to replace an outdated VHF XTS 5000 that is currently in service requiring the user to work only on a hazard radio channel. This limits the ability to change to the assigned channel and deck to monitor dispatch creating a safety concern when other units are operating on a deck and channel not available to this radio.	R	$8,000

Personnel:

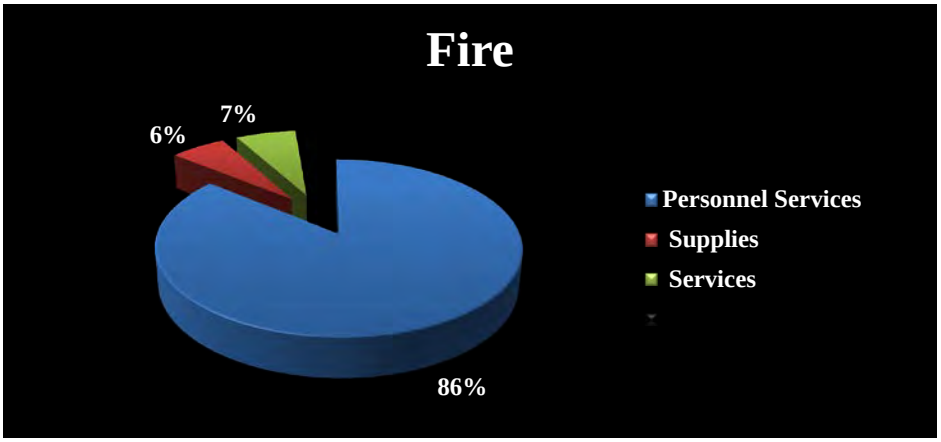
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	25	25	26	26	26
Filled	25	25	26	25	

Percent of General Fund

Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**2,793,500**	2,353,967	2,353,277	2,543,112	1,150,476
200	**Supplies**	**196,500**	121,643	166,535	146,220	64,693
300	**Services**	**213,500**	150,967	172,659	178,236	94,004
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**45,000**	19,305	113,396	38,507	10,067
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**3,248,500**	2,645,882	2,805,867	2,906,075	1,319,240

DETAIL

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**1,780,000**	1,558,174	1,518,297	1,619,891	762,956
111	OVERTIME	**206,500**	219,731	180,521	188,183	79,517
112	HOLIDAY PAY	**68,000**	0	59,066	63,067	27,664
113	MOVE-UP PAY	**0**	40,845	17,250	7,613	2,063
114	LONGEVITY PAY	**3,000**	950	2,700	3,200	1,600
120	HEALTH-LIFE-DENTAL INSURANCE	**256,000**	245,247	240,291	239,547	120,836
121	CANCER INSURANCE	**2,000**	0	1,200	1,150	1,200
130	SOCIAL SECURITY CONTRIBUTION	**13,000**	6,128	6,208	0	0
131	MEDICARE CONTRIBUTION	**30,000**	25,211	24,891	26,403	12,226
132	ASRS CONTRIBUTION	**0**	0	0	0	0
133	APSRS CONTRIBUTION	**298,000**	188,478	219,274	263,213	114,228
134	DEFERRED COMPENSATION	**22,000**	21,378	21,598	27,551	10,063
140	WORKERS COMPENSATION	**96,000**	48,851	56,256	97,462	20,415
141	UNEMPLOYMENT INSURANCE	**7,000**	6,855	6,109	5,832	343
142	AZ JOB TRAINING TAX	**12,000**	0	165	0	0
198	WORKERS COMP. REIMBURSEMENT	**0**	(6,395)	(1,707)	0	(2,635)
199	LABOR DISTRIBUTION	**0**	(1,486)	1,158	0	0
210	SMALL TOOLS/EQUIP/PARTS	**1,500**	2,029	1,449	1,544	160
211	FUEL AND LUBRICANTS	**18,000**	24,450	22,555	22,424	3,991
212	MEDICAL EQUIPMENT/SUPPLIES	**8,000**	4,108	5,356	9,470	10,364
213	SAFETY EQUIPMENT/SUPPLIES	**50,000**	20,201	46,175	33,077	9,246
230	OFFICE SUPPLIES	**3,500**	2,512	3,584	3,167	1,076
231	BUILDING JANITORIAL SUPPLIES	**3,500**	2,333	4,313	2,706	1,526
232	COMPUTER/PRINTER SUPPLIES	**2,000**	297	0	108	0
233	UNIFORMS	**21,500**	230	13,697	13,491	8,332
237	EQUIPMENT/FURNITURE PURCHASE	**6,000**	919	1,533	0	146
240	PUBLIC EDUCATION	**6,500**	2,999	1,832	4,509	777
249	OPERATING MATERIAL & SUPPLIES	**2,000**	0	687	1,296	1,166
250	BUILDING MAINTENANCE/REPAIR	**3,000**	2,395	919	192	390
252	COMM EQUIPMENT MAINT/REPAIR	**2,500**	833	2,256	847	0
253	VEHICLE MAINTENANCE/REPAIR	**57,500**	49,045	55,931	41,395	22,396
254	COPIER USAGE/SUPPLIES/MAINTENANCE	**1,500**	474	1,044	1,043	265
261	EQUIPMENT MAINTENANCE	**3,500**	3,838	3,473	2,284	0
267	LIFE SAVING EQUIPMENT REPAIR	**5,000**	4,600	1,519	8,193	4,858
269	OTHER MAINTENANCE/REPAIRS	**1,000**	380	212	474	0
311	PROFESSIONAL SERVICES	**5,000**	4,956	3,966	4,429	3,952
320	MEDICAL/DRUG EXAMS & TESTING	**20,000**	17,086	17,035	14,970	5,145
350	TRAVEL AND PER DIEM	**1,000**	0	0	500	23
351	CONFERENCE, SEMINAR & TRAINING	**7,500**	0	0	25	0
352	PARAMEDIC TRAINING	**6,000**	1,479	5,128	3,827	250
353	TUITION REIMBURSEMENT	**6,000**	0	0	0	464
360	PRINTING COST	**1,000**	974	984	887	938
361	PUBLISHING/ADVERTISEMENT COST	**0**	0	562	0	0
362	MAILING COST	**500**	115	333	196	76
370	DUES-MEMBERSHIPS-FEES	**500**	0	0	0	0
381	CELL PHONE/PAGER EXPENSE	**1,500**	1,204	1,423	2,169	160
395	TECH/SOFTWARE SUPPORT	**164,500**	125,153	143,228	151,233	82,996
617	EQUIPMENT PURCHASE	**37,000**	19,305	83,453	35,658	0
635	COMMUNICATION EQUIP PURCHASE	**8,000**	0	29,943	2,849	10,067
	TOTALS	**3,248,500**	2,645,882	2,805,867	2,906,075	1,319,240

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
2,376,500	2,451,500	2,758,999	2,933,500	2,790,000	2,793,500	(140,000)	-5%
176,500	183,500	183,500	207,000	211,000	196,500	(10,500)	-5%
227,000	176,525	195,500	211,000	211,500	213,500	2,500	1%
0	0	0	0	0	0	0	0%
35,000	108,975	37,000	16,000	45,000	45,000	29,000	181%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,815,000	2,920,500	3,174,999	3,367,500	3,257,500	3,248,500	(119,000)	-4%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
1,650,000	1,503,019	1,718,697	1,972,000	1,779,915	1,780,000	(192,000)	-10%
126,000	282,391	327,000	206,500	206,500	206,500	0	0%
68,000	65,534	66,915	69,000	67,881	68,000	(1,000)	-1%
0	0	0	0	0	0	0	0%
1,500	2,800	2,650	3,000	3,000	3,000	0	0%
239,500	243,361	233,411	255,000	255,343	256,000	1,000	0%
2,000	1,800	1,800	2,000	1,800	2,000	0	0%
6,500	6,519	13,027	13,000	12,827	13,000	0	0%
27,000	24,538	25,930	30,000	29,787	30,000	0	0%
0	11,724	24,247	0	0	0	0	0%
180,500	198,196	219,939	244,000	297,348	298,000	54,000	22%
22,000	21,840	21,840	22,000	21,840	22,000	0	0%
50,500	73,989	83,072	95,000	95,391	96,000	1,000	1%
3,000	2,800	6,719	7,000	6,719	7,000	0	0%
0	12,989	13,752	15,000	11,650	12,000	(3,000)	-20%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,000	1,500	1,500	1,500	1,500	1,500	0	0%
28,500	28,500	28,500	27,500	18,000	18,000	(9,500)	-35%
10,000	5,000	5,000	5,000	8,000	8,000	3,000	60%
58,000	53,000	53,000	64,500	64,500	50,000	(14,500)	-22%
3,500	3,500	3,500	3,500	3,500	3,500	0	0%
2,500	3,500	3,500	3,500	3,500	3,500	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
3,500	15,000	15,000	20,000	21,500	21,500	1,500	8%
1,000	0	0	6,000	6,000	6,000	0	0%
3,500	3,500	3,500	3,500	6,500	6,500	3,000	86%
3,000	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%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
40,000	50,000	50,000	52,000	57,500	57,500	5,500	11%
500	500	500	1,000	1,500	1,500	500	50%
4,000	4,000	4,000	3,500	3,500	3,500	0	0%
7,000	5,000	5,000	5,000	5,000	5,000	0	0%
2,000	1,000	1,000	1,000	1,000	1,000	0	0%
9,000	5,000	5,000	5,000	5,000	5,000	0	0%
19,500	19,500	19,500	23,000	23,000	20,000	(3,000)	-13%
0	650	500	1,000	1,000	1,000	0	0%
0	550	500	2,500	2,500	7,500	5,000	200%
3,500	5,900	6,000	6,000	6,000	6,000	0	0%
0	0	0	6,000	6,000	6,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
500	500	500	500	500	500	0	0%
0	0	0	0	500	500	500	500%
1,500	425	500	1,500	1,500	1,500	0	0%
192,000	143,000	162,000	164,500	164,500	164,500	0	0%
35,000	75,500	37,000	1,000	37,000	37,000	36,000	3600%
0	33,475	0	15,000	8,000	8,000	(7,000)	-47%
2,815,000	2,920,500	3,174,999	3,367,500	3,257,500	3,248,500	(119,000)	-4%

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FIRE,BUILDING & LIFE SAFETY

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Council Adopted

Final Budget

FIRE, BUILDING & LIFE SAFETY

Net Change from Previous Budget:

(12,000)	-4%

Significant Changes:

- One-time contracted services approved in the previous budget are no longer needed.

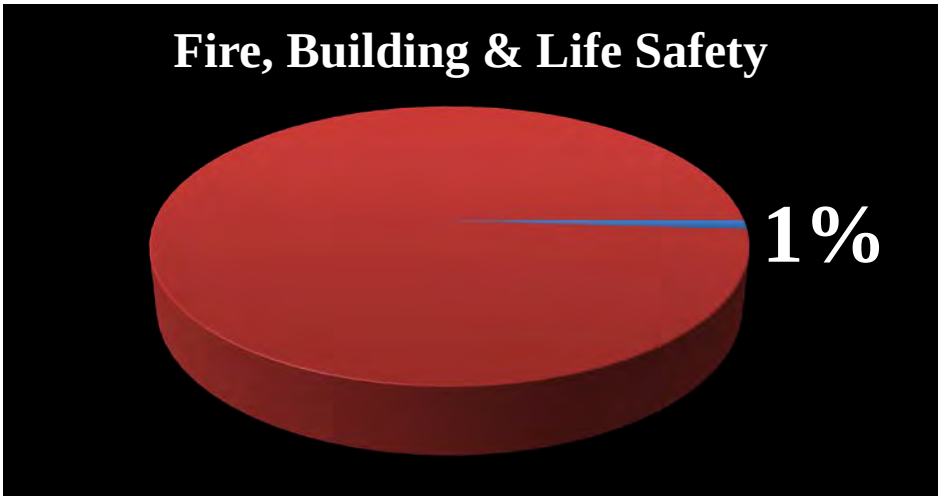
Capital Items:

- No capital was requested this year for this department.

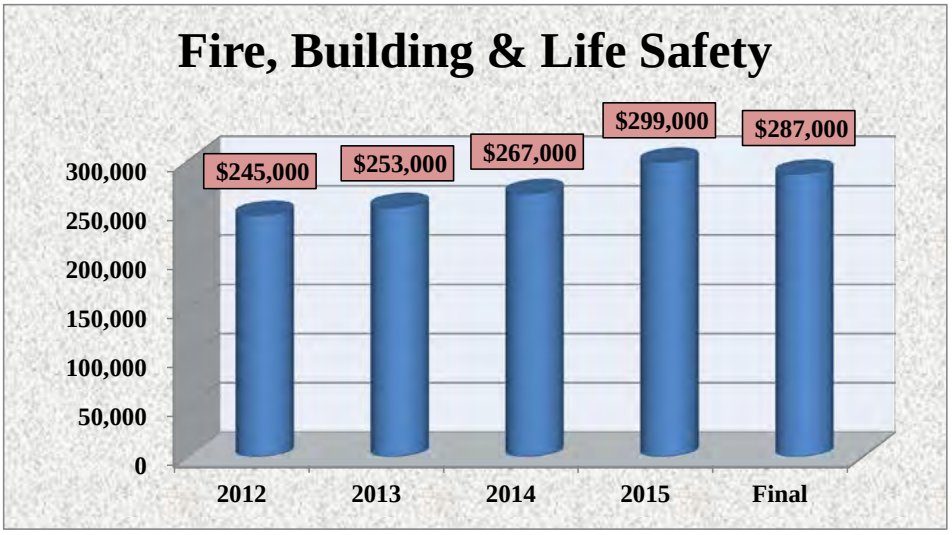
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	2.75	2.75	3	3	3
Filled	2.75	2.75	3	3	

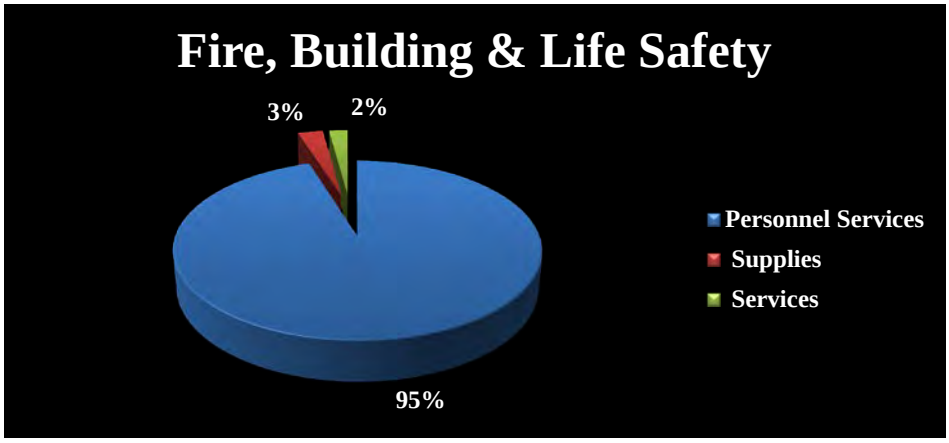
Percent of General Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES			Actual			
		FY 2016	**For the Fiscal Year ending June 30,**			**July - Dec**
Category	Category Description	**Final**	**2012**	**2013**	**2014**	**2015**
100	**Personnel Services**	**273,000**	229,499	241,798	254,296	125,698
200	**Supplies**	**8,000**	4,256	4,315	3,920	2,060
300	**Services**	**6,000**	2,565	2,210	2,405	1,072
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
	TOTAL	**287,000**	236,320	248,323	260,621	128,830

DETAIL			Actual			
		FY 2016	**For the Fiscal Year ending June 30,**			**July - Dec**
Acct	Acct Description	**Final**	**2012**	**2013**	**2014**	**2015**
110	SALARIES AND WAGES	**197,000**	177,747	182,564	186,665	92,520
111	OVERTIME	**0**	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	**30,000**	16,751	22,212	27,715	14,692
130	SOCIAL SECURITY CONTRIBUTION	**13,000**	10,748	11,096	11,257	5,570
131	MEDICARE CONTRIBUTION	**3,000**	2,514	2,595	2,633	1,303
132	ASRS CONTRIBUTION	**23,000**	19,142	20,355	21,543	10,732
140	WORKERS COMPENSATION	**4,000**	1,798	2,281	3,863	881
141	UNEMPLOYMENT INSURANCE	**1,000**	799	677	620	0
142	AZ JOB TRAINING TAX	**2,000**	0	18	0	0
210	SMALL TOOLS/EQUIP/PARTS	**500**	42	352	445	75
211	FUEL AND LUBRICANTS	**1,500**	1,806	1,974	1,783	235
213	SAFETY EQUIPMENT/SUPPLIES	**500**	0	134	0	0
230	OFFICE SUPPLIES	**1,500**	1,469	1,315	479	97
232	COMPUTER/PRINTER SUPPLIES	**500**	0	482	0	0
233	UNIFORMS	**500**	0	0	0	0
249	OPERATING MATERIAL & SUPPLIES	**500**	70	0	62	0
253	VEHICLE MAINTENANCE/REPAIR	**2,500**	869	58	1,151	1,653
313	CONTRACTED SERVICES	**2,000**	0	0	0	320
350	TRAVEL AND PER DIEM	**500**	0	300	0	183
351	CONFERENCE,SEMINAR & TRAINING	**0**	65	0	0	0
360	PRINTING COST	**1,000**	1,066	674	945	0
362	MAILING COST	**500**	56	25	6	1
370	DUES-MEMBERSHIPS-FEES	**500**	125	0	177	203
381	CELL PHONE/PAGER EXPENSE	**1,500**	1,253	1,211	1,277	365
	TOTALS	**287,000**	236,320	248,323	260,621	128,830

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
235,000	242,500	256,000	268,000	269,000	273,000	5,000	2%
6,500	7,180	7,000	7,000	8,000	8,000	1,000	14%
3,500	3,320	4,000	24,000	24,500	6,000	(18,000)	-75%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
245,000	253,000	267,000	299,000	301,500	287,000	(12,000)	-4%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
182,000	185,100	186,899	193,000	196,259	197,000	4,000	2%
1,000	500	1,000	0	0	0	0	0%
15,500	16,828	26,885	30,000	29,367	30,000	0	0%
11,500	11,476	11,588	12,000	12,168	13,000	1,000	8%
3,000	2,684	2,710	3,000	2,846	3,000	0	0%
19,500	20,639	21,568	23,000	22,511	23,000	0	0%
2,000	3,075	3,299	4,000	3,842	4,000	0	0%
500	336	775	1,000	775	1,000	0	0%
0	1,862	1,276	2,000	1,231	2,000	0	0%
500	500	500	500	500	500	0	0%
2,000	2,250	2,000	2,000	1,500	1,500	(500)	-25%
500	500	500	500	500	500	0	0%
1,000	1,430	1,500	1,500	1,500	1,500	0	0%
500	500	500	500	500	500	0	0%
0	0	0	0	500	500	500	500%
1,000	1,000	500	500	500	500	0	0%
1,000	1,000	1,500	1,500	2,500	2,500	1,000	67%
1,000	1,000	500	20,500	20,500	2,000	(18,500)	-90%
0	320	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
1,000	750	1,000	1,000	1,000	1,000	0	0%
500	250	500	500	500	500	0	0%
0	0	500	500	500	500	0	0%
1,000	1,000	1,000	1,000	1,500	1,500	500	50%
245,000	253,000	267,000	299,000	301,500	287,000	(12,000)	-4%

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TRANSFERS & CONTINGENCY

Council Adopted

Final Budget

TRANSFERS & CONTINGENCY

Net Change from Previous Budget:

8,662,500	960%

Significant Changes:

- Budget for design and construction of a new City Hall.

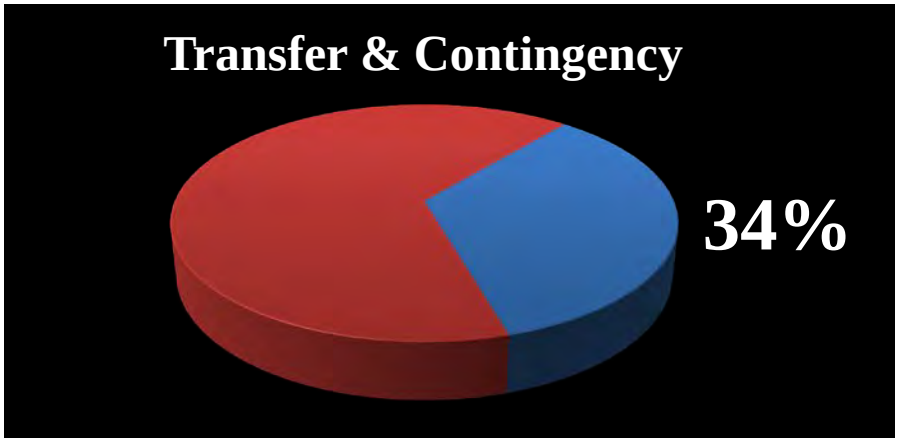
Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Building	***CITY HALL*** Design and construct a new City Hall at the northwest corner of Mountain View and El Mirage Road. This building will house the Administration, Finance, Development and Community Services, IT, and Human Resources Departments. A Council Chambers will also be included in the facility. The project will include the north half of the Mountain View Road, civic plaza, employee and public parking, Police Department's emergency access drive, and irrigation ditch relocation. The land required for the building and the Mountain View Road will be donated by the John F. Long Family	N	$7,600,000

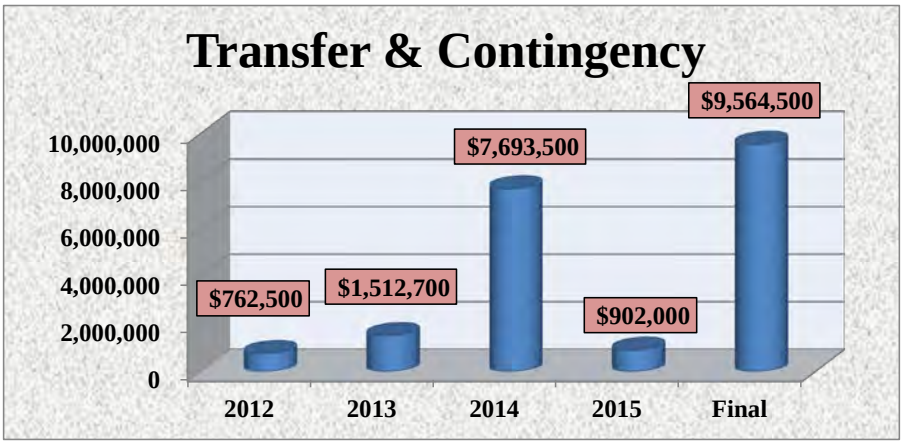
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Percent of General Fund



Total Department Budget



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

	DETAIL		**Actual**			
		FY 2016	**For the Fiscal Year ending June 30,**			**July - Dec**
Acct	Acct Description	**Final**	**2012**	**2013**	**2014**	**2015**
933	TRANSFER OUT - POLICE GRANTS	**0**	50,000	137,000	0	0
934	TRANSFER OUT - FIRE FUND	**0**	100,000	0	0	0
938	TRANSFER OUT - STREETS (HURF)	**553,000**	100,000	41,000	365,000	103,998
940	TRANSFER OUT - WATER FUND	**183,000**	172,500	211,500	3,195,000	87,498
941	TRANSFER OUT - CDBG	**0**	0	18,500	0	0
943	TRANSFER OUT - STREETS CIP	**430,000**	0	0	474,500	0
945	TRANSFER OUT - FUND 61	**0**	0	0	3,082,500	0
946	TRANSFER OUT - FUND 58	**0**	67,697	0	0	0
947	TRANSFER OUT - COURT FUND	**327,500**	117,500	227,850	375,000	109,500
948	TRANSFER OUT - DEBT SERVICE	**100,000**	0	175,000	100,000	49,998
668	CONSTRUCTION - CIP (CITY HALL)	**7,600,000**	0	0	0	0
730	COST OF ISSUANCE	**75,000**	0	0	0	0
750	INTEREST	**66,000**	0	0	0	0
773	TRUST/AGENCY FEES	**30,000**	0	0	0	0
920	RESERVE	**200,000**	30,897	29,008	1,084	5,254
	TOTALS	**9,564,500**	638,594	839,858	7,593,084	356,248

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
50,000	137,000	0	0	0	0	0	0%
100,000	0	0	0	0	0	0	0%
100,000	41,000	365,000	208,000	638,500	553,000	345,000	166%
172,500	211,500	3,195,000	175,000	183,000	183,000	8,000	5%
0	18,500	0	0	0	0	0	0%
0	0	525,500	0	430,000	430,000	430,000	430000%
0	0	3,000,000	0	0	0	0	0%
67,697	0	0	0	0	0	0	0%
117,500	227,850	375,000	219,000	324,500	327,500	108,500	50%
0	175,000	100,000	100,000	100,000	100,000	0	0%
0	0	0	0	7,400,000	7,600,000	7,600,000	7600000%
0	0	0	0	170,000	75,000	75,000	75000%
0	0	0	0	66,000	66,000	66,000	66000%
0	0	0	0	30,000	30,000	30,000	30000%
154,803	701,850	133,000	200,000	200,000	200,000	0	0%
762,500	1,512,700	7,693,500	902,000	9,542,000	9,564,500	8,662,500	960%

Transfers:

Transfer									
⬇ Out	➡ In	Gen. Fund	Court	Capital St.	Water	Sewer	HURF	Debt Servic	TOTAL
Gen. Fund			327,500	430,000	183,000		553,000	100,000	$ 1,593,500
CDBG Fund		3,500							3,500
Sewer Fund		810,000			771,000				1,581,000
Water Fund		1,291,500				1,020,000			2,311,500
Sanitation		297,500							297,500
Photo		594,500		594,500					1,189,000
HURF					183,000				183,000
TOTAL		$ 2,997,000	327,500	1,024,500	1,137,000	1,020,000	553,000	100,000	$ 7,159,000
Loans:									
Gen. Fund					2,125,000				$ 2,125,000

Includes Interest Payments from Water.

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.

WATER FUND

City of
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Arizona

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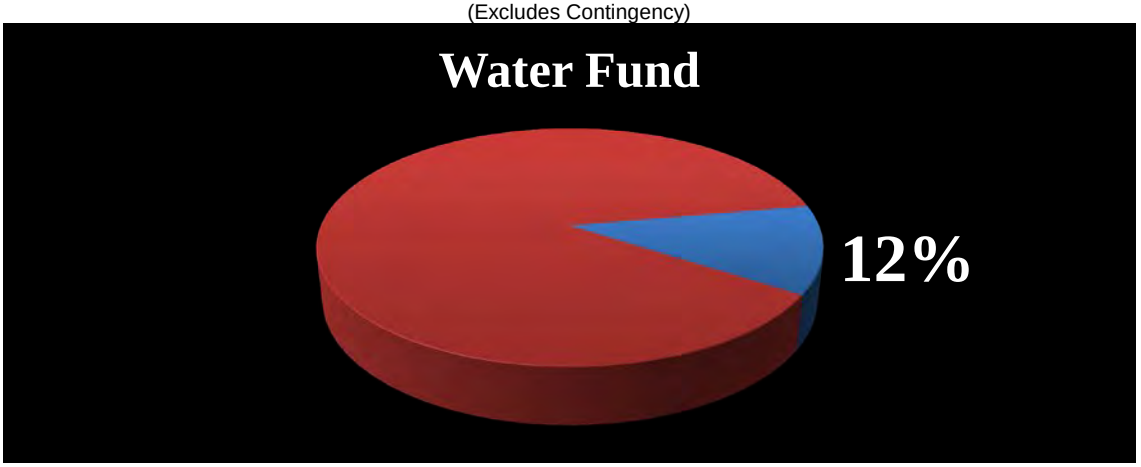
Council Adopted

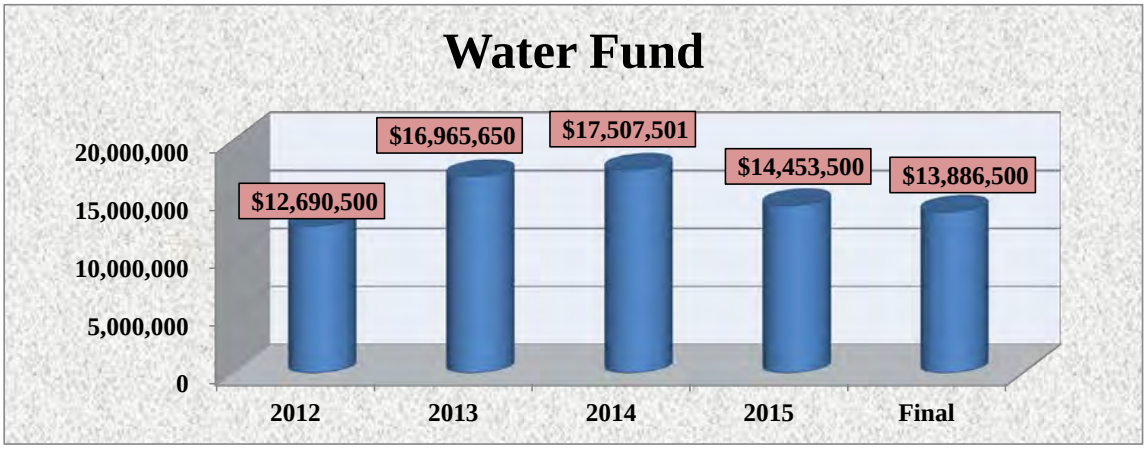
Final Budget

Percent of Citywide Expenditure Budget

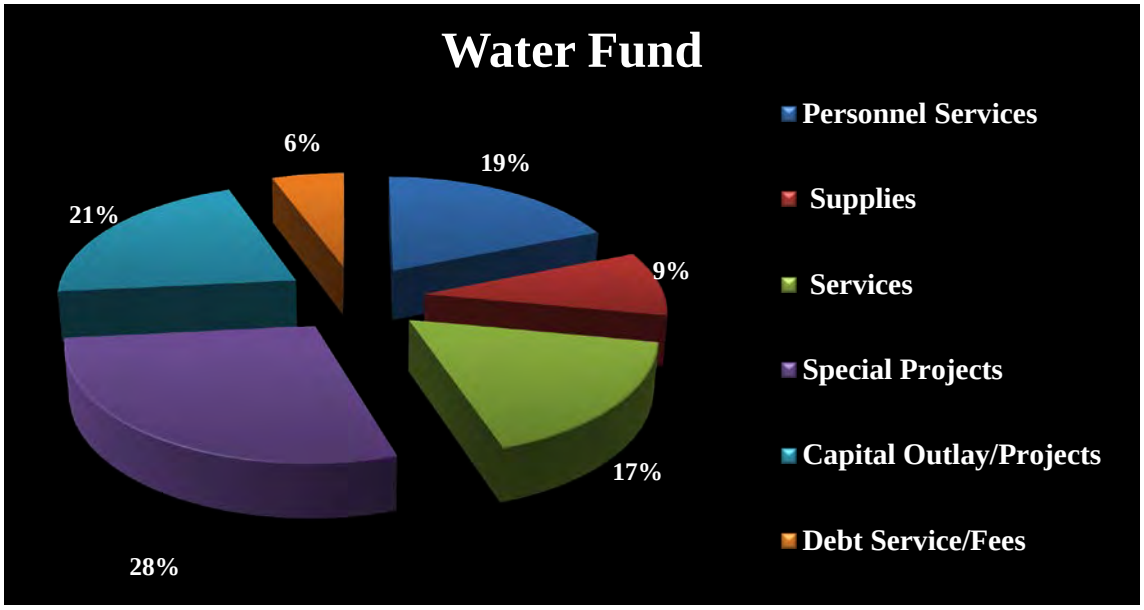
(Excludes Contingency)

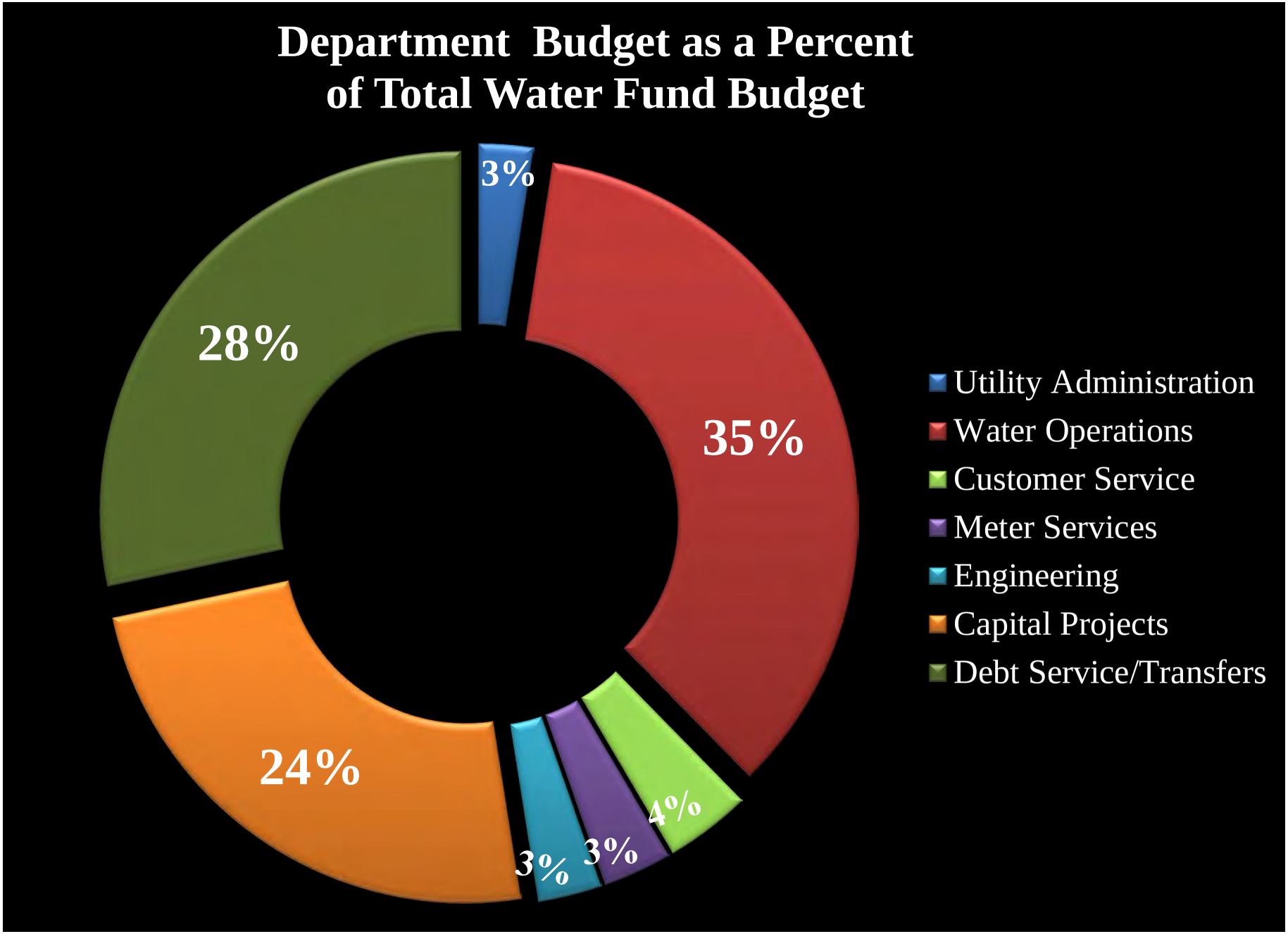


Total Fund Budget



FY 2016 Budgeted Expenditures




Department Budget as a Percent of Total Water Fund Budget
3%
35%
4%
3%
3%
24%
28%
Utility Administration
Water Operations
Customer Service
Meter Services
Engineering
Capital Projects
Debt Service/Transfers

Water Fund Summary
Summary of Revenues and Expenditures by Department

		Actual			
REVENUES	**FY 2016 Final**	**For the Fiscal Year ending June 30, 2012**	**2013**	**2014**	**July - Dec 2015**
Charges for Services	**8,495,000**	6,781,091	7,773,345	8,531,784	4,250,872
Fines and Forfeitures	**180,000**	174,539	194,864	222,274	109,115
Miscellaneous	**5,000**	333,921	394,291	513,815	8,257
Water Fund Revenues before Transfers	**8,680,000**	7,289,551	8,362,500	9,267,873	4,368,244
Lease/Bond Proceeds	**2,009,000**	0	0	0	0
Transfers In	**1,137,000**	172,500	211,500	3,945,000	571,248
Total Water Fund Revenues	**11,826,000**	7,462,051	8,574,000	13,212,873	4,939,492
EXPENDITURES					
Utility Administration	**339,500**	437,004	345,690	269,722	137,046
Water Operations	**4,893,500**	3,492,566	2,241,720	2,885,658	3,168,785
Customer Service	**536,000**	473,177	481,277	512,283	253,685
Meter Services	**430,500**	103,448	115,932	3,209,938	72,257
Engineering	**399,000**	395,321	355,511	434,276	167,947
Capital Projects	**3,353,500**	2,243,091	1,433,428	1,523,327	730,112
Debt Service/Fees	**504,000**	429,577	396,229	426,134	0
Water Fund Expenditures before Transfers/Bond Principal	**10,456,000**	7,574,184	5,369,787	9,261,338	4,529,832
Transfers Out	**2,311,500**	1,857,500	1,236,500	2,115,000	1,135,002
Bond Principal	**1,119,000**	0	0	0	0
Total Water Fund Expenditures	**13,886,500**	9,431,684	6,606,287	11,376,338	5,664,834
Net Revenue over Expenditures	**(2,060,500)**	(1,969,633)	1,967,713	1,836,535	(725,342)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
6,850,000	8,220,000	8,755,000	8,270,000	8,495,000	8,495,000	225,000	3%
135,000	180,000	180,000	180,000	180,000	180,000	0	0%
0	500,000	0	10,000	5,000	5,000	(5,000)	-50%
6,985,000	8,900,000	8,935,000	8,460,000	8,680,000	8,680,000	220,000	3%
0	6,600,000	4,550,000	1,537,500	380,000	2,009,000	471,500	31%
0	211,500	3,945,000	1,142,500	1,137,000	1,137,000	(5,500)	0%
6,985,000	15,711,500	17,430,000	11,140,000	10,197,000	11,826,000	686,000	6%
446,000	358,700	290,500	316,500	334,500	339,500	23,000	7%
4,062,000	2,955,750	6,195,500	6,355,000	4,880,000	4,893,500	(1,461,500)	-23%
460,500	495,001	483,000	519,500	532,000	536,000	16,500	3%
390,500	4,652,999	3,809,501	700,000	380,000	430,500	(269,500)	-39%
273,500	502,700	493,500	391,500	395,000	399,000	7,500	2%
4,257,500	4,650,000	2,834,000	2,309,500	1,775,000	3,353,500	1,044,000	45%
672,500	1,080,500	535,500	504,000	504,000	504,000	0	0%
10,562,500	14,695,650	14,641,501	11,096,000	8,800,500	10,456,000	(640,000)	-6%
1,857,500	1,236,500	2,115,000	2,270,000	2,311,500	2,311,500	41,500	2%
270,500	1,033,500	751,000	1,087,500	1,119,000	1,119,000	31,500	3%
12,690,500	16,965,650	17,507,501	14,453,500	12,231,000	13,886,500	(567,000)	-4%
(5,705,500)	(1,254,150)	(77,501)	(3,313,500)	(2,034,000)	(2,060,500)	1,253,000	-38%

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

SUMMARY OF REVENUES		Actual			
	FY 2016	**For the Fiscal Year ending June 30,**			**July - Dec**
Category Description	**Final**	**2012**	**2013**	**2014**	**2015**
Charges for Services	**8,495,000**	6,781,091	7,773,345	8,531,784	4,250,872
Fines and Forfeitures	**180,000**	174,539	194,864	222,274	109,115
Miscellaneous	**5,000**	333,921	394,291	513,815	8,257
Bond Proceeds	**2,009,000**	0	0	0	0
Transfers In	**1,137,000**	172,500	211,500	3,945,000	571,248
TOTAL	**11,826,000**	7,462,051	8,574,000	13,212,873	4,939,492

		Actual			
	FY 2016	**For the Fiscal Year ending June 30,**			**July - Dec**
	Final	**2012**	**2013**	**2014**	**2015**
100 WATER SERVICE CHARGES	**7,800,000**	6,404,499	7,073,330	7,806,881	3,902,684
130 WATER RECHARGE FEE	**320,000**	0	306,386	318,137	151,274
140 TURN OFF/ON FEES	**250,000**	267,578	262,274	271,783	131,271
145 DOOR NOTICE FEES	**0**	4	814	775	200
150 NEW WATER ACCOUNTS	**80,000**	84,974	92,345	83,920	39,983
170 LATE FEE	**180,000**	174,535	194,050	221,499	108,915
200 IRRIGATION WATER	**25,000**	16,900	18,282	22,661	12,310
400 NEW METERS	**20,000**	7,140	20,728	28,402	13,350
552 GRANTS	**0**	0	0	0	0
842 INTEREST REVENUE	**5,000**	5,548	6,195	6,634	1,659
850 CONTRIBUTIONS	**0**	328,582	365,591	500,000	0
940 CASH OVER/SHORT ACCOUNT	**0**	(209)	436	311	66
755 RECOVERY FROM PRIOR YEAR	**0**	0	22,069	6,870	6,532
501 BOND PROCEEDS	**2,009,000**	0	0	0	0
970 TRANSFER IN	**1,137,000**	172,500	211,500	3,945,000	571,248
TOTALS	**11,826,000**	7,462,051	8,574,000	13,212,873	4,939,492

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
6,850,000	8,220,000	8,755,000	8,270,000	8,495,000	8,495,000	225,000	3%
135,000	180,000	180,000	180,000	180,000	180,000	0	0%
0	500,000	0	10,000	5,000	5,000	(5,000)	-50%
0	6,600,000	4,550,000	1,537,500	380,000	2,009,000	471,500	31%
0	211,500	3,945,000	1,142,500	1,137,000	1,137,000	(5,500)	0%
6,985,000	15,711,500	17,430,000	11,140,000	10,197,000	11,826,000	686,000	6%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
6,710,000	7,800,000	8,085,000	7,550,000	7,800,000	7,800,000	250,000	3%
0	0	310,000	350,000	320,000	320,000	(30,000)	-9%
80,000	300,000	250,000	250,000	250,000	250,000	0	0%
0	0	0	0	0	0	0	0%
30,000	80,000	80,000	80,000	80,000	80,000	0	0%
135,000	180,000	180,000	180,000	180,000	180,000	0	0%
10,000	30,000	20,000	20,000	25,000	25,000	5,000	25%
20,000	10,000	10,000	20,000	20,000	20,000	0	0%
0	500,000	0	0	0	0	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%
0	0	0	5,000	0	0	(5,000)	0
0	6,600,000	4,550,000	1,537,500	380,000	2,009,000	471,500	31%
0	211,500	3,945,000	1,142,500	1,137,000	1,137,000	(5,500)	0%
6,985,000	15,711,500	17,430,000	11,140,000	10,197,000	11,826,000	686,000	6%

City of
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UTILITIES ADMINISTRATION

City of
EL MIRAGE
Arizona

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Council Adopted

Final Budget

UTILITIES ADMINISTRATION

Net Change from Previous Budget:

23,000	7%

Significant Changes:

- There were no significant changes to operations.

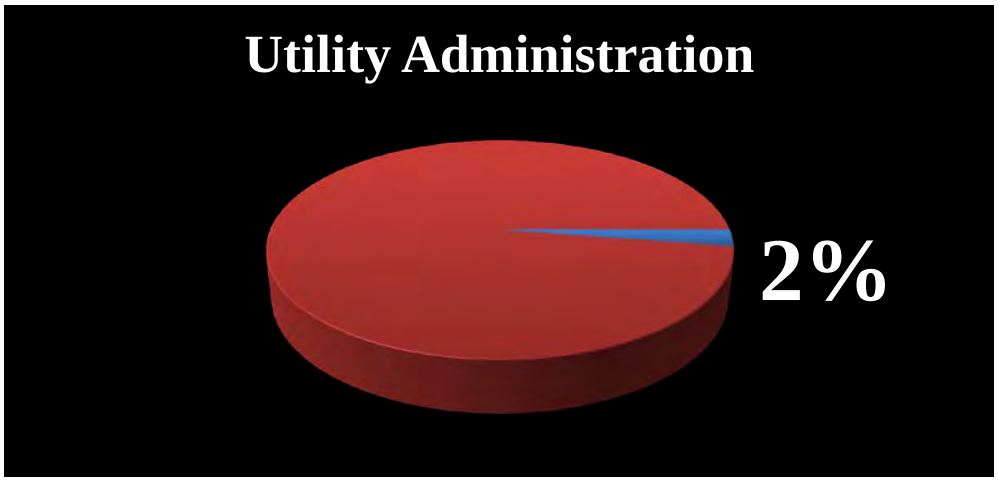
Capital Items:

- No capital was requested this year for this department.

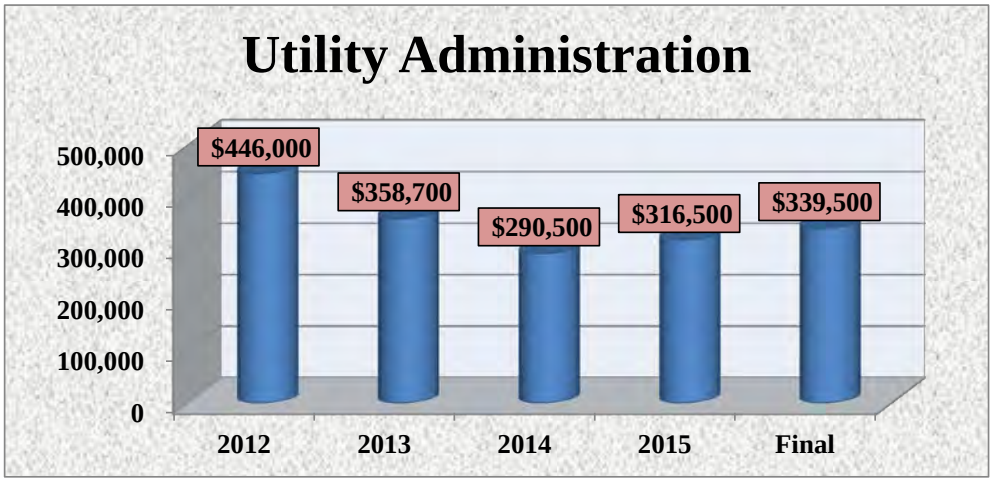
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	4	3	2	2	2
Filled	4	3	2	2	0

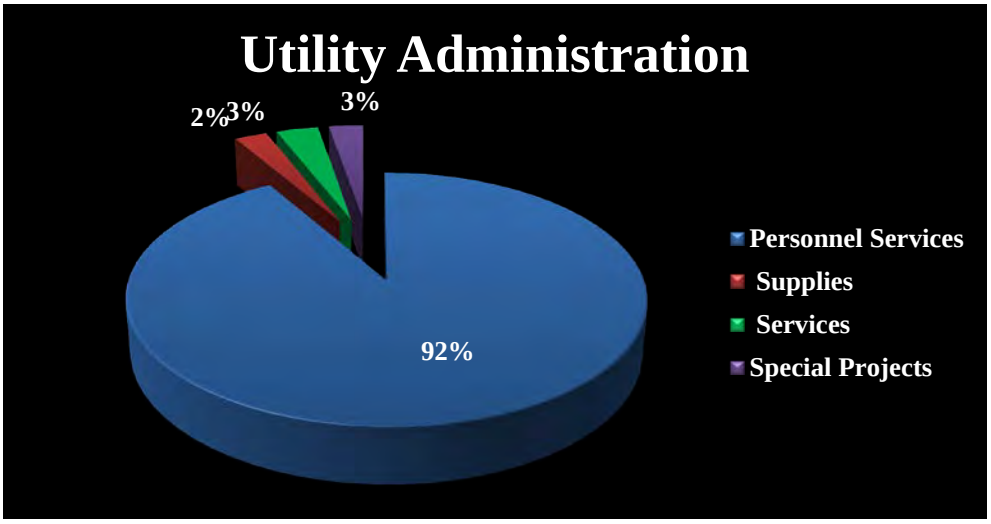
Percent of Water Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**311,000**	383,663	332,234	266,928	135,251
200	**Supplies**	**8,500**	21,741	10,971	972	899
300	**Services**	**11,000**	0	285	1,822	896
400	**Special Projects**	**9,000**	31,600	2,200	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
	TOTAL	**339,500**	437,004	345,690	269,722	137,046

DETAIL

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**235,000**	290,238	254,439	207,678	104,420
111	OVERTIME	**0**	61	20	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	**24,000**	38,772	27,896	16,719	10,159
130	SOCIAL SECURITY CONTRIBUTION	**14,000**	16,833	15,226	12,591	6,293
131	MEDICARE CONTRIBUTION	**4,000**	3,937	3,561	2,945	1,472
132	ASRS CONTRIBUTION	**27,000**	31,222	28,373	23,969	12,113
140	COMPENSATION INSURANCE	**4,000**	1,510	2,024	2,613	794
141	UNEMPLOYMENT INSURANCE	**1,000**	1,090	675	413	0
142	AZ JOB TRAINING TAX	**2,000**	0	20	0	0
230	OFFICE SUPPLIES	**8,500**	21,741	10,971	972	899
351	CONFERENCE, SEMINAR & TRAINING	**9,500**	0	195	1,032	661
370	DUES-MEMBERSHIPS-FEES	**1,500**	0	90	790	235
436	RATE STUDY	**9,000**	31,600	2,200	0	0
	TOTALS	**339,500**	437,004	345,690	269,722	137,046

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
420,000	330,000	262,000	288,000	306,000	311,000	23,000	8%
21,000	19,700	18,000	17,500	11,500	8,500	(9,000)	-51%
0	0	1,500	2,000	8,000	11,000	9,000	450%
5,000	9,000	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%
446,000	358,700	290,500	316,500	334,500	339,500	23,000	7%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
321,000	249,839	202,114	220,000	234,139	235,000	15,000	7%
0	0	0	0	0	0	0	0%
37,000	28,245	17,193	18,000	23,030	24,000	6,000	33%
19,000	15,490	12,459	13,000	13,399	14,000	1,000	8%
5,000	3,623	2,931	4,000	3,395	4,000	0	0%
34,500	27,857	23,324	26,000	26,856	27,000	1,000	4%
3,000	2,523	2,747	4,000	3,511	4,000	0	0%
500	336	517	1,000	517	1,000	0	0%
0	2,087	715	2,000	1,153	2,000	0	0%
21,000	19,700	18,000	17,500	11,500	8,500	(9,000)	-51%
0	0	0	500	6,500	9,500	9,000	1800%
0	0	1,500	1,500	1,500	1,500	0	0%
5,000	9,000	9,000	9,000	9,000	9,000	0	0%
446,000	358,700	290,500	316,500	334,500	339,500	23,000	7%

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WATER OPERATIONS

City of
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Arizona

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Council Adopted

Final Budget

WATER OPERATIONS

Net Change from Previous Budget:

(1,461,500)	-23%

Significant Changes:

Decrease of $1,361,000 in Assured Water Supply is a result of prior year purchases of water credits.

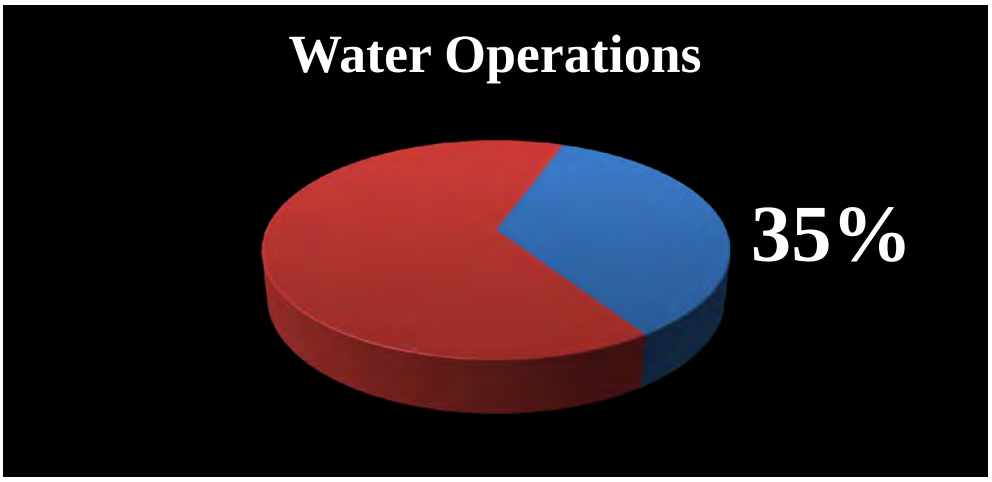
Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Vehicles	***WATER VEHICLE REPLACEMENT*** The vehicle being replaced is a 2001 Ford Sport Trac (# 8258) with 73,000 miles. This vehicle was seized by the PD years ago and passed on to PW. Although the mileage doesn't seem high, the accuracy is unknown. This vehicle has become unreliable and is difficult to use due to the excessive wear. The vehicle will be replaced with a similar 4 door pickup.	R	$25,000
Improvements	***DISTRIBUTION SYSTEM VALVE PROGRAM*** Water Division's mission is to provide safe and reliable potable water to its customers through a well maintained infrastructure system. These funds are to assist in the replacement of inoperable water valves as the City performs valve maintenance. Fully functioning valves help to limit the number of service disruptions, water system isolation during main breaks and maintenance, and preserve public health and safety.	N	$25,000

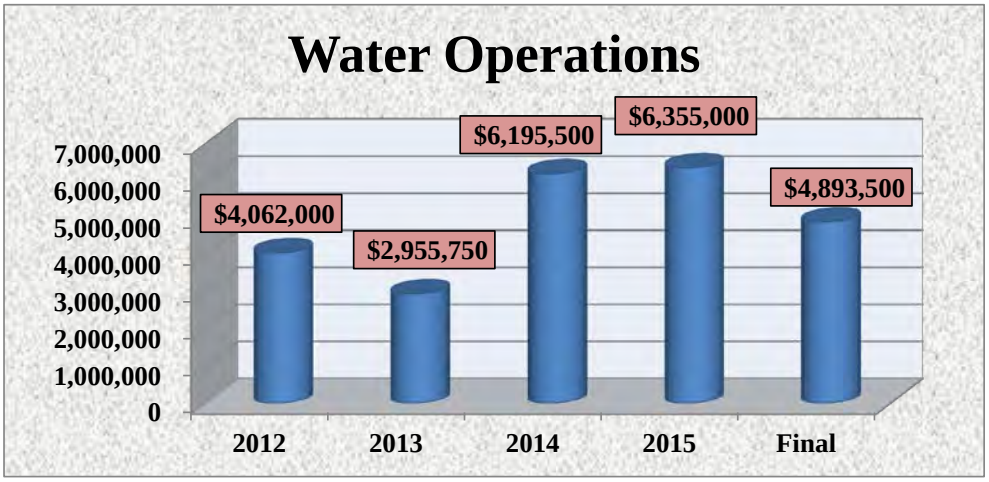
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	9	8	9	10.7	10.7
Filled	9	8	8	8	

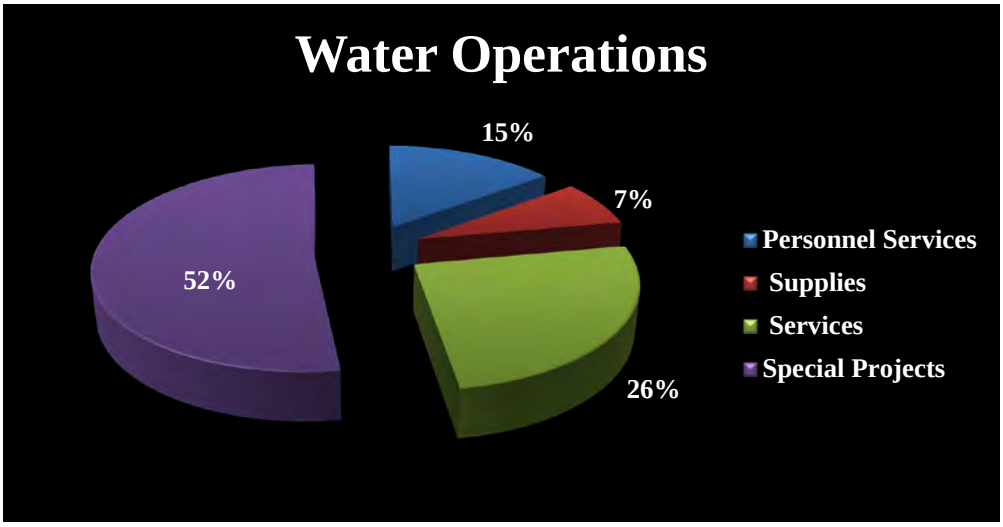
Percent of Water Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**724,500**	520,863	543,874	552,260	260,134
200	**Supplies**	**359,000**	239,954	277,505	280,323	77,952
300	**Services**	**1,251,000**	966,281	981,111	1,043,888	633,893
400	**Special Projects**	**2,534,000**	1,765,468	439,230	995,033	2,196,806
600	**Capital Outlay/Projects**	**25,000**	0	0	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**4,893,500**	3,492,566	2,241,720	2,871,504	3,168,785

DETAIL

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**500,000**	364,976	368,209	351,511	170,087
111	OVERTIME	**6,000**	5,298	14,204	22,201	9,104
117	COMPTIME	**0**	2,319	2,779	4,129	2,534
120	HEALTH-LIFE-DENTAL INSURANCE	**96,000**	73,502	74,822	69,910	37,922
123	CALL BACK PAY	**7,500**	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTION	**32,000**	21,021	22,398	22,524	11,218
131	MEDICARE CONTRIBUTION	**8,000**	4,916	5,238	5,268	2,624
132	ASRS CONTRIBUTION	**56,000**	38,604	42,209	42,926	22,158
140	WORKERS COMPENSATION	**26,000**	9,140	11,899	18,828	4,487
141	UNEMPLOYMENT INSURANCE	**3,000**	2,511	2,074	1,859	0
142	AZ JOB TRAINING TAX	**5,000**	0	42	0	0
198	WORKERS COMP REIMBURSEMENT	**0**	(1,424)	0	(456)	0
199	LABOR DISTRIBUTION	**(15,000)**	0	0	13,560	0
210	SMALL TOOLS/EQUIP/PARTS	**5,000**	4,890	4,962	7,509	4,237
211	FUEL AND LUBRICANTS	**23,500**	31,947	33,812	31,414	8,721
213	SAFETY EQUIPMENT/SUPPLIES	**5,500**	3,344	3,592	4,985	1,880
220	METERS/PARTS/CALIBRATION	**10,000**	0	0	0	273
221	PIPES AND FITTINGS	**78,000**	37,210	45,932	68,649	37,934
222	CHEMICAL EXPENSE	**18,500**	10,935	10,788	13,035	5,715
225	ASPHALT/COAL MATERIAL	**6,000**	2,063	4,020	6,631	3,353
226	FIRE HYDRANTS/PARTS	**20,000**	8,172	9,521	9,316	290
230	OFFICE SUPPLIES	**1,500**	162	101	1,095	460
232	COMPUTER/PRINTER SUPPLIES	**500**	248	0	0	0
233	UNIFORMS	**2,000**	1,727	1,260	454	0
237	EQUIPMENT/FURNITURE PURCHASE	**1,500**	2,381	8,827	0	1,578
249	OPERATING MATERIAL & SUPPLIES	**1,000**	512	1,903	996	0
250	BUILDING MAINTENANCE/REPAIR	**500**	55	0	425	112
251	COMPUTER/PRINTER MAINTENANCE	**500**	0	259	0	0
253	VEHICLE MAINTENANCE/REPAIR	**25,500**	13,984	11,431	28,014	10,777
255	WELL SITE MAINT/REPAIRS	**157,000**	122,179	140,739	107,800	1,955
269	OTHER MAINTENANCE/REPAIRS	**2,500**	145	358	0	667
311	PROFESSIONAL SERVICES	**26,000**	10,088	54,902	14,392	2,649
312	LEGAL SERVICES	**10,000**	945	0	0	0
313	CONTRACTED SERVICES	**112,500**	111,034	89,435	83,146	39,779
314	LIABILITY INSURANCE	**187,000**	149,602	157,224	165,909	83,317
320	MEDICAL/DRUG EXAMS & TESTING	**0**	0	0	0	0
325	TECH/SOFTWARE SUPPORT	**15,500**	13,597	8,668	7,154	6,559
326	LICENSE AND PERMITS	**12,000**	9,370	12,940	12,580	4,750
328	EQUIPMENT RENT/LEASES	**7,000**	296	1,389	3,510	2,098
333	SAMPLING/TESTING	**35,000**	12,158	25,232	27,079	16,613
340	ANNUAL WATER FEES	**60,000**	60,649	0	41,099	0
351	CONFERENCE, SEMINAR & TRAINING	**3,500**	142	2,229	1,760	87
360	PRINTING COST	**1,000**	2,473	0	567	0
362	MAILING COST	**1,000**	25	73	45	0
370	DUES-MEMBERSHIPS-FEES	**8,000**	4,638	5,192	5,466	3,954
376	LATE FEES/INTEREST CHARGES	**0**	0	10	2,989	505
377	MISCELLANEOUS EXPENSES	**0**	3,627	2	104	0
381	CELL PHONE/PAGER EXPENSE	**9,500**	4,956	7,301	8,023	2,533
385	BUILDING WATER SERVICE	**56,000**	21,105	44,227	42,546	17,726
386	LANDSCAPING/IRRIGATION	**280,500**	177,503	201,790	255,803	277,898
387	WELL SITE ELECTRICITY	**426,500**	384,073	370,497	371,716	175,425
418	SPECIAL PROJECTS	**0**	0	56,447	115,602	0
482	ASSURED WATER SUPPLY	**2,534,000**	1,765,468	382,783	879,431	2,196,806
617	EQUIPMENT PURCHASE	**0**	0	0	0	0
650	VEHICLE PURCHASE	**25,000**	0	0	0	0
	TOTALS	**4,893,500**	3,492,566	2,241,720	2,871,504	3,168,785

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
640,000	547,000	639,000	747,500	721,000	724,500	(23,000)	-3%
325,500	333,250	334,000	366,000	359,000	359,000	(7,000)	-2%
1,271,500	1,230,500	1,277,500	1,251,500	1,242,000	1,251,000	(500)	0%
1,825,000	800,000	3,895,000	3,895,000	2,533,000	2,534,000	(1,361,000)	-35%
0	45,000	50,000	95,000	25,000	25,000	(70,000)	-74%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
4,062,000	2,955,750	6,195,500	6,355,000	4,880,000	4,893,500	(1,461,500)	-23%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
457,500	382,206	446,577	518,000	499,296	500,000	(18,000)	-3%
0	5,000	6,000	6,000	6,000	6,000	0	0%
0	0	0	0	0	0	0	0%
83,000	82,676	88,731	96,000	95,813	96,000	0	0%
0	0	0	7,500	7,500	7,500	0	0%
28,500	23,697	27,688	33,000	31,793	32,000	(1,000)	-3%
7,000	5,542	6,475	8,000	7,436	8,000	0	0%
49,500	42,616	51,535	60,000	55,937	56,000	(4,000)	-7%
13,500	16,311	20,218	26,000	25,064	26,000	0	0%
1,000	896	2,584	3,000	2,842	3,000	0	0%
0	3,056	4,192	5,000	4,319	5,000	0	0%
0	0	0	0	0	0	0	0%
0	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	0	0%
4,000	4,000	4,000	4,000	5,000	5,000	1,000	25%
26,000	32,000	30,000	36,000	23,500	23,500	(12,500)	-35%
4,500	4,500	4,000	4,500	5,500	5,500	1,000	22%
0	0	0	10,000	10,000	10,000	0	0%
40,000	40,000	40,000	58,000	78,000	78,000	20,000	34%
25,000	29,950	34,000	18,500	18,500	18,500	0	0%
4,000	2,000	2,500	5,000	6,000	6,000	1,000	20%
6,500	8,000	8,000	20,000	20,000	20,000	0	0%
2,000	2,000	2,000	1,500	1,500	1,500	0	0%
500	500	500	500	500	500	0	0%
2,000	1,500	2,000	2,000	2,000	2,000	0	0%
5,000	5,000	4,000	1,500	1,500	1,500	0	0%
2,500	1,000	1,000	1,000	1,000	1,000	0	0%
1,500	1,500	1,500	0	500	500	500	500%
500	500	500	500	500	500	0	0%
17,000	22,500	22,500	25,500	25,500	25,500	0	0%
184,500	175,800	175,000	175,000	157,000	157,000	(18,000)	-10%
0	2,500	2,500	2,500	2,500	2,500	0	0%
30,000	27,000	27,000	27,000	26,000	26,000	(1,000)	-4%
20,000	11,500	10,000	10,000	10,000	10,000	0	0%
115,000	112,500	112,500	112,500	112,500	112,500	0	0%
180,000	178,000	178,000	178,000	178,000	187,000	9,000	5%
0	1,000	3,000	0	0	0	0	0%
19,000	15,500	15,500	15,500	15,500	15,500	0	0%
14,000	17,100	16,500	14,000	12,000	12,000	(2,000)	-14%
5,000	5,000	5,000	3,000	7,000	7,000	4,000	133%
31,000	56,300	40,000	40,000	35,000	35,000	(5,000)	-13%
65,000	0	48,000	62,500	60,000	60,000	(2,500)	-4%
2,500	2,500	2,500	2,500	3,500	3,500	1,000	40%
3,500	3,100	3,500	1,500	1,000	1,000	(500)	-33%
4,000	4,000	3,000	1,000	1,000	1,000	0	0%
5,500	6,200	8,000	8,000	8,000	8,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
5,000	5,000	8,000	9,000	9,500	9,500	500	6%
60,000	48,800	60,000	60,000	56,000	56,000	(4,000)	-7%
277,000	280,250	280,500	280,500	280,500	280,500	0	0%
435,000	456,750	456,500	426,500	426,500	426,500	0	0%
0	0	0	0	0	0	0	0%
1,825,000	800,000	3,895,000	3,895,000	2,533,000	2,534,000	(1,361,000)	-35%
0	45,000	50,000	0	0	0	0	0%
0	0	0	95,000	25,000	25,000	(70,000)	-74%
4,062,000	2,955,750	6,195,500	6,355,000	4,880,000	4,893,500	(1,461,500)	-23%

City of
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CUSTOMER SERVICE

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

CUSTOMER SERVICE

Net Change from Previous Budget:

16,500	3%

Significant Changes:

- Increased personnel by 0.9 FTEs.

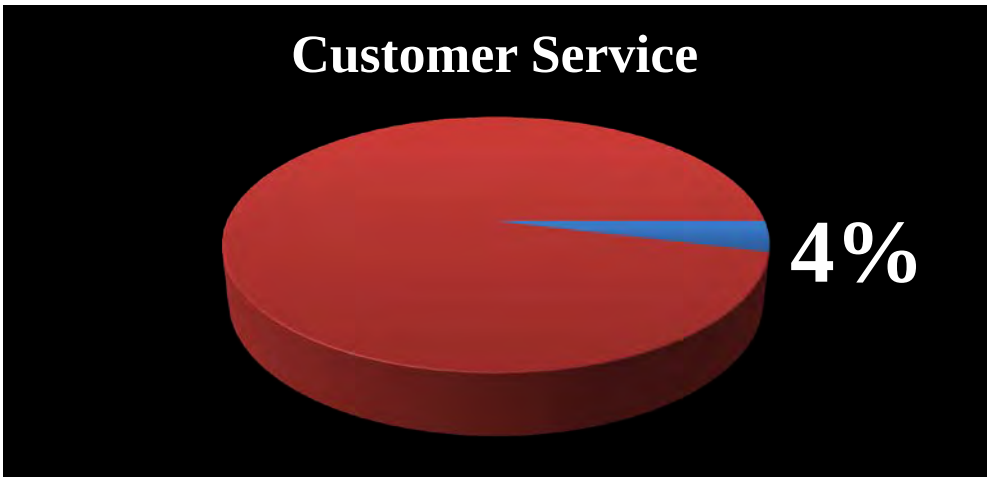
Capital Items:

- No capital was requested this year for this department.

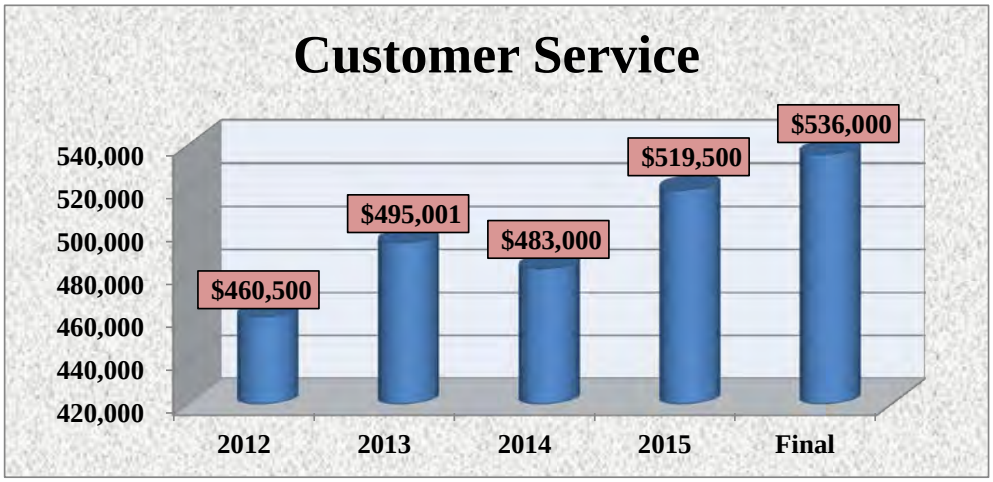
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	4	4.5	4.5	4.5	5.4
Filled	4	4.5	5.5	3.5	

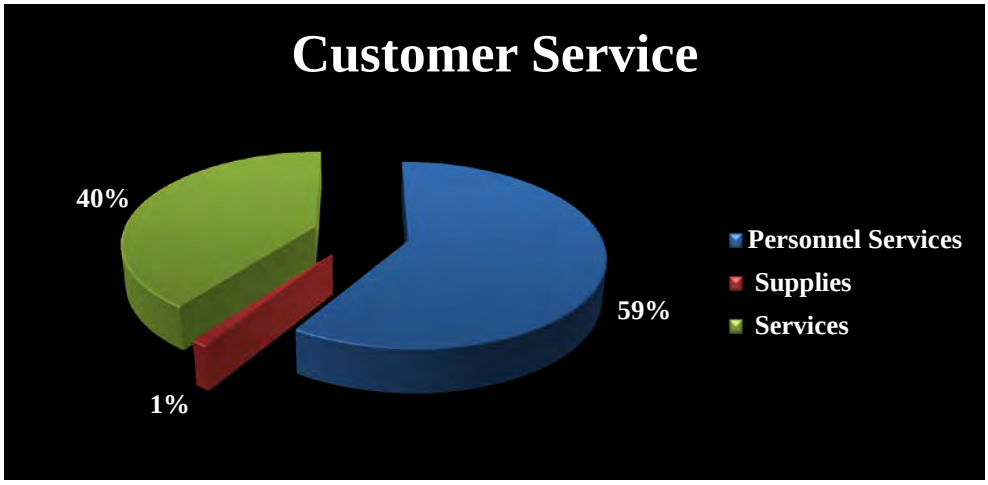
Percent of Water Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**316,000**	296,160	289,897	300,254	133,545
200	**Supplies**	**6,500**	8,074	7,328	8,618	3,623
300	**Services**	**213,500**	168,943	184,052	203,411	116,517
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
	TOTAL	**536,000**	473,177	481,277	512,283	253,685

DETAIL

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**236,000**	217,021	217,199	221,060	99,239
111	OVERTIME	**0**	264	553	1,155	739
117	COMPTIME	**0**	350	1,015	2,860	1,203
120	HEALTH-LIFE-DENTAL INSURANCE	**30,000**	39,451	32,747	33,217	14,648
130	SOCIAL SECURITY CONTRIBUTION	**15,000**	12,564	12,798	13,233	6,029
131	MEDICARE CONTRIBUTION	**4,000**	2,938	2,993	3,095	1,410
132	ASRS CONTRIBUTION	**22,000**	21,402	20,768	23,431	9,645
140	WORKERS COMPENSATION	**1,000**	391	476	808	169
141	UNEMPLOYMENT INSURANCE	**3,000**	1,779	1,329	1,395	463
142	AZ JOB TRAINING TAX	**5,000**	0	19	0	0
230	OFFICE SUPPLIES	**1,500**	1,873	1,422	1,411	1,542
232	COMPUTER/PRINTER SUPPLIES	**1,500**	1,842	1,418	713	692
233	UNIFORMS	**0**	832	0	0	0
237	EQUIPMENT PURCHASE	**0**	0	0	4,082	470
249	OPERATING MATERIAL & SUPPLIES	**500**	889	953	289	33
266	POSTAGE EQUIP RENTAL FEES	**2,500**	2,378	2,159	2,065	886
269	OTHER MAINTENANCE/REPAIRS	**500**	260	1,376	58	0
313	CONTRACTED SERVICES	**50,000**	45,694	41,987	55,486	21,816
325	TECH/SOFTWARE SUPPORT	**19,000**	8,621	7,330	7,670	8,408
331	TELECHECK SERVICES	**0**	0	0	0	0
338	ARMORED CAR SERVICES	**7,500**	5,314	5,485	5,587	2,539
343	STORAGE FACILITY RENTAL	**0**	1,624	812	0	0
351	CONFERENCE,SEMINAR & TRAINING	**0**	107	1,200	0	575
353	TUITION REIMBURSEMENT	**0**	0	0	2,000	0
360	PRINTING COST	**3,000**	3,359	2,625	3,004	0
362	MAILING COST	**2,000**	1,280	1,512	1,197	725
363	MAILING COST-UTILITY BILLING	**58,000**	50,094	46,450	57,464	50,000
372	BANK CHARGES/MERCHANT SVC CHGS	**55,000**	39,319	49,989	56,915	26,364
373	BANK CHARGES/LOCKBOX	**19,000**	11,928	13,283	12,983	5,852
377	MISCELLANEOUS EXPENSES	**0**	0	11,313	0	0
381	CELL PHONE/PAGER EXPENSE	**0**	1,603	2,066	1,105	238
395	COLLECTION SERVICES	**0**	0	0	0	0
	TOTALS	**536,000**	473,177	481,277	512,283	253,685

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
274,500	304,001	287,000	300,000	312,000	316,000	16,000	5%
9,000	7,400	6,500	6,500	6,500	6,500	0	0%
177,000	183,600	189,500	213,000	213,500	213,500	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	0	0	0	0	0	0	0%
460,500	495,001	483,000	519,500	532,000	536,000	16,500	3%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
200,500	219,969	213,786	216,000	235,444	236,000	20,000	9%
0	1,000	2,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
36,000	38,728	28,044	36,000	29,554	30,000	(6,000)	-17%
12,500	13,638	13,255	14,000	14,597	15,000	1,000	7%
3,000	3,190	3,100	4,000	3,414	4,000	0	0%
21,500	22,781	22,431	24,000	21,978	22,000	(2,000)	-8%
500	524	548	1,000	669	1,000	0	0%
500	560	1,292	2,000	2,067	3,000	1,000	50%
0	3,611	2,544	3,000	4,276	5,000	2,000	67%
2,000	1,500	1,500	1,500	1,500	1,500	0	0%
2,000	1,500	1,000	1,000	1,500	1,500	500	50%
1,000	400	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,000	1,000	1,000	1,000	500	500	(500)	-50%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
500	500	500	500	500	500	0	0%
35,000	40,000	45,000	50,000	50,000	50,000	0	0%
9,000	9,000	9,000	19,000	19,000	19,000	0	0%
0	0	0	0	0	0	0	0%
5,000	5,500	6,000	7,500	7,500	7,500	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%
7,000	3,000	3,000	3,000	3,000	3,000	0	0%
2,000	1,100	1,500	1,500	2,000	2,000	500	33%
50,000	53,000	53,000	58,000	58,000	58,000	0	0%
52,000	55,000	55,000	55,000	55,000	55,000	0	0%
14,000	14,000	14,000	19,000	19,000	19,000	0	0%
0	0	0	0	0	0	0	0%
2,000	2,000	2,000	0	0	0	0	0%
1,000	1,000	1,000	0	0	0	0	0%
460,500	495,001	483,000	519,500	532,000	536,000	16,500	3%

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METER SERVICES

City of
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Arizona

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Council Adopted

Final Budget

METER SERVICES

Net Change from Previous Budget:

(269,500)	-39%

Significant Changes

- The $430,500 carried forward from FY15 to complete Citywide Meter Replacement program.
- Other than the Citywide Meter Replacement program, this department was closed out to other Water departments.

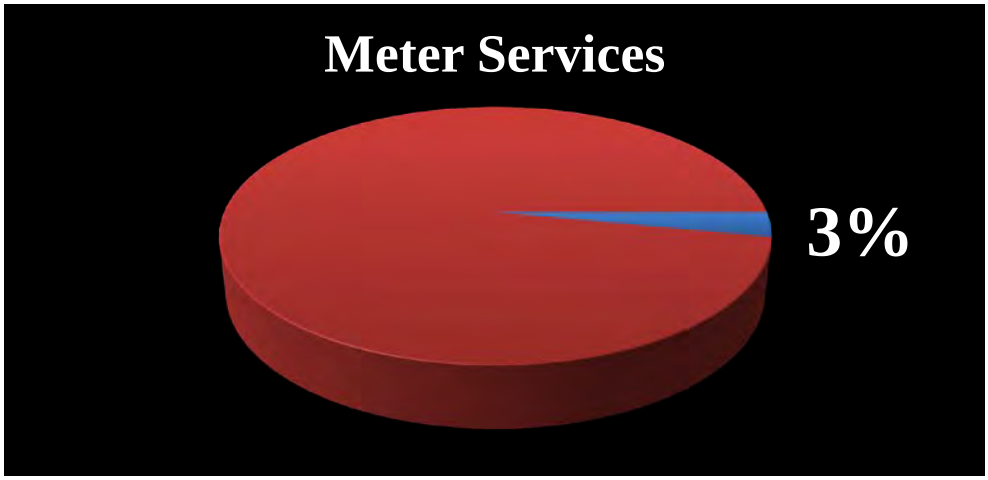
Capital Items

- No capital was requested this year for this department.

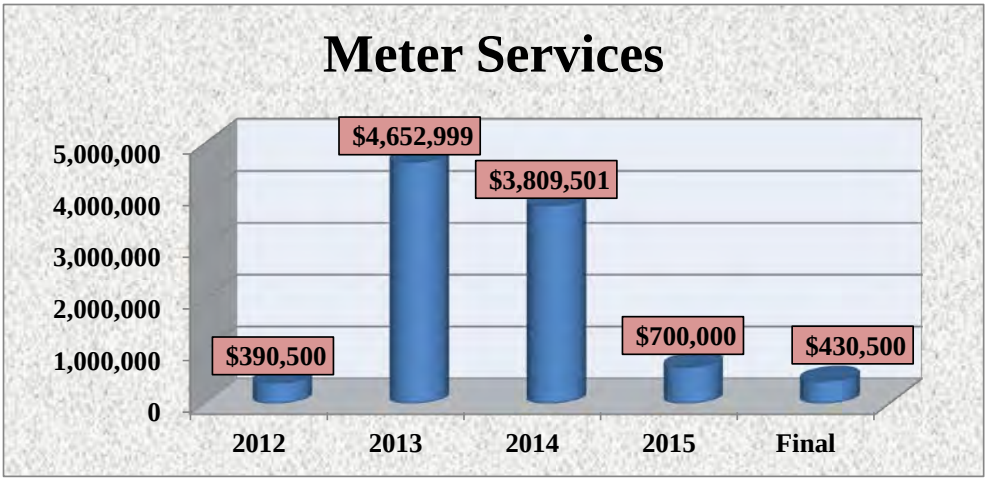
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	2	2	2	0	0
Filled	2	2	1	0	

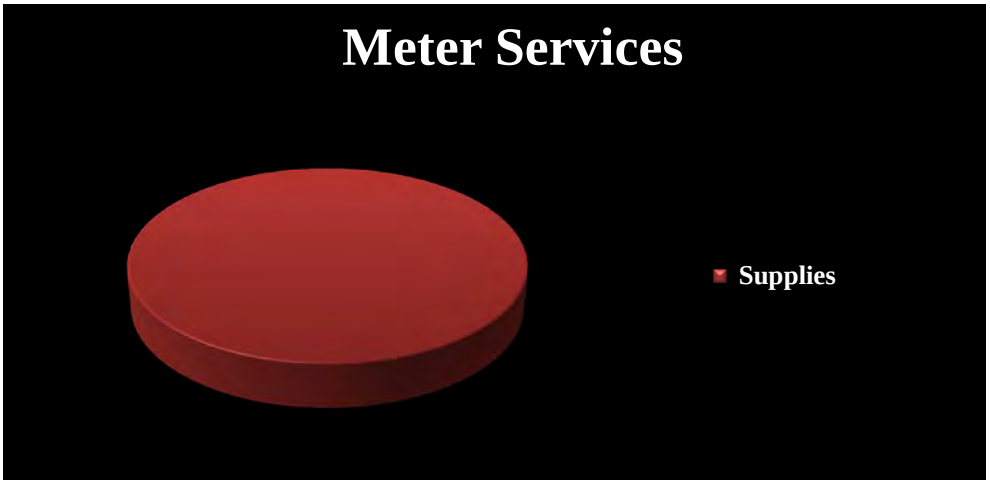
Percent of Water Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**0**	80,571	86,894	61,280	0
200	**Supplies**	**430,500**	22,754	22,549	3,148,571	72,257
300	**Services**	**0**	123	6,489	87	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
	TOTAL	**430,500**	103,448	115,932	3,209,938	72,257

DETAIL

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
110	SALARIES AND WAGES	**0**	52,547	57,116	39,142	0
111	OVERTIME	**0**	3,335	4,671	2,687	0
117	COMP TIME	**0**	97	16	855	0
120	HEALTH-LIFE-DENTAL INSURANCE	**0**	12,746	11,106	8,380	0
130	SOCIAL SECURITY CONTRIBUTION	**0**	3,229	3,622	2,484	0
131	MEDICARE CONTRIBUTION	**0**	755	847	581	0
132	ASRS CONTRIBUTION	**0**	5,855	6,877	4,461	0
140	WORKERS COMPENSATION	**0**	1,413	1,892	2,291	0
141	UNEMPLOYMENT INSURANCE	**0**	594	740	399	0
142	AZ JOB TRAINING TAX	**0**	0	7	0	0
210	SMALL TOOLS/EQUIP/PARTS	**0**	1,489	922	158	0
211	FUEL AND LUBRICANTS	**0**	6,647	6,549	5,226	132
213	SAFETY EQUIPMENT/SUPPLIES	**0**	723	311	450	0
220	METER/PARTS/CALIBRATION	**430,500**	3,768	7,198	3,138,169	72,125
221	PIPES AND FITTINGS	**0**	1,024	1,566	2,457	0
233	UNIFORMS	**0**	327	355	0	0
249	OPERATING MATERIAL & SUPPLIES	**0**	509	420	192	0
253	VEHICLE MAINTENANCE/REPAIR	**0**	8,267	5,228	1,919	0
313	CONTRACTED SERVICES	**0**	123	1,893	87	0
325	TECH/SOFTWARE SUPPORT	**0**	0	4,596	0	0
381	CELL PHONE/PAGER EXPENSE	**0**	0	0	0	0
	TOTALS	**430,500**	103,448	115,932	3,209,938	72,257

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
103,500	95,999	112,001	0	0	0	0	0%
274,000	4,539,000	3,679,500	700,000	380,000	430,500	(269,500)	-39%
13,000	18,000	18,000	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%
390,500	4,652,999	3,809,501	700,000	380,000	430,500	(269,500)	-39%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
67,500	66,279	66,929	0	0	0	0	0%
0	2,000	3,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
20,500	11,164	22,334	0	0	0	0	0%
4,500	4,109	4,150	0	0	0	0	0%
1,000	961	970	0	0	0	0	0%
7,500	7,390	7,724	0	0	0	0	0%
2,000	2,828	3,030	0	0	0	0	0%
500	224	1,034	0	0	0	0	0%
0	1,044	2,830	0	0	0	0	0%
1,500	1,500	1,500	0	0	0	0	0%
6,000	6,000	6,000	0	0	0	0	0%
1,000	500	500	0	0	0	0	0%
234,500	4,522,000	3,662,500	700,000	380,000	430,500	(269,500)	-39%
27,000	5,000	5,000	0	0	0	0	0%
500	500	500	0	0	0	0	0%
500	500	500	0	0	0	0	0%
3,000	3,000	3,000	0	0	0	0	0%
12,000	2,000	2,000	0	0	0	0	0%
0	15,000	15,000	0	0	0	0	0%
1,000	1,000	1,000	0	0	0	0	0%
390,500	4,652,999	3,809,501	700,000	380,000	430,500	(269,500)	-39%

City of
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ENGINEERING

City of
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Arizona

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Council Adopted

Final Budget

ENGINEERING

Net Change from Previous Budget:

7,500	2%

Significant Changes:

- There were no significant changes to operations.

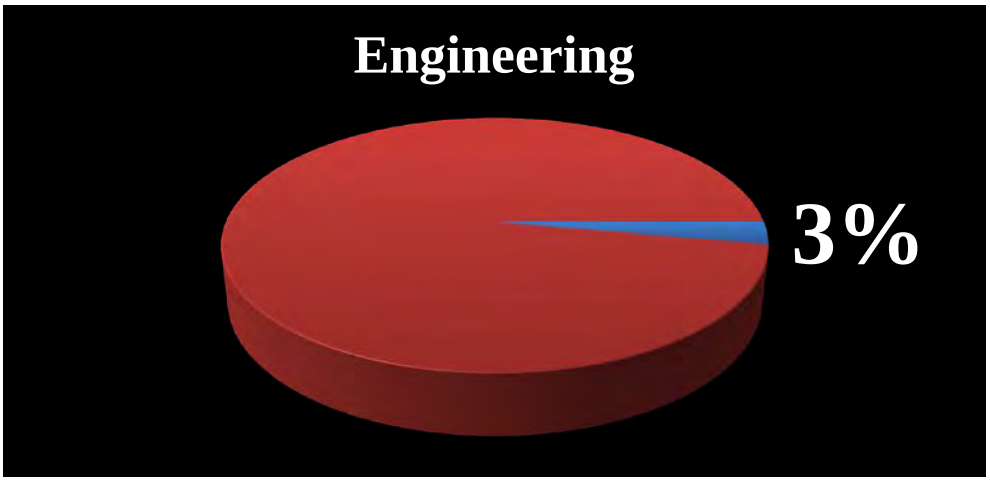
Capital Items:

- No capital was requested this year for this department.

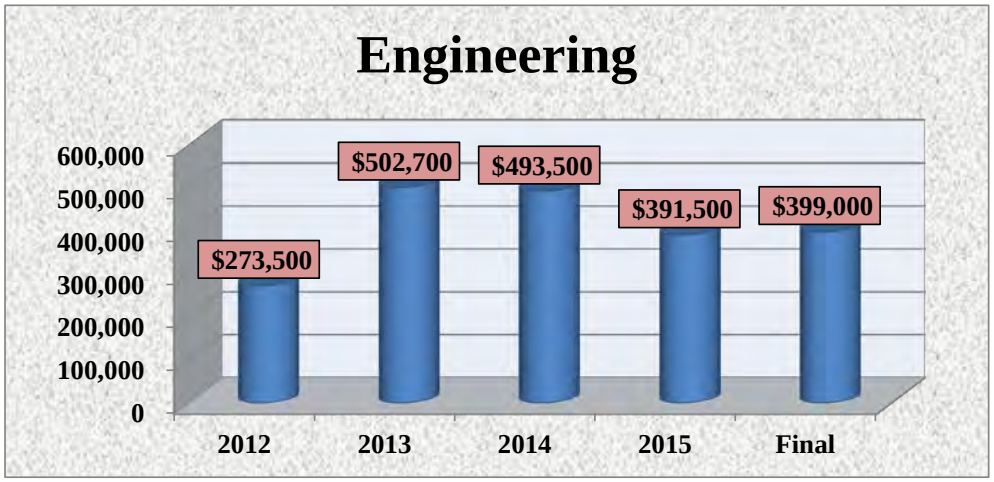
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	3	5	5	4	4
Filled	3	4	5	3	

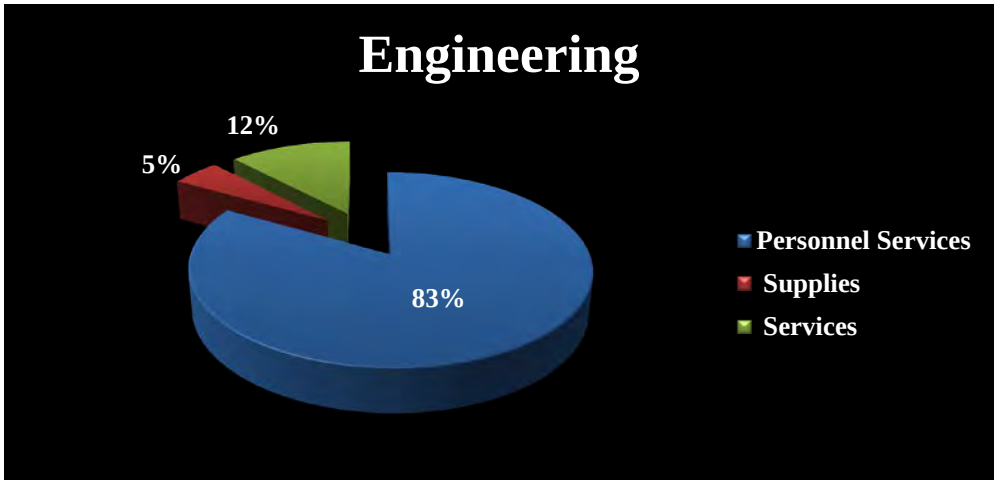
Percent of Water Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

	SUMMARY OF EXPENDITURES		Actual			
		FY 2016	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	Final	2012	2013	2014	2015
100	**Personnel Services**	**332,000**	380,336	339,173	377,140	154,453
200	**Supplies**	**19,000**	8,109	10,408	15,688	6,409
300	**Services**	**48,000**	6,876	5,930	41,448	7,085
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
	TOTAL	**399,000**	395,321	355,511	434,276	167,947

	DETAIL		Actual			
		FY 2016	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	Final	2012	2013	2014	2015
110	SALARIES AND WAGES	**246,000**	298,773	260,817	286,342	119,171
111	OVERTIME	**0**	0	0	316	0
117	COMP TIME	**0**	0	3	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	**30,000**	28,570	28,313	31,440	12,517
130	SOCIAL SECURITY CONTRIBUTION	**16,000**	17,950	15,707	17,234	7,287
131	MEDICARE CONTRIBUTION	**4,000**	4,235	3,673	4,030	1,704
132	ASRS CONTRIBUTION	**28,000**	26,430	26,494	31,794	13,034
140	COMPENSATION INSURANCE	**5,000**	3,365	3,240	4,720	740
141	UNEMPLOYMENT INSURANCE	**2,000**	1,013	902	1,264	0
142	AZ JOB TRAINING TAX	**1,000**	0	24	0	0
210	SMALL TOOLS/EQUIP/PARTS	**500**	244	46	0	0
211	FUEL AND LUBRICANTS	**5,000**	4,726	3,669	4,158	685
213	SAFETY EQUIPMENT/SUPPLIES	**1,000**	150	128	300	417
230	OFFICE SUPPLIES	**1,000**	145	773	151	486
232	COMPUTER/PRINTER SUPPLIES	**2,000**	223	0	346	102
233	UNIFORMS	**0**	0	394	0	0
237	EQUIPMENT/FURNITURE PURCHASE	**0**	0	1,863	0	0
248	SOFTWARE PURCHASE	**2,000**	1,283	1,283	1,691	1,553
249	OPERATING MATERIAL & SUPPLIES	**1,500**	1,297	396	1,094	168
253	VEHICLE MAINTENANCE	**0**	41	0	3,475	639
254	COPIER USAGE/SUPPLYS/MAINTENANCE	**6,000**	0	1,856	4,473	2,359
311	PROFESSIONAL SERVICES	**42,500**	5,191	3,452	37,466	6,111
313	CONTRACTED SERVICES	**0**	0	15	0	0
350	TRAVEL AND PER DIEM	**0**	0	0	496	0
351	CONFERENCE, SEMINARS & TRAINING	**2,500**	0	0	1,185	10
362	MAILING COST	**500**	317	86	186	50
370	DUES-MEMBERSHIPS-FEES	**500**	0	238	195	225
381	CELL PHONE/PAGER EXPENSE	**2,000**	1,368	2,139	1,920	689
	TOTALS	**399,000**	395,321	355,511	434,276	167,947

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
252,000	477,000	420,000	322,000	328,000	332,000	10,000	3%
12,500	16,200	20,500	21,500	19,000	19,000	(2,500)	-12%
9,000	9,500	53,000	48,000	48,000	48,000	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%
273,500	502,700	493,500	391,500	395,000	399,000	7,500	2%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
192,500	358,402	312,276	248,000	245,533	246,000	(2,000)	-1%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
20,000	39,207	39,330	18,000	29,567	30,000	12,000	67%
12,000	22,221	19,361	16,000	15,223	16,000	0	0%
3,000	5,197	4,528	4,000	3,560	4,000	0	0%
21,000	39,962	36,037	28,000	27,268	28,000	0	0%
3,000	8,878	4,770	5,000	4,854	5,000	0	0%
500	560	1,550	2,000	1,034	2,000	0	0%
0	2,573	2,148	1,000	961	1,000	0	0%
500	500	500	500	500	500	0	0%
7,500	7,500	7,500	7,500	5,000	5,000	(2,500)	-33%
1,000	800	1,000	1,000	1,000	1,000	0	0%
0	1,200	1,000	1,000	1,000	1,000	0	0%
500	500	5,000	2,000	2,000	2,000	0	0%
0	500	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,500	1,500	1,500	2,000	2,000	2,000	0	0%
1,500	1,300	1,500	1,500	1,500	1,500	0	0%
0	0	0	0	0	0	0	0%
0	2,400	2,500	6,000	6,000	6,000	0	0%
6,500	6,500	50,000	43,000	42,500	42,500	(500)	-1%
0	0	0	0	0	0	0	0%
0	0	0	1,000	0	0	(1,000)	-100%
0	0	0	1,000	2,500	2,500	1,500	150%
500	500	500	500	500	500	0	0%
0	500	500	500	500	500	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
273,500	502,700	493,500	391,500	395,000	399,000	7,500	2%

City of
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CAPITAL PROJECTS

City of
EL MIRAGE
Arizona

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Council Adopted

Final Budget

CAPITAL PROJECTS

Net Change from Previous Budget:

1,044,000	45%

Significant Changes:

- There were no significant changes to operations.

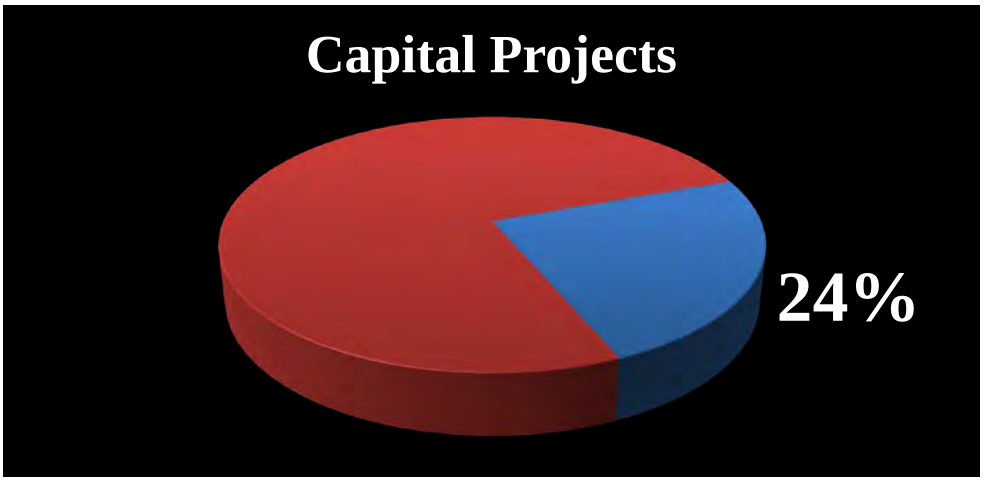
Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvement	***VARNEY ROAD WATERLINE*** Project includes the design and construction costs to provide approximately 1,100 feet of a new 8" Ductile Iron Pipe (DIP) water line from 129th Ave to west of 127th Ave to provide adequate looping and flow in this area. This project will include 3 new fire hydrants.	N	$250,000
Improvement	***WATERLINE – EL MIRAGE ROAD TO DYSART ROAD*** Construction of approximately one mile of water line from El Mirage Road to Dysart Road.	N	$900,000
Carryforward	***WATER LINE IMPROVEMENTS***		$678,500

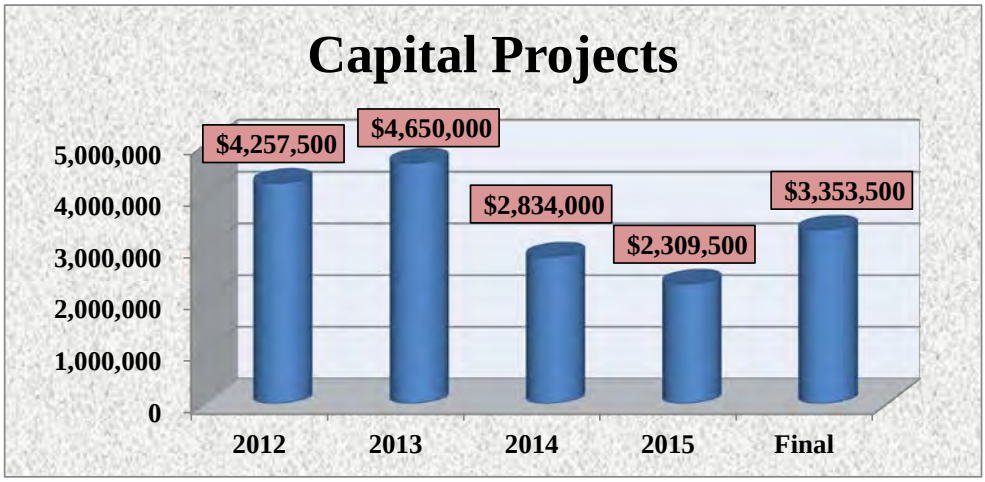
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	0	0	0	0	0
Filled	0	0	0	0	

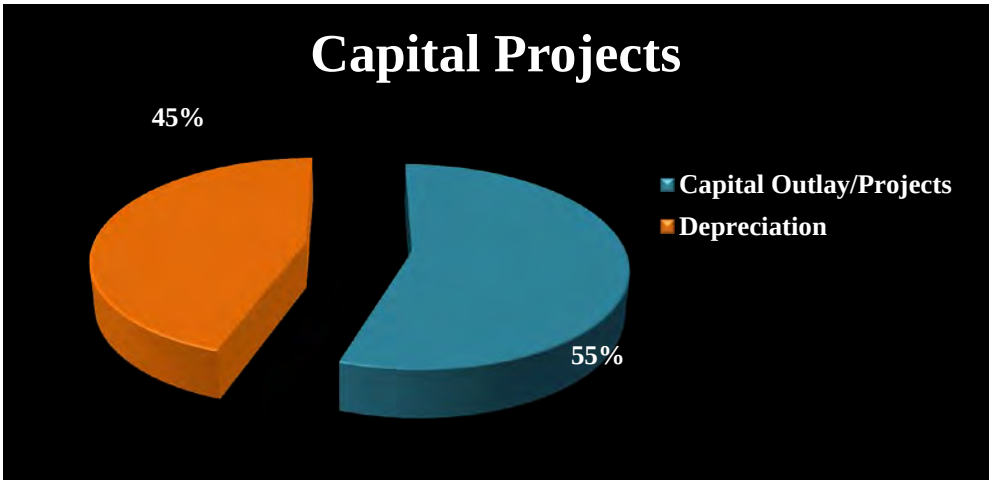
Percent of Water Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
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**	**1,853,500**	0	0	0	5,114
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Depreciation**	**1,500,000**	2,243,091	1,433,428	1,523,327	724,998
	TOTAL	**3,353,500**	2,243,091	1,433,428	1,523,327	730,112

DETAIL

Acct	Acct Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
667	PRE-CONSTRUCTION DESIGN	**0**	0	0	0	5,114
673	CITY-WIDE SYSTEM IMPROVEME	**1,578,500**	0	0	0	0
675	BRISAS WELL#9	**0**	0	0	0	0
698	CIP APPROVED CAPITAL	**275,000**	0	0	0	0
960	DEPRECIATION	**1,500,000**	2,243,091	1,433,428	1,523,327	724,998
	TOTALS	**3,353,500**	2,243,091	1,433,428	1,523,327	730,112

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	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%
2,857,500	3,250,000	1,434,000	859,500	275,000	1,853,500	994,000	116%
0	0	0	0	0	0	0	0%
1,400,000	1,400,000	1,400,000	1,450,000	1,500,000	1,500,000	50,000	3%
4,257,500	4,650,000	2,834,000	2,309,500	1,775,000	3,353,500	1,044,000	45%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
50,000	0	124,500	0	0	0	0	0%
407,500	1,000,000	1,309,500	859,500	0	1,578,500	719,000	84%
2,400,000	2,100,000	0	0	0	0	0	0%
0	150,000	0	0	275,000	275,000	275,000	275000%
1,400,000	1,400,000	1,400,000	1,450,000	1,500,000	1,500,000	50,000	3%
4,257,500	4,650,000	2,834,000	2,309,500	1,775,000	3,353,500	1,044,000	45%

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DEBT/ TRANSFERS

City of
EL MIRAGE
Arizona

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Council Adopted

Final Budget

DEBT/TRANSFERS

Net Change from Previous Budget:

41,500	1%

Significant Changes:

- Transfers increased due to transfer to General Fund to cover engineering and administrative costs.

Capital Items:

- No capital was requested this year for this department.

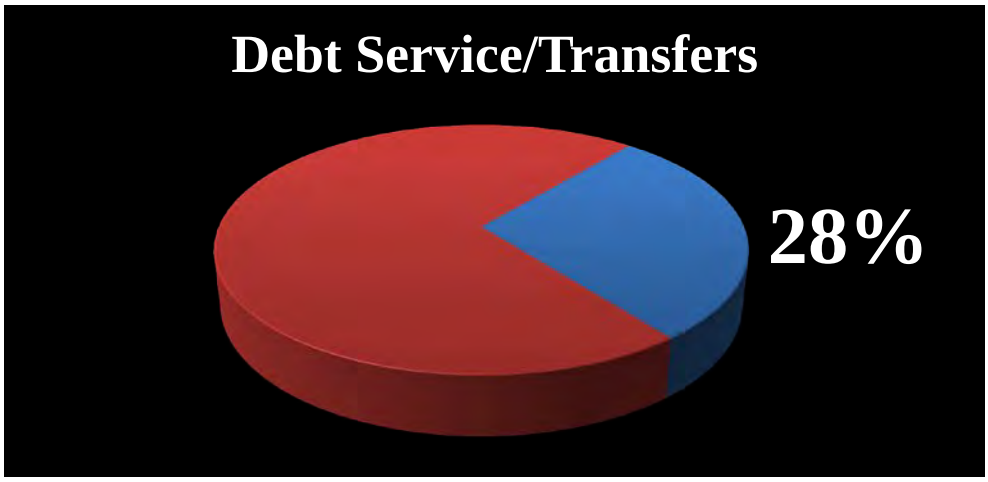
Transfers:

Out ↓ / In →	Gen. Fund	Water	Sewer
Gen. Fund	$ -	183,000	-
Sewer Fund		771,000	-
Water Fund	1,291,500	-	1,020,000
HURF	-	183,000	-
Loans:			
Gen. Fund		2,125,000	
Includes Interest Payments from Water and Sanitation.			

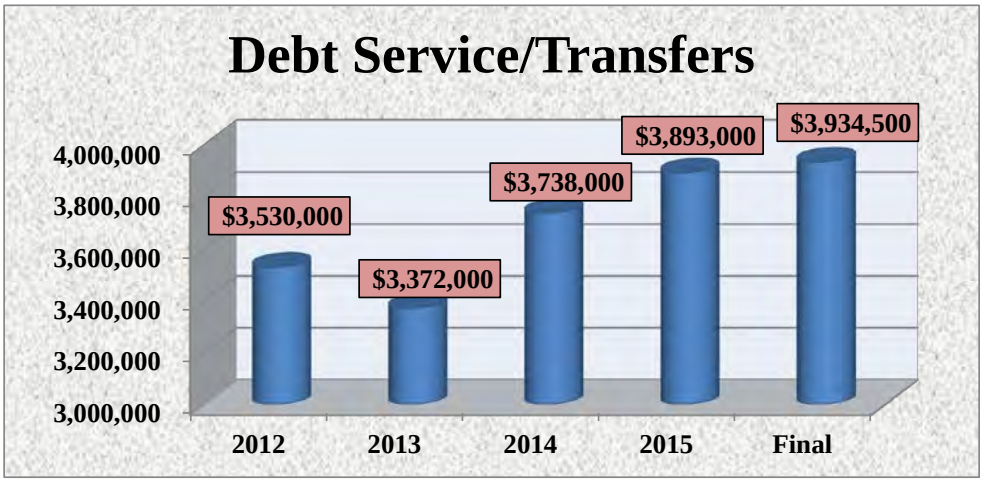
Budget Transfer Methodology			
Description:	From	To	Allocation %
Photo Enforcement	Photo Enforcement	GF/Cap. St.	50% Each Fund*
Customer Service	Sewer	Water	Per Rate Model
Engineering	GF/Sewer/HURF	Water	25% Each Fund
Utility Administration	GF/Sewer/HURF	Water	25% Each Fund

* Based on prior year's fund balance.

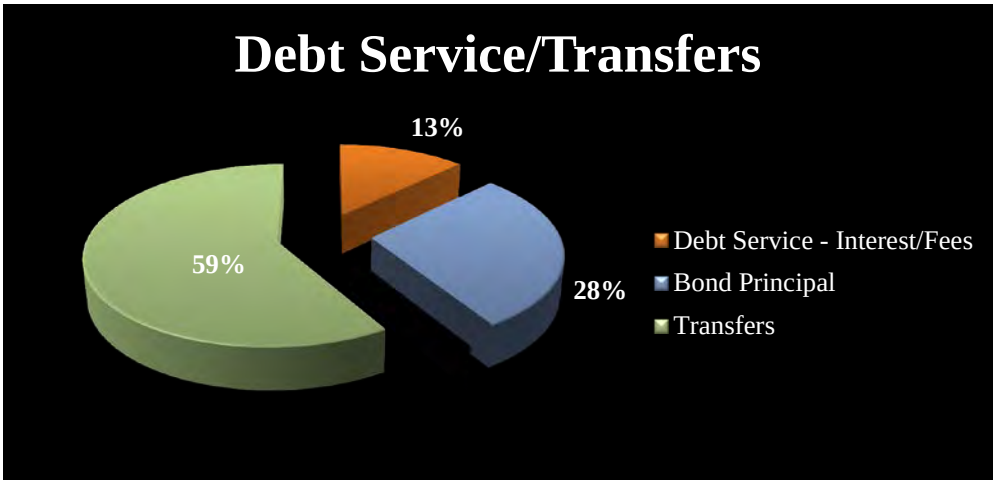
Percent of Water Fund



Total Department Budget



FY 2016 Budgeted Expenses



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

SUMMARYOF EXPENDITURES

Category	Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
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**	429,577	396,229	426,134	0
700	**Bond Principal**	**1,119,000**	0	0	0	0
923	**Future Debt Service**	**0**	0	0	0	0
950	**Transfers**	**2,311,500**	1,857,500	1,236,500	2,115,000	1,135,002
	TOTAL	**3,934,500**	2,287,077	1,632,729	2,541,134	1,135,002

DETAIL

Dept	Acct	Acct Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
406	714	WIFA 2007 - INTEREST	**0**	34,612	37,987	0	0
406	715	WIFA 2007 - PRINCIPAL	**0**	0	0	0	0
406	716	WIFA 2006 - INTEREST	**472,000**	363,702	318,872	408,554	0
406	717	WIFA 2006 - PRINCIPAL	**1,119,000**	0	0	0	0
406	718	WIFA 2009 - INTEREST	**0**	0	8,222	0	0
406	730	COST OF ISSUANCE	**0**	13,683	0	0	0
406	731	DEFERRED AMOUNT OF REFUNDING	**18,000**	17,580	17,580	17,580	0
406	773	TRUST/AGENCY FEES	**14,000**	0	13,568	0	0
406	923	FUTURE DEBT SERVICE	**0**	0	0	0	0
407	950	TRANSFER OUT	**2,311,500**	1,857,500	1,236,500	2,115,000	1,135,002
		TOTALS	**3,934,500**	2,287,077	1,632,729	2,541,134	1,135,002

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	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%
572,500	530,500	535,500	504,000	504,000	504,000	0	0%
1,000,000	1,055,000	1,087,500	1,119,000	1,119,000	1,119,000	0	0%
100,000	550,000	0	0	0	0	0	0%
1,857,500	1,236,500	2,115,000	2,270,000	2,311,500	2,311,500	41,500	2%
3,530,000	3,372,000	3,738,000	3,893,000	3,934,500	3,934,500	41,500	1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
147,500	140,000	0	0	0	0	0	0%
270,500	304,000	0	0	0	0	0	0%
364,000	342,500	502,500	472,000	472,000	472,000	0	0%
729,500	751,000	1,087,500	1,119,000	1,119,000	1,119,000	0	0%
0	13,500	0	0	0	0	0	0%
14,500	14,500	0	0	0	0	0	0%
44,000	18,000	18,000	18,000	18,000	18,000	0	0%
2,500	2,000	15,000	14,000	14,000	14,000	0	0%
100,000	550,000	0	0	0	0	0	0%
1,857,500	1,236,500	2,115,000	2,270,000	2,311,500	2,311,500	41,500	2%
3,530,000	3,372,000	3,738,000	3,893,000	3,934,500	3,934,500	41,500	1%

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

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City of EL MIRAGE, AZ
Proud Supporter
of Luke AFB

SEWER FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

SEWER

Net Change from Previous Budget:

2,000,000	46%

Significant Changes:

- Excluding Capital Items, the Sewer Fund increased by $10,000.

Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvement	***FIRE AND SMOKE ALARM SYSTEM*** Install a fire and smoke detection/suppression system at the Wastewater Reclamation Facility. This will include buildings A, B1, B2, and C, D, E, and F. Currently the WRF does not have any of this equipment at the facility because it was not required when the facility was originally constructed. There have been two fires at the facility due to failing electrical equipment that have caused extensive damage. A fire and smoke/suppression system will provide early warning and reduce the amount of fire and smoke damage done to vital equipment and City structures.	N	$300,000
Improvement	***MOUNTAIN VIEW SANITARY SEWER*** Construction of approximately 1000' new sanitary sewer extension along El Mirage Road from the existing sewer manhole just south of Mountain View alignment to Mountain View Road, then west along Mountain View Road to connect future development west of El Mirage Road.	N	$165,000
Improvement	***SEWER LINE – EL MIRAGE RD TO DYSART ROAD*** Construction of approximately one mile of new sanitary sewer from El Mirage Road to Dysart Road.	N	$900,000
Equipment	***FINE SCREENS REPLACEMENT PROGRAM*** Replace the current fine screens system with new, more efficient equipment. The two current units are 13 years old and are not performing as they should. This is causing more solids to build up in the basins and accelerated wear on other equipment.	R	$550,000
Equipment	***ODOR SCRUBBER REPAIRS*** Replacement of the chemical pumps and all PVC piping. The current pumps have worn seals, diaphragms, and are leaking. The cost to rebuild the pumps is the same as a replacement pump. Purchasing new pumps is the better option as they will be much more efficient than the current pumps, even if rebuilt. The PVC piping needs to be replaced because the new pumps will require re-piping of the system and all of the piping has become brittle with age.	R	$40,000
Equipment	***CHEMICAL STORAGE CONTAINMENT*** Replace the damaged chemical storage tanks. The tanks are plastic and are currently leaking as age has made them hard and brittle. This would also include the installation of new PVC piping, which is the original piping installed when the plant was constructed. In addition, the concrete containment area is damaged due to the leaking chemical tank and will be replaced as well. This will include concrete rehabilitation, berm replacement, and a chemical resistant coating applied to the new concrete.	R	$60,000
Equipment	***REPLACE PUMPS AND MOTORS*** 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					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	10	10	9	8	8
Filled	9	9	7	7	

Transfers:

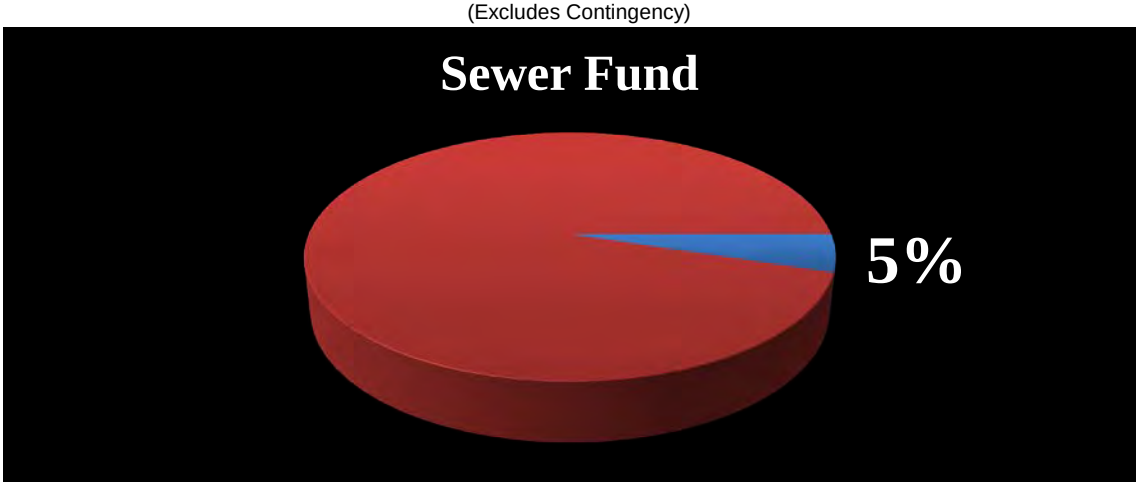
Transfer			
Out ↓ / In →	Gen. Fund	Water	Sewer
Sewer Fund	810,000	771,000	-
Water Fund			1,020,000

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

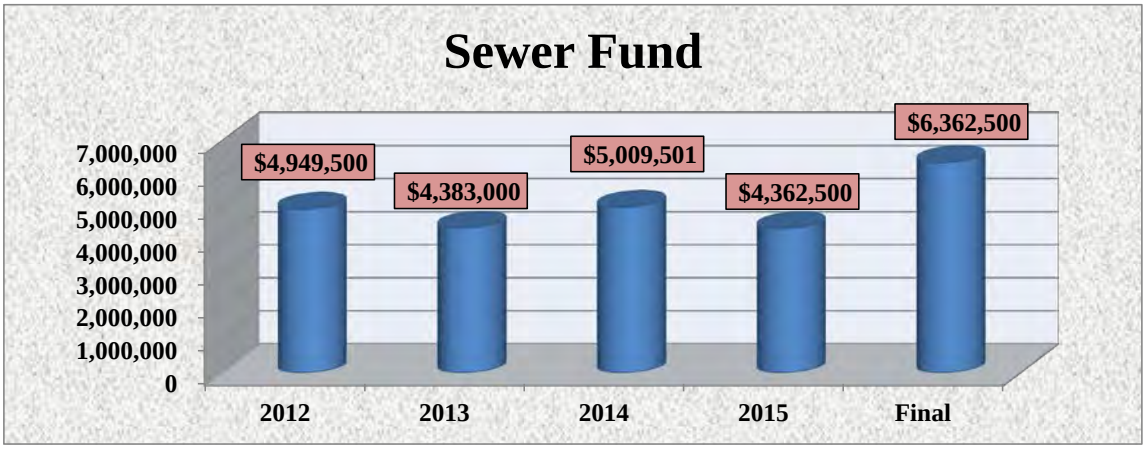
* Based on prior year's fund balance.

Percent of Citywide Expenditure Budget

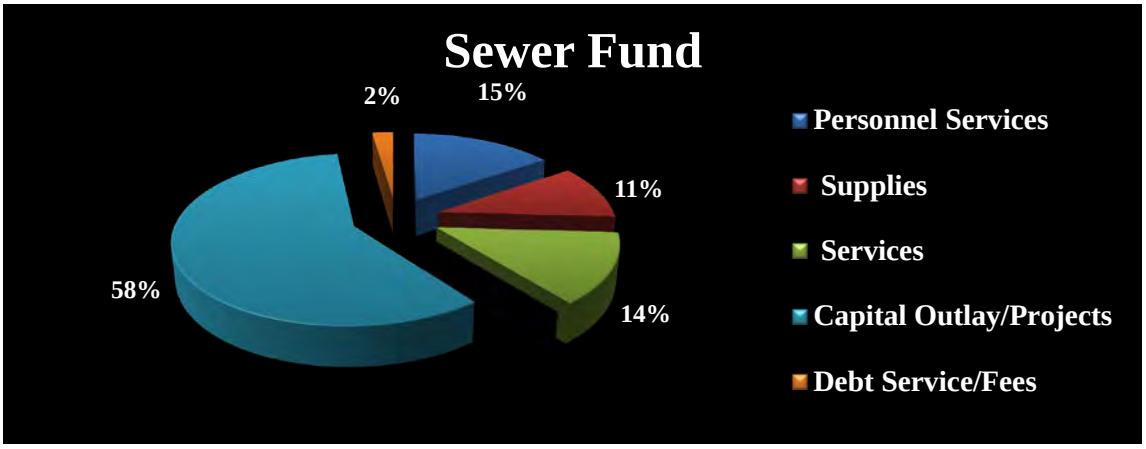
(Excludes Contingency)



Total Fund Budget



FY 2016 Budgeted Expenditures



Fund Name: Sewer
Fund Number : 54

Acct	Acct Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	REVENUES					
300	SEWER SERVICE CHARGES	**3,100,000**	2,753,180	3,203,962	3,127,298	1,352,083
501	BOND PROCEEDS	**494,000**	0	0	0	0
601	SEWER IMPACT FEES	**0**	0	0	0	0
970	TRANSFERS IN	**1,020,000**	0	0	1,020,000	510,000
	TOTAL REVENUES	**4,614,000**	2,753,180	3,203,962	4,147,298	1,862,083

Category	Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	SUMMARY OF EXPENDITURES					
100	**Personnel Services**	**564,500**	663,939	670,848	575,180	233,256
200	**Supplies**	**386,500**	270,720	234,442	210,063	147,123
300	**Services**	**495,000**	511,375	475,550	428,104	196,208
400	**Special Projects**	**6,000**	318,634	25,557	115,602	0
600	**Capital Outlay/Projects**	**2,140,000**	32,000	1,440	746	82,847
700	**Debt Service - Interest/Fees**	**264,500**	0	54,354	55,797	0
950	**Transfers Out**	**1,581,000**	0	713,500	1,360,000	798,750
960	**Depreciation**	**925,000**	0	843,237	884,825	435,000
	TOTAL	**6,362,500**	1,796,668	3,018,928	3,630,317	1,893,184

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	3,000,000	3,100,000	3,100,000	3,100,000	3,100,000	0	0%
0	825,000	700,000	0	0	494,000	494,000	494000%
0	0	0	0	0	0	0	0%
0	0	1,020,000	1,020,000	1,020,000	1,020,000	0	0%
0	3,825,000	4,820,000	4,120,000	4,120,000	4,614,000	494,000	12%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
741,000	743,000	648,001	596,500	561,000	564,500	(32,000)	-5%
318,000	328,300	369,500	347,000	386,500	386,500	39,500	11%
503,500	498,200	488,000	531,000	535,000	495,000	(36,000)	-7%
1,350,000	6,000	6,000	6,000	6,000	6,000	0	0%
2,037,000	1,194,000	973,500	150,000	1,240,000	2,140,000	1,990,000	1327%
0	0	264,500	264,500	264,500	264,500	0	0%
0	713,500	1,360,000	1,597,500	1,581,000	1,581,000	(16,500)	-1%
0	900,000	900,000	870,000	925,000	925,000	55,000	6%
4,949,500	4,383,000	5,009,501	4,362,500	5,499,000	6,362,500	2,000,000	46%

		EXPENDITURES		Actual			
				For the Fiscal Year ending June 30,			July - Dec
				2012	2013	2014	2015
400	110	SALARIES AND WAGES	**391,000**	501,052	494,379	396,667	164,327
400	111	OVERTIME	**3,000**	1,901	776	896	2,826
400	117	COMPTIME	**0**	415	236	716	21
400	120	HEALTH-LIFE-DENTAL INSURANCE	**77,000**	54,794	68,109	70,017	31,446
400	123	CALL BACK PAY	**7,500**	0	0	0	0
400	130	SOCIAL SECURITY CONTRIBUTION	**25,000**	29,993	29,814	23,130	9,779
400	131	MEDICARE CONTRIBUTION	**6,000**	7,014	6,973	5,410	2,287
400	132	ASRS CONTRIBUTION	**46,000**	54,213	54,151	45,433	19,123
400	140	WORKERS COMPENSATION	**17,000**	12,151	13,853	17,898	3,447
400	141	UNEMPLOYMENT INSURANCE	**3,000**	2,406	2,510	1,453	0
400	142	AZ JOB TRAINING TAX	**4,000**	0	47	0	0
400	199	LABOR DISTRIBUTION	**(15,000)**	0	0	13,560	0
400	210	SMALL TOOLS/EQUIP/PARTS	**2,000**	1,030	2,272	1,856	0
400	211	FUEL & LUBRICANTS	**1,000**	1,639	7,397	4,392	349
400	213	SAFETY EQUIPMENT/SUPPLIES	**5,000**	4,445	4,322	4,535	663
400	221	PIPES AND FITTINGS	**0**	4,002	0	0	0
400	222	CHEMICAL EXPENSE	**138,000**	125,637	115,435	104,780	47,135
400	224	LAB SUPPLIES	**5,000**	7,482	4,984	4,082	2,326
400	230	OFFICE SUPPLIES	**1,500**	1,367	1,113	894	140
400	232	COMPUTER/PRINTER SUPPLIES	**500**	339	119	0	0
400	233	UNIFORMS	**1,500**	2,349	1,803	151	124
400	237	EQUIPMENT/FURNITURE PURCHASE	**0**	0	0	6,370	0
400	249	OPERATING MATERIAL & SUPPLIES	**500**	967	553	0	227
400	250	BUILDING MAINTENANCE/REPAIR	**10,000**	5,192	9,575	7,559	3,358
400	251	COMPUTER/PRINTER MAINTENANCE	**2,000**	219	1,059	0	0
400	253	VEHICLE MAINTENANCE/REPAIR	**4,000**	2,003	14,632	10,551	3,325
400	254	COPIER USAGE/SUPPLYS/MAINTENANCE	**1,000**	604	757	721	438
400	256	WWTP MAINTENANCE/REPAIRS	**158,500**	113,445	70,421	64,172	89,038
400	311	PROFESSIONAL SERVICES	**22,500**	47,674	27,695	4,373	7,590
400	312	LEGAL SERVICES	**5,000**	0	0	0	0
400	313	CONTRACTED SERVICES	**71,000**	104,290	76,805	46,686	30,649
400	320	MEDICAL/DRUG EXAMS & TESTIING	**0**	0	61	0	0
400	325	TECH/SOFTWARE SUPPORT	**9,500**	7,872	11,076	12,981	6,559
400	326	LICENSE AND PERMITS	**22,500**	19,293	14,283	17,441	10,930
400	328	EQUIPMENT RENT/LEASES	**2,000**	2,200	0	0	0
400	333	SAMPLING/TESTING	**35,000**	23,442	28,031	17,339	11,254
400	334	SLUDGE DISPOSAL	**70,000**	66,295	81,434	86,685	26,973
400	351	CONFERENCE,SEMINAR & TRAINING	**2,000**	185	1,751	1,900	0
400	362	MAILING COST	**500**	94	159	90	105
400	370	DUES-MEMBERSHIPS-FEES	**2,000**	1,000	0	0	1,500
400	376	LATE FEES	**0**	202	60	370	0
400	377	MISCELLANEOUS EXPENSES	**0**	0	2	0	0
400	381	CELL PHONE/PAGER EXPENSE	**4,000**	4,935	6,000	4,922	1,974
400	385	BUILDING SEWER SERVICE	**4,000**	0	3,317	4,121	1,962
400	387	WWTP ELECTRICITY	**245,000**	233,893	224,876	231,196	96,712
400	418	SPECIAL PROJECTS	**0**	0	25,557	115,602	0
400	436	RATE STUDY	**6,000**	0	0	0	0
400	617	EQUIPMENT PURCHASE	**125,000**	0	0	0	77,733
400	650	VEHICLE PURCHASE	**0**	32,000	1,440	0	0
400	661	SYSTEMS IMPROVEMENTS	**0**	0	0	0	0
400	714	WIFA 2007 - INTEREST	**0**	0	20,649	0	0
400	716	WIFA - INTEREST	**80,000**	0	23,445	55,797	0
400	717	WIFA - PRINCIPAL	**180,500**	0	0	0	0
400	718	WIFA 2009 - INTEREST	**0**	0	8,752	0	0
400	773	TRUST/AGENCY FEES	**4,000**	0	1,508	0	0
401	211	FUEL & LUBRICANTS	**6,000**	0	0	0	0
401	253	VEHICLE MAINTENANCE/REPAIR	**10,000**	0	0	0	0
401	256	WWTP MAINTENANCE/REPAIRS	**40,000**	0	0	0	0
408	404	PW10-2T03 RANCHETTES SEWER LINE	**0**	318,634	0	0	0
408	405	SEWER TREATMENT PLANT-PERC	**0**	0	0	0	0
408	667	PRE-CONSTRUCTION DESIGN	**0**	0	0	0	5,114
408	670	WASTEWATER SYSTEM IMPROVEMENTS	**815,000**	0	0	746	0
408	671	WWTP SECURITY	**300,000**	0	0	0	0
408	672	CITY-WIDE DRAINAGE IMPROVEMENTS	**0**	0	0	0	0
408	674	SOUTHERN SEWER EXT. AND LINES	**900,000**	0	0	0	0
408	698	CIP APPROVED CAPITAL	**0**	0	0	0	0
408	950	TRANSFERS OUT	**1,581,000**	0	713,500	1,360,000	798,750
408	960	DEPRECIATION	**925,000**	0	843,237	884,825	435,000
		TOTALS	**6,362,500**	1,796,668	3,018,928	3,630,317	1,893,184

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Proposed	Dollar	Percent
552,000	554,352	494,706	414,000	390,461	391,000	(23,000)	-6%
0	5,000	6,000	3,000	3,000	3,000	0	0%
0	0	0	0	0	0	0	0%
71,000	67,963	40,666	83,000	76,339	77,000	(6,000)	-7%
0	0	0	7,500	7,500	7,500	0	0%
34,500	34,370	30,672	26,000	24,860	25,000	(1,000)	-4%
8,000	8,038	7,173	6,000	5,814	6,000	0	0%
59,500	61,810	57,089	48,000	45,990	46,000	(2,000)	-4%
15,000	21,026	19,473	17,000	16,157	17,000	0	0%
1,000	1,120	2,326	3,000	2,067	3,000	0	0%
0	4,321	4,896	4,000	3,812	4,000	0	0%
0	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
4,500	4,500	10,000	7,500	1,000	1,000	(6,500)	-87%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
100,000	112,950	138,000	138,000	138,000	138,000	0	0%
7,500	5,000	5,000	5,000	5,000	5,000	0	0%
1,000	1,500	1,500	1,500	1,500	1,500	0	0%
500	500	500	500	500	500	0	0%
2,000	500	1,500	1,500	1,500	1,500	0	0%
0	0	0	0	0	0	0	0%
500	500	500	500	500	500	0	0%
8,500	8,500	10,000	10,000	10,000	10,000	0	0%
1,500	1,500	2,000	2,000	2,000	2,000	0	0%
6,000	6,000	14,000	14,000	4,000	4,000	(10,000)	-71%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
178,000	178,850	178,500	158,500	158,500	158,500	0	0%
25,000	30,500	24,500	22,500	22,500	22,500	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
106,000	87,700	71,000	111,000	111,000	71,000	(40,000)	-36%
0	0	0	0	0	0	0	0%
16,000	9,200	9,500	9,500	9,500	9,500	0	0%
18,000	22,800	22,500	22,500	22,500	22,500	0	0%
5,000	2,000	2,000	2,000	2,000	2,000	0	0%
30,000	30,000	30,000	35,000	35,000	35,000	0	0%
60,000	60,000	70,000	70,000	70,000	70,000	0	0%
1,500	2,000	2,000	2,000	2,000	2,000	0	0%
500	500	500	500	500	500	0	0%
500	0	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%
6,000	7,000	4,000	4,000	4,000	4,000	0	0%
0	0	0	0	4,000	4,000	4,000	4000%
230,000	241,500	245,000	245,000	245,000	245,000	0	0%
0	0	0	0	0	0	0	0%
0	6,000	6,000	6,000	6,000	6,000	0	0%
114,000	119,000	125,000	125,000	125,000	125,000	0	0%
0	0	0	0	0	0	0	0%
0	500,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	85,000	80,000	80,000	80,000	0	0%
0	0	175,000	180,500	180,500	180,500	0	0%
0	0	0	0	0	0	0	0%
0	0	4,500	4,000	4,000	4,000	0	0%
0	0	0	0	6,000	6,000	6,000	6000%
0	0	0	0	10,000	10,000	10,000	10000%
0	0	0	0	40,000	40,000	40,000	40000%
0	0	0	0	0	0	0	0%
1,350,000	0	0	0	0	0	0	0%
0	0	124,500	0	0	0	0	0%
100,000	0	620,000	0	815,000	815,000	815,000	815000%
273,000	240,000	0	0	300,000	300,000	300,000	300000%
500,000	100,000	104,000	25,000	0	0	(25,000)	-100%
1,050,000	0	0	0	0	900,000	900,000	900000%
0	235,000	0	0	0	0	0	0%
0	713,500	1,360,000	1,597,500	1,581,000	1,581,000	(16,500)	-1%
0	900,000	900,000	870,000	925,000	925,000	55,000	6%
4,949,500	4,383,000	5,009,501	4,362,500	5,499,000	6,362,500	2,000,000	46%

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

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City of EL MIRAGE, AZ
Proud Supporter
of Luke AFB

SANITATION FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

SANITATION

Net Change from Previous Budget:

22,000	2%

Significant Changes:

- Parks and Sons fee increased by 2.1% per contract.

Capital Items:

- No capital was requested this year for this department.

Personnel:

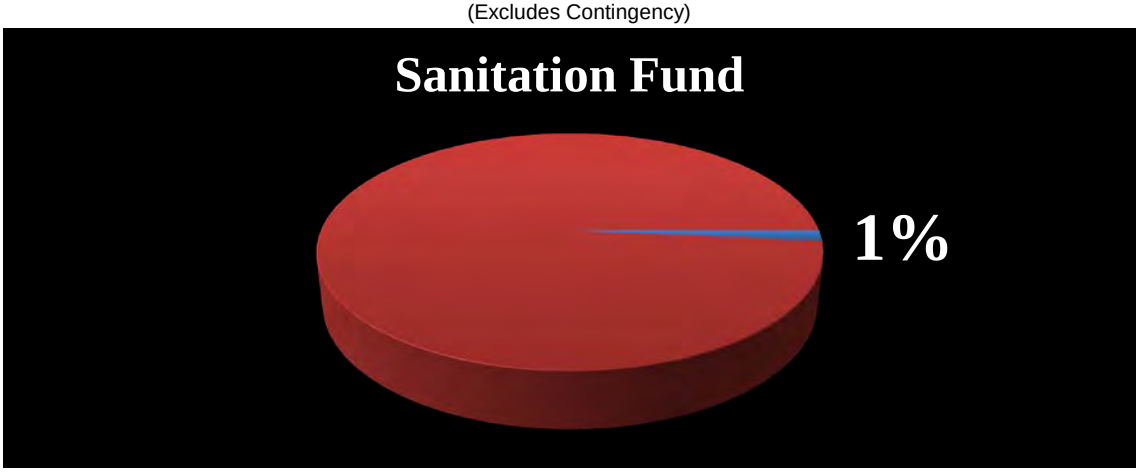
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY20132	FY2014	FY2015	FY2016
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Transfers:

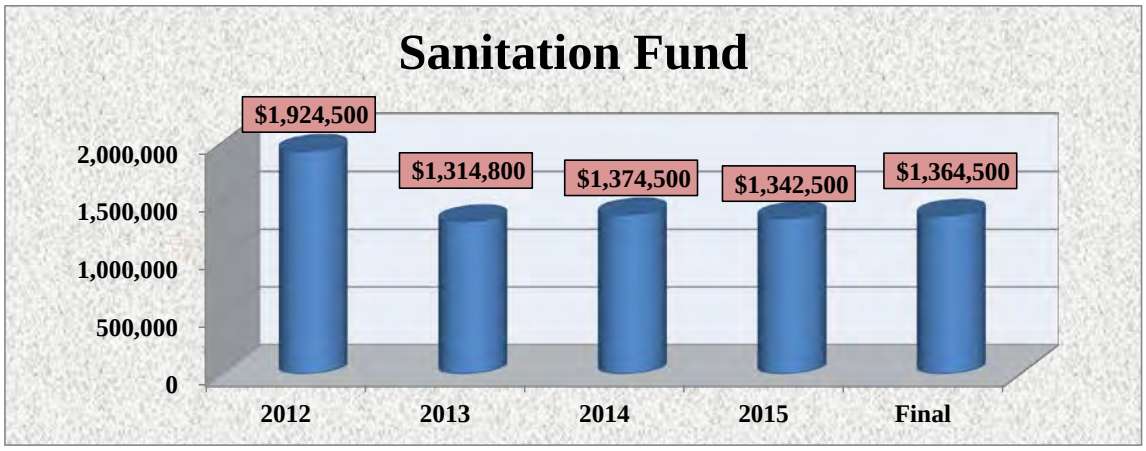
Transfer		
Out ↓ / In →	Gen. Fund	Sanitation
Sanitation	297,500	
Loans:		
Gen. Fund		0

Percent of Citywide Expenditure Budget

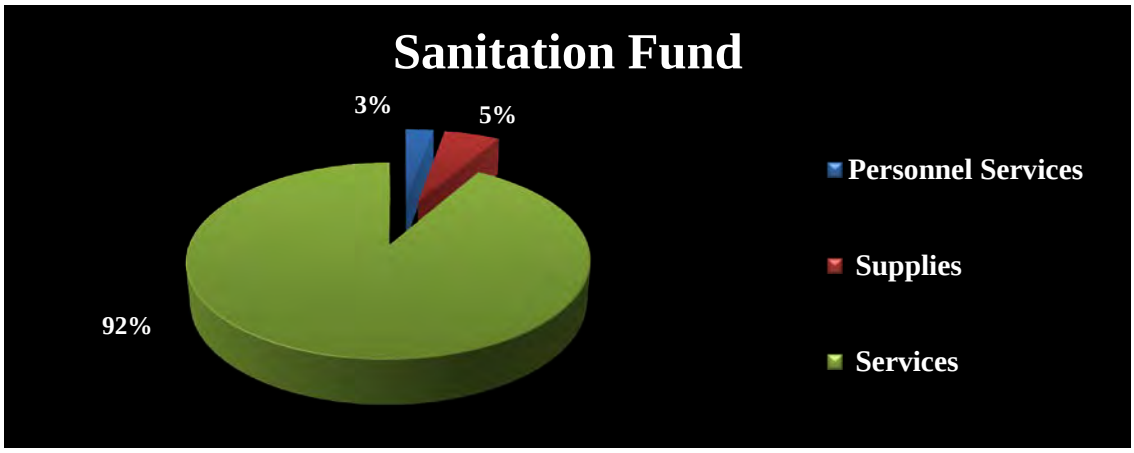
(Excludes Contingency)



Total Fund Budget



FY 2016 Budgeted Expenditures



Fund Name: Sanitation
Fund Number : 52

Acct	REVENUES Acct Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	TRASH SERVICE CHARGES	**1,525,000**	1,258,266	1,404,144	1,556,046	660,439
150	GARBAGE CONTAINER SALES	**0**	8,850	2,930	500	300
160	RECYCLING REVENUE	**0**	608	2,074	1,716	1,613
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
	TOTAL REVENUES	**1,525,000**	1,267,724	1,409,148	1,558,262	662,352

Category	SUMMARY OF EXPENDITURES Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**30,000**	0	0	27,120	0
200	**Supplies**	**59,500**	646,760	77,994	68,085	24,768
300	**Services**	**977,500**	835,880	867,229	941,558	378,346
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**	**297,500**	292,000	325,000	320,000	147,498
	TOTAL	**1,364,500**	1,774,640	1,270,223	1,356,763	550,612
	EXPENDITURES					
110	SALARIES AND WAGES	**0**	0	0	0	0
111	OVERTIME	**0**	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTION	**0**	0	0	0	0
131	MEDICARE CONTRIBUTION	**0**	0	0	0	0
199	LABOR DISTRIBUTION	**30,000**	0	0	27,120	0
223	GARBAGE CONTAINERS/PARTS	**47,000**	630,066	46,197	45,819	24,768
242	HHW EXPENSES	**12,000**	8,150	31,797	22,165	0
247	RECYCLING SUPPLIES	**500**	8,544	0	101	0
336	TRASH SERVICE CHARGES	**882,500**	807,877	830,344	863,669	366,144
337	LANDFILL FEES	**15,000**	11,004	15,814	30,200	5,031
360	PRINTING COST	**2,000**	0	2,863	5,701	818
383	TRASH SERVICE	**16,000**	13,836	15,946	16,356	5,799
390	RECYCLING BIN TRASH PICKUP	**2,000**	3,163	2,262	1,165	554
394	BULK TRASH	**60,000**	0	0	24,467	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	**297,500**	292,000	325,000	320,000	147,498
	TOTAL EXPENDITURES	**1,364,500**	1,774,640	1,270,223	1,356,763	550,612
	NET REVENUE OVER EXPENDITURES	**160,500**	(506,916)	138,925	201,499	111,740

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
1,204,500	1,390,000	1,500,000	1,525,000	1,525,000	1,525,000	0	0%
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	0%
1,814,500	1,400,000	1,500,000	1,525,000	1,525,000	1,525,000	0	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	30,000	30,000	30,000	30,000	30,000	0	0%
642,500	82,500	59,500	59,500	59,500	59,500	0	0%
852,500	877,300	965,000	958,000	977,500	977,500	19,500	2%
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	0%
292,000	325,000	320,000	295,000	297,500	297,500	2,500	1%
1,924,500	1,314,800	1,374,500	1,342,500	1,364,500	1,364,500	22,000	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%
0	30,000	30,000	30,000	30,000	30,000	0	0%
630,000	45,000	47,000	47,000	47,000	47,000	0	0%
12,000	37,000	12,000	12,000	12,000	12,000	0	0%
500	500	500	500	500	500	0	0%
805,000	829,500	900,000	863,000	882,500	882,500	19,500	2%
23,000	23,000	25,000	15,000	15,000	15,000	0	0%
0	2,000	2,000	2,000	2,000	2,000	0	0%
17,000	18,800	16,000	16,000	16,000	16,000	0	0%
7,500	4,000	2,000	2,000	2,000	2,000	0	0%
0	0	20,000	60,000	60,000	60,000	0	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	0%
292,000	325,000	320,000	295,000	297,500	297,500	2,500	1%
				0	0	0	0%
1,924,500	1,314,800	1,374,500	1,342,500	1,364,500	1,364,500	22,000	2%
(110,000)	85,200	125,500	182,500	160,500	160,500	(22,000)	-12%

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

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City of EL MIRAGE, AZ
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HIGHWAY USER REVENUE FUND (HURF)

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

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City of EL MIRAGE, AZ
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HURF

Net Change from Previous Budget:

500	0%

Significant Changes:

- Traffic signal maintenance (TSM) is being budgeted at $74,500. TSM costs have been substantially offset by reductions in electricity and capital.

Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvement	***VARNEY ROAD SIDEWALK*** Construct approximately 5,800 SF of sidewalk on the north side of Varney Road between El Mirage Road and 125th Ave. The project will also include the relocation of the existing APS cabinet.	N	$80,000
Improvement	***PAVEMENT MANAGEMENT*** 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					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	6	6	6	6	6
Filled	3	6	6	6	

Transfers:

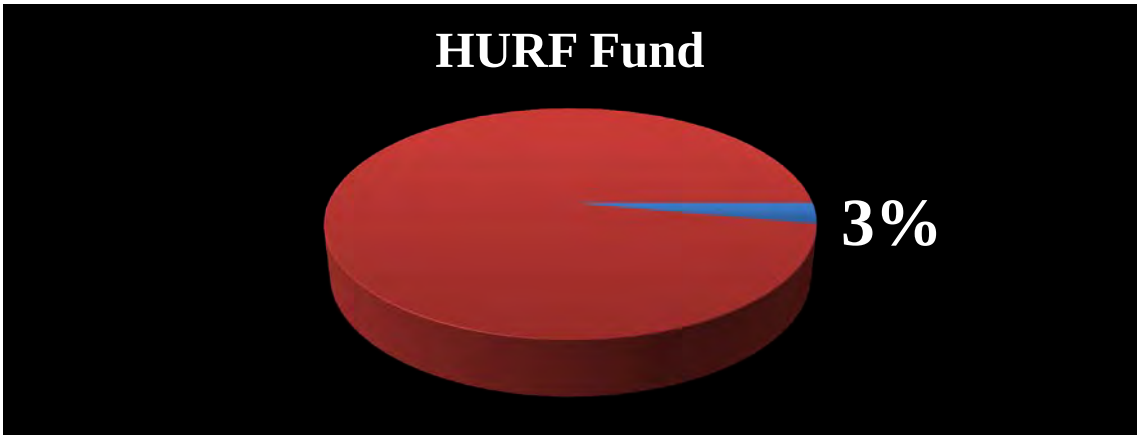
Transfer		
Out ⬇ / In ➡	Water	HURF
Gen. Fund		553,000
HURF	183,000	

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

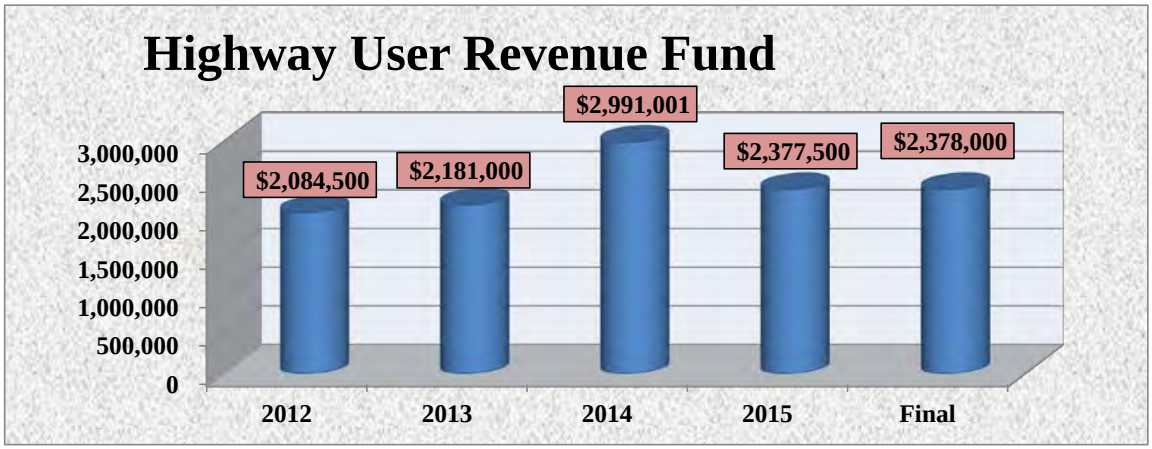
* Based on prior year's fund balance.

Percent of Citywide Expenditure Budget

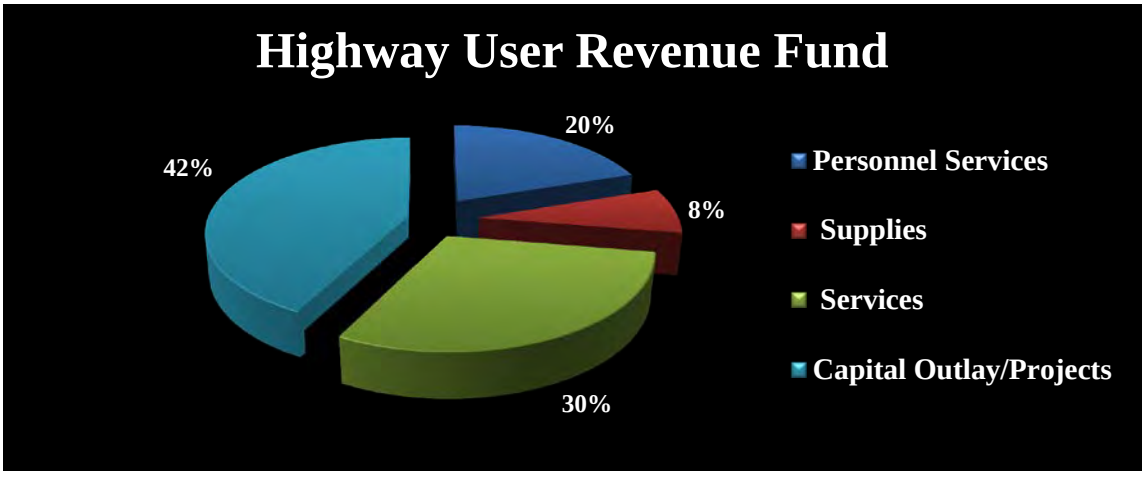
(Excludes Contingency)



Total Fund Budget



FY 2016 Budgeted Expenditures



Fund Name: HURF
Fund Number : 21

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	REVENUES					
100	HURF/STATE GASOLINE TAX	**1,825,000**	1,592,018	1,740,973	1,795,518	757,419
250	TRANSPORTATION FEE	**0**	36,134	0	0	0
550	REIMBURSEMENT	**0**	9,800	9,800	0	0
842	INTEREST REVENUE	**0**	0	0	0	0
970	TRANSFER IN	**553,000**	100,000	41,000	365,000	103,998
	TOTAL REVENUES	**2,378,000**	1,737,952	1,791,773	2,160,518	861,417

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	SUMMARY OF EXPENDITURES					
100	**Personnel Services**	**435,500**	327,458	368,518	387,430	181,163
200	**Supplies**	**169,500**	148,155	88,944	105,794	65,107
300	**Services**	**660,000**	607,342	621,820	724,317	297,210
400	**Special Projects**	**0**	169,316	587,907	1,293,196	0
600	**Capital Outlay/Projects**	**930,000**	387,436	17,598	72,450	791,954
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Transfer Out**	**183,000**	0	0	195,000	87,498
	TOTAL	**2,378,000**	1,639,707	1,684,787	2,778,187	1,422,932

	EXPENDITURES					
110	SALARIES AND WAGES	**281,000**	229,329	246,269	254,516	119,810
111	OVERTIME	**5,000**	2,666	6,322	4,989	4,376
117	COMPTIME	**0**	0	576	1,496	650
120	HEALTH-LIFE-DENTAL INSURANCE	**66,000**	47,622	58,769	60,258	29,421
123	CALL BACK PAY	**7,500**	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTION	**19,000**	13,630	14,701	15,179	7,256
131	MEDICARE CONTRIBUTION	**5,000**	3,188	3,438	3,550	1,697
132	ASRS CONTRIBUTION	**34,000**	24,293	27,940	30,123	14,481
140	WORKERS COMPENSATION	**13,000**	5,500	8,978	16,240	3,472
141	UNEMPLOYMENT INSURANCE	**2,000**	1,223	1,498	1,239	0
142	AZ JOB TRAINING TAX	**3,000**	7	27	0	0
198	WORKERS COMP REIMBURSEMENTS	**0**	0	0	(160)	0
210	SMALL TOOLS/EQUIP/PARTS	**2,500**	494	1,259	773	832
211	FUEL AND LUBRICANTS	**18,000**	32,059	30,265	28,027	5,193
213	SAFETY EQUIPMENT/SUPPLIES	**2,000**	2,007	4,744	2,022	646
219	STREET SIGN EXPENSES	**12,500**	8,681	16,732	11,547	14,246
225	ASPHALT/COAL MATERIAL	**6,500**	8,902	998	5,691	0
233	UNIFORMS	**0**	0	177	0	0
237	EQUIPMENT/FURNITURE PURCHASE	**0**	997	0	0	0
249	OPERATING MATERIAL & SUPPLIES	**3,500**	2,151	6,744	15,976	3,156
253	VEHICLE MAINTENANCE/REPAIR	**0**	0	13	0	0
269	OTHER MAINTENANCE/REPAIRS	**50,000**	92,864	28,012	41,758	7,620
270	TRAFFIC SIGNAL MAINT/REPAIRS	**74,500**	0	0	0	33,414
312	LEGAL SERVICES	**0**	3,300	0	0	0
313	CONTRACTED SERVICES	**242,000**	221,759	223,746	256,565	126,942
320	MEDICAL/DRUG EXAMS & TESTING	**0**	0	0	0	67
328	EQUIPMENT RENT/LEASES	**2,500**	0	7,170	202	512
351	CONFERENCE,SEMINAR & TRAINING	**500**	0	0	0	0
353	TUITION REIMBURSEMENT	**0**	0	0	2,000	0
361	PUBLISHING/ADVERTISEMENT	**500**	56	537	267	0
370	DUES-MEMBERSHIPS-FEES	**1,500**	958	1,972	2,086	30
381	CELL PHONE/PAGER EXPENSE	**3,000**	2,077	2,660	1,998	1,226
388	STREET/TRAFFIC LIGHT ELECTRICITY	**410,000**	379,192	385,735	461,199	168,433
460	STREET IMPROVEMENTS	**0**	3,724	429,492	1,211,190	0
463	TRAFFIC SIGNAL PROJECTS	**0**	165,592	158,415	82,006	0
610	FIELD EQUIPMENT PURCHASE	**0**	0	0	17,312	0
650	VEHICLE PURCHASE	**0**	0	0	0	0
665	TRAFFIC SIGNAL IMPROVEMENTS	**0**	0	0	55,138	110,767
666	STREET IMPROVEMENTS	**930,000**	387,436	17,598	0	681,187
950	TRANSFER OUT	**183,000**	0	0	195,000	87,498
	TOTAL EXPENDITURES	**2,378,000**	1,639,707	1,684,787	2,778,187	1,422,932
	NET REVENUE OVER EXPENDITURES	**0**	98,245	106,986	(617,669)	(561,515)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
1,600,000	1,790,000	1,790,000	1,800,000	1,800,000	1,825,000	25,000	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%
100,000	41,000	365,000	208,000	578,000	553,000	345,000	166%
1,700,000	1,831,000	2,155,000	2,008,000	2,378,000	2,378,000	370,000	18%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
415,000	407,000	405,001	426,500	431,000	435,500	9,000	2%
152,000	108,900	266,000	109,000	175,000	169,500	60,500	56%
617,000	660,100	685,000	715,000	715,000	660,000	(55,000)	-8%
155,000	1,005,000	525,000	0	0	0	0	0%
745,500	0	915,000	952,000	930,000	930,000	(22,000)	-2%
0	0	0	0	0	0	0	0%
0	0	195,000	175,000	183,000	183,000	8,000	5%
2,084,500	2,181,000	2,991,001	2,377,500	2,434,000	2,378,000	500	0%
292,500	271,713	271,228	279,000	280,645	281,000	2,000	1%
0	0	0	0	5,000	5,000	5,000	5000%
0	0	0	0	0	0	0	0%
58,000	65,969	66,335	65,000	65,245	66,000	1,000	2%
0	0	0	7,500	7,500	7,500	0	0%
18,500	16,846	16,816	18,000	18,175	19,000	1,000	6%
4,500	3,940	3,933	5,000	4,251	5,000	0	0%
31,500	30,296	31,300	33,000	33,624	34,000	1,000	3%
9,500	10,632	11,261	13,000	12,919	13,000	0	0%
500	896	1,550	2,000	1,550	2,000	0	0%
0	6,708	2,578	4,000	2,090	3,000	(1,000)	-25%
0	0	0	0	0	0	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
25,000	25,000	25,000	25,000	16,500	18,000	(7,000)	-28%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
12,500	12,500	12,500	12,500	12,500	12,500	0	0%
6,500	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	160,500	3,500	3,500	3,500	0	0%
0	0	0	0	0	0	0	0%
100,000	56,900	57,000	57,000	57,000	50,000	(7,000)	-12%
0	0	0	0	74,500	74,500	74,500	74500%
0	0	0	0	0	0	0	0%
206,500	212,100	212,000	242,000	242,000	242,000	0	0%
0	0	0	0	0	0	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
0	0	0	0	500	500	500	500%
0	0	0	0	0	0	0	0%
500	500	500	500	500	500	0	0%
2,000	2,000	2,000	2,000	1,500	1,500	(500)	-25%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
402,500	440,000	465,000	465,000	465,000	410,000	(55,000)	-12%
0	850,000	370,000	0	0	0	0	0%
155,000	155,000	155,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	65,000	102,000	0	0	(102,000)	-100%
745,500	0	850,000	850,000	930,000	930,000	80,000	9%
0	0	195,000	175,000	183,000	183,000	8,000	5%
2,084,500	2,181,000	2,991,001	2,377,500	2,434,000	2,378,000	500	0%
(384,500)	(350,000)	(836,001)	(369,500)	(56,000)	0	369,500	-100%

City of
EL MIRAGE
Arizona

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City of EL MIRAGE, AZ
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LOCAL TRANSPORTATION ASSISTANCE FUND (LTAF)

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

LTAF

Net Change from Previous Budget:

(41,000)	-12%

Significant Changes:

- Covers cost of ADA transportation program.
- All available and unallocated funds have been budgeted in Operating Materials and Supplies.

Capital Items:

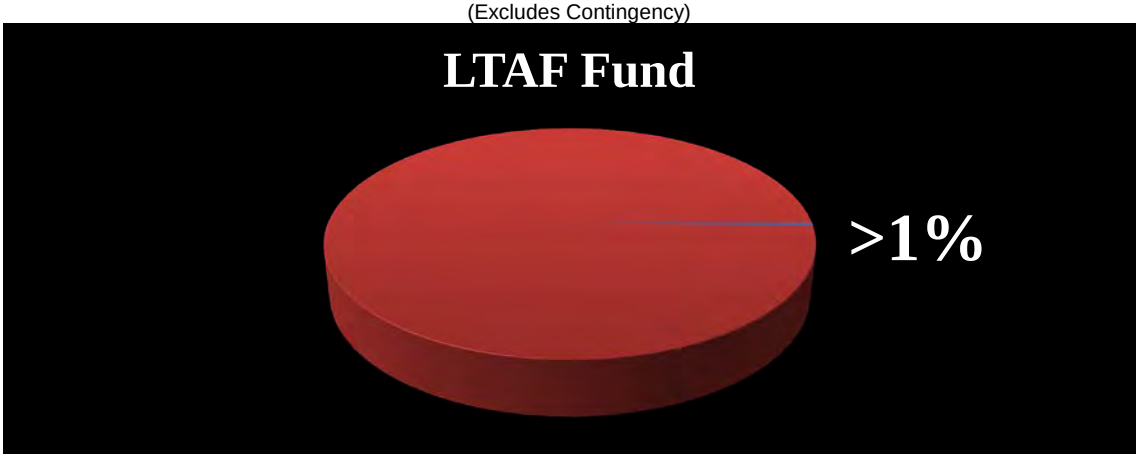
- No capital was requested this year for this department.

Personnel:

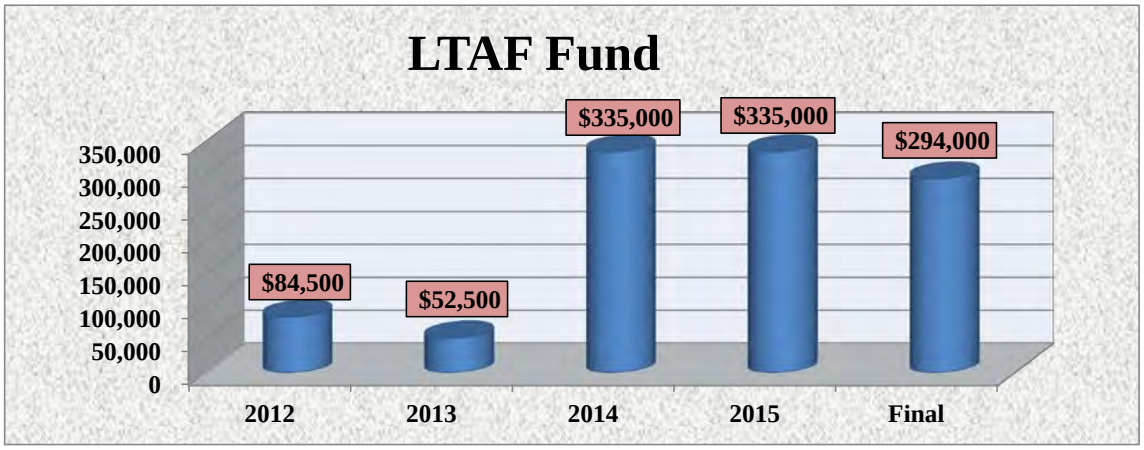
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Percent of Citywide Expenditure Budget

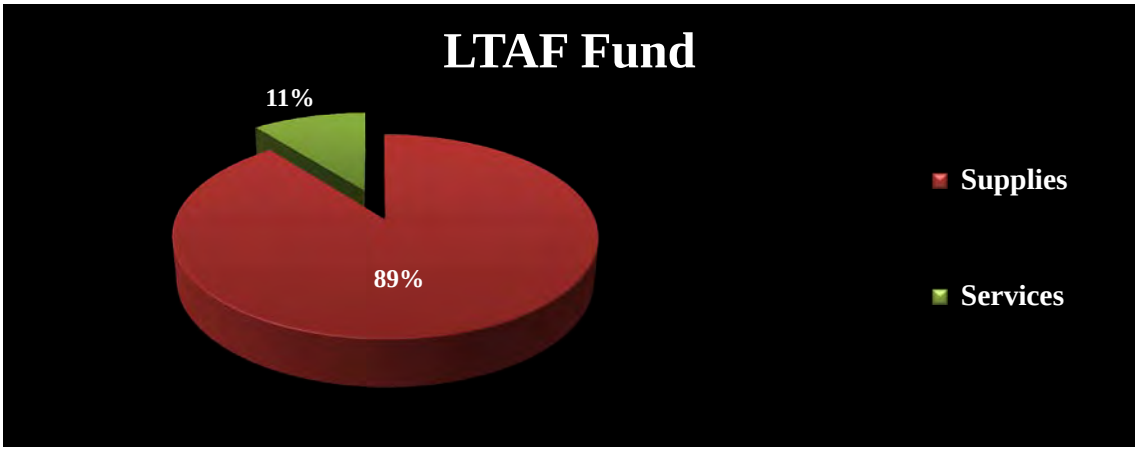
(Excludes Contingency)



Total Fund Budget



FY 2016 Budgeted Expenditures



Fund Name: LTAF
Fund Number : 23

Acct	Acct Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	REVENUES					
150	LTAF/LOTTERY REVENUE SHARING	**94,000**	0	93,504	0	0
200	D.A.R.T. BUS FARES	**0**	0	0	0	0
350	VALLEY METRO (RPTA)	**0**	93,297	0	0	0
842	INTEREST REVENUE	**0**	0	0	0	0
	TOTAL REVENUES	**94,000**	93,297	93,504	0	0

Category	Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	SUMMARY OF EXPENDITURES					
100	**Personnel Services**	**0**	0	0	0	0
200	**Supplies**	**263,000**	845	0	0	0
300	**Services**	**31,000**	62,942	41,978	0	0
400	**Special Projects**	**0**	0	0	0	0
600	**Capital Outlay/Projects**	**0**	0	0	0	176,406
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**294,000**	63,787	41,978	0	176,406
	EXPENDITURES					
110	SALARIES AND WAGES	**0**	0	0	0	0
111	OVERTIME	**0**	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	**0**	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTION	**0**	0	0	0	0
131	MEDICARE CONTRIBUTION	**0**	0	0	0	0
132	ASRS CONTRIBUTION	**0**	0	0	0	0
140	WORKERS COMPENSATION	**0**	0	0	0	0
141	UNEMPLOYMENT INSURANCE	**0**	0	0	0	0
142	AZ JOB TRAINING TAX	**0**	0	0	0	0
219	STREET SIGN EXPENSES	**0**	845	0	0	0
249	OPERATING MATERIAL & SUPPLIES	**263,000**	0	0	0	0
313	CONTRACTED SERVICES	**31,000**	62,942	41,978	0	0
650	VEHICLE PURCHASE	**0**	0	0	0	176,406
	TOTAL EXPENDITURES	**294,000**	63,787	41,978	0	176,406
	NET REVENUE OVER EXPENDITURES	**(200,000)**	29,510	51,526	0	(176,406)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	0	0	0	94,000	94,000	94,000	94000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	94,000	94,000	94,000	94000%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	111,000	111,000	263,000	263,000	152,000	137%
84,500	52,500	31,000	31,000	31,000	31,000	0	0%
0	0	0	0	0	0	0	0%
0	0	193,000	193,000	0	0	(193,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
84,500	52,500	335,000	335,000	294,000	294,000	(41,000)	-12%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	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	263,000	263,000	152,000	137%
84,500	52,500	31,000	31,000	31,000	31,000	0	0%
0	0	193,000	193,000	0	0	(193,000)	-100%
84,500	52,500	335,000	335,000	294,000	294,000	(41,000)	-12%
(84,500)	(52,500)	(335,000)	(335,000)	(200,000)	(200,000)	135,000	-40%

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CAPITAL PROJECTS FUND - STREETS

City of
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Arizona

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Council Adopted

Final Budget

City of
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Arizona

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CAPITAL PROJECTS – STREETS

Net Change from Previous Budget:

(3,813,500)	-12%

Significant Changes:

- The $430,000 annual interest payment to advance El Mirage Road has been included in this fund.

Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvement	***NORTHERN PARKWAY*** Northern Avenue is to be widened into an expressway/parkway configuration. Northern Parkway is to be widened as a road of regional significance. Costs include Design Concept Report, design, ROW acquisition, and construction shared between project partners El Mirage, Glendale, Peoria, Maricopa County, and MAG. The City will be budgeting $500,000 per fiscal year for its $9,474,500 portion of the overall project.	R	$500,000
Carryforward	***EL MIRAGE ROAD IMPROVEMENTS***		$26,202,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Transfers:

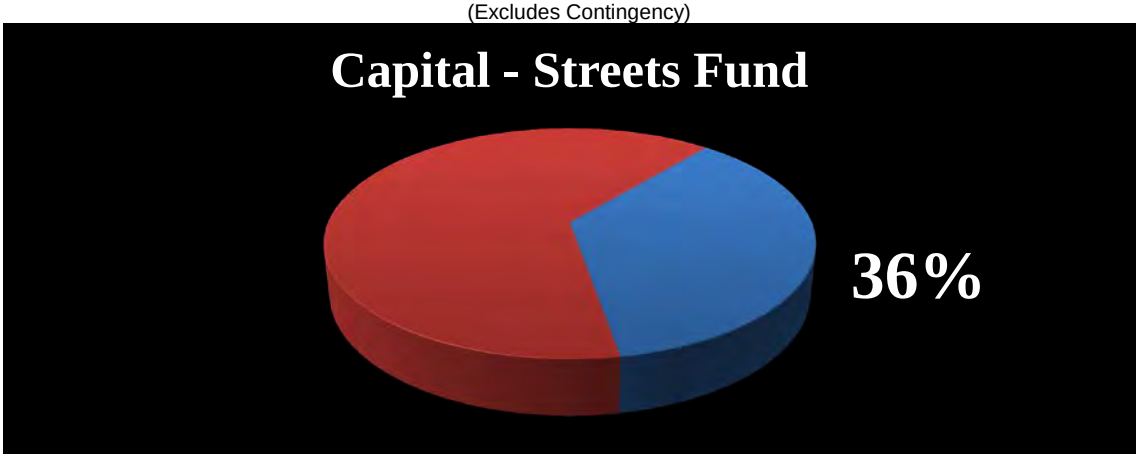
Transfer	
Out ↓ / In →	Capital St.
Photo	594,500

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

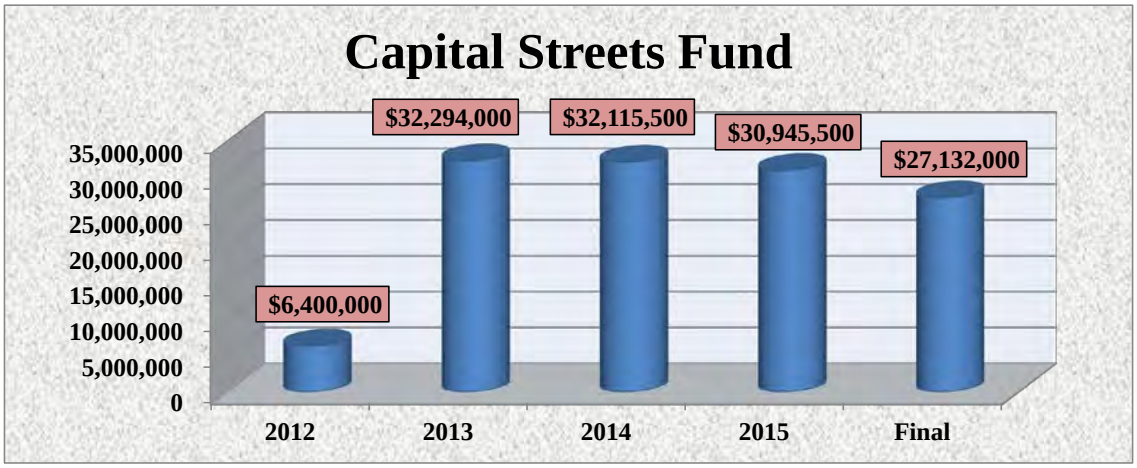
* Based on prior year's fund balance.

Percent of Citywide Expenditure Budget

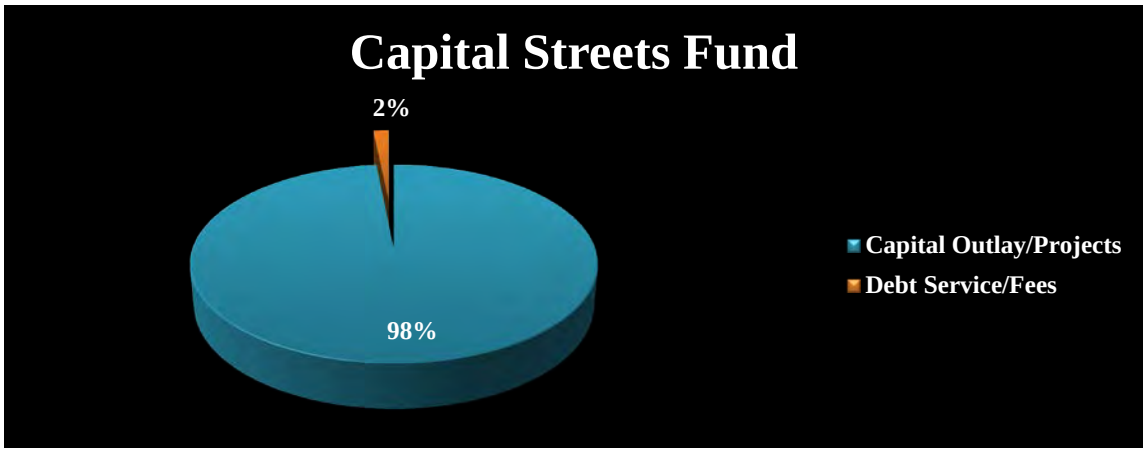
(Excludes Contingency)



Total Fund Budget



FY 2016 Budgeted Expenditures



Fund Name: Capital Projects - Streets
Fund Number : 56

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	REVENUES					
200	DYSART-ROAD IMPROVEMENTS	**0**	0	0	0	67,821
220	MAG STREET GRANT	**0**	0	0	0	0
550	REIMBURSEMENTS	**10,553,000**	0	45,972	1,052,944	778,821
755	RECOVERY FROM PRIOR YEAR	**0**	1,498	2,196	0	3,027
842	INTEREST REVENUE	**0**	0	5,420	2,836	6,682
501	BOND PROCEEDS	**11,679,500**	0	6,400,000	0	0
970	TRANSFER IN	**1,024,500**	0	76,000	1,766,801	735,000
	TOTAL REVENUES	**23,257,000**	1,498	6,529,588	2,822,581	1,591,351

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	SUMMARY OF EXPENDITURES					
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**	**26,702,000**	126,671	618,834	1,454,650	1,407,674
700	**Debt Service - Interest/Fees**	**430,000**	0	0	0	0
900	**Contingency**	**0**	0	0	0	250,000
	TOTAL	**27,132,000**	126,671	618,834	1,454,650	1,657,674
	EXPENDITURES					
666	STREET IMPROVEMENTS	**0**	0	0	10,552	0
669	EL MIRAGE ROAD IMPROVEMENT	**26,202,000**	126,671	598,740	987,802	1,407,674
697	NORTHERN PARKWAY	**500,000**	0	0	0	0
699	CONSTRUCTION NOT IN CIP	**0**	0	20,094	456,296	0
752	INTEREST PAYMENTS	**430,000**	0	0	0	0
950	TRANSFER OUT	**0**	0	0	0	250,000
	TOTAL EXPENDITURES	**27,132,000**	126,671	618,834	1,454,650	1,657,674
	NET REVENUE OVER EXPENDITURES	**(3,875,000)**	(125,173)	5,910,754	1,367,931	(66,323)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	25,818,000	25,996,500	21,947,000	7,740,000	10,553,000	(11,394,000)	-52%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
6,400,000	6,400,000	0	3,045,500	11,679,500	11,679,500	8,634,000	284%
0	76,000	1,020,500	735,000	1,024,500	1,024,500	289,500	39%
6,400,000	32,294,000	27,017,000	25,727,500	20,444,000	23,257,000	(2,470,500)	-10%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	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%
6,400,000	32,294,000	32,115,500	30,945,500	18,641,500	26,702,000	(4,243,500)	-14%
0	0	0	0	430,000	430,000	430,000	430000%
0	0	0	0	0	0	0	0%
6,400,000	32,294,000	32,115,500	30,945,500	19,071,500	27,132,000	(3,813,500)	-12%
0	0	200,000	193,000	0	0	(193,000)	-100%
6,400,000	32,094,000	31,430,500	30,752,500	18,141,500	26,202,000	(4,550,500)	-15%
0	0	0	0	500,000	500,000	500,000	500000%
0	200,000	485,000	0	0	0	0	0%
0	0	0	0	430,000	430,000	430,000	430000%
0	0	0	0	0	0	0	0%
6,400,000	32,294,000	32,115,500	30,945,500	19,071,500	27,132,000	(3,813,500)	-12%
0	0	(5,098,500)	(5,218,000)	1,372,500	(3,875,000)	1,343,000	-26%

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COURT FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

COURT

Net Change from Previous Budget:

(61,000)	-8%

Significant Changes:

- Health insurance participation necessitated a $24,000 increase.
- Unemployment insurance reduced by $84,500 as a result of changes to the calculation methodology used.

Capital Items:

- No capital was requested this year for this department.

Personnel:

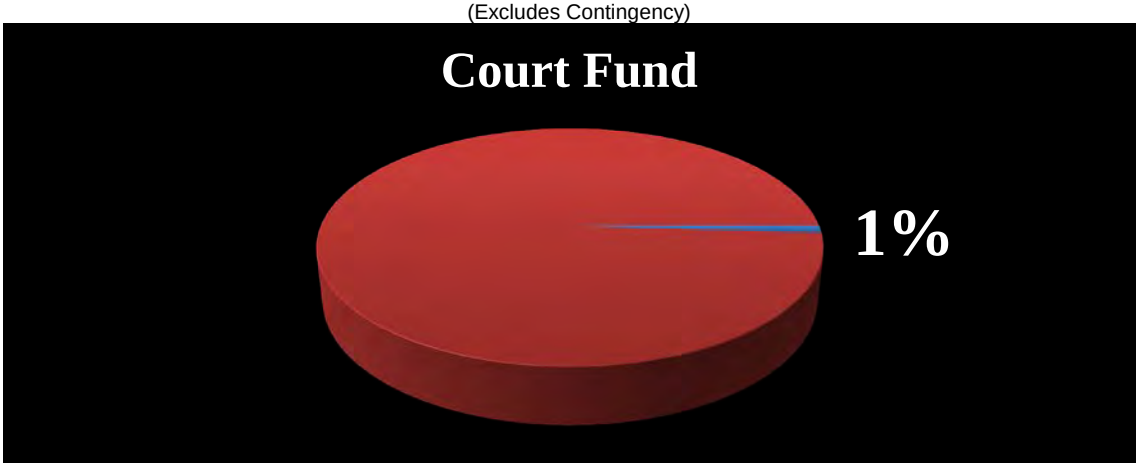
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	8.1	8.1	12.2	13.1	13.1
Filled	7.1	8.1	12.5	12.6	

Transfers:

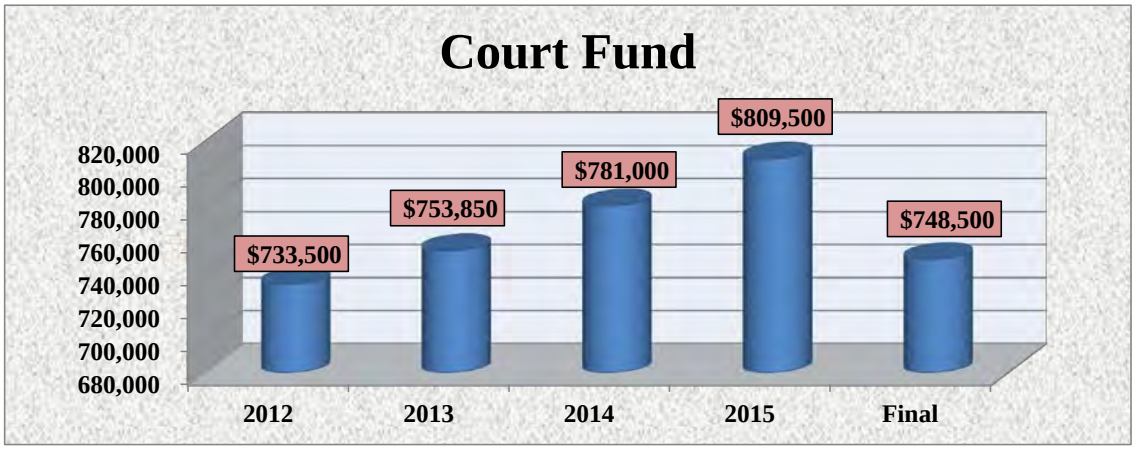
Transfer	
Out / In	Court
Gen. Fund	$327,500

Percent of Citywide Expenditure Budget

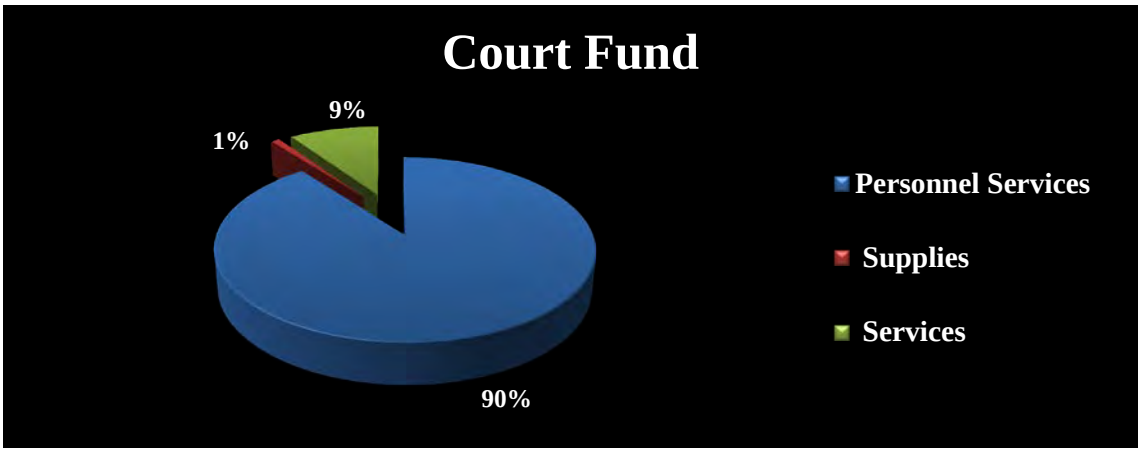
(Excludes Contingency)



Total Fund Budget



FY 2016 Budgeted Expenditures



Fund Name: Court
Fund Number : 14

Acct	Acct Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	REVENUES					
100	COURT FINES	**180,000**	201,447	182,588	186,069	70,153
200	DEFENSIVE DRIVING REVENUE	**15,000**	14,820	18,665	21,925	7,790
250	GRANT REVENUE	**0**	0	0	0	0
350	FORFEITURE REVENUE	**5,000**	250	4,630	3,194	1,750
550	LOCAL COST	**5,000**	10,877	8,466	3,669	2,231
552	WARRANT FEE	**5,000**	7,003	8,276	6,778	3,310
553	LOCAL DEFAULT FEE	**90,000**	46,517	119,369	173,514	44,613
650	JCEF - LOCAL FUND	**0**	121	390	364	157
700	MISCELLANEOUS FEES	**0**	1,063	3,365	3,185	1,371
940	CASH OVER/SHORT	**0**	(81)	(48)	151	1
970	TRANSFER IN	**327,500**	300,500	227,850	375,000	109,500
	TOTAL REVENUES	**627,500**	582,517	573,551	773,849	240,876

Category	Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	SUMMARY OF EXPENDITURES					
100	**Personnel Services**	**671,000**	562,626	536,419	691,789	484,586
200	**Supplies**	**7,000**	4,222	4,734	17,379	3,846
300	**Services**	**70,500**	47,171	57,001	15,593	22,323
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
	TOTAL	**748,500**	614,019	598,154	724,761	510,755
	EXPENDITURES					
110	SALARIES AND WAGES	**627,000**	440,120	439,194	601,629	276,031
111	OVERTIME	**12,000**	5,406	11,322	2,659	915
117	COMPTIME	**0**	2,587	3,649	807	120
120	HEALTH-LIFE-DENTAL INSURANCE	**107,000**	75,092	56,410	72,272	35,771
130	SOCIAL SECURITY CONTRIBUTION	**40,000**	25,920	26,227	36,367	16,660
131	MEDICARE CONTRIBUTION	**10,000**	6,125	8,134	8,505	3,896
132	ASRS CONTRIBUTION	**67,000**	47,725	47,266	59,537	29,308
140	WORKER'S COMPENSATION	**2,000**	701	1,337	1,995	465
141	UNEMPLOYMENT INSURANCE	**6,000**	3,105	2,484	207,770	36,424
142	AZ JOB TRAINING TAX	**10,000**	0	44	16,879	494
198	WORKER'S COMP REIMBURSEMENTS	**0**	(44,155)	(59,648)	(6,631)	(20,498)
199	LABOR DISTRIBUTION	**(210,000)**	0	0	(310,000)	105,000
230	OFFICE SUPPLIES	**5,000**	3,936	2,150	1,786	1,350
232	COMPUTER/PRINTER SUPPLIES	**0**	0	0	0	1,190
237	EQUIPMENT/FURNITURE PURCHASE	**1,000**	0	0	0	753
249	OPERATING MATERIAL & SUPPL	**500**	286	2,584	15,593	406
254	COMPUTER/PRINTER SUPPLIES	**500**	0	0	0	147
311	EQUIPMENT/FURNITURE PURCHASE	**0**	10,688	4,636	0	300
313	CONTRACTED SERVICES	**2,000**	0	0	0	1,013
319	INTERPRETER	**5,500**	11,440	9,472	9,180	440
338	ARMORED CAR SERVICES	**0**	5,139	5,376	0	0
339	JURY POLL EXPENSES	**1,000**	0	0	0	0
345	SECURITY SERVICES	**42,500**	12,870	29,046	0	17,072
350	TRAVEL AND PER DIEM	**4,000**	269	430	381	156
351	CONFERENCE,SEMINAR & TRAINING	**5,000**	200	375	611	0
360	PRINTING COSTS	**5,500**	3,853	3,803	1,664	637
361	PUBLISHING/ADVERTISEMENT	**1,000**	0	0	0	0
362	MAILING COST	**3,000**	2,341	3,412	3,757	1,385
370	DUES-MEMBERSHIPS-FEES	**500**	0	370	0	115
371	SUBSCRIPTIONS	**500**	371	81	0	180
377	MISCELLANEOUS EXPENSES	**0**	0	0	0	1,025
	TOTAL EXPENDITURES	**748,500**	614,019	598,154	724,761	510,755
	NET REVENUE OVER EXPENDITURES	**(121,000)**	(31,502)	(24,603)	49,088	(269,879)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
400,000	250,000	145,000	145,000	180,000	180,000	35,000	24%
35,000	120,000	15,000	15,000	15,000	15,000	0	0%
51,000	26,000	0	0	0	0	0	0%
0	0	5,000	5,000	5,000	5,000	0	0%
5,000	7,500	5,000	5,000	5,000	5,000	0	0%
3,000	5,000	5,000	5,000	5,000	5,000	0	0%
20,000	25,000	75,000	180,000	90,000	90,000	(90,000)	-50%
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	219,000	324,500	327,500	108,500	50%
631,500	661,350	625,000	574,000	624,500	627,500	53,500	9%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
697,500	702,500	753,000	729,500	667,000	671,000	(58,500)	-8%
4,000	4,000	4,000	5,000	7,000	7,000	2,000	40%
32,000	47,350	24,000	75,000	70,500	70,500	(4,500)	-6%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
733,500	753,850	781,000	809,500	744,500	748,500	(61,000)	-8%
498,000	539,283	591,896	626,000	626,198	627,000	1,000	0%
3,000	10,000	24,000	12,000	12,000	12,000	0	0%
17,500	0	0	0	0	0	0	0%
83,000	99,759	95,117	83,000	106,489	107,000	24,000	29%
31,500	32,925	36,116	39,000	39,568	40,000	1,000	3%
7,500	7,819	8,582	10,000	9,254	10,000	0	0%
52,500	58,948	66,265	66,000	66,809	67,000	1,000	2%
2,500	1,143	1,352	2,000	1,723	2,000	0	0%
2,000	1,680	229,393	90,500	5,943	6,000	(84,500)	-93%
0	4,443	10,279	11,000	9,016	10,000	(1,000)	-9%
0	(53,500)	0	0	0	0	0	0%
0	0	(310,000)	(210,000)	(210,000)	(210,000)	0	0%
4,000	4,000	4,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	1,000	1,000	1,000	1000%
0	0	0	0	500	500	500	500%
0	0	0	0	500	500	500	500%
0	5,000	0	0	0	0	0	0%
0	0	0	0	2,000	2,000	2,000	2000%
8,000	10,000	10,000	10,000	5,500	5,500	(4,500)	-45%
4,000	4,250	0	0	0	0	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
13,000	14,000	0	49,000	42,500	42,500	(6,500)	-13%
0	1,500	1,500	2,000	4,000	4,000	2,000	100%
0	1,500	1,500	2,500	5,000	5,000	2,500	100%
3,000	5,000	5,000	5,500	5,500	5,500	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
2,000	3,000	3,000	3,000	3,000	3,000	0	0%
0	500	500	500	500	500	0	0%
0	600	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
733,500	753,850	781,000	809,500	744,500	748,500	(61,000)	-8%
(102,000)	(92,500)	(156,000)	(235,500)	(120,000)	(121,000)	114,500	-49%

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COURT ENHANCEMENT FUND

City of
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Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

COURT ENHANCEMENT FUND

Net Change from Previous Budget:

34,500	3%

Significant Changes:

- There were no significant changes to operations.
- Labor Distribution increased $50,000 due to temporary positions being budgeted for benefits.

Capital Items:

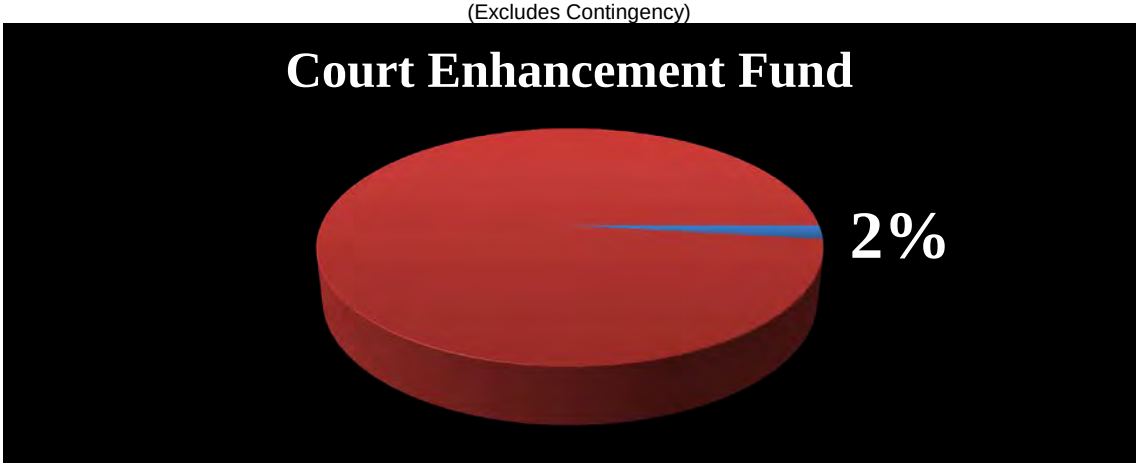
- No capital was requested this year for this department.

Personnel:

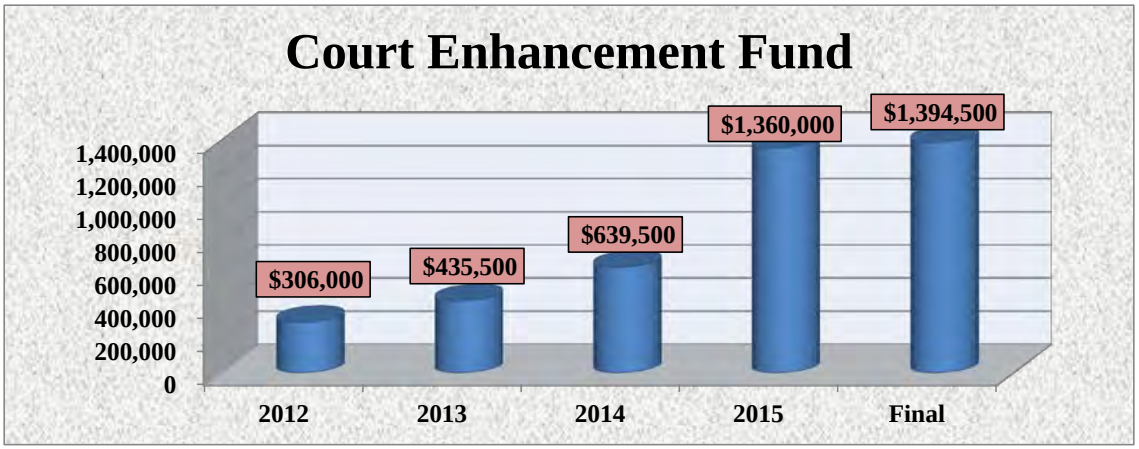
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	2	3	0	0	0
Filled	3	3	0	0	

Percent of Citywide Expenditure Budget

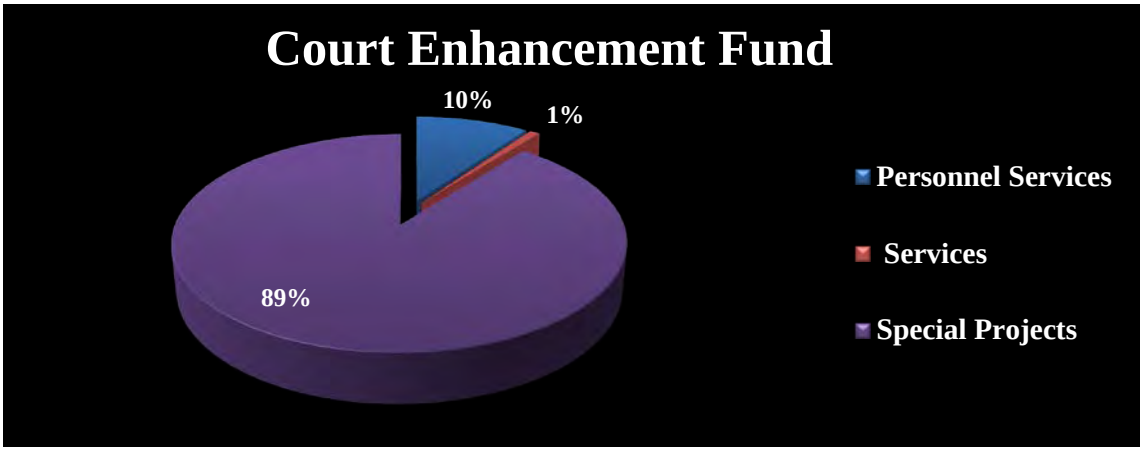
(Excludes Contingency)



Total Fund Budget



FY 2016 Budgeted Expenditures



Fund Name: Court Enhancement Fund
Fund Number : 15

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	REVENUES					
750	UNCLASSIFIED REVENUES	**0**	0	0	0	0
627	COURT TIME PMT REVENUE	**25,000**	16,201	31,630	39,015	12,889
628	COURT FTG FEE REVENUE	**30,000**	9,091	17,838	29,147	16,070
629	COURT TECH ACCT REVENUE	**275,000**	343,285	466,581	399,858	147,255
842	INTEREST REVENUE	**0**	503	716	910	254
	TOTAL REVENUES	**330,000**	369,080	516,765	468,930	176,468

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	SUMMARY OF EXPENDITURES					
100	**Personnel Services**	**135,500**	44,155	59,465	209,660	36,004
200	**Supplies**	**0**	0	0	16,879	20,992
300	**Services**	**12,000**	0	0	47,965	36,164
400	**Special Projects**	**1,247,000**	43,569	29,523	35,218	27,221
600	**Capital Outlay/Projects**	**0**	18,500	58,664	13,984	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency**	**0**	0	0	0	0
	TOTAL	**1,394,500**	106,224	147,652	323,706	120,381

	EXPENDITURES					
110	SALARIES AND WAGES	**0**	0	0	0	0
111	OVERTIME	**0**	0	0	0	0
117	COMPTIME	**0**	0	0	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	**0**	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTION	**0**	0	0	0	0
131	MEDICARE CONTRIBUTION	**0**	0	0	0	0
132	ASRS CONTRIBUTION	**0**	0	0	0	0
134	DEFERRED COMPENSATION	**0**	0	0	0	0
140	COMPENSATION INSURANCE	**0**	0	0	0	0
141	UNEMPLOYMENT INSURANCE	**0**	0	0	0	0
142	AZ JOB TRAINING TAX	**0**	0	0	0	0
199	LABOR DISTRIBUTION	**135,500**	44,155	59,465	209,660	36,004
237	EQUIPMENT PURCHASE	**0**	0	0	16,879	494
248	SOFTWARE PURCHASE	**0**	0	0	0	20,498
311	PROFESSIONAL SERVICES	**0**	0	0	0	20,960
338	ARMORED CAR SERVICES	**5,000**	0	0	5,703	2,514
345	SECURITY SERVICES	**0**	0	0	42,262	0
372	BANK CHARGES	**7,000**	0	0	0	0
377	MISCELLEANOUS EXPENSES	**0**	0	0	0	12,690
410	COURT TECHNOLOGY ACCT EXPENSE	**1,247,000**	43,569	29,523	35,218	27,221
617	CAPITAL EQUIPMENT PURCHASE	**0**	18,500	58,664	7,558	0
634	SOFTWARE PURCHASE	**0**	0	0	6,426	0
	TOTAL EXPENDITURES	**1,394,500**	106,224	147,652	323,706	120,381
	NET REVENUE OVER EXPENDITURES	**(1,064,500)**	262,856	369,113	145,224	56,087

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
10,000	10,000	25,000	40,000	25,000	25,000	(15,000)	-38%
5,000	10,000	15,000	25,000	30,000	30,000	5,000	20%
25,000	150,000	400,000	330,000	275,000	275,000	(55,000)	-17%
0	1,500	0	0	0	0	0	0%
40,000	171,500	440,000	395,000	330,000	330,000	(65,000)	-16%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	53,500	225,000	85,500	135,500	135,500	50,000	58%
0	0	0	0	0	0	0	0%
7,000	2,000	34,500	12,000	12,000	12,000	0	0%
299,000	380,000	380,000	1,262,500	1,247,000	1,247,000	(15,500)	-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%
306,000	435,500	639,500	1,360,000	1,394,500	1,394,500	34,500	3%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	53,500	225,000	85,500	135,500	135,500	50,000	58%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	4,500	5,000	5,000	5,000	0	0%
0	0	28,000	0	0	0	0	0%
7,000	2,000	2,000	7,000	7,000	7,000	0	0%
0	0	0	0	0	0	0	0%
299,000	380,000	380,000	1,262,500	1,247,000	1,247,000	(15,500)	-1%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
306,000	435,500	639,500	1,360,000	1,394,500	1,394,500	34,500	3%
(266,000)	(264,000)	(199,500)	(965,000)	(1,064,500)	(1,064,500)	(99,500)	10%

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

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Proud Supporter
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PHOTO ENFORCEMENT FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

PHOTO ENFORCEMENT

Net Change from Previous Budget:

(1,301,000)	-35%

Significant Changes:

- Labor distribution for Court personnel decreased by $50,000.
- Cost of Photo Enforcement Services contract decreased by $548,000 due to decrease in volume.
- Transfers out to Public Safety and Northern Parkway project reduced by $281,000.

Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	0	4	0	0	0
Filled	0	4	0	0	

Transfers:

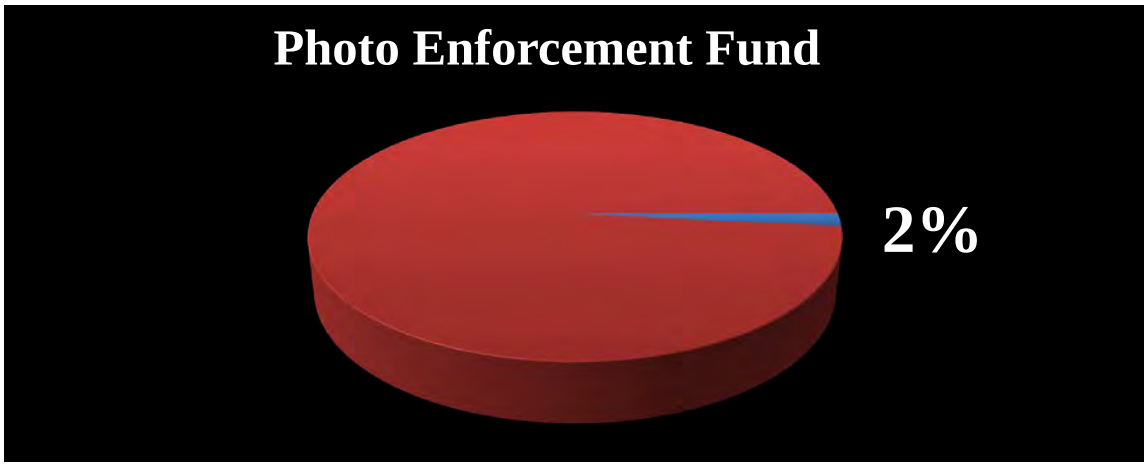
Transfer		
Out / In	Gen. Fund	Capital St.
Photo	594,500	594,500

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

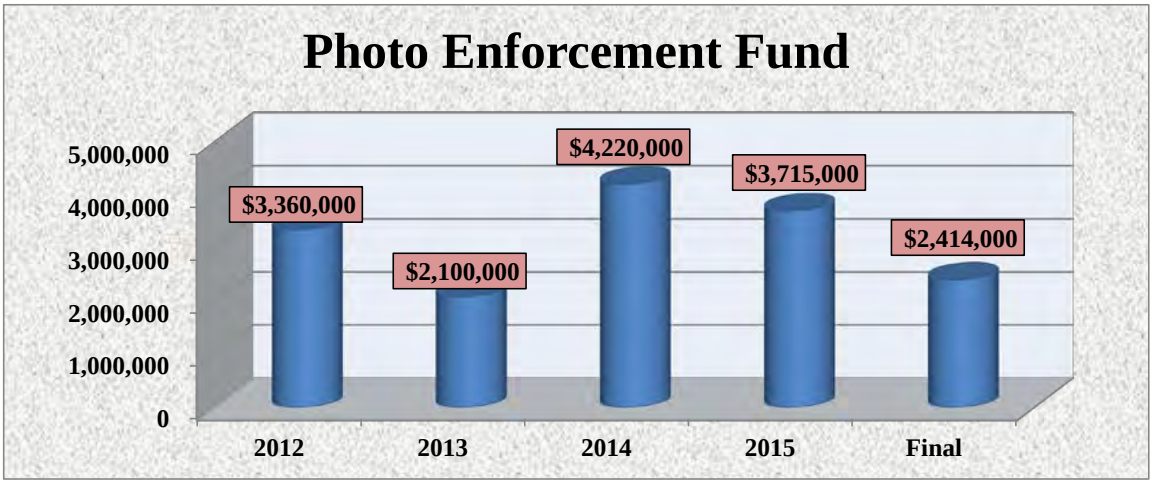
* Based on prior year's fund balance.

Percent of Citywide Expenditure Budget

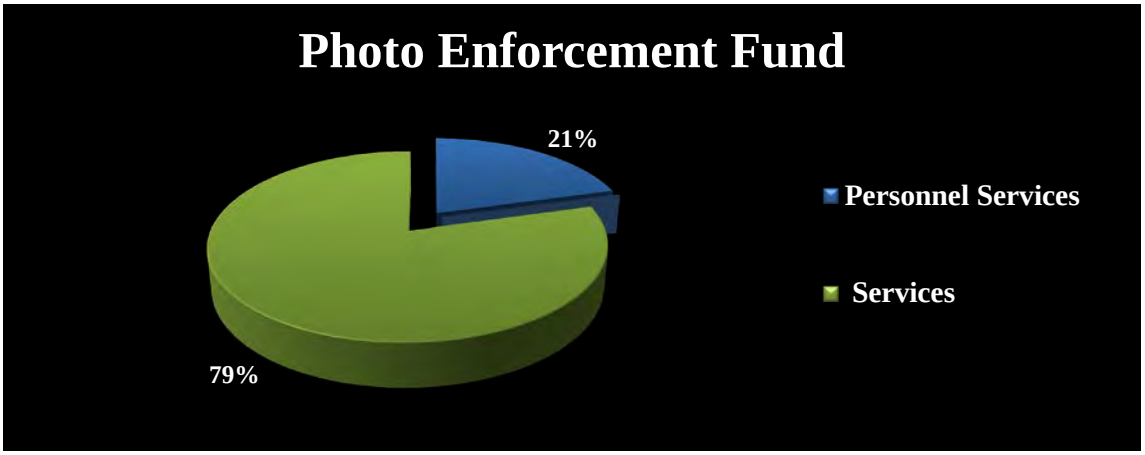
(Excludes Contingency)



Total Fund Budget



FY 2016 Budgeted Expenditures



Fund Name: Photo Enforcement
Fund Number : 16

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	REVENUES					
105	PHOTO RADAR FINE	**900,000**	1,056,005	1,490,323	1,278,150	450,854
111	PROCESS SERVER - REDFLEX	**125,000**	37,416	142,721	129,015	45,004
200	DEFENSIVE DRIVING REVENUE	**500,000**	869,590	1,060,775	731,245	274,770
	TOTAL REVENUES	**1,525,000**	1,963,011	2,693,819	2,138,410	770,628

Dept	Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
		SUMMARY OF EXPENDITURES					
	100	**Personnel Services**	**253,000**	34,738	165,526	238,401	143,862
	200	**Supplies**	**0**	0	0	0	0
	300	**Services**	**972,000**	755,628	1,056,218	712,443	186,018
	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**	**1,189,000**	183,000	0	990,000	1,470,000
		TOTAL	**2,414,000**	973,366	1,221,744	1,940,844	1,799,880
		EXPENDITURES					
430	110	SALARIES AND WAGES	**0**	0	39,109	0	0
430	111	OVERTIME	**0**	0	4,939	0	0
430	117	COMP TIME	**0**	0	222	0	0
430	120	HEALTH-LIFE-DENTAL INSURANCE	**0**	0	2,552	0	0
430	130	SOCIAL SECURITY CONTRIBUTION	**0**	0	2,698	0	0
430	131	MEDICARE CONTRIBUTION	**0**	0	631	0	0
430	132	ASRS CONTRIBUTION	**0**	0	4,938	0	0
430	140	WORKERS COMPENSATION	**0**	0	65	0	0
430	141	UNEMPLOYMENT INSURANCE	**0**	0	468	0	0
430	142	AZ JOB TRAINING TAX	**0**	0	4	0	0
430	199	LABOR DISTRIBUTION	**128,000**	0	0	138,500	88,998
430	230	OFFICE SUPPLIES	**0**	0	0	0	0
430	372	BANK CHARGES	**20,000**	0	64,836	42,919	11,552
430	377	MISCELLANEOUS EXPENSE	**0**	0	60	0	0
		TOTAL COURT	**148,000**	**0**	**120,522**	**181,419**	**100,550**
551	110	SALARIES AND WAGES	**0**	26,183	81,953	0	0
551	111	OVERTIME	**0**	28	399	0	0
551	117	COMP TIME	**0**	149	55	0	0
551	120	HEALTH-LIFE-DENTAL INSURANCE	**0**	3,596	13,855	0	0
551	130	SOCIAL SECURITY CONTRIBUTION	**0**	1,551	4,895	0	0
551	131	MEDICARE CONTRIBUTION	**0**	363	1,145	0	0
551	132	ASRS CONTRIBUTION	**0**	2,100	6,920	0	0
551	140	WORKERS COMPENSATION	**0**	37	180	0	0
551	141	UNEMPLOYMENT RESERVE	**0**	731	491	0	0
551	142	AZ JOB TRAINING TAX	**0**	0	7	0	0
551	199	LABOR DISTRIBUTION	**125,000**	0	0	99,901	54,864
551	354	PHOTO ENFORCEMENT SERVICES	**952,000**	732,960	991,322	669,524	174,466
551	372	BANK CHARGES	**0**	22,668	0	0	0
551	920	RESERVE	**0**	0	0	0	0
551	950	TRANSFER OUT	**1,189,000**	183,000	0	990,000	1,470,000
		TOTAL POLICE	**2,266,000**	**973,366**	**1,101,222**	**1,759,425**	**1,699,330**
		TOTAL EXPENDITURES	**2,414,000**	973,366	1,221,744	1,940,844	1,799,880
		NET REVENUE OVER EXPENDITURES	**(889,000)**	989,645	1,472,075	197,566	(1,029,252)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
1,620,000	1,000,000	1,270,000	1,000,000	900,000	900,000	(100,000)	-10%
120,000	100,000	130,000	130,000	125,000	125,000	(5,000)	-4%
1,620,000	900,000	1,070,000	650,000	500,000	500,000	(150,000)	-23%
3,360,000	2,000,000	2,470,000	1,780,000	1,525,000	1,525,000	(255,000)	-14%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
160,000	230,000	263,500	303,000	264,000	253,000	(50,000)	-17%
0	2,250	0	0	0	0	0	0%
3,000,000	1,340,000	1,520,000	1,520,000	961,000	972,000	(548,000)	-36%
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	1,892,000	1,189,000	1,189,000	(703,000)	-37%
3,360,000	2,100,000	4,220,000	3,715,000	2,414,000	2,414,000	(1,301,000)	-35%
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	178,000	139,000	128,000	(50,000)	-28%
0	2,250	0	0	0	0	0	0%
0	40,000	20,000	20,000	20,000	20,000	0	0%
0	0	0	0	0	0	0	0%
0	**151,249**	**158,500**	**198,000**	**159,000**	**148,000**	**(50,000)**	**-25%**
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	125,000	0	0%
3,000,000	1,300,000	1,500,000	1,500,000	941,000	952,000	(548,000)	-37%
0	0	0	0	0	0	0	0%
200,000	527,750	1,446,500	422,000	0	0	(422,000)	-100%
0	0	990,000	1,470,000	1,189,000	1,189,000	(281,000)	-19%
3,360,000	**1,948,751**	**4,061,500**	**3,517,000**	**2,255,000**	**2,266,000**	**(1,251,000)**	**-36%**
3,360,000	2,100,000	4,220,000	3,715,000	2,414,000	2,414,000	(1,301,000)	-35%
0	(100,000)	(1,750,000)	(1,935,000)	(889,000)	(889,000)	1,046,000	-54%

City of
EL MIRAGE
Arizona

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POLICE TOWING FUND

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

POLICE TOWING

Net Change from Previous Budget:

60,000	50%

Significant Changes:

- All available and unallocated funds have been budgeted in Operating Materials and Supplies.

Capital Items:

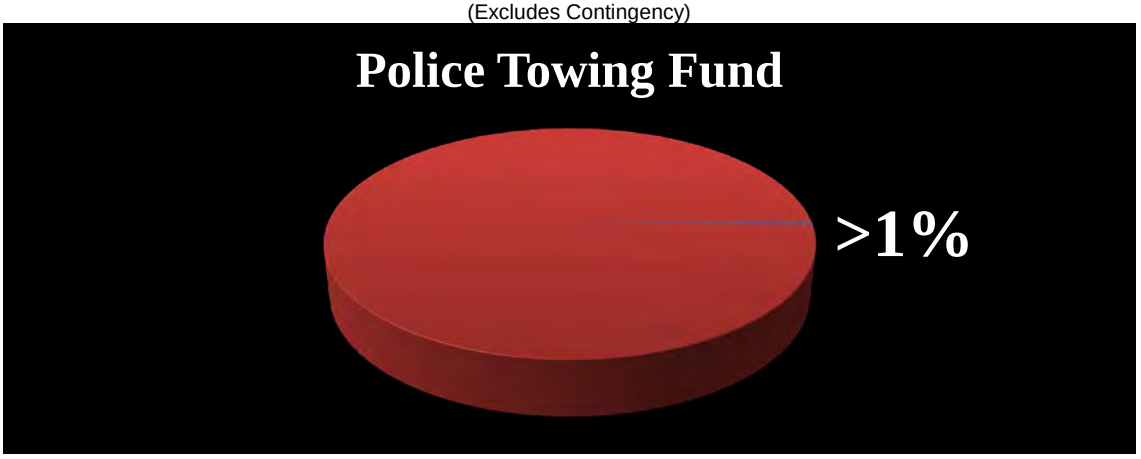
- No capital was requested this year for this department.

Personnel:

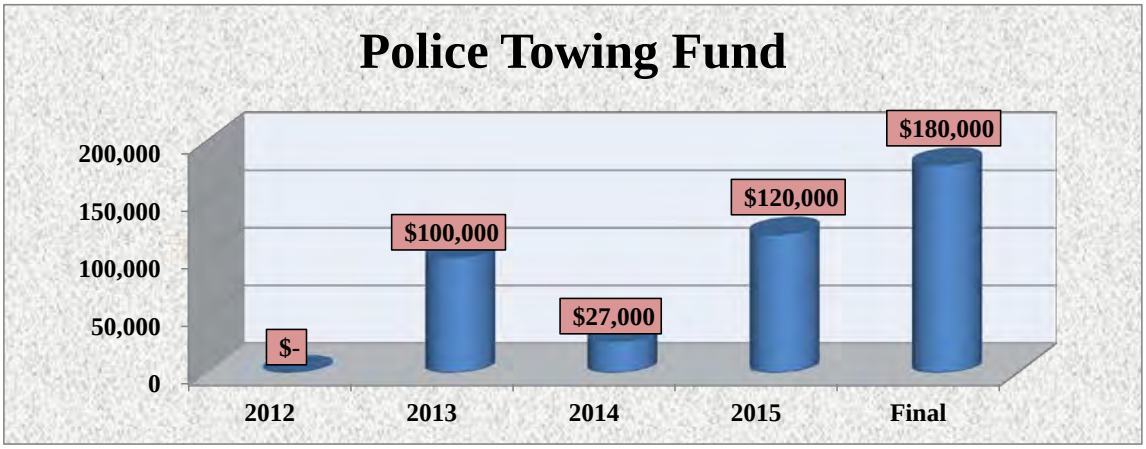
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Percent of Citywide Expenditure Budget

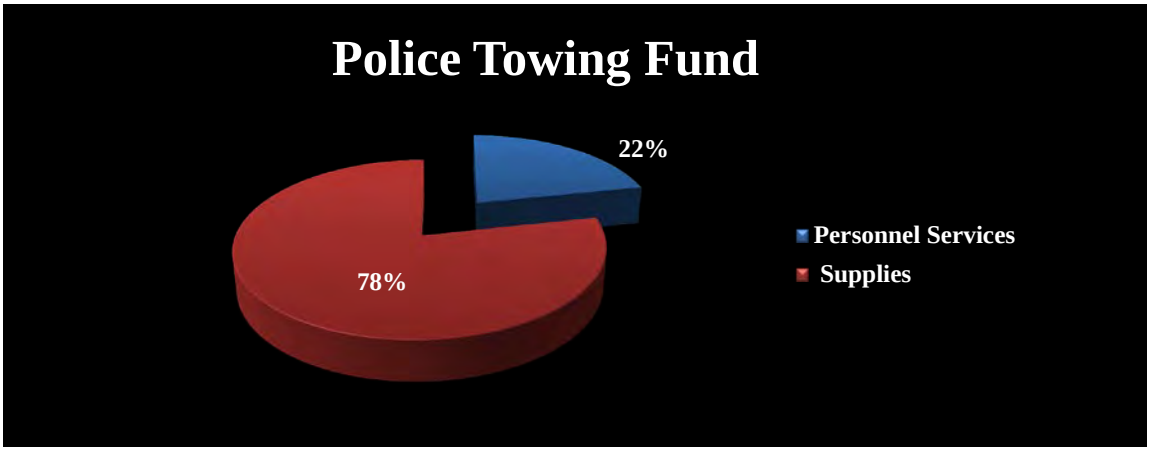
(Excludes Contingency)



Total Fund Budget



FY 2016 Budgeted Expenditures



Fund Name: Police Towing
Fund Number : 28

Dept	Acct	REVENUES Acct Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
360	563	IMPOUND REVENUE (28-3511)	**70,000**	0	55,800	64,020	41,100
		TOTAL REVENUES	**70,000**	0	55,800	64,020	41,100

Category	SUMMARY OF EXPENDITURES Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
100	**Personnel Services**	**39,000**	0	24,744	21,878	12,007
200	**Supplies**	**141,000**	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
	TOTAL	**180,000**	0	24,744	21,878	12,007

		EXPENDITURES					
551	199	LABOR DISTRIBUTION	**39,000**	0	24,744	21,878	12,007
551	249	OPERATING MATERIALS AND SUPPLIES	**141,000**	0	0	0	0
		TOTAL EXPENDITURES	**180,000**	0	24,744	21,878	12,007
		NET REVENUE OVER EXPENDITURES	**(110,000)**	0	31,056	42,142	29,093

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	100,000	60,000	60,000	70,000	70,000	10,000	17%
0	100,000	60,000	60,000	70,000	70,000	10,000	17%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	100,000	27,000	27,000	39,000	39,000	12,000	0
0	0	0	93,000	141,000	141,000	48,000	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	0	0	0	0	0	0
0	100,000	27,000	120,000	180,000	180,000	60,000	50%
0	100,000	27,000	27,000	39,000	39,000	12,000	44%
0	0	0	93,000	141,000	141,000	48,000	52%
0	100,000	27,000	120,000	180,000	180,000	60,000	50%
0	0	33,000	(60,000)	(110,000)	(110,000)	(50,000)	83%

City of
EL MIRAGE
Arizona

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COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

CDBG

Net Change from Previous Budget:

292,500	101%

Significant Changes:

- Received funding to replace waterline along El Mirage Road.

Capital Items:

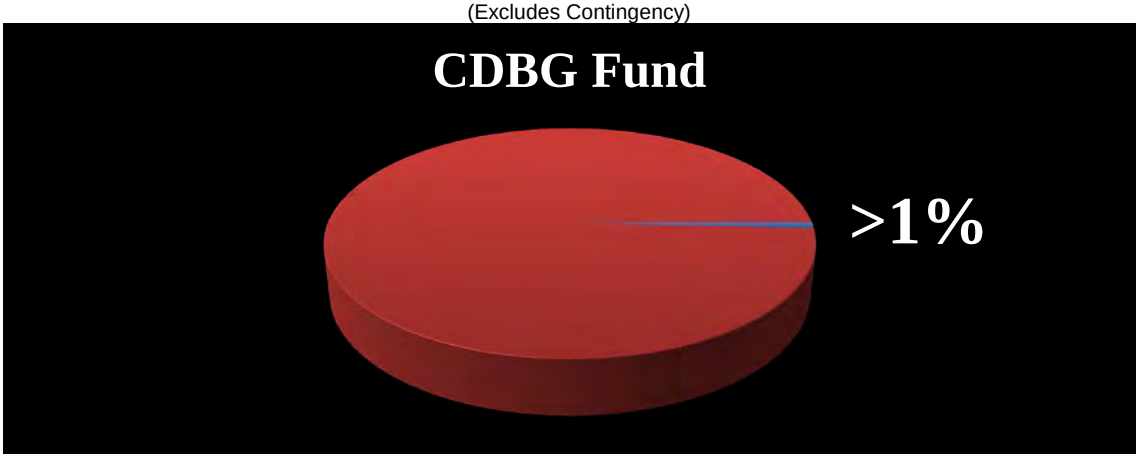
Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvement	***EL MIRAGE ROAD WATERLINE REPLACEMENT*** Replacement of the existing waterline along El Mirage Road between Thunderbird Road and Santa Fe Lane with a new 16" Ductile Iron Pipe (DIP) line. This project will also include the replacement of existing fire hydrants and addition of new fire hydrants where required. The project will be constructed with the EL Mirage Road project.	R	$580,000

Personnel:

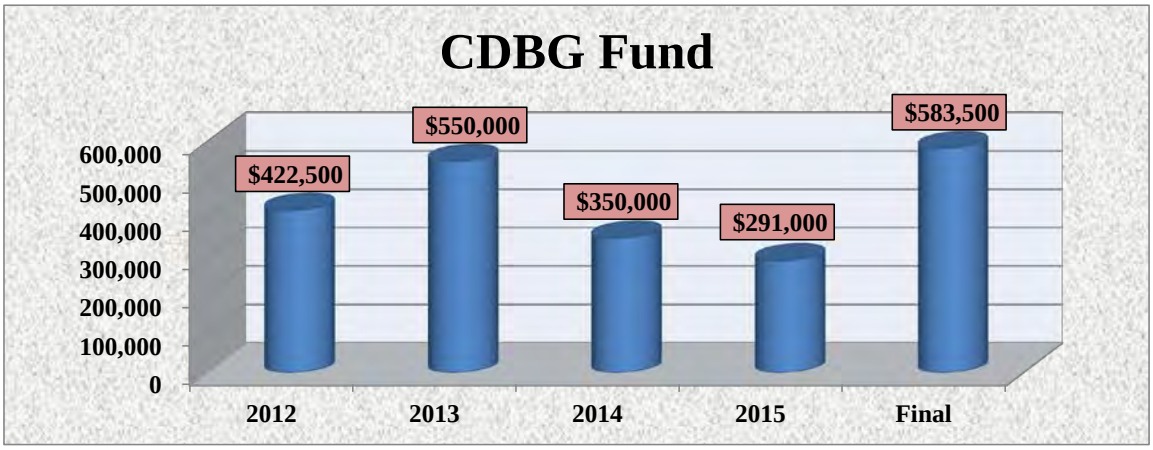
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Percent of Citywide Expenditure Budget

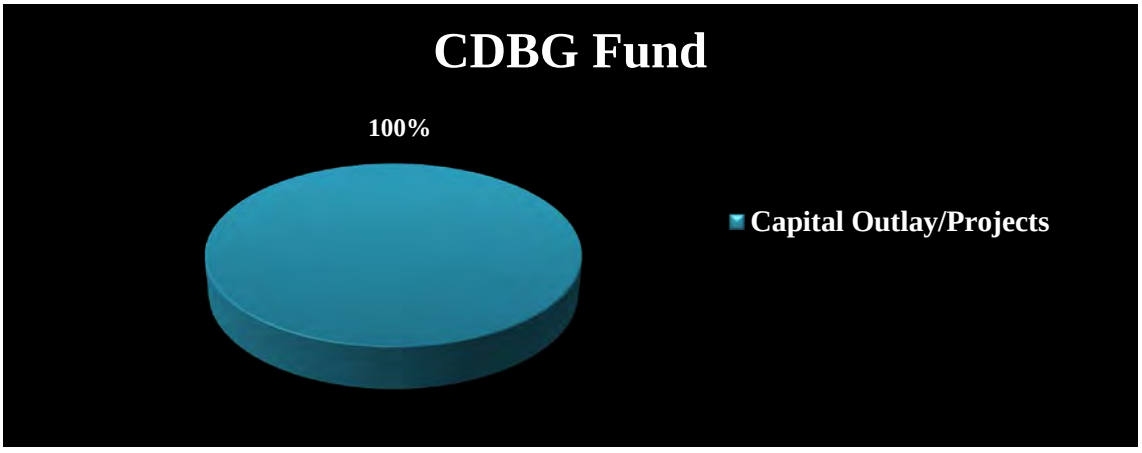
(Excludes Contingency)



Total Fund Budget



FY 2016 Budgeted Expenditures



Fund Name: CDBG
Fund Number : 31

Dept	Acct	Acct Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
		REVENUES					
	463	EL FRIO STREET IMPROV.	**0**	0	181,514	0	0
	464	MAIN ST. WATERLINE IMPROVE	**580,000**	0	320,000	0	0
	465	INTERSEC. IMPROV.- SANTA &	**0**	0	0	0	0
	466	WATER LINE RPLCE - LUNA &	**0**	0	0	0	0
	970	TRANSFER IN	**0**	92,500	18,500	0	0
		TOTAL REVENUES	**580,000**	92,500	520,014	0	0

Category	Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	SUMMARY OF EXPENDITURES					
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**	**580,000**	15,591	549,871	0	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Contingency/Transfers**	**3,500**	0	0	0	80,000
	TOTAL	**583,500**	15,591	549,871	0	80,000

Dept	Acct	Acct Description	FY 2016 Final	2012	2013	2014	July - Dec 2015
		EXPENDITURES					
466	668	CONSTRUCTION-CIP	**580,000**	15,591	549,871	0	0
400	950	TRANSFER OUT	**3,500**	0	0	0	80,000
		TOTAL EXPENDITURES	**583,500**	15,591	549,871	0	80,000
		NET REVENUE OVER EXPENDITURES	**(3,500)**	76,909	(29,857)	0	(80,000)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	181,500	0	0	0	0	0	0%
330,000	350,000	350,000	211,000	580,000	580,000	369,000	175%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
92,500	18,500	0	0	0	0	0	0%
422,500	550,000	350,000	211,000	580,000	580,000	369,000	175%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	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%
422,500	550,000	350,000	211,000	580,000	580,000	369,000	175%
0	0	0	0	0	0	0	0%
0	0	0	80,000	3,500	3,500	(76,500)	-96%
422,500	550,000	350,000	291,000	583,500	583,500	292,500	101%
422,500	550,000	350,000	211,000	580,000	580,000	369,000	175%
0	0	0	80,000	3,500	3,500	(76,500)	-96%
422,500	550,000	350,000	291,000	583,500	583,500	292,500	101%
0	0	0	(80,000)	(3,500)	(3,500)	76,500	-96%

City of
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Arizona

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SPECIAL PROJECTS FUND

City of
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Council Adopted

Final Budget

SPECIAL PROJECTS

Net Change from Previous Budget:

116,000	1%

Significant Changes:

- There were no significant changes to operations.

Capital Items:

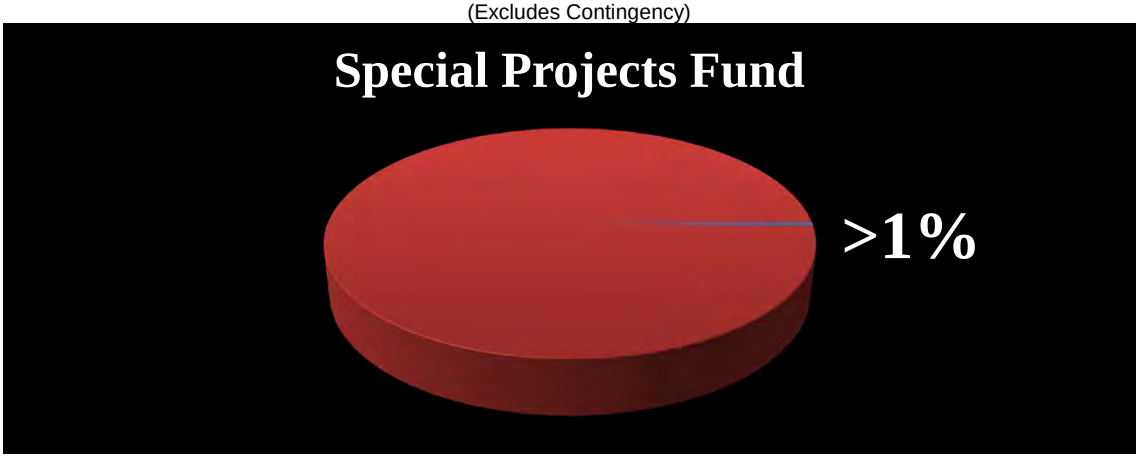
Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Equipment	***TRAFFIC RECORDS*** Governors Office of Highway Safety is reimbursing the City for the purchase of equipment for traffic records.	N	$16,000

Personnel:

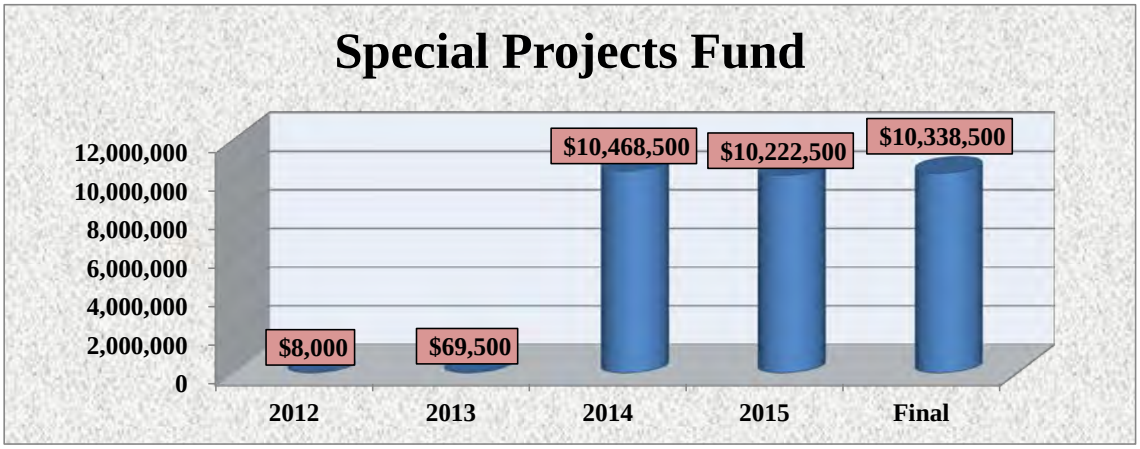
BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Percent of Citywide Expenditure Budget

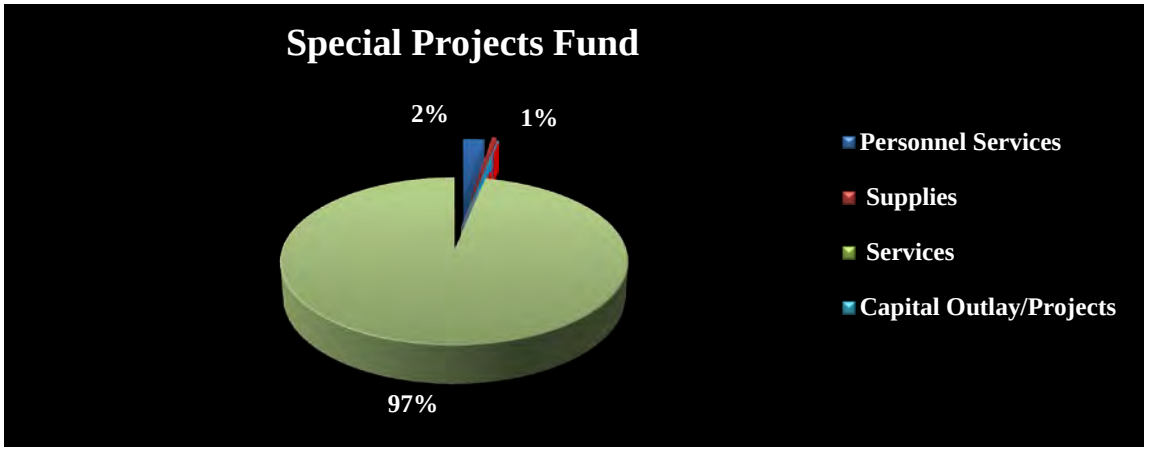
(Excludes Contingency)



Total Fund Budget



FY 2016 Budgeted Expenditures



Fund Name: Special Projects
Fund Number : 73

Acct	Acct Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	REVENUES					
101	FIRE DEPARTMENT DONATIONS	**0**	0	0	0	0
102	POLICE DONATIONS	**4,000**	300	0	0	2,746
108	DYSART RESOURCE OFFICER GRA	**56,000**	0	0	58,651	24,478
120	DPS - GITEM GRANT	**45,000**	0	0	93,321	33,991
135	STATE GRANTS	**77,500**	0	0	154,339	19,000
136	FEDERAL GRANTS	**136,000**	0	0	26,428	51,115
415	DONATIONS - MAYOR AND COUNCIL	**0**	1,300	0	0	0
420	YMCA DONATIONS	**0**	500	0	0	0
443	OFFICER SAFETY EQIPMENT	**20,000**	0	0	63,869	23,129
461	K-9 DONATIONS	**0**	0	1,800	1,700	350
470	GRANT REVENUE	**10,000,000**	0	0	49,714	3,486
473	PARKS & REC DONATIONS	**0**	0	0	100	0
483	FM GLOBAL FOUNDATION GRANT	**0**	0	0	0	0
552	MISC GRANT/DONATIONS POLICE	**0**	0	0	0	0
	TOTAL REVENUES	**10,338,500**	2,100	1,800	448,122	158,295

Category	Category Description	FY 2016 Final	Actual: For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	SUMMARY OF EXPENDITURES					
100	**Personnel Services**	**257,500**	0	0	219,561	118,903
200	**Supplies**	**61,000**	0	0	103,551	4,890
300	**Services**	**4,000**	0	0	17,033	5,411
400	**Special Projects**	**0**	1,593	728	3,100	14,155
600	**Capital Outlay/Projects**	**16,000**	0	0	79,782	0
700	**Debt Service - Interest/Fees**	**0**	0	0	0	0
900	**Transfer Out**	**10,000,000**	0	0	0	0
	TOTAL	**10,338,500**	1,593	728	423,027	143,359

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	5,000	5,000	0	0	0	0	0%
0	6,000	5,000	0	4,000	4,000	4,000	4000%
0	0	50,000	50,000	56,000	56,000	6,000	12%
0	0	60,000	60,000	45,000	45,000	(15,000)	-25%
0	0	0	5,000	70,500	77,500	72,500	1450%
0	0	0	9,000	136,000	136,000	127,000	1411%
0	50,000	20,000	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	5,000	20,000	20,000	15,000	300%
0	0	0	5,000	0	0	(5,000)	-100%
0	0	9,793,000	10,000,000	0	10,000,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	200,000	162,000	0	0	(162,000)	-100%
0	61,000	10,133,000	10,296,000	331,500	10,338,500	42,500	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	0	110,000	261,000	257,500	257,500	(3,500)	-1%
0	0	0	15,000	54,000	61,000	46,000	307%
0	0	0	0	4,000	4,000	4,000	4000%
8,000	69,500	30,000	30,000	0	0	(30,000)	-100%
0	0	26,000	20,000	16,000	16,000	(4,000)	-20%
0	0	0	0	0	0	0	0%
0	0	10,302,500	9,896,500	0	10,000,000	103,500	1%
8,000	69,500	10,468,500	10,222,500	331,500	10,338,500	116,000	1%

DETAIL		Actual			
		For the Fiscal Year ending June 30,			July - Dec
		2012	2013	2014	2015
EXPENDITURES					
DEPARTMENT 400					
199 LABOR DISTRIBUTION	**0**	0	0	0	0
410 SPECIAL EVENTS	**0**	1,300	0	0	0
461 K-9 EXPENSE	**0**	0	728	0	0
477 POLICE DONATION EXPENSES	**0**	293	0	0	0
478 COMMUNITY GARDEN DONATION EXP	**0**	0	0	2,800	12,159
482 FIRE DEPARTMENT DONATIONS	**0**	0	0	0	0
911 POLICE GRANT EXPENSE	**0**	0	0	0	0
921 OTHER GRANTS/DONATIONS	**10,000,000**	0	0	0	0
DEPARTMENT 551					
199 LABOR DISTRIBUTION	**257,500**	0	0	219,561	118,903
216 K-9 EXPENSE	**0**	0	0	2,725	416
232 COMPUTER/PRINTER SUPPLIES	**27,000**	0	0	4,932	424
233 UNIFORMS	**0**	0	0	400	0
237 EQUIPMENT PURCHASE	**8,500**	0	0	92,113	0
249 OPERATING MATERIALS & SUPPLIES	**5,000**	0	0	881	4,050
253 VEHICLE MAINTENANCE/REPAIRS	**20,500**	0	0	2,500	0
350 TRAVEL AND PER DIEM	**0**	0	0	4,111	1,759
351 CONFERENCE,SEMINARS & TRAINING	**0**	0	0	11,689	3,652
360 PRINTING COST	**4,000**	0	0	1,233	0
410 SPECIAL EVENTS	**0**	0	0	300	1,996
617 CAPITAL EQUIPMENT PURCHASE	**16,000**	0	0	6,092	0
650 VEHICLE PURCHASE	**0**	0	0	44,362	0
659 EQUIPMENT/SOFTWARE	**0**	0	0	3,300	0
DEPARTMENT 561					
617 EQUIPMENT PURCHASE	**0**	0	0	26,028	0
TOTAL EXPENDITURES	**10,338,500**	1,593	728	423,027	143,359
NET REVENUE OVER EXPENDITURES	**0**	507	1,072	25,095	14,936

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
0	0	110,000	0	0	0	0	0%
0	50,000	20,000	20,000	0	0	(20,000)	-100%
0	0	0	0	0	0	0	0%
6,000	10,000	5,000	5,000	0	0	(5,000)	-100%
0	0	0	0	0	0	0	0%
2,000	9,500	5,000	5,000	0	0	(5,000)	-100%
0	0	200,000	0	0	0	0	0%
0	0	10,102,500	9,896,500	0	10,000,000	103,500	1%
0	0	0	261,000	257,500	257,500	0	-1%
0	0	0	5,000	0	0	0	-100%
0	0	0	0	20,000	27,000	0	27000%
0	0	0	10,000	0	0	0	-100%
0	0	0	0	8,500	8,500	0	8500%
0	0	0	0	5,000	5,000	0	5000%
0	0	0	0	20,500	20,500	0	20500%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	4,000	4,000	0	4000%
0	0	0	0	0	0	0	0%
0	0	0	0	16,000	16,000	0	16000%
0	0	0	11,000	0	0	0	-100%
0	0	0	0	0	0	0	0%
0	0	26,000	9,000	0	0	0	-100%
8,000	69,500	10,468,500	10,222,500	331,500	10,338,500	116,000	1%
(8,000)	(8,500)	(335,500)	73,500	0	0	(73,500)	-100%

City of
EL MIRAGE
Arizona

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DEBT SERVICE FUND

City of
EL MIRAGE
Arizona

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Council Adopted

Final Budget

DEBT SERVICE

Net Change from Previous Budget:

98,000	5%

Significant Changes:

- Increased $91,500 due to interest and issuance costs on the General Obligation bonds for City Hall.

Capital Items:

- No capital was requested this year for this department.

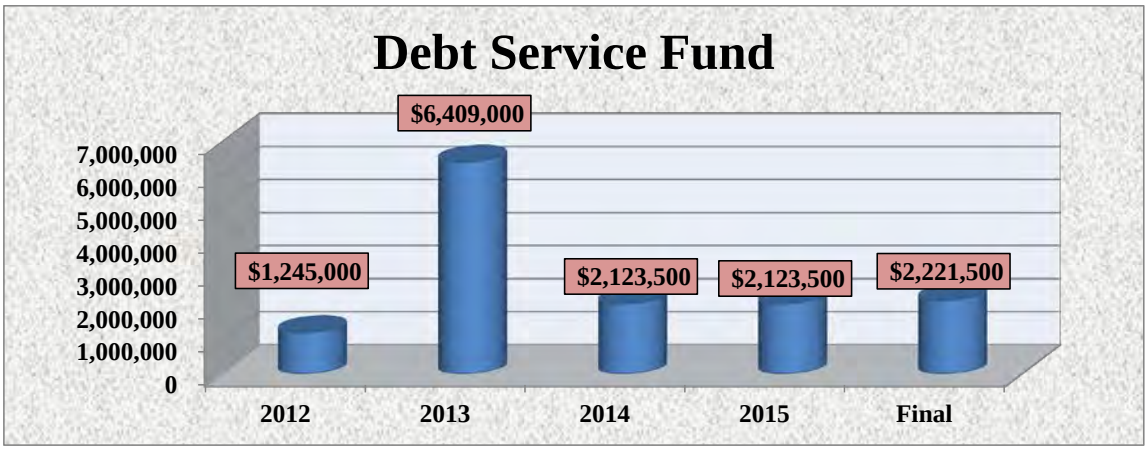
Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2012	FY2013	FY2014	FY2015	FY2016
Authorized	0	0	0	0	0
Filled	0	0	0	0	0

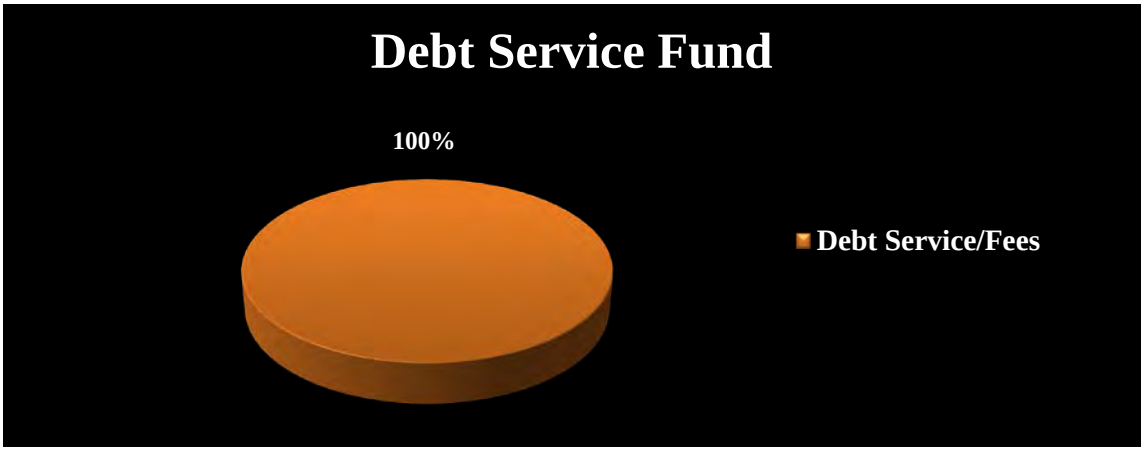
Percent of Citywide Expenditure Budget

(Excludes Contingency)

Total Fund Budget



FY 2016 Budgeted Expenditures



Fund Name: Debt Service
Fund Number : 41

Acct	Acct Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	REVENUES					
150	SECONDARY PROPERTY TAX	**2,030,000**	1,310,034	1,956,557	1,950,959	961,394
151	YMCA DEBT SVC REVENUE	**0**	0	0	0	0
550	REIMBURSEMENTS	**0**	0	0	0	0
842	INTEREST REVENUE	**0**	0	660	253	150
250	OTHER FINANCING SOURCES	**0**	0	4,169,326	0	0
970	TRANSFER IN	**100,000**	0	175,000	100,000	49,998
	TOTAL REVENUES	**2,130,000**	1,310,034	6,301,543	2,051,212	1,011,542

Category	Category Description	FY 2016 Final	Actual For the Fiscal Year ending June 30, 2012	2013	2014	July - Dec 2015
	SUMMARY OF EXPENDITURES					
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**	**2,221,500**	1,224,253	2,105,364	2,108,142	553,908
900	**Contingency**	**0**	0	3,653,986	0	0
	TOTAL	**2,221,500**	1,224,253	5,759,350	2,108,142	553,908
	EXPENDITURES					
730	COST OF ISSUANCE	**91,500**	0	28,937	0	0
750	GADA-SERIES 2004 -INTEREST	**95,500**	163,825	10,125	0	0
751	GADA - SERIES 2004 - PRINC	**265,000**	215,000	225,000	0	0
752	GADA - SERIES 2007-INTERES	**38,500**	43,713	41,913	40,113	19,055
753	GADA - SERIES 2007- PRINCI	**50,000**	45,000	45,000	50,000	0
754	GADA - SERIES 2009 - PRINC	**385,000**	350,000	360,000	370,000	0
755	GADA SERIES - 2009 - INTER	**368,500**	403,438	392,938	381,238	184,137
756	GADA - SERIES 2012- INTEREST	**603,500**	0	672,869	715,031	349,266
757	GADA - SERIES 2012 - PRINCIPAL	**305,000**	0	295,000	550,000	0
773	TRUST/AGENCY FEES	**19,000**	3,277	33,582	1,760	1,450
950	TRANSFER OUT	**0**	0	290,000	0	0
990	OTHER FINANCING USES	**0**	0	3,363,986	0	0
	TOTAL EXPENDITURES	**2,221,500**	1,224,253	5,759,350	2,108,142	553,908
	NET REVENUE OVER EXPENDITURES	**(91,500)**	85,781	542,193	(56,930)	457,634

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	Dollar	Percent
1,300,000	1,960,000	1,960,000	1,960,000	2,030,000	2,030,000	70,000	4%
0	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	100,000	0	0%
1,300,000	6,304,000	2,060,000	2,060,000	2,130,000	2,130,000	70,000	3%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2016		FY 2015 to FY2016	
2012	2013	2014	2015	Requested	Final	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	2,269,000	2,123,500	2,123,500	2,123,500	2,221,500	98,000	5%
0	4,140,000	0	0	0	0	0	0%
1,245,000	6,409,000	2,123,500	2,123,500	2,123,500	2,221,500	98,000	5%
0	29,000	0	0	0	91,500	91,500	91500%
164,000	155,000	102,000	95,500	95,500	95,500	0	0%
215,000	225,000	255,000	265,000	265,000	265,000	0	0%
44,000	42,000	40,500	38,500	38,500	38,500	0	0%
45,000	45,000	50,000	50,000	50,000	50,000	0	0%
350,000	360,000	370,000	385,000	385,000	385,000	0	0%
404,000	394,000	381,500	368,500	368,500	368,500	0	0%
0	600,000	612,500	603,500	603,500	603,500	0	0%
0	400,000	295,000	305,000	305,000	305,000	0	0%
23,000	19,000	17,000	12,500	12,500	19,000	6,500	52%
0	776,000	0	0	0	0	0	0%
0	3,364,000	0	0	0	0	0	0%
1,245,000	6,409,000	2,123,500	2,123,500	2,123,500	2,221,500	98,000	5%
55,000	(105,000)	(63,500)	(63,500)	6,500	(91,500)	(28,000)	44%

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CAPITAL & CAPITAL PROJECTS

City of
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Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

FY 2016 CAPITAL BY DOCUMENT SOURCE: (NOT) IN CAPITAL IMPROVEMENT PLAN OR CARRYFORWARD PROJECT

Fund	Source	Project Description	Amount
	NEW PROJECTS		
GEN. FUND	GENERAL REVENUES	CITY HALL	7,600,000
GEN. FUND	GENERAL REVENUES	POLICE REPLACEMENT VEHICLES	150,000
GEN. FUND	GENERAL REVENUES	POLICE RADIO REPLACEMENT	380,000
GEN. FUND	GENERAL REVENUES	FIRE HEART MONITOR	37,000
GEN. FUND	GENERAL REVENUES	FIRE PORTABLE RADIOS	8,000
GEN. FUND	GENERAL REVENUES	PARKS PLAYGROUND IMPROVEMENTS	145,000
GEN. FUND	GENERAL REVENUES	PARKS SECURITY AT GATEWAY PARK	12,000
GEN. FUND	GENERAL REVENUES	FACILITIES HVAC REPLACEMENT	13,000
HURF	HURF REVENUES	VARNEY ROAD SIDEWALK	80,000
HURF	HURF REVENUES	PAVEMENT MANAGEMENT PROGRAM	850,000
CDBG	CDBG	EL MIRAGE RD WATERLINE REPLACEMENT	580,000
WATER	BONDS/WATER REVENUES	VARNEY RD WATERLINE	250,000
WATER	BONDS	WATERLINE - EL MIRAGE RD TO DYSART RD	900,000
WATER	WATER REVENUES	WATER VEHICLE REPLACEMENT	25,000
WATER	WATER REVENUES	DISTRIBUTION SYSTEM NEW VALVE PROGRAM	25,000
SEWER	SEWER REVENUES	REPLACE PUMPS AND MOTORS	125,000
SEWER	SEWER REVENUES	MOUNTAIN VIEW SANITARY SEWER	165,000
SEWER	BONDS/SEWER REVENUES	SEWER LINE - EL MIRAGE RD TO DYSART RD	900,000
SEWER	SEWER REVENUES	FINE SCREENS REPLACEMENT PROGRAM	550,000
SEWER	SEWER REVENUES	ODOR SCRUBBER REPAIRS	40,000
SEWER	SEWER REVENUES	CHEMICAL STORAGE CONTAINMENT	60,000
SEWER	SEWER REVENUES	FIRE AND SMOKE ALARM SYSTEM INSTALLMENT	300,000
STREETS	GENERAL REVENUES	NORTHERN PARKWAY	500,000
SPECIAL PROJECTS	GRANTS	TRAFFIC RECORDS EQUIPMENT	16,000
		TOTAL	13,711,000
	CARRYFORWARD PROJECTS		
GEN. FUND	GENERAL REVENUES	FACILITIES HVAC REPLACEMENT	13,000
WATER	BONDS\GRANTS	WATER LINE IMPROVEMENTS	678,500
STREETS	BONDS	EL MIRAGE ROAD IMPROVEMENTS	26,202,000
		TOTAL CARRYFORWARD PROJECTS	26,893,500
		TOTAL TOTAL CAPITAL IMPROVEMENTS	**40,604,500**
WATER	BONDS\WATER REVENUES	METER REPLACEMENT PROGRAM	430,500
SPEC. PROJ.	GRANTS	OTHER GRANTS/DONATIONS	10,000,000
WATER	FUND BALANCE	DEPRECIATION EXPENSE	1,500,000
SEWER	FUND BALANCE	DEPRECIATION EXPENSE	925,000
			12,855,500
		TOTAL MAJOR PROJECTS	**53,460,000**

FY 2016 CAPITAL BY FUND AND REVENUE SOURCE

General Fund 10

	Department	Description	Amount	Revenue Source
10-690-668	ENGINEERING	CITY HALL	7,600,000	REVENUES
10-551-650	POLICE	REPLACEMENT VEHICLES	150,000	REVENUES
10-551-617	POLICE	RADIO REPLACEMENT	380,000	REVENUES
10-561-635	FIRE	PORTABLE RADIOS	8,000	REVENUES
10-561-617	FIRE	HEART MONITOR	37,000	REVENUES
10-521-654	PARKS	PLAYGROUND IMPROVEMENTS	145,000	REVENUES
10-521-654	PARKS	SECURITY AT GATEWAY PARK	12,000	REVENUES
10-522-661	FACILITIES	HVAC REPLACEMENT	13,000	REVENUES
10-522-662	FACILITIES - CARRYFORWARD	HVAC REPLACEMENT	13,000	REVENUES
		Total	$ 8,358,000	

Highway User Revenue Fund (HURF) Fund 21

	Department	Description	Amount	Revenue Source
21-400-666	HURF	PAVEMENT MANAGEMENT	850,000	REVENUES
21-400-666	HURF	VARNEY ROAD SIDEWALK	80,000	REVENUES
		Total	$ 930,000	

Community Development Block Grant Fund (CDBG) 31

	Department	Description	Amount	Revenue Source
31-466-668	CDBG	EL MIRAGE ROAD WATERLINE REPLACEMENT	580,000	GRANTS
		Total	$ 580,000	

Water Utility Fund 53

	Department	Description	Amount	Revenue Source
53-408-698	WATER	VARNEY RD WATERLINE	250,000	BONDS/REVENUES
53-408-673	WATER	WATERLINE - EL MIRAGE RD TO DYSART RD	900,000	BONDS
53-403-650	WATER	WATER VEHICLE REPLACEMENT	25,000	REVENUES
53-403-698	WATER	DISTRIBUTION SYSTEM NEW VALVE PROGRAM	25,000	REVENUES
53-408-673	WATER - CARRYFORWARD	WATER LINE IMPROVEMENTS	678,500	BONDS/GRANTS
		Total	$ 1,878,500	

Sewer Utility Fund 54

	Department	Description	Amount	Revenue Source
54-400-617	SEWER	REPLACE PUMPS AND MOTORS	125,000	REVENUES
54-408-670	SEWER	MOUNTAIN VIEW SANITARY SEWER	165,000	REVENUES
54-408-674	SEWER	SEWER LINE - EL MIRAGE RD TO DYSART RD	900,000	BONDS/REVENUES
54-408-670	SEWER	FINE SCREENS REPLACEMENT PROGRAM	550,000	REVENUES
54-408-670	SEWER	ODOR SCRUBBER REPAIRS	40,000	REVENUES
54-408-670	SEWER	CHEMICAL STORAGE CONTAINMENT	60,000	REVENUES
54-408-671	SEWER	FIRE AND SMOKE ALARM SYSTEM INSTALLMENT	300,000	REVENUES
		Total	$ 2,140,000	

CAPITAL BY FUND AND REVENUE SOURCE

Streets Capital Project Fund 56

	Department	Description	Amount	Revenue Source
56-400-697	STREETS	NORTHERN PARKWAY	500,000	REVENUES
56-400-669	STREETS - CARRYFORWARD	EL MIRAGE ROAD IMPROVEMENTS	26,202,000	BONDS/GRANTS
		Total	$ 26,702,000	

Special Projects Fund 73

	Department	Description	Amount	Revenue Source
73-551-617	POLICE	TRAFFIC RECORDS EQUIPMENT	16,000	GRANTS
		Total	$ 16,000	

Total All $ 40,604,500

Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10690668	RESERVES	**CITY HALL**	7,600,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Design and construct a new City Hall at the northwest corner of Mountain View and El Mirage Road. This building will house the Administration, Finance, Development and Community Services, IT, and Human Resources Departments. A Council Chambers will also be included in the facility. The project will include the north half of the Mountain View Road, civic plaza, employee and public parking, Police Department's emergency access drive, and irrigation ditch relocation. The land required for the building and the Mountain View Road will be donated by the John F. Long Family.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10551650	POLICE	**REPLACEMENT VEHICLES**	150,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replace 3 marked vehicles due to age related deterioration and decreased value of repair.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10551617	POLICE	**RADIO REPLACEMENT**	380,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Purchase 80 handheld and mobile radios, plus accessories at an estimated cost of $7,600 each. Reallocate purchase over two fiscal years, purchasing 50 radios in FY 15-16 (reducing the allocation from $718,000 to $380,000 and purchasing 30 radios in FY 16-17 for an allocation of $228,000; total reduction over the two years of $110,000. This replacement is necessary as the radios are nearing the end of their life cycle and to comply with the future radio system upgrades anticipated to be completed by the end of FY 17/18. The staggered replacement will alleviate replacing the entire inventory at the same time in future budget cycles.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10561635	FIRE	**PORTABLE RADIOS**	8,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Purchase narrowed banded radio replacing an outdated VHF XTS 5000 that is currently in service requiring the user to work only on a hazard radio channel. This limits the ability to change to the assigned channel and deck to monitor dispatch creating a safety concern when other units are operating on a deck and channel not available to this radio.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10561617	FIRE	**HEART MONITOR**	37,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replacement of an aging Physio Control Life Pack 15 (LP15). The LP15 heart monitor with the serial number 387267794 was placed into service on November 1st, 2011.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10521654	PARKS	**PLAYGROUND IMPROVEMENTS**	145,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Cost of labor and materials of $7,500 per park to replace existing sand with wood chips for three pocket parks that have not yet been switched to wood chips. Additionally, the playground equipment in the pocket parks owned and maintained by the City are in need of replacement due to age and damaged or missing parts. Many of the plastic parts are hard and brittle from the heat and sun exposure and are also stained with remnants of graffiti that has been removed. The City has 8 pockets parks it is responsible for maintenance and two of them have had the playground equipment replaced about 6 years ago. The remaining 6 need the equipment replaced. Replacement equipment is estimated to cost $20,000 per park.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10521654	PARKS	**SECURITY AT GATEWAY PARK**	12,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

To install security at Gateway Park.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10522661	FACILITIES	**HVAC REPLACEMENT**	13,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

The 2 HVAC units on the Customer Service building are over 10 years old, have become unreliable, and do not run efficiently. The units cost about $6,500 each.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21400666	HURF	**VARNEY ROAD SIDEWALK**	80,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Construct approximately 5,800 SF of sidewalk on the north side of Varney Road between El Mirage Road and 125th Ave. The project will also include the relocation of the existing APS cabinet.

Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21400666	HURF	**PAVEMENT MANAGEMENT PROGRAM**	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
31466668	CDBG	**EL MIRAGE ROAD WATERLINE REPLACEMENT**	580,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replacement of the existing waterline along El Mirage Road between Thunderbird Road and Santa Fe Lane with a new 16" Ductile Iron Pipe (DIP) line. This project will also include the replacement of existing fire hydrants and addition of new fire hydrants where required. The project will be constructed with the EL Mirage Road project.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53408698	WATER	**VARNEY ROAD WATERLINE**	250,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

This project includes the design and construction costs to provide approximately 1,100 feet of a new 8" Ductile Iron Pipe (DIP) water line from 129th Ave to west of 127th Ave to provide adequate looping and flow in this area. This project will include 3 new fire hydrants.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53408673	WATER	**WATERLINE - EL MIRAGE RD TO DYSART RD**	900,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Construction of approximately one mile of new waterlines from El Mirage Road to Dysart Road.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53403650	WATER	**WATER VEHICLE REPLACEMENT**	25,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

The vehicle being replaced is a 2001 Ford Sport Trac (# 8258) with 73,000 miles. This vehicle was seized by the PD years ago and passed on to PW. Although the mileage doesn't seem high, the accuracy is unknown. This vehicle has become unreliable and is difficult to use due to the excessive wear. The vehicle will be replaced with a similar 4 door pickup.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53403698	WATER	**DISTRIBUTION SYSTEM NEW VALVE PROGRAM**	25,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

The Water Division's mission is to provide safe and reliable potable water to its customers through a well maintained infrastructure system. These funds are to assist in the replacement of inoperable water valves as the City performs valve maintenance. Fully functioning valves help to limit the number of service disruptions, water system isolation during main breaks and maintenance, and preserve public health and safety.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54400617	SEWER	**PUMPS AND MOTOR REPLACEMENTS**	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
54408670	SEWER	**MOUNTAIN VIEW SANITARY SEWER**	165,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Construction of approximately 1000' new sanitary sewer extension along El Mirage Road from the existing sewer manhole just south of Mountain View alignment to Mountain View Road, then west along Mountain View Road to connect future development west of El Mirage Road. To be constructed in anticipation of El Mirage Road improvement project. Any utility infrastructure must be completed prior to the roadway widening construction.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54408674	SEWER	**SEWER LINE - EL MIRAGE RD TO DYSART RD**	900,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Construction of approximately one mile of new sanitary sewer extension from El Mirage Road to Dysart Road.

Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54408670	SEWER	**FINE SCREENS REPLACEMENT PROGRAM**	550,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

This project is to replace the current fine screens system with new, more efficient equipment. The two current units are 13 years old and are not performing as they should. This is causing more solids to build up in the basins and accelerated wear on other equipment.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54408670	SEWER	**ODOR SCRUBBER REPAIRS**	40,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

This project includes the replacement of the chemical pumps and all PVC piping. The current pumps have worn seals, diaphragms, and are leaking. The cost to rebuild the pumps is the same as a replacement pump. Purchasing new pumps is the better option as they will be much more efficient than the current pumps, even if rebuilt. The PVC piping needs to be replaced because the new pumps will require re-piping of the system and all of the piping has become brittle with age.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54408670	SEWER	**CHEMICAL STORAGE CONTAINMENT**	60,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

This project is to replace the damaged chemical storage tanks. The tanks are plastic and are currently leaking as age has made them hard and brittle. This would also include the installation of new PVC piping, which is the original piping installed when the plant was constructed. In addition, the concrete containment area is damaged due to the leaking chemical tank and will be replaced as well. This will include concrete rehabilitation, berm replacement, and a chemical resistant coating applied to the new concrete.

ACCOUNT #	DEPARTMENT #	PROJECT TITLE	PROJECT AMOUNT
54408671	SEWER	**FIRE & SMOKE ALARM SYSTEM INSTALLATION**	300,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

This project is to install a fire and smoke detection/suppression system at the Wastewater Reclamation Facility. This will include buildings A, B1, B2, and C, D, E, and F. Currently the WRF does not have any of this equipment at the facility because it was not required when the facility was originally constructed. There have been two fires at the facility due to failing electrical equipment that have caused extensive damage. A fire and smoke/suppression system will provide early warning and reduce the amount of fire and smoke damage done to vital equipment and City structures.

ACCOUNT #	DEPARTMENT #	PROJECT TITLE	PROJECT AMOUNT
56400697	STREETS	**NORTHERN PARKWAY**	500,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Northern Avenue is to be widened into an expressway/parkway configuration. Northern Parkway is to be widened as a road of regional significance. Costs include Design Concept Report, design, ROW acquisition, and construction shared between project partners El Mirage, Glendale, Peoria, Maricopa County, and MAG. The City will be budgeting $500,000 per fiscal year for its $9,474,500 portion of the overall project.

ACCOUNT #	DEPARTMENT #	PROJECT TITLE	PROJECT AMOUNT
73551617	POLICE	**TRAFFIC RECORDS EQUIPMENT**	16,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

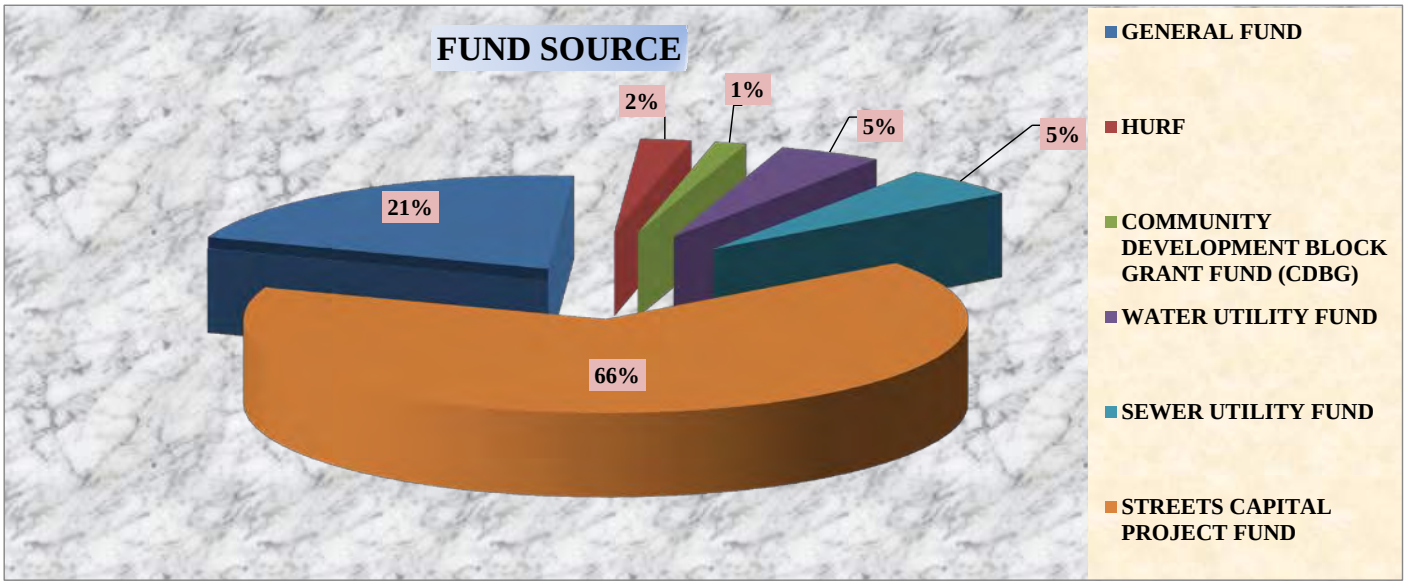
Governors Office of Highway Safety is reimbursing the City for the purchase of equipment for traffic records.

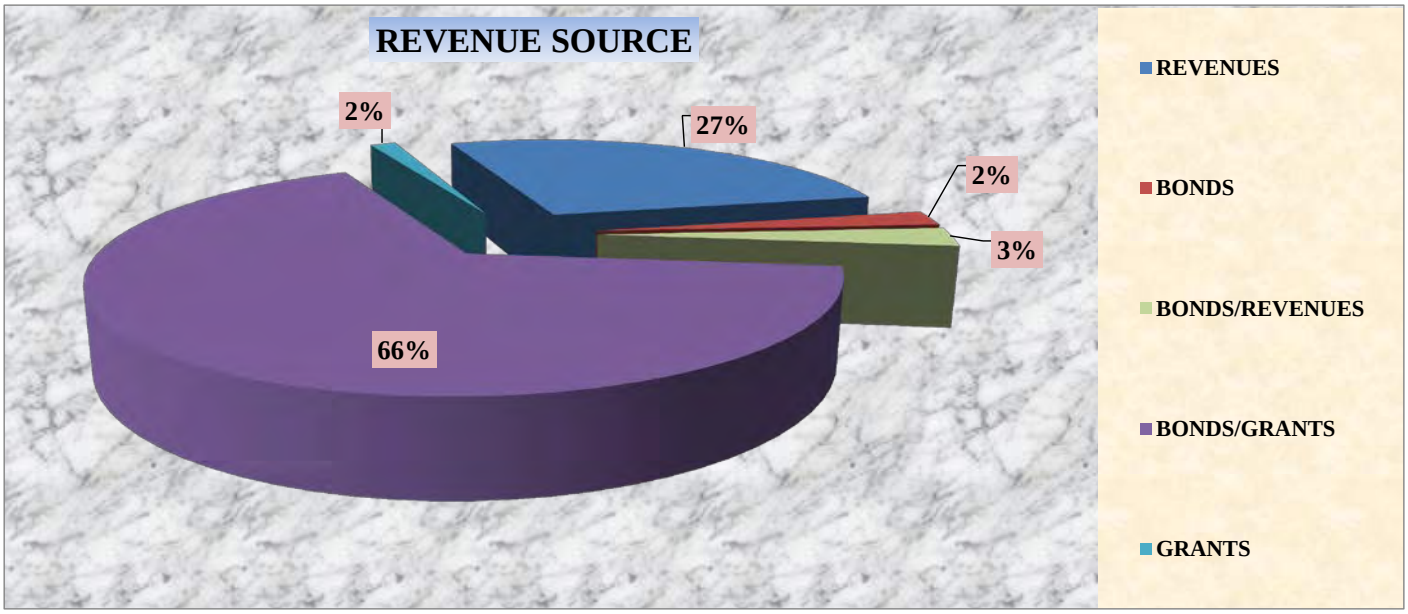
		SUBTOTAL	13,711,000
58400922	GRANT REVENUE	FUTURE CIP PROJECTS	10,000,000
		CARRYFORWARD PROJECTS	26,893,500
51408409	WATER	DEPRECIATION EXPENSE	1,500,000
51408409	SEWER	DEPRECIATION EXPENSE	925,000
		TOTAL	53,029,500

CAPITAL BY FUND AND REVENUE SOURCE

Fund	Amount
GENERAL FUND	$ 8,358,000
HURF	930,000
COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)	580,000
WATER UTILITY FUND	1,878,500
SEWER UTILITY FUND	2,140,000
STREETS CAPITAL PROJECT FUND	26,702,000
SPECIAL PROJECTS FUND	16,000
Total	$ 40,604,500

Revenue Source	Amount
REVENUES	$ 11,078,000
BONDS	$ 900,000
BONDS/REVENUES	$ 1,150,000
BONDS/GRANTS	$ 26,880,500
GRANTS	$ 596,000
Total	$ 40,604,500





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EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

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CONSOLIDATED FEE SCHEDULE

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

City Of El Mirage, AZ
Exhibit - A - Comprehensive Fee Schedule
Effective July 1, 2015

LEGEND RED FONT = PROPOSED NEW/CHANGED FEE

FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2014-15	FY2015 -16 Final
GENERAL FEES				
COPIES				
	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	$1.00	$1.00
	8.5 x 14	Per Page	$1.50	$1.50
	11 x 17	Per Page	$1.80	$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
MISCELLANEOUS				
	Non-Sufficient Funds Check	Each	$25	$25
	Notary Public	Per Signature	$2	$2
	Standard Hourly Rate - Research	Per Hour	$60	$60
	General Merchandise	Varies		$0-$100
LICENSE FEES				
	Business License	Annual	$100	$100
	City Sales Tax Permit	Annual	$15	$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	Equal to total fees paid to Arizona Dept of Liquor in previous 12 months
CITY SALES TAX RATES				
	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%
CLERK				
	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	$75	$75
RENTAL FEES				
COMMUNITY GARDEN				
	Garden Box 17' x 4'	Annual/Each	$40	$40
	Garden Box 17' x 8'	Annual/Each	$80	$80
	Farmer's Market Space Rental (10' x 10')	Each	$25	$25

RAMADAS	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
SPORTS FIELDS	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
CONTRACTED SERVICE FEES (CLASSES)	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
FACILITIES				
	FIRE TRAINING ROOM	Per Hour	Resident - $50 Non-Resident $100	Resident - $50 Non-Resident $100
	Supervision/Personnel	Per Hour	$50	$50
	Reservation & Cleanup Deposit	Each	$200	$200
	POLICE TRAINING ROOM	Per Hour	Resident - $50 Non-Resident $100	Resident - $50 Non-Resident $100
	Supervision/Personnel	Per Hour	$50	$50
	Reservation & Cleanup Deposit	Each	$200	$200
	SENIOR CENTER			
	Main Room	Per Hour	Resident - $50 Non-Resident $100	Resident - $50 Non-Resident $100
	Multi-purpose South Room	Per Hour	Resident - $35 Non-Resident $85	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	$50	$50
	Reservation & Cleanup Deposit	Each	$200	$200
WAYFINDING SIGNS				
	Initial Fee	Per Placard	$500	$500
	Renewal Fee	Annually Per Placard	$250	$250
SPECIAL EVENT FEES				
GENTRY PARK				
	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
	Platinum Sponsor	Each	$750	$750
	Presenting Sponsor	Each	$1,500	$1,500
GATEWAY PARK				
	Vendor Participation	Each	$45	$45
	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
FIRE FEES				
FIRE FEES				
OPERATIONAL PERMITS				
	Aerosol products	Annual	$50	see Gases
	Aviation Facilities	Annual	$50	deleted
	Amusement Buildings	Per Submittal	$300	$150
	Battery Systems	Each	$50	$50
	Carnivals & Fairs	Per Submittal	$200	$200

Cellulose Nitrate Film	Annual	$50	see HazMat
Combustible Fiber Storage	Annual	$50	see Combustibles
Combustibles-use/storage/manufacture	Annual		$50
Compressed Gases	Annual	$50	see HazMat
Covered Mall Buildings	Annual	$100	deleted
Cryogenic Fluids	Annual	$50	see HazMat
Cutting & Welding	Annual	$50	$50
Dry Cleaning Plants	Annual	$50	see HazMat
Exhibits & Trade Shows	Annual	$200	$200
Explosives	Per Submittal	$50	$50
Fire Hydrants/Valves Operation or Use	Per Submittal	$50	$50
Fire Protection Contractor	Annual	$75	$0
Flammable/Combustible Liquids (storage, handle, use)	Annual	$250	$250
Floor Finishing	Annual	$50	$50
Fruit Ripening	Annual	$50	see Gases
Fumigation/Thermal Insecticidal Fogging	Per Submittal	$75	see Gases
Gases-use/storage/manufacture	Annual		$50
Hazardous Materials		$150 - $300	
Group 1	Annual		$100
Group 2	Annual		$200
Group 3	Annual		$300
Hazardous Production Material Facility	Annual	$500	deleted
High Piled Combustible Storage	Annual	$50	$50
Hot Work Operations	Per Submittal	$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	see HazMat
Misc. Combustible storage >2,500 cu. Ft.	Annual	$50	see Combustibles
Open Burning	Per Submittal	$50	$50
Open Flames	Per Submittal	$50	$50
Organic coatings	Annual	$50	see HazMat
Places of Public Assembly	Annual	$100	deleted
Pyrotechnic Special Effects	Per Submittal	$300	$300
Pyroxylin Plastics	Annual	$50	see HazMat
Refrigeration Equipment	Annual	$50	$50
Repair garages & Motor Fuel dispensing Facilities	Annual	$50	$50
Rooftop Heliports	Annual	$50	deleted
Spraying or Dipping Operations	Annual	$50	$50
Storage of Scrap Tires & By Products	Annual	$50	$50
Temporary Membrane Structures & Canopies	Per Submittal	$80	$80
Tire Rebuilding Plants	Annual	$50	$50
Waste handling	Annual	$50	$50
Storage of Wood Products >200 Cu. Ft.	Annual	$50	$50
CONSTRUCTION PERMITS			
Fire Alarm Systems		$450	
New Installs:	Per Submittal		
5,000 square feet or less	Per Submittal		$300
5,001 - 10,000 square feet	Per Submittal		$400
10,001 - 50,000 square feet	Per Submittal		$500
50,001 - 100,000 square feet	Per Submittal		$700
100,000 - 150,000 square feet	Per Submittal		$1,000
Over 150,000 square feet	Per Submittal		$1,500
Modifications:	Per Submittal		
1 - 5 devices	Per Submittal		$100
6 - 20 devices	Per Submittal		$150
21 - 50 devices	Per Submittal		$200
Over 50 devices	Per Submittal		$300
Replacement:	Per Submittal		
New Contol Panel	Per Submittal		$150
Other	Per Submittal		$150
Fire Sprinkler Systems 13 & 13R		$375	
New Installs:			
5,000 square feet or less	Per Submittal		$300
5,001 - 10,000 square feet	Per Submittal		$400
10,001 - 50,000 square feet	Per Submittal		$500
50,001 - 100,000 square feet	Per Submittal		$700
100,000 - 150,000 square feet	Per Submittal		$1,000
Over 150,000 square feet	Per Submittal		$1,500
Modifications:			
1 - 5 devices	Per Submittal		$100
6 - 20 devices	Per Submittal		$150

	21 - 50 devices	Per Submittal		$200
	Over 50 devices	Per Submittal		$300
	Fire Sprinkler System - Residential			
	New Install or Modification	Per Submittal		$100
	Alternative Suppression Systems			
	New:			
	Water/Foam/CO2/Clean Agent etc.	Each		$200
	Commercial Cooking:			
	Initial	Each		$150
	Additional	Each		$75
	Modifications	Each		$100
	Fire Pump:		$150	
	New	Per Submittal		$500
	Modification/Replacement	Per Submittal		$100
	Private Fire Protection Systems:			
	New	Per Submittal		$200
	Modification (includes fire lines)	Per Submittal		$100
	Fire Flow test	Per Request	$50	$100
	Fire Department Permanent Access:			
	New:			
	Fire Lane Markings			$50
	Address Directory			$50
	Automatic Access Gates			$100
	Manual Acess Gates			$50
	Walk thru Access Gates			$50
	Install Knox Box			No Charge
	Modifications:			
	To Any Listed Above			$100
	Access Roads			$100
	New Install:			
	First Tank	Each		$250
	Additional Tanks	Each		$100
	Modification	Per Submittal		$100
	New Fuel Tank:			
	Up to 120 Gallons	Each		$100
	Over 120 Gallons	Each		$100
	Removal:	Each		
	First Tank	Each		$200
	Additional Tanks	Each		$100
	Hazardous Materials			
	Inventory Sheet Assessment (1 hour min.)	Per Review		$100 p/h
	Management Plan Assessment (1 hour min.)	Per Review		$100 p/h
	New - HazMat container or process	Per Review	$100-$500	$200
	Each Additional	Per Review		$100
	Hazardous Materials	Per Submittal	$211	$211
	Industrial ovens	Each	$50	$50
	LP- Gas	Per Tank	$217	
	New Install - For Exchange	Each		$100
	New Install - Stored for Use or Sale	Each		$100
	New - LP Gas System	Per Submittal		$300
	Residential Pool/Spa	Per Submittal		$50
	Spraying or Dipping Operations	Per Booth	$150	
	New Install -Room/Booth/Tank	Each		$250
	Modification	Per Submittal		$100
	Compressed Gases		$250	
	New Install			
	Under 400 lbs	Each		$150
	Over 400 lbs	Each		$300
	Modification	Per Submittal		$100
	Other Permit Fees			
	High Piled Storage Review	Per Submittal	$50	$100
	Firefighter Air System (FAS)	Per Submittal		$300
	Standpipe Systems	Per Submittal	$50	$50
MISCELLANEOUS FEES				
	False Alarms			
		After 2nd	$150	$150
		After 5th	$340	$340
		After 9th	$700	$700
	Advanced Life Support Transports	Per Incident	$84	$84
	CPR Fees	Per Class	Resident: $10 Non-Resident: $36	Resident: $10 Non-Resident: $36

GIS DATA	

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

COMMUNITY DEVELOPMENT			
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
Technical Advisory Committee Review	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
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
Electronic Billboards	Each	$0	$6,000
Special Event Permit:			
Minor	Each	$0	$25 No Street/Parking Lot Closure
Major	Each	$0	$50 Street/Parking Lot Closure
Accessory Structure <120 Sq. Ft.(e.g. sheds)	Each	$25	$25
Accessory Structures > 120 sq. ft.	Each		BOV
Appeal hearing Application	Per Request		$300
Certificate of Occupancy:			
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
Commercial Construction			
New Construction	Per Building	Based on Value (BOV)	Based on Value (BOV)
Shell/Grey Building	Per Building	80% of Calculated Value	80% of Calculated Value
Vanilla Shell	Per Submittal	$20	BOV of $20 p/sq.ft.
Demolition:			
Assessor Structures	Per Building	$25	$25
Single Family Dwelling	Per House	$150	$150
Commercial Bldg.	Per Building	$200	$200
Electrical			
Clearance w/o repair	Each	$30	$30
Commercial, new construction	Each	15% permit fee- Comm.	15% permit fee- Comm.

Repair or new panel <200 amps	Each	$50	$50
200-1,000 amps	Each		$100
Over 1.000 amps	Each		$200
Temporary Power	Each	$100	$100
Fence			
Chain link, wood, iron	per request	$5 per lin ft.	BOV of $2 per lin ft.
Masonry/ retaining	per request	$7 per lin ft.	BOV of $5 per lin ft.
Add to existing height	per request	$2 per lin ft.	BOV of $2 per lin ft.
Fire/ Water restoration			BOV
Flag Poles over 30 feet	Each	$25	$35
Gas Line: New	Each	$50	$50
Repair Only	Each	$30	$35
Gas Test/ Clearance only	Each	$30	$35
HVAC / Mechanical			
Commercial, new construction	Per Submittal	15% permit fee- Comm.	15% permit fee- Comm.
Residential new construction	Per Submittal	$50	$50
W/O ductwork (Res. Unit replacement)	Each	$25	$35
Other Than Residential - Unit Replacement	Each	$80	$100
Inspections			
Residential Electrical, Mechanical, Plumbing (MPE)	Each	$50	$50
Commercial, new construction (MPE)	Each	15% permit fee- Comm.	15% permit fee- Comm.
After Business Hours	Per Request	$75 (Min. 2 hrs.)	$100 (Min. 2 hrs.)
3rd Party Inspections	Each	Actual cost	Actual cost
Reinspection fee (after 2 failures)	Each	2 day wait	$75
Manufactured Housing & Pre-fabricated Structures:			
Mobile Home, Park Model >400 sq.ft..	Each	$ 300 * (+MPE)	$ 350 (+MPE)*
Commercial FBB	Each	$ 4.50 per lin. .ft. (+MPE)*	$600 (+MPE)*
Residential FBB	Each	$600 * (+MPE)	$600 * (+MPE)
Accessory garages, carports, storage	Each	$ 100 set up fee	BOV
***Fees established by the IGA with the Office of Manufactured Housing**			
Patio/ Deck/ Ramada/ Gazebo	Each	BOV of $12 p/sq.ft.	BOV of $10 p/sq.ft.
Metal patio or awning	Each	BOV of $8 p/sq.ft.	BOV of $7 p/sq.ft.
standing	Each	BOV of $5 p/sq.ft..	BOV of $5 p/sq.ft.
Permit Extension	Per Request	25% of permit fee	25% of permit fee
Permit Expedited	Per Request	2 X permit fee	2 X permit fee
Permit Reactivation of expired	Per Request	50% of permit fee	50% of permit fee
Plan Review	Per Submittal	65% of permit fee	65% of permit fee
Change/ revisions to approved plans	Each	$75 per hour (Min. 1 hr.)	$100 per hour (Min. 1 hr.)
Deferred Submittals			
Residential	Per Submittal	$100	$100
Commercial	Per Submittal	$250	$250
Expedited Plan Review	Each	2x fee (in 1/2 time)	2x fee (in 1/2 time)
Residential site plans (in development)	Each	$50	$50
Standard Plans:			
Alum. Patio Covers/Carports	Per Submittal/code cycle	$75	$75
Houses	Per Submittal/code cycle	BOV review fee	BOV review fee
MH Installation Details	Per Submittal/code cycle	$100	$100
Pools and spas	Per Submittal/code cycle	$100	$100
Solar- PV or WH	Per Submittal/code cycle	$100	$100
Annual Renewal	Per Submittal		$35
Plumbing			
Commercial, new construction	Per Submittal	15% of permit fee	15% of permit fee
Residential, new construction	Per Submittal	$50	$50
Repair	Each	$35	$35
Pools and Spas:			
In Ground pool	Per Submittal	$300	$300
Spa (in ground)	Per Submittal	$75	$75
Pool site review (std plans on file)	Each	$50	$50
Semi-public pool	Per Submittal	$300	$500
Review w/o Std Plans on file		BOV	BOV
Refunds	Per Submittal	Refund of 80% permit fee	Refund of 80% permit fee
Relocation of Building (Inspect. Req'd)	Each	$200 (+MPE fees)	$500 (+MPE fees)
Residential, new construction		BOV	BOV
Room Addition	Each	$25	BOV of $25 p/sq.ft.
Enclosure with glass or screens	Each		BOV of $15 p/sq.ft.
Unfinished basement	Each	$15	BOV of $15 p/sq.ft.
Conversion of exist. space to livable	Each	$15	BOV of $15 p/sq.ft.
Roof Replacement			

Shingles or tile only	Per Project		$25
Sheathing	Per Project		$50
Solar PV Systems			
Commercial	Per Submittal	BOV	BOV
Residential	Per Submittal	BOV or $300 w/std plans	BOV or $300 w/std plans
Stucco- house or accessory structure	Per Project	$30	$35
Sustainable/ Green/ Energy			
Green Energy Build –Admin.. Doc. Fee	Each	$250	$250
Greywater irrigation system	Per Submittal	$100	$100
LEED Certified- Admin. Documentation Fee	Each	$250	$500
Wind Turbine	Per Submittal	$150	$150
Temporary Structures/Power:			
Temp. Construction trailer	Each	$200	$200
Temp. Electrical/Generator	Each	$40	$50
Tenant Improvement:			
Tenant Improvement- Office/Mercantile.	Per Submittal	$20	BOV of $20 p/sq.ft.
Tenant Improvement- Restaurant or Medical	Per Submittal	$30	BOV of $40 p/sq.ft.
Tenant Improvement- Vanilla Shell	Per Submittal	$20	BOV of $20 p/sq.ft.
Water heater:			
Replacement- gas or electric	Each	$25	$25
Solar	Each	BOV or $100 w/std plans	BOV or $100 w/std plans
Tankless	Each	$25	$25
Work Started w/o permits	Each	Double permit fee	Double permit fee
*****All other projects not included**	Each	Actual Stated Value	BOV
ADAPTIVE REUSE- SPECIAL CONDITION FEES			
Conversion of existing residential to Live/Work unit	Each	$ 100 flat fee	$ 100 flat fee
Conversion of existing Commercial to Live/Work unit	Each	$ 250 flat fee	$ 250 flat fee
Permits by Inspection (no plans-residential live/work only)	Per Project	$150	$150
Consultation prior to Permit by Inspection	Per Project	No charge	No charge
SIGNS			
0-32 sq.ft.	Each	$50	$60
33- 48 sq.ft..	Each	$75	$90
Over 48 sq.ft..	Each	$125	$150
Monument/ Pylon	Each	Based on Actual Value	BOV
Electrical Connection	Each	$40	$50
Face Panel Change out only	Each	$25	$25
Temporary Banner (30 days)	Each	$30	$40
ENGINEERING			
Commercial:			
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
Residential:			
Application Review	Each	$0	$25
Permit	Each	$0	$50
Pavement less than 3 years old:			
Less than 5 SY	SY	$0	$330/SY
5 to 100 SY	SY	$0	$1,650 + $18/SY over 5
Greater than 100 SY	SY	$0	$3,360 + $14/SY over 100
Pavement 3 - 10 years old:			
Less than 5 SY	SY	$0	$165/SY
5 to 100 SY	SY	$0	$825 + $9/SY over 5
Greater than 100 SY	SY	$0	$1,680 + $7/SY over 100
CITY COURT FEES			
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

POLICE FEES

Impound	Each	$150	$150
Public Records Release	Each	$0	$0
Police Reports - Victims of a criminal offense receive 1 free copy	Each - 20 or less pages	$5	$5
	Per page over 20 pages	$0.20	$0.20
Archived Reports	Each	$20	$20
Photo CD	Each	$10	$10
Audio CD/DVD	Each	$10	$10
Video CD/DVD	Each	$10	$25

UTILITY FEES

WATER RATES

Residential:			
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
Commercial:			
Base Charge (all meter sizes)	Monthly	$23.43	$23.43
Volume Rate (gallons)	Per 1,000 gallons		
All Use		$4.42	$4.42
Irrigation:			
Dysart Ranchettes Only	Per Hour	$20.97	$20.97
Water Recharge: ****	Per 1,000 gallons		
Surprise Customers		$1.69	$1.87
El Mirage Customers		$1.69	$1.87
Hydrant Customers		$0	$1.87

WATER METERS

5/8"	Each	$225	$225
3/4"	Each	$275	$275
1"	Each	$300	$300
1.5"	Each	$605	$605
2"	Each	$3,045	$3,045
3"	Each	$3,840	$3,840
4"	Each	$3,770	$3,770
6"	Each	$6,605	$6,605
8"	Each	$10,375	$10,375
10"	Each	$13,615	$13,615
12"	Each	$15,055	$15,055
Hydrant	Each	$1,025	$1,025

SEWER RATES

Residential:			
Base Charge (all meter sizes)	Monthly	$5.75	$5.75
Volume Rate (gallons)			
All Flows	Per 1,000 gallons	$3.27	$3.27
Commercial:			
Base Charge (all meter sizes)	Monthly	$5.75	$5.75
Volume Rate (gallons)			
All Flows	Per 1,000 gallons	$3.27	$3.27

SANITATION RATES

Residential:			
Monthly Fee	Monthly	$13.23	$13.23

Uncontained Trash Collection	Per Occurrence		Cost + 25%

MISCELLANEOUS UTILITY FEES

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
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

PRIMARY	Used to support Public Safety Operations				
	Calculation Methodology				
	$	95,862,819	Net Assessed Valuation		
	$	1,654,937	Tax - Same As Last Year		
			Per $100 Net Assessed Valuation	$1.7426	$1.7264
SECONDARY	Used to pay for voter authorized debt				
	Calculation Methodology				
	$	134,160,690	Net Assessed Valuation		
	$	2,030,000	Tax - Same As Last Year		
			Per $100 Net Assessed Valuation	$1.7980	$1.5131

*** 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

City of El Mirage
Fire, Building & Life Safety Department
13601 N. El Mirage Rd.
Phone: 623-583-7968
Fax: 623-583-8257

VALUATION CHART

Effective 7/1/2015

Group	2006 International Building Code	Types of Construction/Cost per Square Foot								
		IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1	Assembly, theaters with stage	192	186	181	174	163	159	168	150	144
A-1	Assembly, theaters without stage	176	170	165	158	147	143	152	153	127
A-2	Assembly, restaurants, bars	149	145	141	135	127	124	131	116	111
A-3	Assembly, churches, halls, libraries	178	172	167	160	150	145	161	135	129
A-3	Assembly, community halls,	148	142	137	130	119	115	129	105	99
A-4, 5	Assembly, arenas, sport stadiums	176	169	162	157	146	142	152	132	127
B	Business	154	148	149	136	129	119	130	109	104
E	Educational	163	160	161	147	132	130	142	120	115
F-1	Factory/Industrial, moderate hazard	91	87	82	79	71	67	76	58	54
F-2	Factory/Industrial, low hazard	90	86	82	78	71	66	75	58	54
H-1	High Hazard, explosives	86	82	76	73	66	62	70	53	NP
H-2,3,4	High Hazard	86	82	76	73	66	52	70	53	49
H-5	Hazardous production plants	160	148	123	136	129	119	134	109	104
I-1	Institutional, supervised	152	147	166	132	135	122	136	112	109
I-2	Institutional, hospitals	259	253	247	241	229	NP	236	213	NP
I-2	Institutional, nursing homes	179	176	169	162	150	NP	156	135	NP
I-3	Institutional, restrained	176	169	165	157	146	141	152	132	125
I-4	Institutional, day care facilities	152	147	173	136	135	122	136	112	109
M	Mercantile	111	107	102	98	89	87	93	77	74
R-1	Residential, hotels	160	148	174	139	127	129	138	114	110
R-2	Residential, multi-family	129	123	129	113	103	98	112	89	86
R-3	Residential, one and two family	122	118	115	112	107	105	108	99	94
R-4	Residential, care/assisted living	152	147	173	136	135	122	137	112	109
S-1	Storage, moderate hazard	85	81	75	75	65	61	70	52	48
S-2	Storage, low hazard	84	80	76	71	65	60	68	52	48
U	Utility, residential garage, misc.	65	60	67	54	49	46	52	38	36

**NP- Not Permitted

DRAFT

FEES BASED ON VALUATION

Effective 7/1/2015

TOTAL VALUATION	FEE
$ 1 to $ 500	= $ 33
$ 501 to $ 2,000	= $ 33 for the first $500 plus $ 5.00 for each additional $100, or fraction thereof, to and including $2,000
$ 2,001 to $ 25,000	= $ 97 for the first $2,000 plus $14.00 for each additional $1,000 or fraction thereof, to and including $25,000
$ 25,001 to $ 50,000	= $ 545 for the first $25,000 plus $14 for each additional $1,000, or fraction thereof, to and including $50,000
$ 50,001 to $100,000	= $ 897 for the first $50,000 plus $ 9.00 for each additional $1,000 or fraction thereof, to and including $100,000
$100,001 to $500,000	= $ 1,384 for the first $100,000 plus $ 8.00 for each additional $1,000 or fraction thereof, to and including $500,000
$ 500,001 to $1,000,000	= $ 4,503 for the first $500,000 plus $ 7.00 for each additional $1,000 or fraction thereof, to and including $1,000,000
$1,000,000 and up	= $ 7,809 for the first $1,000,000 plus $ 5.00 for each additional $1,000 or fraction thereof

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

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City of EL MIRAGE, AZ
Proud Supporter
of Luke AFB

STATE BUDGET SCHEDULES

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

RESOLUTION R15-06-13

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF EL MIRAGE, MARICOPA COUNTY, ARIZONA, APPROVING AND ADOPTING THE SPENDING LIMITATION AND THE BUDGET FOR FISCAL YEAR 2015-2016.

WHEREAS, in accordance with the provisions of A.R.S §42-17101 through §42-17108, on the 26th day of May 2015, the City Council of the City of El Mirage did make and approve tentative estimates for Fiscal Year 2015-2016 of the different amounts required to meet the public expenditures, an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property within the City of El Mirage; and,

WHEREAS, in accordance with A.R.S. §42-17103 and §42-17104, on the 6th of June and 9th of June 2015, the City published in the Daily News Sun the tentative estimates of expenditures and revenues approved by the City Council on the 26th day of June 2015; and,

WHEREAS, in accordance with A.R.S. §42-17104 and §42-17108, the City of El Mirage is not required to publish "Truth in Taxation Hearing Notice of Tax Implementation"; and,

WHEREAS, in accordance with A.R.S. §42-17104 and §42-17108, the Council of the City of El Mirage will hold a special meeting and public hearing on June 16, 2015, at 6:00 p.m., in the El Mirage City Council Chambers at 14010 N. El Mirage Road, El Mirage, Arizona, and that all interested citizens are invited to attend and are afforded the right to be heard in favor or against the proposed expenditures, tax levy and tax increase; and,

WHEREAS, the estimate of expenditures approved by the City Council on the 26'h day of May 2015, and as published on the 6th of June and 9th of June 2015, has not increased.

WHEREAS, section 3.5 "Compensation Plan" directs the City Manager to prepare, develop, and maintain a Compensation Plan which shall be ratified by the City Council through the annual budgetary process.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of El Mirage that the changes to the Compensation Plan and the estimates of revenues and expenditures shown on the attached schedules are hereby adopted as the changes to the Compensation Plan and the final estimates of proposed expenditures and revenues that constitute the Spending Limitation and Budget for the City of El Mirage for Fiscal Year 2015-2016.

APPROVED AND ADOPTED by the City Council this 16th day of June, 2015.

Lana Mook

Lana Mook, Mayor

ATTEST:

Sharon Antes

Sharon Antes, City Clerk

APPROVED AS TO FORM:

Robert Hall, City Attorney

OFFICIAL BUDGET FORMS

CITY OF EL MIRAGE, ARIZONA

Fiscal Year 2016

CITY OF EL MIRAGE, ARIZONA

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Fiscal Year 2016

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Schedule G—Full-Time Employees and Personnel Compensation

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

Fiscal Year		Sch	FUNDS							
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	17,625,000	17,440,000	2,123,500	31,344,500	0	16,027,500	0	84,560,500
2015	Actual Expenditures/Expenses**	E	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	B	1,654,937							1,654,937
2016	Secondary Property Tax Levy	B			2,030,000					2,030,000
2016	Estimated Revenues Other than Property Taxes	C	15,525,063	15,062,500	0	10,553,000	0	13,305,000	0	54,445,563
2016	Other Financing Sources	D	4,500,000	0	0	11,679,500	0	2,503,000	0	18,682,500
2016	Other Financing (Uses)	D	0	0	1,005,000	0	0	1,299,500	0	2,304,500
2016	Interfund Transfers In	D	2,997,000	880,500	100,000	1,024,500	0	2,157,000	0	7,159,000
2016	Interfund Transfers (Out)	D	1,593,500	1,375,500	0	0	0	4,190,000	0	7,159,000
2016	Reduction for Amounts Not Available:									
LESS:	Amounts for Future Debt Retirement:									0
										0
										0
										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	E	26,221,500	16,955,500	1,216,500	27,132,000	0	16,124,000	0	87,649,500

EXPENDITURE LIMITATION COMPARISON	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

	2015	2016
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 **current year** in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	$	
3. Property tax levy amounts		
A. Primary property taxes	$ 1,654,937	$ 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) **Current** 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) **Current** 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 no 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

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
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
Licenses and permits			
Business License Fees	95,000	95,000	95,000
Building Permit Fees	170,000	170,000	200,000
Intergovernmental			
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
Charges for services			
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
Fines and forfeits			
Jail Incarceration Fine	10,000	10,000	15,000
Interest on investments			
Interest	20,000	20,000	20,000
In-lieu property taxes			
Fire Insurance Premium Tax	25,000	25,000	25,000
Contributions			
Voluntary contributions			
Miscellaneous			
Other	115,000	115,000	115,000
Total General Fund	$ 15,025,063	$ 15,025,063	$ 15,525,063

* 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 2016

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

* 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
DEBT SERVICE FUNDS			
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total Debt Service Funds	$	$	$
CAPITAL PROJECTS FUNDS			
Streets Capital Fund Grants	$ 21,947,000	$ 7,947,000	$ 10,553,000
	$ 21,947,000	$ 7,947,000	$ 10,553,000
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total Capital Projects Funds	$ 21,947,000	$ 7,947,000	$ 10,553,000

* 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
PERMANENT FUNDS			
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total Permanent Funds	$	$	$
ENTERPRISE FUNDS			
Sanitation Charges for Services	$ 1,525,000	$ 1,525,000	$ 1,525,000
	$ 1,525,000	$ 1,525,000	$ 1,525,000
Sewer Charges for Services	$ 3,100,000	$ 3,100,000	$ 3,100,000
	$ 3,100,000	$ 3,100,000	$ 3,100,000
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
	$ 8,470,000	$ 8,470,000	$ 8,680,000
	$	$	$
	$	$	$
Total Enterprise Funds	$ 13,095,000	$ 13,095,000	$ 13,305,000

* 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
INTERNAL SERVICE FUNDS			
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
	$	$	$
Total Internal Service Funds	$	$	$
TOTAL ALL FUNDS	$ 64,964,063	$ 50,964,063	$ 54,445,563

* 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 SOURCES	OTHER FINANCING 2016 <USES>	INTERFUND TRANSFERS 2016 IN	INTERFUND TRANSFERS 2016 <OUT>
GENERAL FUND				
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
Total General Fund	$ 4,500,000	$	$ 2,997,000	$ 1,593,500
SPECIAL REVENUE FUNDS				
Photo Enforcement Fund	$	$	$	$ 1,189,000
Court Fund			327,500	
HURF			553,000	183,000
CDBG				3,500
Total Special Revenue Funds	$	$	$ 880,500	$ 1,375,500
DEBT SERVICE FUNDS				
Debt Service	$	$ 1,005,000	$ 100,000	$
Total Debt Service Funds	$	$ 1,005,000	$ 100,000	$
CAPITAL PROJECTS FUNDS				
Capital Streets Fund	$ 11,679,500	$	$ 1,024,500	$
Total Capital Projects Funds	$ 11,679,500	$	$ 1,024,500	$
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
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
Total Enterprise Funds	$ 2,503,000	$ 1,299,500	$ 2,157,000	$ 4,190,000
INTERNAL SERVICE FUNDS				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$ 18,682,500	$ 2,304,500	$ 7,159,000	$ 7,159,000

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

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
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
Total General Fund	$ 17,625,000	$	$ 17,625,000	$ 26,221,500
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	$ 2,202,500	$	$ 2,202,500	$ 2,195,000
LTAF 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
Total Special Revenue Funds	$ 17,523,500	$ (83,500)	$ 17,440,000	$ 16,955,500
DEBT SERVICE FUNDS				
Debt Service Fund	$ 2,123,500	$	$ 2,123,500	$ 1,216,500
Total Debt Service Funds	$ 2,123,500	$	$ 2,123,500	$ 1,216,500
CAPITAL PROJECTS FUNDS				
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	
Total Capital Projects Funds	$ 31,261,000	$ 83,500	$ 31,344,500	$ 27,132,000
PERMANENT FUNDS				
	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
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
Total Enterprise Funds	$ 16,027,500	$	$ 16,027,500	$ 16,124,000
INTERNAL SERVICE FUNDS				
	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$ 84,560,500	$	$ 84,560,500	$ 87,649,500

* 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
Expenditures/Expenses by Department
Fiscal Year 2016

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
City Clerk:				
General Fund	$	$	$	$
List other funds				
Department Total	$	$	$	$
List Department:				
General Fund	$	$	$	$
List other funds				
Department Total	$	$	$	$
List Department:				
General Fund	$	$	$	$
List other funds				
Department Total	$	$	$	$

* 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
GENERAL FUND	130	$ 9,297,000	$ 1,553,000	$ 1,149,000	$ 1,135,500	$ 13,134,500
SPECIAL REVENUE FUNDS						
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
Total Special Revenue Funds	19	$ 922,500	$ 101,000	$ 173,000	$ 120,000	$ 1,316,500
DEBT SERVICE FUNDS						
		$	$	$	$	$
Total Debt Service Funds		$	$	$	$	$
CAPITAL PROJECTS FUNDS						
		$	$	$	$	$
Total Capital Projects Funds		$	$	$	$	$
PERMANENT FUNDS						
		$	$	$	$	$
Total Permanent Funds		$	$	$	$	$
ENTERPRISE FUNDS						
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
Total Enterprise Funds	30	$ 1,632,000	$ 179,000	$ 257,000	$ 210,000	$ 2,278,000
INTERNAL SERVICE FUND						
		$	$	$	$	$
Total Internal Service Fund		$	$	$	$	$
TOTAL ALL FUNDS	179	$ 11,851,500	$ 1,833,000	$ 1,579,000	$ 1,465,500	$ 16,729,000

ORDINANCE O15-07-06

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF EL MIRAGE, MARICOPA COUNTY, ARIZONA, LEVYING UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE CITY OF EL MIRAGE SUBJECT TO PRIMARY AND SECONDARY TAXATION A CERTAIN SUM UPON EACH ONE HUNDRED DOLLARS ($100.00) OF VALUATION SUFFICIENT TO RAISE THE AMOUNTS ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET LESS THE AMOUNT ESTIMATED TO BE RECEIVED FROM OTHER SOURCES; PROVIDING FUNDS FOR VARIOUS BOND REDEMPTIONS, FOR THE PURPOSE OF PAYING INTEREST UPON BONDED INDEBTEDNESS AND PROVIDING FUNDS FOR MUNICIPAL EXPENSES; ALL FOR THE FISCAL YEAR ENDING THE 30th DAY OF JUNE, 2016.

WHEREAS, pursuant to A.R.S. §42-17151 et. seq., §42-17201 et. seq. and §42-17251 et. seq. the council is required, on or before the third Monday in August each year, to fix, levy and assess the amount to be raised from primary property taxation and secondary property taxation; and,

WHEREAS, the El Mirage City Council adopted the fiscal year 2015-2016 Final Budget on June 16th, 2015; and,

WHEREAS, the County of Maricopa is the assessing and collecting authority for the City of El Mirage, the City Clerk is hereby directed to transmit a certified copy of this ordinance to the County Assessor and the Maricopa County Board of Supervisors.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF EL MIRAGE, ARIZONA, AS FOLLOWS:

Section 1. Primary Taxation. There is hereby levied on each one hundred ($100.00) of the assessed value of all property, both real and personal, within the corporate limits of the City of El Mirage, except such property as may be by law exempt from taxation, a primary property tax levy not to exceed the maximum levy allowed by law for the fiscal year ending on the 30th day of June, 2016, and allowable tort liability claims. The total primary levy for Fiscal Year 2014-2015 is One Million Six Hundred Fifty Four Thousand Nine Hundred Thirty Seven Dollars ($1,654,937.00).

Section 2. Secondary Taxation. In addition to the primary property tax levy established above, there is hereby levied on each one hundred dollars ($100.00) of the assessed valuation of all property, both real and personal, within the corporate limits of the City of El Mirage, except such property as is exempt by law, a secondary property tax levy sufficient to raise the sum of Two Million Thirty Thousand Dollars ($2,030,000.00) for the fiscal year ending on the 30th day of June, 2016, to be collected as provided by law for the purposes provided by law.

Section 3. No failure by the county officials of Maricopa County, Arizona, to properly return the delinquent list, and irregularity of any kind in the assessment or omission in the same, or irregularity of any kind in any proceedings shall invalidate such proceedings or invalidate any title conveyed by any tax deed; nor shall any failure of neglect of any officer(s) to timely perform any of the duties assigned to him/her or to them on the day or within the time specified invalidate any proceedings or any deed or sale pursuant thereto, or affect the validity of the assessment or levy of taxes or of the judgment of sale by which the collection of the same may be enforced, or in any manner affect the lien of the City of El Mirage upon such property for the delinquent taxes unpaid thereon, and no overcharge as to part of the taxes or of costs shall invalidate any proceedings for the collection of taxes or the foreclosure; and all acts of officers de facto shall be valid as if performed by officers de sure.

Section 4. All ordinances and parts of ordinances in conflict herewith are hereby repealed.

PASSED, APPROVED, AND ADOPTED by the Mayor and Council of the City of El Mirage, Maricopa County, Arizona this 7th day of July 2015.

Lana Mook

Lana Mook, Mayor

ATTEST:

Sharon Antes

Sharon Antes, City Clerk

APPROVED AS TO FORM:

Robert Hall, City Attorney

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

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City of EL MIRAGE, AZ
Proud Supporter
of Luke AFB

SUPPLEMENTAL INFORMATION

City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

City Of El Mirage
Budget Calendar
For FY 15-16

Action	Date
~~Complete preliminary fiscal year revenue estimates.~~	~~1/5~~
~~Distribute budget request forms and instructions to departments.~~	~~1/7~~
~~Deadline for Departments to submit budget requests to Finance.~~	~~2/5~~
~~Finance compiles budget information submitted by the departments for City Manager review.~~	~~2/6-24~~
~~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~~
~~Make the property values provided by the county assessor available for public inspection.~~	~~2/13~~
~~Notify the Property Tax Oversight Commission as to agreement/disagreement with the property tax limit within 10 days of receipt of values.~~	~~2/13~~
~~City Manager reviews budget submittals with departments.~~	~~3/2-6~~
~~Council Workshop - Budget Framework/Fee Change Presentation~~	~~3/17~~
~~Release report of fee increases proposed to take effect July 1st~~	~~3/19~~
~~City Manager and Finance office prepare draft budget proposal.~~	~~3/23-4/3~~
~~Finance prepares draft tentative budget document.~~	~~4/6-17~~
~~Provide Draft Tentative Budget to City Council.~~	~~4/17~~
Council Budget Review	5/4-5
~~Publish first Truth-In-Taxation (TNT) Public Notice, and issue a press release.~~	~~5/28~~
Adopt Tentative Budget at regular Council meeting (and fee changes).	6/2
First publication of tentative budget.	6/4
~~Publish second Truth-In-Taxation Public Notice.~~	~~6/8~~
Second publication of tentative budget.	611
~~Hold TNT public hearing –~~Roll Call Vote on Primary Property Tax Levy at regular Council meeting.	6/16
Hold public hearing for Final Budget and adopt Final Budget at Special Council meeting.	6/16
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.	6/19
Adopt Property Tax Levy at regular Council meeting.	7/7
Forward Certified copy of primary and secondary tax levy ordinance to county.	7/10
County Board of Supervisors adopts tax levy on or before the third Monday in August.	8/17

Council Presentation and/or Action

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

CITY OF EL MIRAGE
CITY COUNCIL GOAL SETTING
2015 REPORT

Mayor
Lana Mook

Vice Mayor
Joe Ramirez

City Council Members
Bob Jones
Jack Palladino
David Shapera
Roy Delgado
Lynn Selby

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

Facilitator:
Dr. Spencer A. Isom, City Manager

RESOLUTION R15-01-01

A RESOLUTION OF THE COUNCIL OF THE CITY OF EL MIRAGE, MARICOPA COUNTY, ARIZONA, ADOPTING THE 2015 CITY COUNCIL GOAL SETTING REPORT

WHEREAS, the El Mirage City Council met in December, 2014 to determine major accomplishments during 2013-2014, to review issues, concerns, trends, and opportunities, to establish the most significant initiatives and programs, and to identify capital projects to be pursued for 2015 - 2016 and,

WHEREAS, the findings of the session were compiled in the attached report, and

WHEREAS, the City Council wishes to establish these findings and established goals as a baseline for monitoring and reviewing the progress of the City and its administration,

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of El Mirage as follows:

Section 1. The City Council's Goal Setting 2015 Report be attached and made a part of this Resolution, and

Section 2. The City Council Goal Setting 2015 Report establishes a baseline for monitoring and reviewing the progress of the City and its administration.

PASSED, ADOPTED AND APPROVED by the Mayor and Council of the City of El Mirage, Arizona, this 6th day of January, 2015.

Lana Mook

Lana Mook, Mayor

ATTEST:

Sharon Antes

Sharon Antes, City Clerk

APPROVED AS TO FORM:

Robert Hall, City Attorney

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INTRODUCTION

City of El Mirage Council Members Selby, Shapera, Delgado, Jones, 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 2015; and capital projects to be initiated in 2015.
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. Prepare a 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 City of El Mirage Police Department Cinnabar Community Room on December 9, 2014. The session was facilitated by Dr. Spencer A. Isom, City Manager. Other staff members in attendance were Finance Director Robert Nilles and City Clerk Sharon Antes. In attendance and participating in the meeting were Mayor Lana Mook, Vice-Mayor Joe Ramirez, Council Member Lynn Selby, Council Member Bob Jones, 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 (2013-2014):

- Pursued solution to water problems and kept promise on water rates
- Built the YMCA with pool
- Built the police station

- Replaced water meters
- Completed Basin Park project
- Renovated Gentry Park
- Continued street maintenance program
- Installed solar panels on City buildings
- Progressed on El Mirage Road improvement project
- Implemented a bulk trash program
- Re-established Police Explorers program
- Balanced the annual budget
- Enhanced City credit rating
- Improved financial stability and City services overall
- Implemented police vehicle replacement program
- Approved Dakota Fabricating move to City
- Improved drainage ways
- Installed solar lights at Basin Park
- Improved City pocket parks
- Expanded and upgraded special events
- Re-organized City Court operation
- Streamlined overall staffing in departments
- Improved security at Public Works facility
- Improved security at library and court facilities

ISSUES, CONCERNS, TRENDS, AND OPPORTUNITIES

Participants identified the following as the issues, concerns, trends, and opportunities presently affecting City services, policies, finances, and operations (top four issues listed in order of priority):

1. Pursue successful economic development to expand tax base - businesses, restaurants, banks, etc.
2. Maintain stability of Red Flex program; add speed cameras at school zones
3. Improve employment diversity; need more minority employees (race and gender) in Fire, Police, Public Works and other departments
4. Encourage/assist businesses on Grand Avenue and Thunderbird Road to remodel and clean up appearances to encourage new businesses to collocate

- Update City projects list in real time (i.e. remove completed CIP projects from list)
- Continue preventative maintenance plans to include street striping, sidewalks, and culverts

- Address concerns regarding bulk trash pick-up program
- Monitor closely and cite reckless driving in intercity residential areas to prevent accidents
- Develop method to maintain non-HOA areas

MOST SIGNIFICANT INITIATIVES AND PROGRAMS FOR 2015-2016

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

1. Improve appearance of some of the businesses along Grand Avenue and Thunderbird Road such as Food City, to continue downtown revitalization
2. Continue completion of the El Mirage Road project, which is the City's opportunity to improve the area's appearance and attract businesses, as well as current and future residents
3. Explore options for negotiating with Public Safety personnel

- Work toward moving post office to a better location
- Maintain good senior services programs
- Enhance City website, keeping it updated to include bios for all directors

CAPITAL PROJECTS TO BE PURSUED IN 2015-2016

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

1. Construct a new City hall near police station
2. Continue Police Department vehicle replacement program
3. Install a sidewalk on north side of Varney to 125th Avenue so students do not have to walk on street

- Complete roadway improvements on Cactus Road from 125th Avenue to El Mirage Road
- Determine use for previous fire station and former Police Department land
- Provide parking near Basin Park
- Purchase old fire station and convert to the City's library
- Create a fishing pond for residents
- Install solar lights in pocket parks

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 and feasibility of implementing these goals at least biannually.

X_____ Date 1/6/15

Dr. Spencer A. Isom
El Mirage City Manager

APPENDIX A

CITY OF EL MIRAGE
2015 Preliminary Goal Setting Workshop: Questionnaire
Tuesday, December 9, 2014

INTRODUCTION
A Preliminary Goal Setting Session will be held on Tuesday, December 9, 2014, at the City of El Mirage Police Department Community Room. 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 "2015 City Council Goal Setting Report."

To prepare for the December 9th 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 the 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 (e.g., 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 (e.g., downtown revitalizations, updating employee job descriptions, reviewing water or sewer rates, privatization of City services, etc.).

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 of the cost of such projects, please note it. Please list only those projects with a total cost of $10,000 or more.

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.

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 (City Clerk, City Attorney, Intergovernmental Relations and Grants Administration)?

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

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

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

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

6) What is your opinion of the City's Police Department and Code Enforcement?

City of
EL MIRAGE
Arizona
GRAND HERITAGE, BRIGHT FUTURE!

Financial Management Policies

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 expended 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. Indentify 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

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

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

Capital Projects Funds	This fund accounts for resources providing for the acquisition or construction of all capital facilities and items
Debt Service	Principal and interest payments on borrowed funds such as bonds
Debt Service Funds	Used to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest
Encumbrance	Accounting concept that recognizes a commitment to expend resources in the future
Enterprise Fund	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
Estimated Revenue	The amount of projected revenue to be collected during the fiscal year
Expenditure	Represents a decrease in fund resources for the acquisition of goods or services
Expenditure Limitation	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.
F.T.E.	Full Time Equivalent – 2080 hours worked equates to 1.0 full time equivalent position
Fiscal Year	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
Fund	A set of self-balancing accounts that record revenues and expenditures associated with specific activities
Fund Balance	Carry over funds due to actual revenues exceeding actual expenditures

General Fund	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.
General Obligation (G.O.) Bond	Type of bond backed by full faith and credit of the City.
Grant	A contribution by the State or Federal government or other organization to support a particular function.
Highway User Revenue Fund (HURF)	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
Infrastructure	Facilities on which the continuance and growth of a community depend on such as roads, water lines, sewers, public buildings, parks, airports, etc
Intergovernmental Revenue (Shared)	Revenue received from other governmental agencies (e.g., State Sales Tax, State Income Tax, gasoline tax, motor vehicle license)
Long Term Debt	Debt with a maturity of more than one year after the date of issuance
Maintenance and Operation (M&O) Costs	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
Objectives	A desired outcome that is measurable and that can be achieved within a specific time frame
Operating Budget	A budget for the delivery of ongoing City services, to include expenditures such as personal services, contractual services, commodities, and operating capital items
Primary Property Tax	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
Property Tax Rate	The amount of tax levied for each $100 of assessed valuation
Reserves	Money that has been set aside in the event of revenue shortfalls

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