

**CITY OF
EL MIRAGE,
ARIZONA
ANNUAL
BUDGET**



**FOR THE FISCAL YEAR
JULY 1, 2018 – JUNE 30, 2019**

City of El Mirage, Arizona
FY 2018 to FY2019
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 2019 (July 1, 2018 – June 30, 2019).

After years of coping with the effects of the economic downturn, Management and Council have placed the City on stable financial ground by taking 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)
- Establishing a vehicle replacement program for the Police Department
- Completing only those capital improvements that are “needs” and not “wants”
- Providing necessary infrastructure to promote economic development

The budget for Fiscal Year 2019 is \$70,035,000. This budget represents an increase of \$323,500 from last fiscal year’s budget which totaled \$69,711,500. The proposed Fiscal Year 2019 budget uses \$8,893,000 of fund balance as well as \$1,075,000 in bond funds.

This year’s budget focuses on the addition of public safety-related personnel. As a result personnel, supplies, services, and other operating expenses are projected to increase to meet the needs of the additional staffing. The operational expense increases are mostly offset by reductions in capital expenditures related to the completion of projects like El Mirage Road.

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 2019 budget as well as the CIP. The CIP is a relatively new tool for El Mirage. It details a multi-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.



City Hall Lobby

Current Fiscal Year-to-Date Highlights

Currently, General Fund revenues are exceeding budget projections. Additionally, departments are doing an excellent job of monitoring their expenditures, and General Fund expenditures to date are less than General Fund revenues.



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 named Basin Park for its dual role as both a recreation amenity and stormwater runoff storage location. Additional funding was allocated in previous years 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 that was primarily funded by a grant from the Arizona Sports and Tourism Authority. A number of projects have been completed recently including building and park improvements, police dispatch upgrades, and infrastructure improvements including water lines, sidewalks, and streets.

Many of these projects 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 S & P 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 upgraded El Mirage's rating to AA- while Moody's affirmed its A1 rating. Both ratings led to extremely favorable bond rates on the most recent issues. The savings are reflected in lower tax levies and lower property taxes for residents.

Lennar Homes, a major homebuilder, constructed more than 100 new homes at the City's northern edge during the past few years and will be adding more homes this year thanks in-part 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 Goodfellow Crushers, Southwest Steel, Burger King, Subway, Family Dollar and others selected El Mirage as a key location in their expansion plans during the last few years.

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. 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.

Budget Highlights

Entering this fiscal year, Council should be assured the City budget is still the primary focus. The City is committed to continued financial stability. Operating expenditures are covered by operating revenues and key partnerships enliven the City's future. Residents have started to see improvements to Grand Avenue, most notably the realignment of Grand, Thunderbird, and Thompson Ranch Road – thanks to partnerships

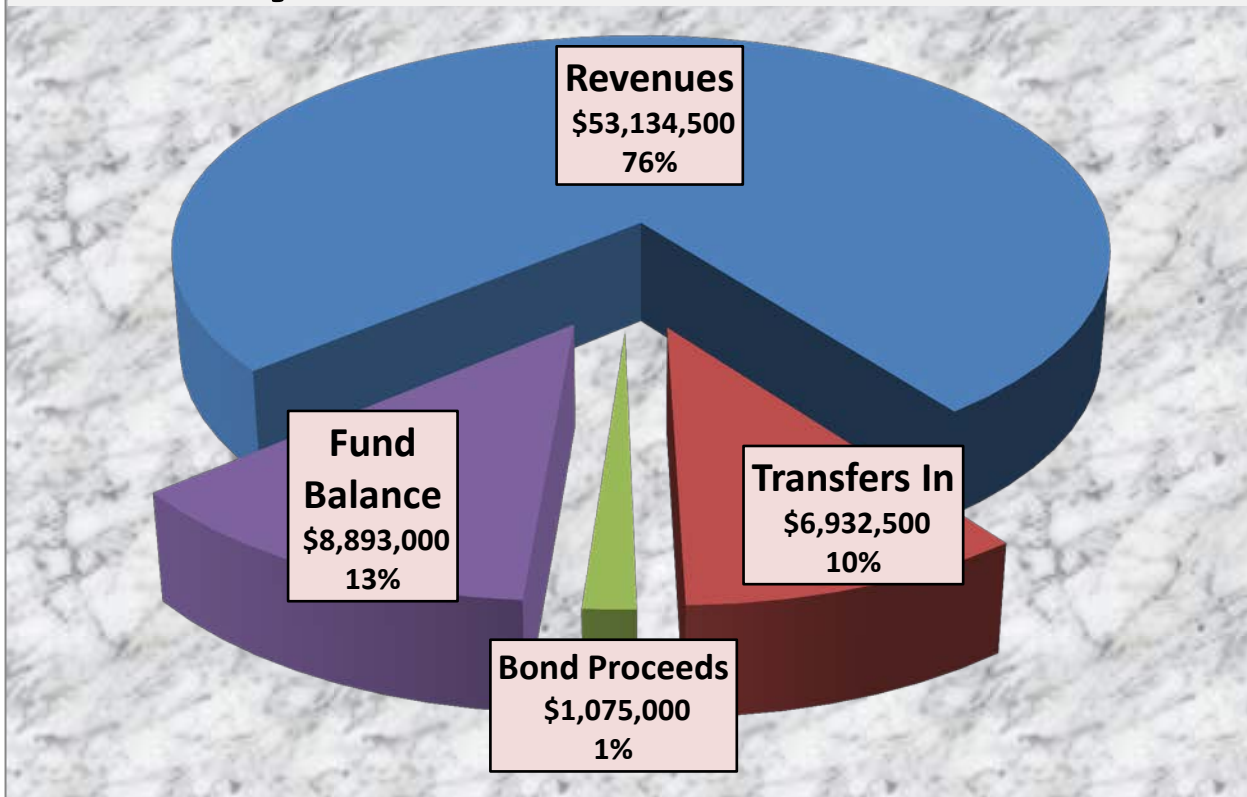


with the Arizona Department of Transportation and the Maricopa Association of Governments. This realignment brings safer traffic conditions and greater potential for economic expansion. In addition to the completion of El Mirage Road and the recent construction of a new city hall, significant projects will continue this year. General Fund expenditures are primarily directed towards Police and Fire operations; while water, sewer, and streets projects make up more than 75% of the capital budgeted for this year.

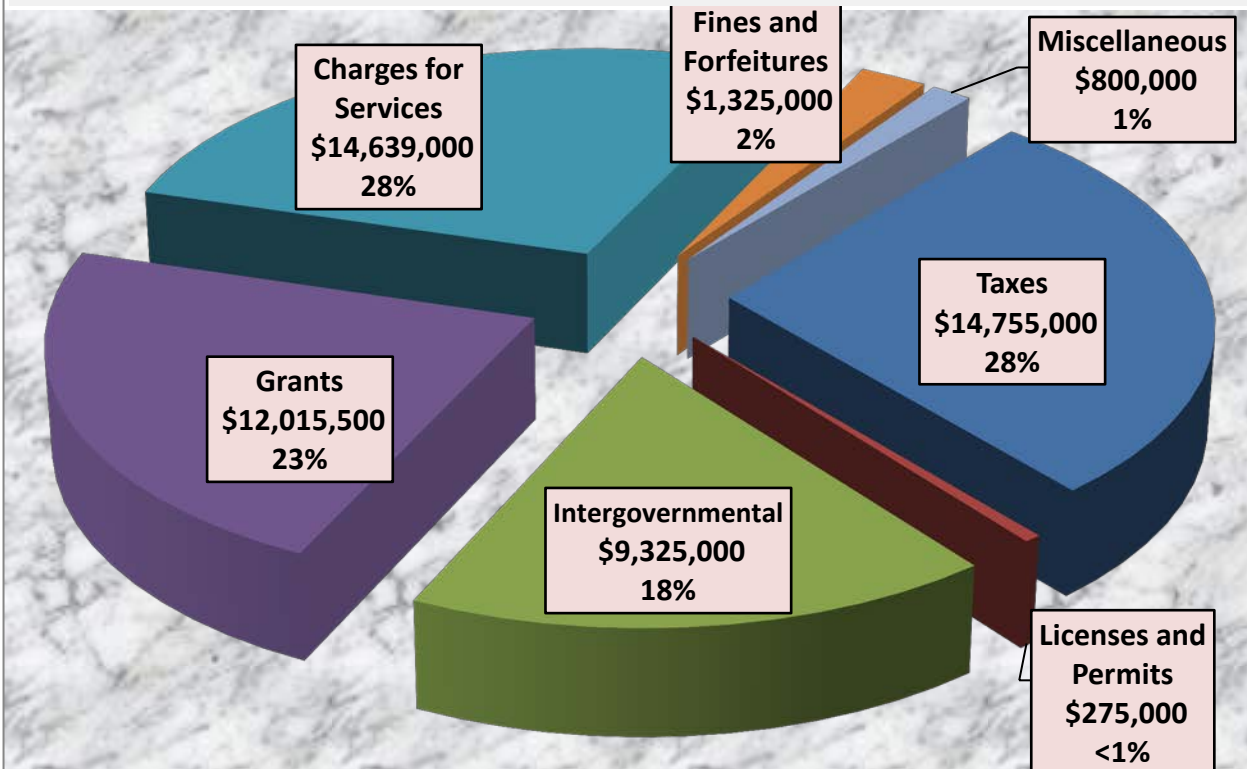
A comparison of the Fiscal Year 2019 budget to the previous fiscal year reveals the following information:

- The current projected budget for Fiscal Year 2018 is \$70,035,000. This projected budget represents an increase of less than 1% over the Fiscal Year 2018 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 \$30,500 to \$53,134,500.
 - Grant revenues make up 23% of the revenues at \$12,015,500.
 - Charges for services, taxes, and intergovernmental revenues make up 28%, 28%, and 18% of revenues respectively.
 - All other categories combined make up 3% of total revenues.
 - Proceeds from issuance of capital related debt (bonds) comprise an additional \$1,075,000 in funding sources.
 - Water and Sewer bonds account for all of the \$1,075,000 of budgeted bond revenues.
 - Fund Balance of \$8,893,000 and transfers between funds totaling \$6,932,500 comprise the remaining funding sources.

Citywide Sources of Funds



Citywide Revenues by Category

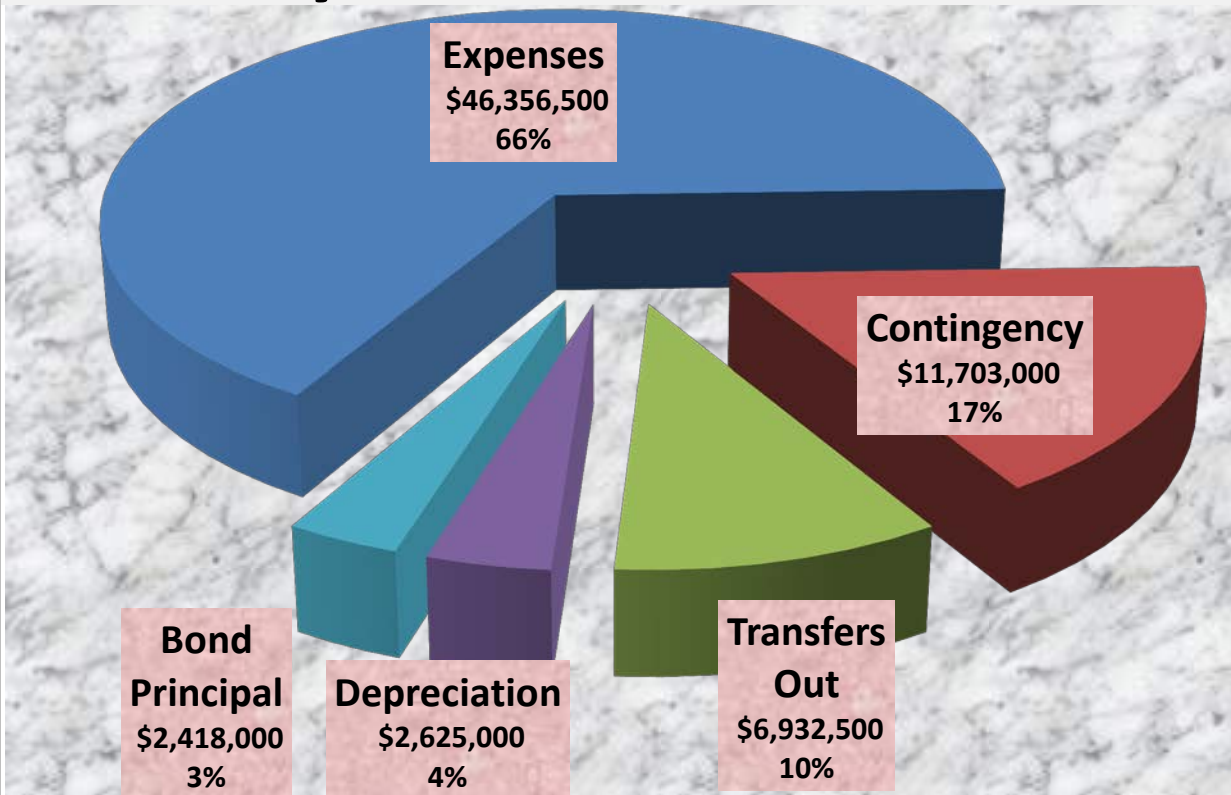


- Uses of funds are broken down into five categories: expenses, contingency, transfers out, bond principal, and depreciation (See “Uses of Funds” chart that follows).
 - Expenses of \$46,356,500 (excluding contingencies) have been identified throughout 15 different funds and can be broken down by type of expense as follows:
 - Capital –\$9,736,000 of capital expenditures across all funds are presented as part of this budget. This includes any current year capital projects that need to be carried forward into the Fiscal Year 2019 budget. Capital is \$4,648,000 lower than last year.
 - Personnel – the total projected cost of personnel for Fiscal Year 2019 is \$19,317,000. This is an increase of approximately \$2,458,500. The significant changes are a result of staffing increases related to Police and Fire operations, increased public safety retirement contributions, and proposed wage increases.
 - Supplies and services – the total projected cost of supplies and services for Fiscal Year 2019 is \$10,956,000. This is an increase of approximately \$938,500. More than 40% of the increased cost is related to operating materials and legal services.
 - Other costs – (e.g. special projects, debt service, and fees) amount to \$6,347,500 for Fiscal Year 2019. This is an increase of approximately \$684,500. One project budgeted in the Court Enhancement Fund accounts for the entire increase in this category of expenditure.
 - See the following “Expenditures by Category” and “Percent of Citywide Expenditures by Fund” charts for graphical representations.
 - Contingency of \$1,703,000 (+ \$10 million unknown) for Fiscal Year 2019 is \$1,503,000 higher than the budget for the previous fiscal year.
 - Transfers out of \$6,932,500 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 \$2,418,000 are programmed to pay utility and general obligation bond principal.
 - Depreciation of \$2,625,000 is a non-cash expenditure, which reduces fund balance but does not reduce cash. Depreciation is recorded in the Water and Sewer Funds.

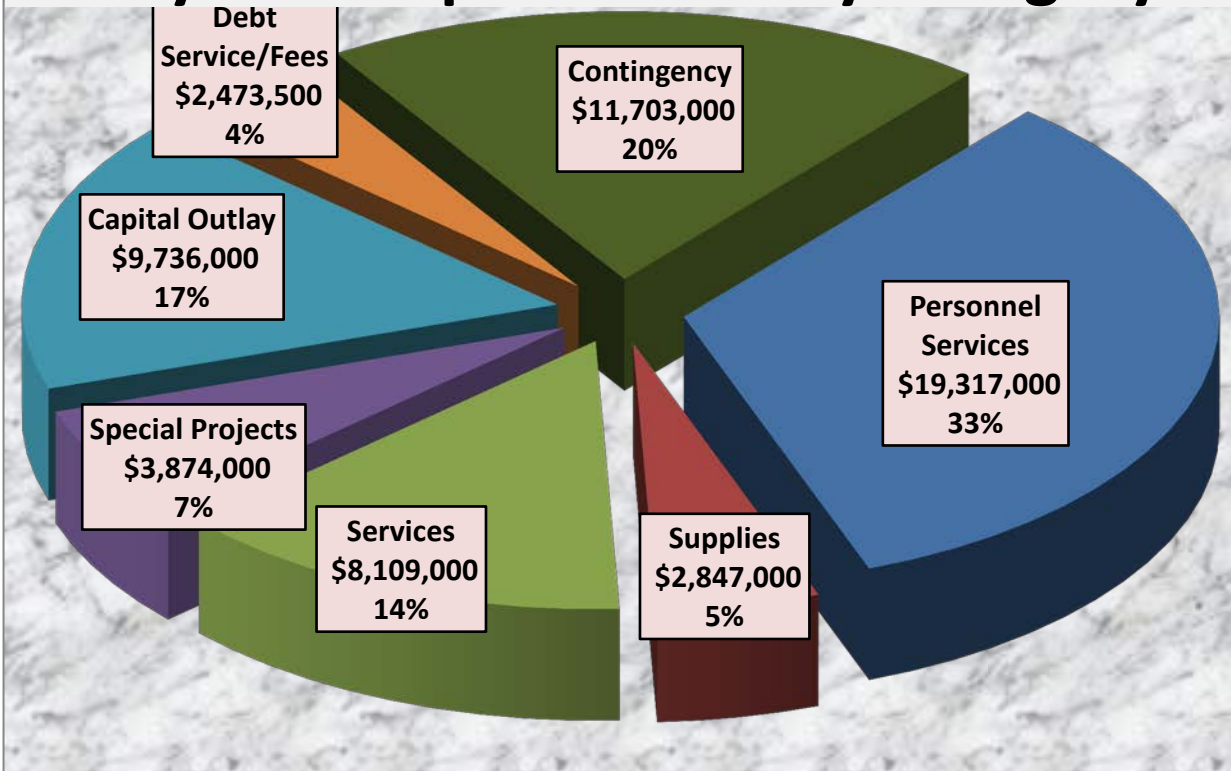


Police
Department
Lobby Floor

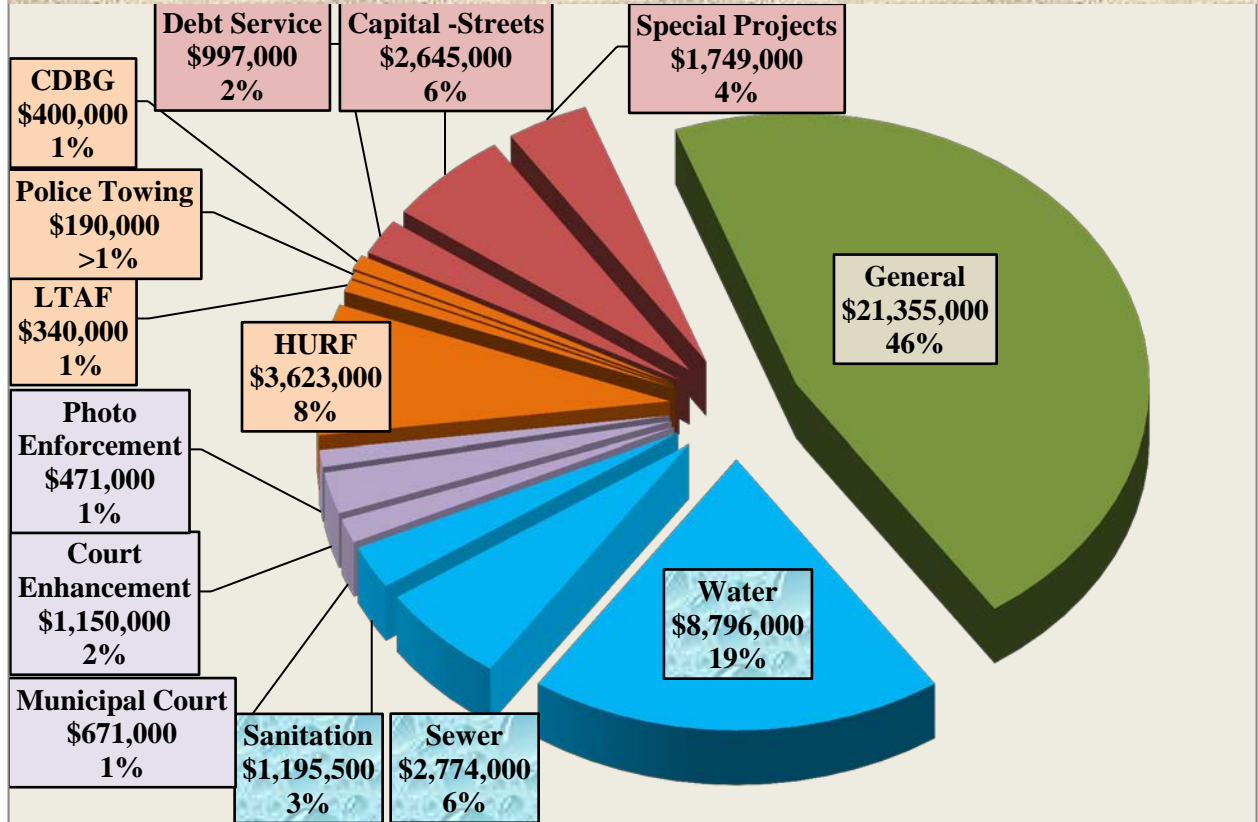
Citywide Uses of Funds



Citywide Expenditures by Category



Percent of Citywide Expenditures by Fund



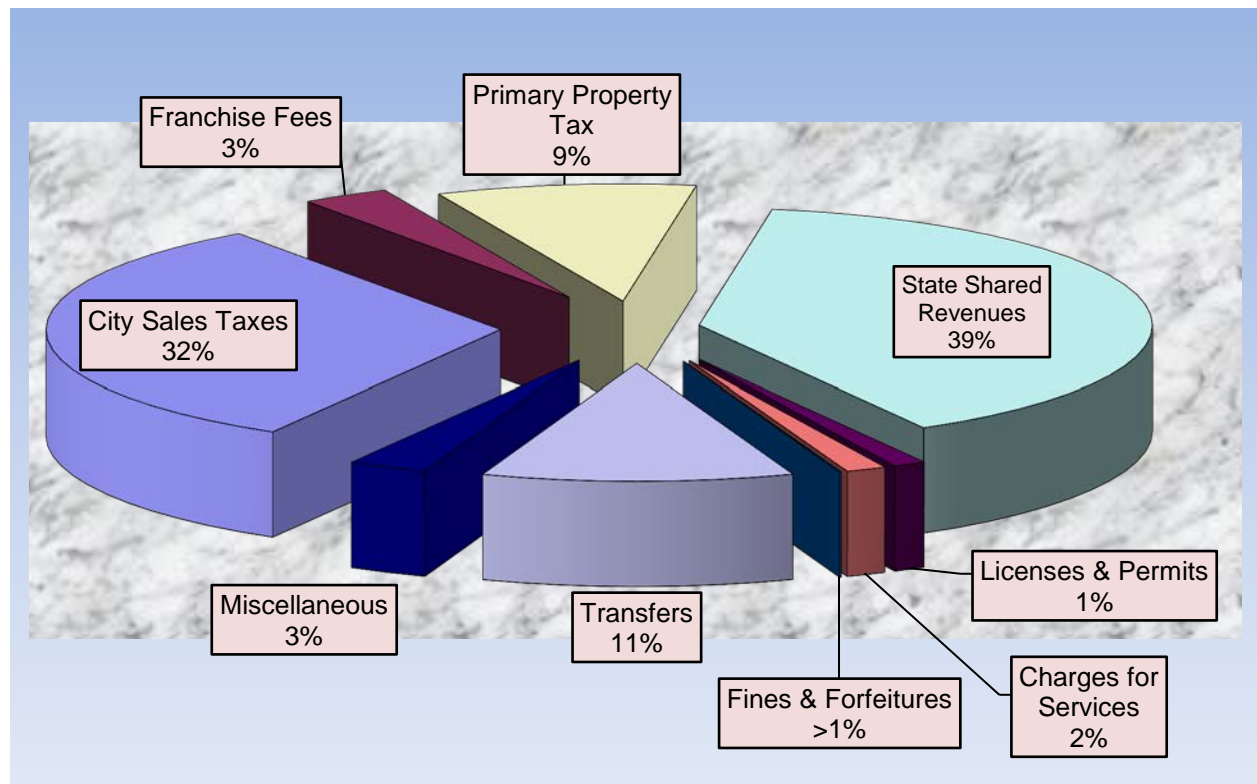
Fire and Police Facilities

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 budget to last year's budget. After the table is a graph depicting what percentage of the revenue is accounted for in each of the classifications. The following pages include explanations and graphs of the major General Fund revenues.

General Fund	FY 18-19	FY 17-18	Increase	
	Budget	Budget	(Decrease)	%
Revenues:	Budget	Budget	Amount	Change
City Sales Taxes	\$ 7,585,000	\$ 6,835,000	\$ 750,000	10.97%
Franchise Fees	740,000	740,000	-	0.00%
Primary Property Tax	2,200,000	1,625,000	575,000	35.38%
State Shared Revenues	9,325,000	8,700,000	625,000	7.18%
Bus. Lic./Bldg. Permits	275,000	240,000	35,000	14.58%
Charges for Services	339,000	250,000	89,000	35.60%
Fines & Forfeitures	15,000	30,000	(15,000)	-50.00%
Transfers	2,632,500	2,833,000	(200,500)	-7.08%
Miscellaneous	675,000	290,000	385,000	132.76%
Total General Fund Revenues	\$23,786,500	\$21,543,000	\$2,243,500	10.41%



CITY SALES TAX

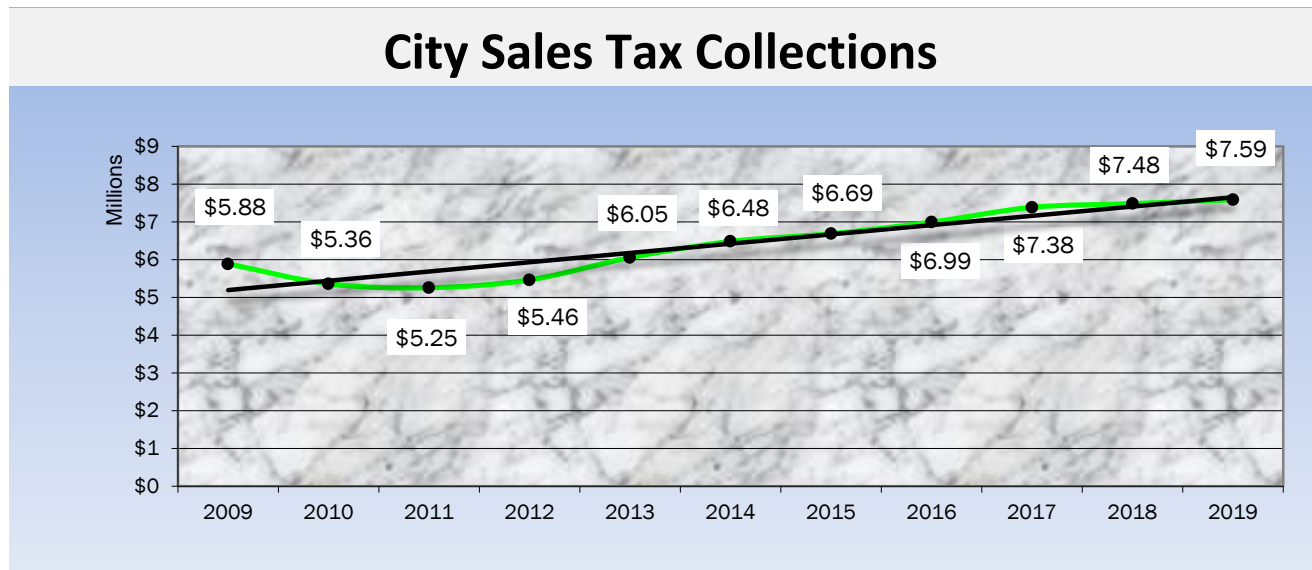
City sales tax revenues account for about 32% of all budgeted General Fund Revenues. The City of El Mirage imposes a 3% tax on all retail sales. An additional 1% is imposed on transient lodging (bed tax). The Arizona Department of Revenue administers the collection of all sales taxes for the City. As City sales tax collections are received and accounted for by the Department of Revenue, they are forwarded incrementally to the City of El Mirage. 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.



Bill Gentry Park

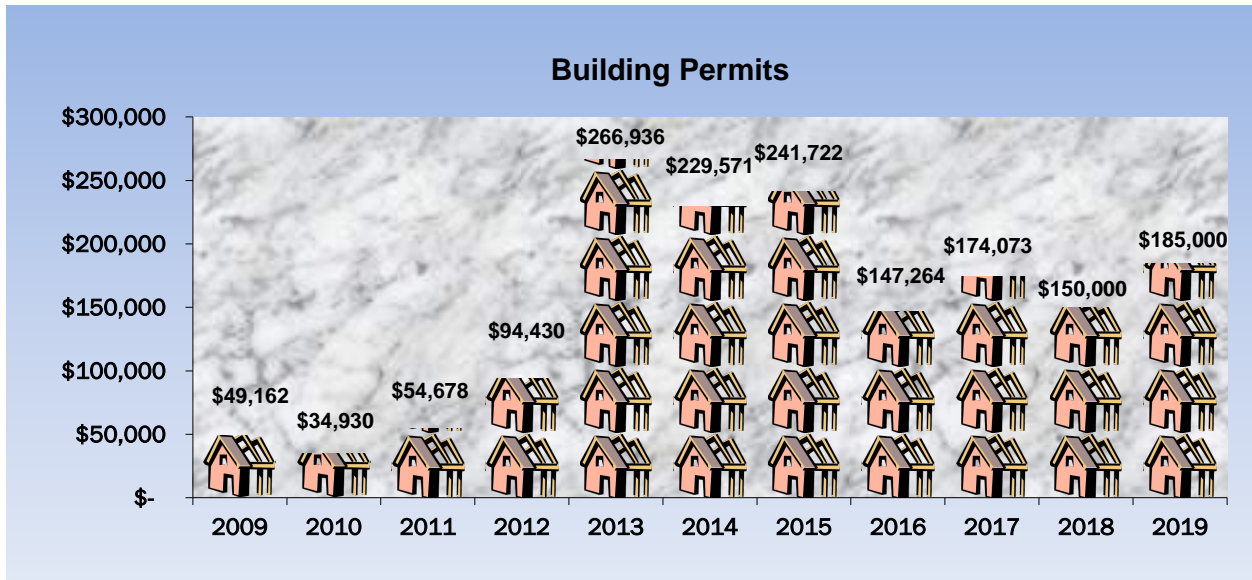
Sales tax collections have been increasing statewide as well as in the City of El Mirage. This trend appears to be supported by the regression analysis in the chart below. For the upcoming budget year, the City is projecting to collect \$7,585,000 in City sales tax. This amount is approximately 11% above the budgeted collections for the past year.

The following chart depicts City sales tax collections for the last 10 fiscal years, with the past year being an estimate. The trend line, using regression analysis for the last 10 fiscal years, suggests an upward trend. 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 \$7,585,000 to be justified, if not conservative, due to market and business factors.



BUILDING PERMITS

Construction is a cyclical business. The City has seen a small rebound in building permits due to a few commercial projects and the completion of a subdivision by Lennar Homes. Compared to permit activity from the early 2000s, 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 past 10 fiscal years with the past year being an estimate.



FRANCHISE FEES

The City has agreements with various utilities that allow access to rights-of-way. The utilities pay franchise fees to the City in exchange for this access. Each utility has a different agreement with the City. No change has been budgeted for Fiscal Year 2019 based on collections history since 2009.

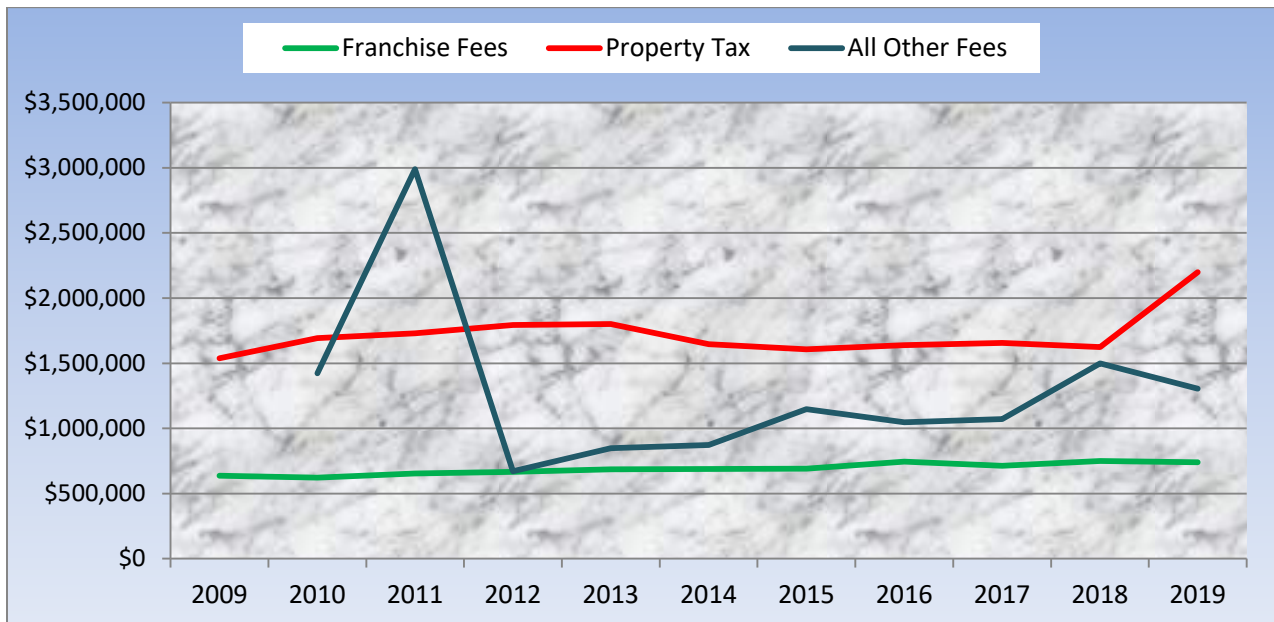
ALL OTHER FEES

Licenses and Permits, Charges for Services, Fines and Forfeitures, and Miscellaneous revenue are the general revenues that constitute this category. While none of these revenues individually make up a significant portion of the General Fund budget, cumulatively they represent \$1,304,000 or 5.5% of General Fund revenue for Fiscal Year 2019.

Included in all other fees are 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.

PRIMARY PROPERTY TAX

A primary property tax of \$1 million was approved in Fiscal Year 2004. The City voted this year to increase the primary property tax to the maximum amount allowed by law. The entire amount of primary property tax revenue is dedicated to public safety functions. Continued growth of between \$50,000 and \$75,000 per year can be expected for the foreseeable future unless increased development resumes within City limits. The City budgets to collect \$2,200,000 this year.



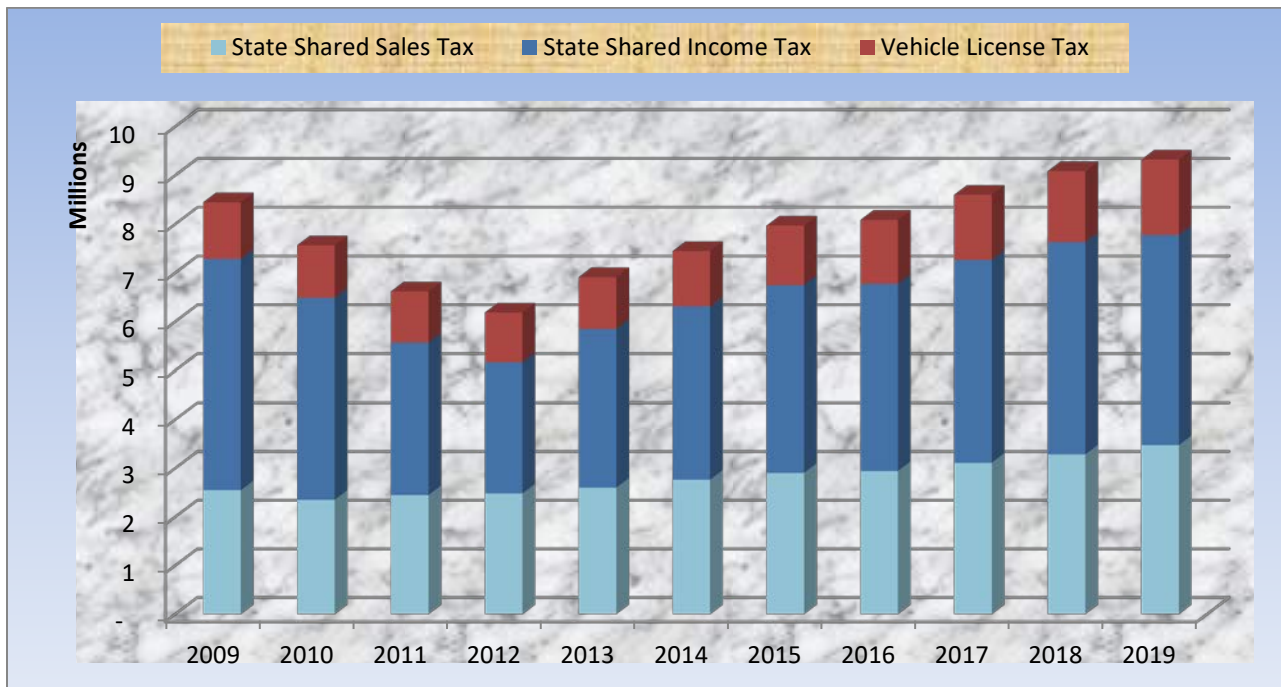
This chart provides actual information except for the current year budget and the past year estimate.

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 13.2% higher than the estimated amount from last year. This amount may be subject to revision later in the year. The Department of Revenue will send final estimates in late June.
- State Income Tax - The estimate for state income tax is 0.9% higher than last year's estimate. This is the only shared revenues that can be accurately forecast 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 13.1% from last year.

The following table shows the last ten years of collections, as well as the estimate for the past fiscal year and the budget for the 2019 fiscal year.



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.

TRANSFERS

These are transfers between funds to account for a 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. 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.

Transfer		Gen. Fund	Court	Capital St.	Water	Sewer	HURF	Debt Service	TOTAL FROM
FROM	TO								
Gen. Fund			126,000	833,000	270,000		186,000	100,000	\$ 1,515,000
Sewer Fund		822,000			913,000				1,735,000
Water Fund		1,263,000				1,020,000			2,283,000
Sanitation		297,500							297,500
Photo		250,000		250,000					500,000
HURF				500,000	102,000				602,000
TOTAL TO		\$ 2,632,500	126,000	1,583,000	1,285,000	1,020,000	186,000	100,000	\$ 6,932,500

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	Water	1/3 Each Fund	

* Based on prior year's fund balance.

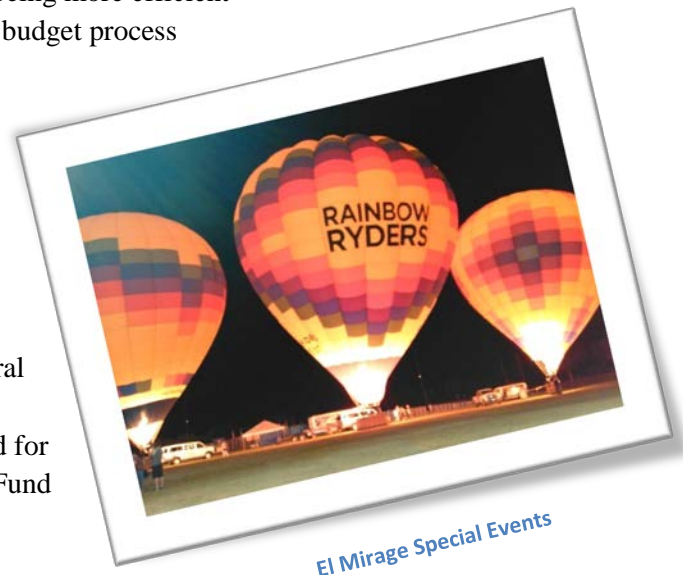
SUMMARY

General Fund Revenue net of bond proceeds should increase by \$2,243,500 or 10.4% for the next fiscal year.

Primary General Fund Expenditures

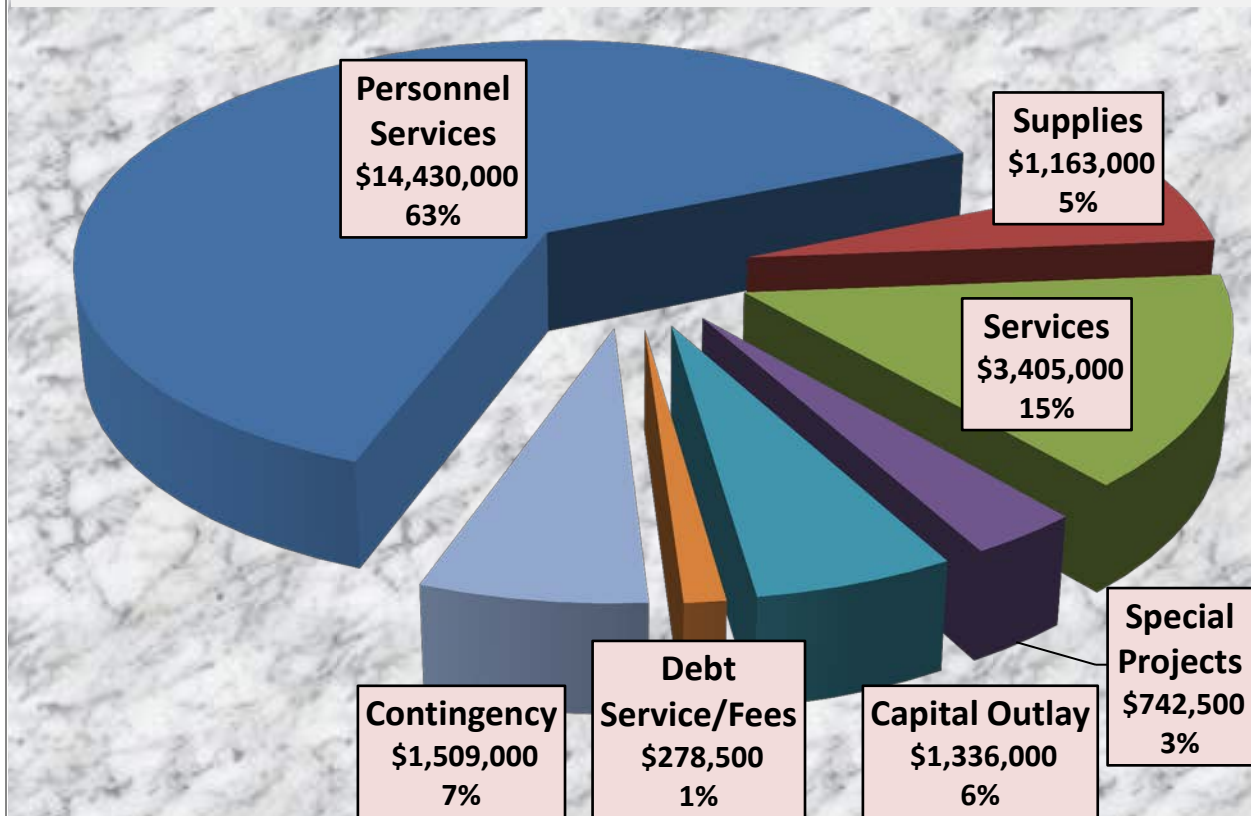
To create stability, this budget focuses on maintaining and improving operations while minimizing increases to the budget. Departments were tasked with being more efficient and effective with the budgets they have. As part of the budget process Council directed that increased revenues be directed to meeting delayed public safety and capital needs as well as 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. These functions are labor intensive and subsequently the General Fund relies heavily on personnel. Of the 186.5 non-elected positions budgeted this year, 139.4 are accounted for in the General Fund. Accordingly, 63% of the General Fund budget is established to pay for salaries and benefits (personnel services).



El Mirage Special Events

General Fund Expenditures by Category



Description	2019 Budget	2018 Budget	\$ Change	% Change
Personnel Services	\$ 14,430,000	\$ 12,790,500	\$ 1,639,500	12.8%
Supplies	1,163,000	1,211,500	(48,500)	-4.0%
Services	3,405,000	3,241,500	163,500	5.0%
Special Projects	742,500	1,228,000	(485,500)	-39.5%
Capital Outlay/Projects	1,336,000	1,556,000	(220,000)	-14.1%
Debt Service/Fees	278,500	278,000	500	0.2%
Contingency	1,509,000	200,000	1,309,000	654.5%
Total	\$ 22,864,000	\$ 20,505,500	\$ 2,358,500	11.5%

- Supplies/Services/Special Projects/Capital Outlay/Projects/Debt Service/Fees decreased by \$590,000 or 7.9% from last year's budget of \$7,515,000.
- Capital totaling \$1,336,000 has been identified to pay for the items on the following page.
- Council Contingency has been set at \$1,509,000. 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.

NEW PROJECTS

<u>Department</u>	<u>Description</u>	<u>Amount</u>
PARKS	BILLBOARD AT GENTRY PARK	\$125,000
PARKS	PARK UTILITY VEHICLE REPLACEMENT	\$10,000
PARKS	SPLASH PAD UPDATE	\$55,000
FACILITIES	SENIOR CENTER IMPROVEMENTS	\$40,000
FACILITIES	HVAC REPLACEMENT PROGRAM	\$30,000
COMMUNITY DEVELOPMENT	HOCKEY RINK AND BASKETBALL COURT LIGHTING	\$80,000
POLICE	VEHICLE REPLACEMENT	\$172,000
POLICE	ADDITION OF 6TH SQUAD-VEHICLES WITH RADIOS & MDTs	\$292,000
POLICE	PROPERTY AND EVIDENCE COVERED STORAGE	\$60,000
CODE ENFORCEMENT	MOBILE DATA COMPUTERS (4)	\$26,000
CODE ENFORCEMENT	VEHICLE REPLACEMENT	\$30,000
FIRE	WASHER/EXTRACTOR	\$12,500
FIRE	FIT TESTER FOR SELF CONTAINED BREATHING APPARATUS	\$16,000
FIRE	BATTALION CHIEF MOBILE RADIO	\$9,000
FIRE	BATTALION CHIEF VEHICLE	\$66,000
FIRE	FIRE CHIEF VEHICLE	\$43,000
FIRE	STAFF VEHICLE	\$43,000

CARRYFORWARD PROJECTS

IT	DESIGN/INSTALL FIBER OPTIC -EL MIRAGE RD	\$76,500
POLICE	MDC COMPUTERS IN VEHICLES	\$150,000

Conclusion and Acknowledgments

I am pleased to present the City Council with a balanced budget that focuses City resources on achieving Council goals and objectives while maintaining and enhancing community services.

I would like to thank City Staff for their efforts, hard work, and countless hours spent preparing this budget for the Council's consideration.

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



J. Crystal Dyches
City Manager

City of El Mirage, Arizona

List of Elected City Officials



Mayor Lana Mook

Mayor Lana Mook has called Arizona home for more than 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. 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.

In 2010, Mook was elected Mayor of the City of El Mirage. She currently serves on the Boards of both Greater Phoenix Economic Council (GPEC) and Western Maricopa Coalition (Westmarc). She also serves on the Executive Committee of the Arizona League of Cities and Towns and as Chair of the League Resolution Subcommittee on General Administration, Human Resources and Elections Policy Committee. Mayor Mook is also Treasurer on the Executive Committee of the Maricopa Association of Governments (MAG) and was nominated to serve as the Vice Chair of MAG for FY 2018-2019. Confirmation of the MAG Vice Chair appointment is anticipated at the June 27, 2018, MAG Regional Council meeting.

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.



Vice Mayor Bob Jones

Vice Mayor Robert (Bob) Jones has called Arizona home for over 50 years, and has been a proud El Mirage resident since 2002. Vice Mayor 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.

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 HOAs and El Mirage City leaders on community affairs. In 2010, he received the Resident of the Year – El Mirage award from the Surprise Regional Chamber of Commerce. 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 19 years.



Councilmember Roy Delgado

Roy Delgado was raised in New Mexico by a single Mom who taught him the importance of hard work and helping others. He is the oldest of 6 children. Roy joined the Military (US Army) and served his country for 21 years. He is the proud father of 1 son, 4 grandchildren and 3 great grandchildren.

As a young man with a family, he moved to Northern California where he worked in the oil industry for Union Oil. That job brought him to Arizona where he eventually met and married his wife Suzie. Roy's first experience with politics was in the late 1970s when he became involved with Labor Leader and Farm Worker Advocate

Cesar Chavez's fight to improve the treatment of farm workers.

The Delgados moved to El Mirage in 1997. They were looking for property with acreage in order to have their horse on site. Shortly after settling in, Roy was approached about serving his community by running for El Mirage City Council. Roy was selected to serve as El Mirage's Mayor for a short time. He has had the pleasure to sit on the El Mirage City Council for 16 years. Roy has served on several civic boards/committees, including the CDAC committee, which has brought in millions of Federal dollars for City improvements.



Councilmember Anita Norton

Councilmember Anita Norton has resided in Arizona most of her life and has a background in sales management and law enforcement. Council member Norton was appointed to the City Council in November of 2017 to fill a vacancy. Council member Norton serves on the Council's Public Safety Committee, the Employee Relations Committee, the Chamber of Commerce Committee, and was recently recommended for appointment as an alternate to the Community Development Advisory Committee of Maricopa County Human Services Division.

While serving with the Phoenix Police Department, Anita received recognition for her investigative ability and a commendation for composure in particularly high stress situations. Her confidence, fearlessness, and thoroughness resulted in a high number of solved cases, including one which culminated in several arrests after a non-stop 46 hour investigation led solely by Anita. After leaving law enforcement, Anita later received a full

honor's scholarship to college majoring in communications. However, after attending for two years, life's circumstances changed her path, wherein she went into retail sales management.

For the last 15 years, Anita has had a positive impact on the lives of hundreds of students and their families as a certified therapeutic riding instructor for children and adults with special needs, as well as for riders learning western horsemanship.

Anita first moved to El Mirage in 2004 and bought property in Dysart Ranchettes in 2014. In 2016, she built an energy efficient home acting as the builder/contractor. Anita also served on the Dysart Ranchettes Irrigation committee designated to work with the City to resolve irrigation issues.



Councilmember Jack Palladino

Born and raised in Massachusetts, Councilman Jack Palladino's commitment to community began over 50 years ago with his service as a medic in the United States Army. After he married his sweetheart, Michele, he 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, and working

as a realtor in Mass. and NH, Palladino and his wife moved to Arizona where he worked part time for Pueblo post office. The Palladinos have one son, a 13 year-old grandson, and a 7 year-old granddaughter who also live in the West Valley. The couple has been married for 49 years. After attending numerous local City Council meetings and volunteering in the community, Palladino decided to run for El Mirage City Council and was elected in 2010.



Councilmember 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 and was re-elected to another four year term in 2016. He served in the U.S. Navy and now volunteers his time as a representative of Operation Lifesaver throughout the State of Arizona, presenting railroad safety programs to government agencies and local organizations. He has also volunteered on several committees including past chairman of the City's Community Uplift Program. He is a past chair of Valley Metro (Regional Public Transit Agency) and a past board member of the Maricopa Association of Governments (MAG) Domestic Violence Committee. Councilman Selby also helps the El Mirage Fire Department distribute and install free smoke detectors. The Selbys have been married for 56 years and have three daughters and four grandchildren.



Councilmember David Shapera

Councilman David M. Shapera, re-elected to a third four-year term on the El Mirage City Council in 2016, was also a past member and Chairman of the El Mirage Planning and Zoning Commission. He has over 45 years in elected and appointed positions in government. He and his wife, Linda, have been married for 42 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 Dysart Elementary PTO and Thompson Ranch PTSA. Shapera has also been a proud member of the Elks Lodge for 40 years.

LIST OF APPOINTED CITY OFFICIALS

City Manager – J. Crystal Dyches

City Attorney – Pierce Coleman PLLC

City Clerk – Sharon Antes

City Magistrate – Monte Morgan



Gateway Park Entry Plaza

Community Profile

Background, Population, and Business.

Considered the gateway to the Northwest Valley of the Greater Phoenix Metro Area, El Mirage is situated on approximately 10 square miles. The Hohokam, an ancient Native American culture, were the earliest inhabitants of what is known today as El Mirage. The Hohokam occupied a wide area of south-central Arizona from roughly Flagstaff south to the Mexican border. They are thought to have originally migrated north out of Mexico around 300 BC to become the most skillful irrigation farmers in the Southwest. The ingenious Hohokam developed an elaborate irrigation network using only stone instruments and organized labor. They were commonly known as the “Canal Builders.”

In 1867, most of the Hohokam canals were retrenched and used for farming. Federal irrigation projects constructed in the 20th century provided a more consistent and assured water supply throughout the Phoenix valley for agriculture.

During the early 1930s, migrant farm workers came to El Mirage to help build the canals and harvest the acres of roses, cotton, and other crops that would come to define the City’s agricultural heritage. They settled on the west bank of the Agua Fria River and founded El Mirage in 1937 to provide stability and education for future generations. El Mirage was incorporated in 1951. At the time of incorporation, the City was primarily a compact residential community.



Rose Fields and Gateway Park

Since its incorporation, the City has transcended its agricultural beginnings to become a vibrant, diverse community with a current population of 35,216 according to 2017 census estimates. El Mirage has active residents keen on providing schools and amenities and attracting businesses while retaining a community spirit. The City’s affordable housing, small town feel, and proximity to Phoenix have attracted young working families seeking their first homes, retirees looking for community cohesion and a less hurried pace, and entrepreneurs seeking expansion into new markets.



The City’s mission is to offer exemplary service to all who live, work, and visit El Mirage. We take great pride in treating each citizen equally and professionally, in a manner that fosters continued confidence in the City’s leadership.

The City’s logo symbolizes the Agua Fria River, as well as the rich soil and distant mountains that drew so many here long

ago. Its words are simple, alluding to the “**Grand Heritage**” rooted in humble migrant beginnings, and the promise of a “**Bright Future**” that is the foundation on which El Mirage continues to distinguish itself as a livable, affordable city for all ages.

Location

El Mirage is located in the heart of the rapidly growing West Valley, approximately 19 miles northwest of downtown Phoenix. The City is minutes away from Luke Air Force Base, the USAF’s largest fighter pilot training facility in the world. The City of El Mirage proudly supports the men and women of Luke Air Force Base and their mission. U.S. Highway 60 (Grand Avenue) and a BNSF rail line border the City’s northern edge, supporting economic development and easy access to Loop 101 and 303, two of the areas busiest regional highways.



El Mirage is part of a collaborative effort to build the Northern Parkway transportation corridor. This project will provide access to the Loop 303, connecting to Interstate 10 and Interstate 17.

Economy

El Mirage has adopted initiatives to attract new commercial and industrial businesses to the City. Impact fees normally charged for infrastructure expansion have been eliminated and El Mirage is part of a multi-jurisdictional effort in the West Valley known as the Greater Maricopa Foreign

Trade Zone (FTZ). The FTZ is a government designated, 400-acre site at the City’s southern end where foreign and domestic goods may be stored, assembled, or exhibited for sale exempted from U.S. Customs duties and excise taxes. The FTZ is an integral part of future business development.

Retail expansion in El Mirage is also a significant economic driver due to its potential for generating tax revenues, creating jobs, and drawing new visitors and residents. In recent years, several companies have expanded or located in El Mirage including Look Trailer, EPCOR, Interstate Steel, Southwest Steel, Phoenix Door, and Sunbelt Rentals.



Public safety and recreation have been the focus of voter-approved bonds in recent years. As a result, a new fire station, new police station, Northwest Valley Family YMCA facility, and a new City Hall are among the City’s most ambitious projects to address the significant community needs spurred by the influx of new residents and businesses. In fact, the City’s population grew from 5,001 residents in 1990 to 31,767 residents in 2010 according to the U.S. Census Bureau. It is anticipated the City will

continue to experience growth in the next decade, and City leaders are committed to keeping pace with such growth through fiscal stewardship and sound financial management.

The City of El Mirage is home to a variety of employers. Burlington Northern Santa Fe Railroad operates an 82-acre vehicle distribution center in El Mirage. Vulcan Materials Group, Look Trailers, Sutter Masonry, Cemex, and Contech Engineered Solutions provide the City with a sound industrial base. Luke Air Force Base, located one mile west of El Mirage, is the largest jet fighter training base in the world and employs over 1,500 civilians, many of whom are El Mirage residents. A recent survey of local businesses revealed the following list as the top 20 employers in the City of El Mirage.

Employer Name	Employees
Walmart	242
City of El Mirage	193
DVC Construction Company Inc	160
Dysart High School	141
Parks Sons Of Sun City Inc	134
BNSF Railway Co	121
Somerset Landscape	110
Sutter Masonry Inc	100
Look Trailers	95
El Mirage Elementary School	90
Top Line Construction Inc	90
Dysart Unified School District	79
Riverview Elementary	75
Dysart Elementary	74
Thompson Ranch Elementary	73
Surprise Elementary	70
Food City	65
Sun City Awning	54
Kevens Landscaping Co	50
Vinco Inc	50

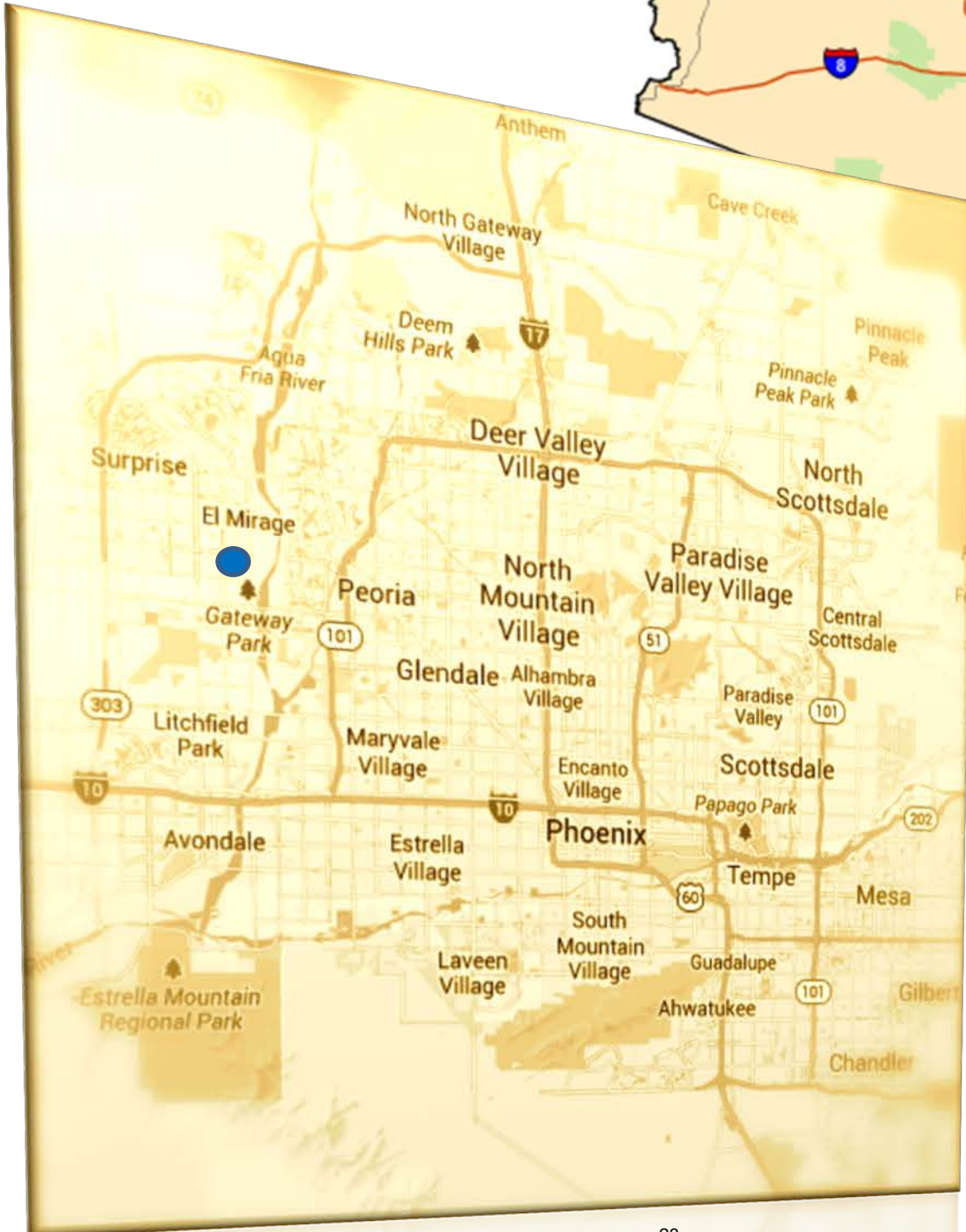




City of **EL MIRAGE**

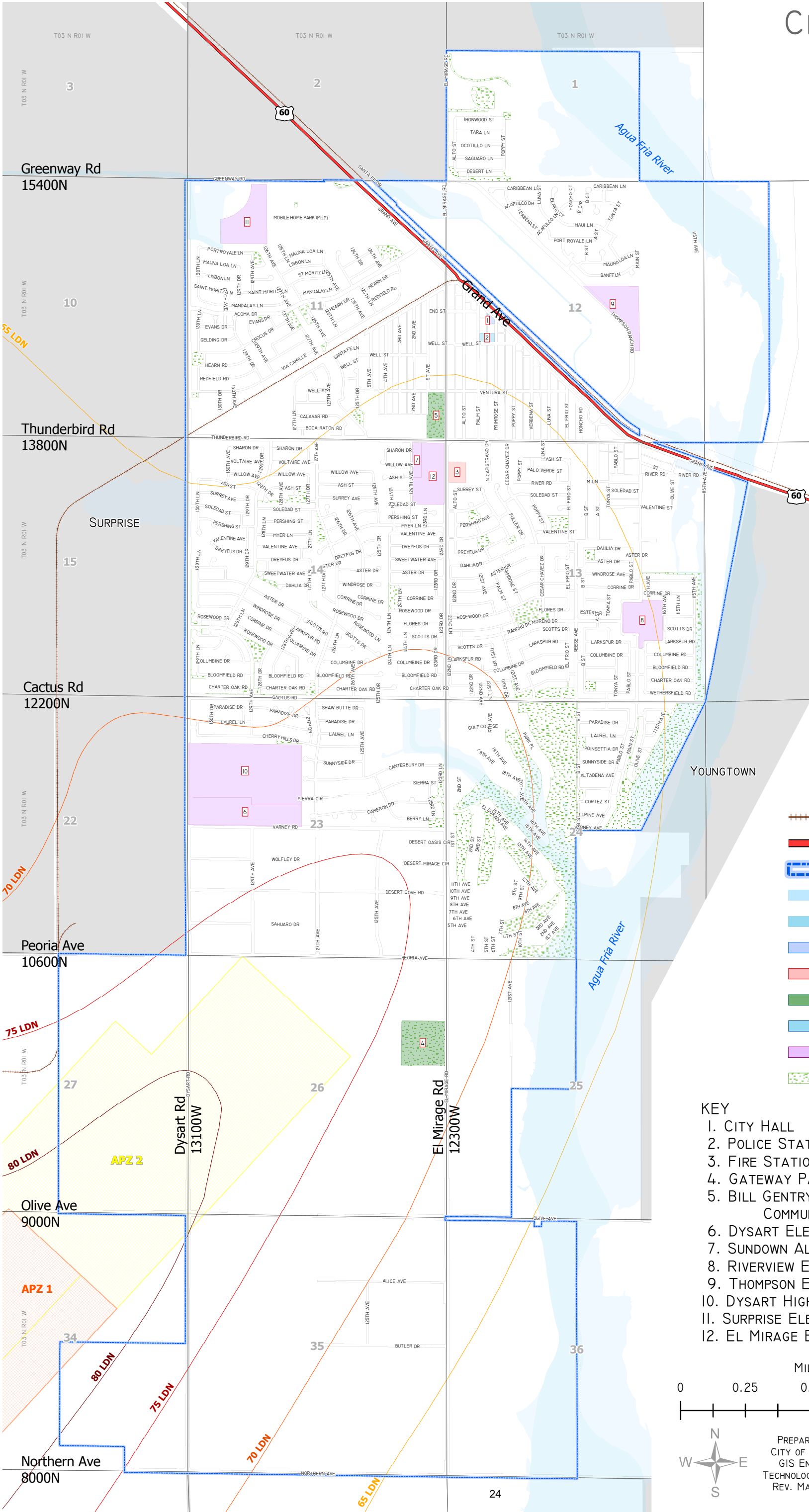
Arizona

GRAND HERITAGE, BRIGHT FUTURE!





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

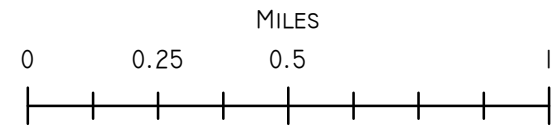
MUNICIPAL COURT
PHONE: 623-815-2186
FAX: 623-815-3466

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

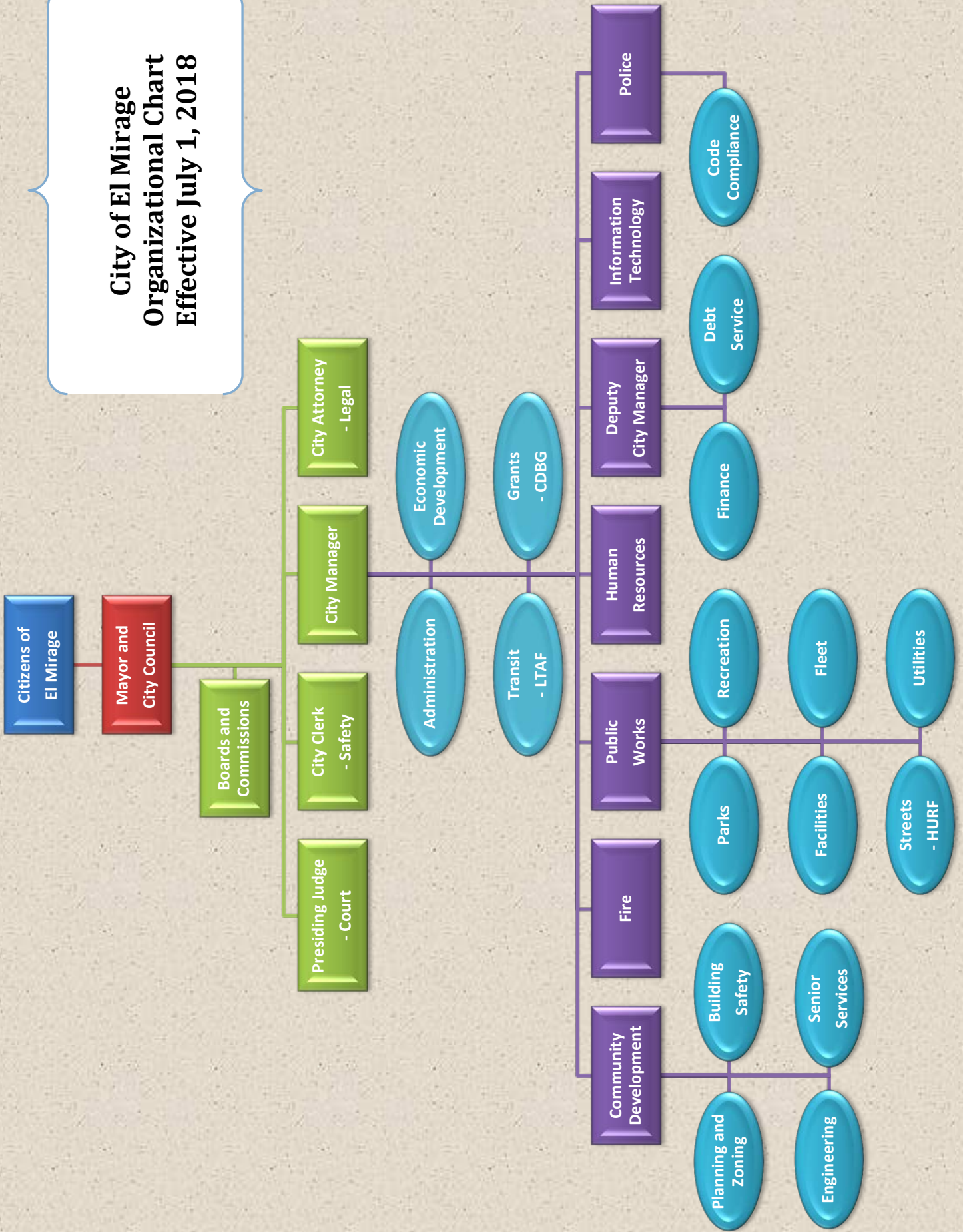
- KEY**
1. CITY HALL
 2. POLICE STATION
 3. FIRE STATION
 4. GATEWAY PARK
 5. BILL GENTRY PARK & COMMUNITY CENTER
 6. DYSART ELEMENTARY SCHOOL
 7. SUNDOWN ALTERNATIVE SCHOOL
 8. RIVERVIEW ELEMENTARY SCHOOL
 9. THOMPSON ELEMENTARY SCHOOL
 10. DYSART HIGH SCHOOL
 11. SURPRISE ELEMENTARY SCHOOL
 12. EL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



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



City of El Mirage Organizational Chart Effective July 1, 2018

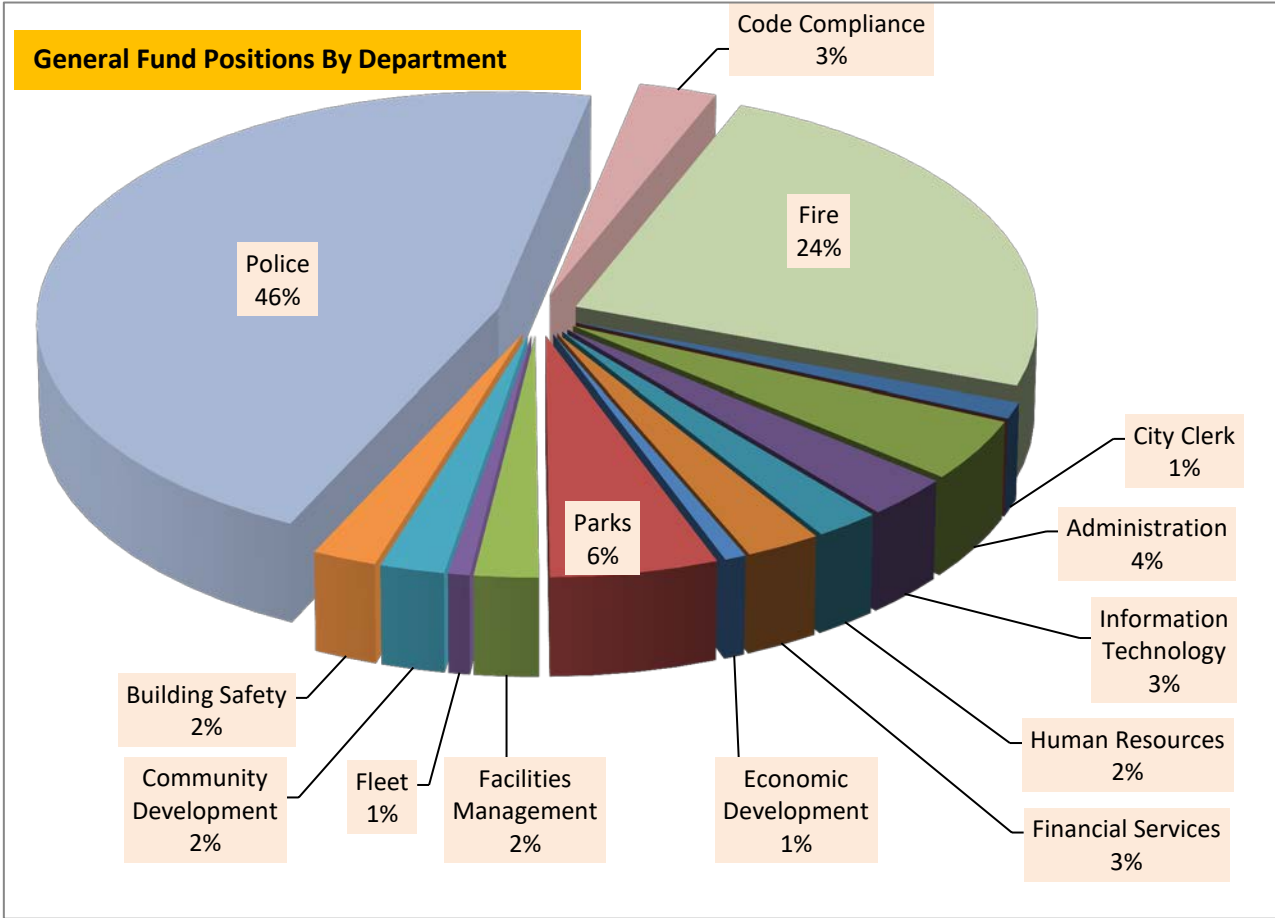


For the Fiscal Year ending June 30,

Authorized Positions		
2018	2019	Change

GENERAL FUND

10 490	City Clerk	1.6	1.6	0.0
10 440	Legal Services	1.0	0.0	-1.0
10 450	Administration	6.0	6.0	0.0
10 480	Information Technology	4.0	4.0	0.0
10 500	Human Resources	3.0	3.0	0.0
10 511	Financial Services	3.5	3.5	0.0
10 470	Economic Development	1.0	1.0	0.0
10 521	Parks	7.8	7.8	0.0
10 522	Facilities Management	3.0	3.0	0.0
10 620	Fleet	1.0	1.0	0.0
10 540	Community Development	3.0	3.0	0.0
10 562	Building Safety	3.0	3.0	0.0
10 551	Police	55.5	64.5	9.0
10 552	Code Compliance	4.0	4.0	0.0
10 561	Fire	24.0	34.0	10.0
Total General Fund		121.4	139.4	18.0

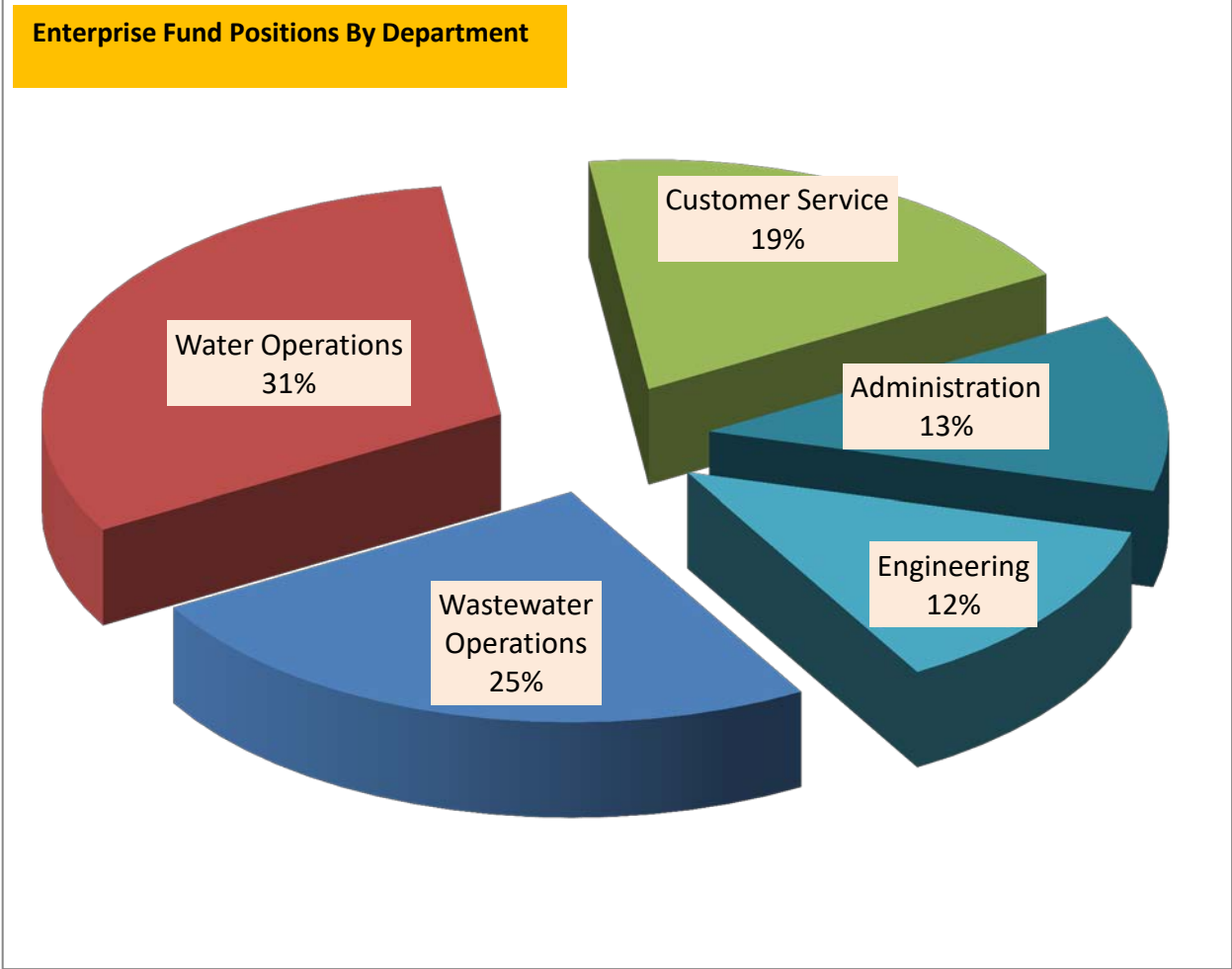


For the Fiscal Year ending June 30,

Authorized Positions		
2018	2019	Change

ENTERPRISE FUNDS

54	400	Wastewater Operations	8.0	8.0	0.0
53	403	Water Operations	10.0	10.0	0.0
53	404	Customer Service	5.3	6.0	0.7
53	409	Administration	4.0	4.0	0.0
53	410	Engineering	4.0	4.0	0.0
Total Enterprise Funds			31.3	32.0	0.7

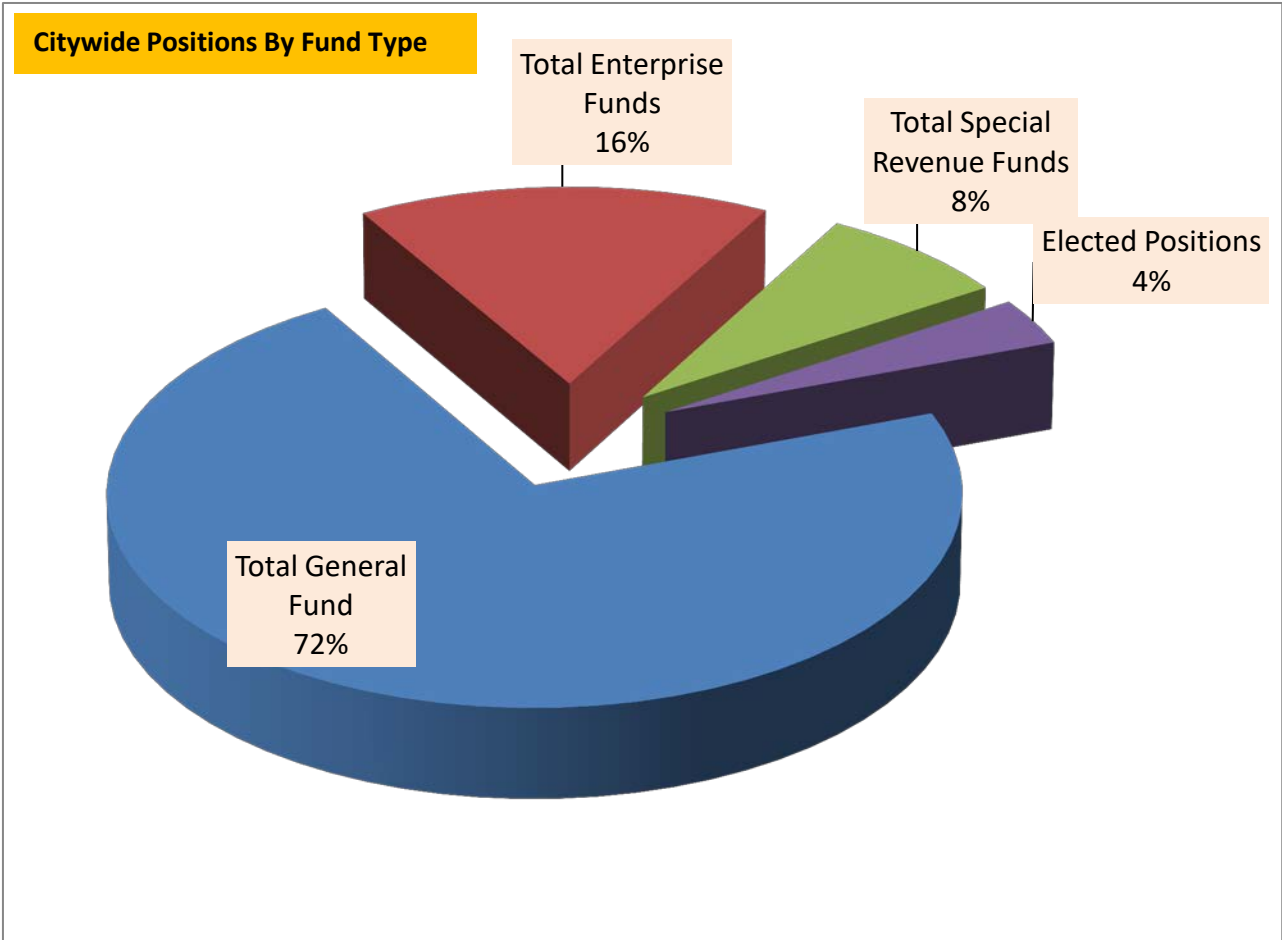


For the Fiscal Year ending June 30,

Authorized Positions		
2018	2019	Change

SPECIAL REVENUE FUNDS

14 430	Court	9.6	11.1	1.5
21 400	HURF	4.0	4.0	0.0
Total Special Revenue Funds		13.6	15.1	1.5
Total Non-Elected Positions		166.3	186.5	20.2
10 410	Elected Positions	7.0	7.0	0.0
Total Positions		173.3	193.5	20.2



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

Citizens and the general public may use the budget as a document that demonstrates the planned activities of the City for the next 12 months. The document will also give insight 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 12-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 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 the City provides on a daily basis.

Financial Strategies

The core value of ensuring long-term sustainability combined with adequate reserves to deal with short-term revenue fluctuations is crucial to maintain service levels our residents have come to expect. With that in mind, the following policy guidelines assist in assuring an adequate fund balance and sustainable operating expenditures exist:



Gateway Park
Special Event

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.

Salute to Veterans – Vietnam Memorial Traveling Wall



City of El Mirage – Financial Budget Policies

The City Council re-affirms the financial policies that are utilized in the development of the budget annually. These policies are intended to ensure 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 annually and can be found in Section 3 of the adopted financial policies located in the Supplemental section of this document.

FISCAL YEAR 2019 Budget Process Guidance:

As the City begins this year's budget process, a few budget guidelines have been documented to improve or simplify the process.

- The legal level of budgeting is by fund, except for the General Fund which is by department. Line item budgets are intended to be used by departments and management for cost control. Exceeding line item budgets does not constitute a violation of law.
 - Baseline budgets have been established for supplies and services for each department (One-time funding has been eliminated.).
 - Budget requests cannot exceed the current fund\department



Fiesta Dancers

budget amount without providing required supplemental information and receiving approval from the City Manager and the City Council.

- 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 (where general operations expenses for that position are recorded) 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.
- Local matches for grants will be budgeted in the “home” department and the grant portion of the expense will be recorded in the fund receiving the grant.
- 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.
 - Property tax and transfer guidance assumptions are shown in the table below.

FUND	DESCRIPTION
<i>Debt Service</i>	Secondary Property Tax – same levy as last year
<i>General</i>	Primary Property Tax – maximum amount allowed by law
<i>General</i>	Transfer to Debt Service of \$100,000
<i>General, Sewer, and HURF</i>	Transfer 25% of Engineering cost to Water
<i>General and, Sewer</i>	Transfer 33% of Utility Administration cost to Water
<i>Water\Sewer\Sanitation</i>	Transfers per current rate study



Community Garden

State and Federal Fiscal Influences

Census Estimate Figures Now Used For Shared Revenue Distribution

State statute was amended to change the population figure used for the distribution of shared revenue. Cities and towns now use the annual census estimates. The decennial census figure will only come into play for the year in which the decennial count is completed and then each subsequent year the census estimate will be used. This change was made for two important reasons. One, it provides a way for growing cities to capture revenue related to their growth. Two, for those cities that are not growing, it eliminates the substantial budget shock from revenue changes that would come at mid-decade and the decennial census.

Expenditure Limitations

All cities and towns in Arizona are subject to some form of expenditure limitation. However, as of March 2018, 79 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 has provided 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. These documents must be posted within seven business

days of their final adoption. State law requires that audited financial statements must be posted no later than seven business days after the date of filing the financial statements with the auditor general and must also remain on the website for at least five years. The League also recommends posting the AELR report. If the financial statements are not filed on time, the city shall post a form prescribed by the Auditor General stating the financial statements are pending, the reasons for the delay, and estimated date of completion; this form must also be filed with the Auditor General, Speaker of the House, and President of the Senate. If the financial statements for a city or town are not completed and filed on or before the adoption of the city or town budget in the subsequent fiscal year, the governing body shall include a form, as prescribed by the Auditor General, in the published budget in the subsequent fiscal year stating that the financial statements required to be filed with the Auditor General pursuant to section 41-1279.07 are pending, the reasons for the delay and the estimated date of completion.

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 \$128,400 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 2018.



Gateway Park Splash Pad

Arizona State Retirement System (ASRS) Contribution Rate

For those in the state retirement system, the contribution rate is a 50/50 split: Employees must contribute 11.64% for retirement and 0.16% for long-term disability; and employers contribute 11.64% and 0.16%, 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 2019 the ACR will be 10.53%.

Public Safety Personnel Retirement System (PSPRS) Contribution Rate

Employee contribution rate will remain at 7.65% and 11.65% for Tiers 1 and 2 respectively.

SB1428 from the 2016 legislative session created a new Tier 3 for PSPRS employees hired after July 1, 2017. Employee and employer contribution rates for Tier 3 employees are updated on an annual basis. The contribution rate for all future employees will be shared on a 50/50 basis.

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 is based on individual employer rates. 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.

Adopting New Water Rates

A law passed in 2016 prohibits a municipality from assessing or collecting fees on new water or wastewater service for the purpose of recovering the cost of acquiring a public or private water or wastewater utility. Current law requires a written report when increasing water or wastewater fees including cash flow projections showing anticipated revenues from residential and nonresidential customers and the overall expenses for providing the services. This report and the cash flow projections must be posted on the municipality's website. The public hearing on the proposed rate increase must occur at least 60 days after the notice of intent is adopted, rather than the current 30 days.



Carnival at Bill Gentry Park

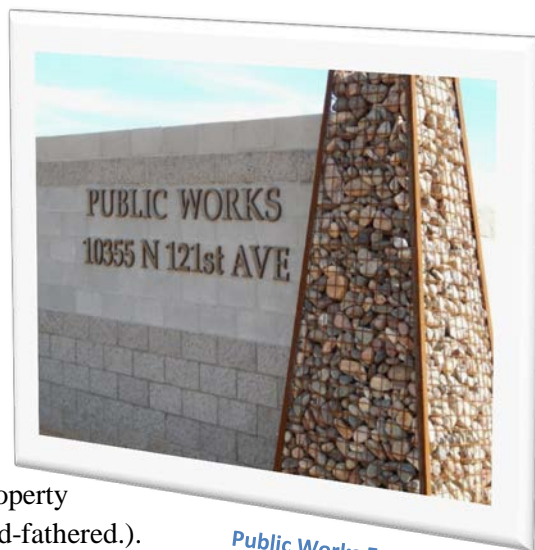
New or Increased Tax or Fee Posting Requirement

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, water and wastewater rates or components as well as some other specific exclusions listed in A.R.S. §9-499.15 (F) but it does apply to an increase in the property tax rate.

The law requires a municipality to prepare a schedule and written report if proposing to levy or assess any new or increased tax or fee, with specific exceptions for development impact fees, water and wastewater rates, registration based classes and programs, court fees established per law, fees for public housing, and other fees set by State or Federal law. It further requires the municipality to post the report on its website and utilize social media to advertise proposed changes.

Prohibited Fee

A recent change to state statute prohibits municipalities from providing for any public service by levying or assessing a municipality-wide tax or fee against property owners based on the size or value of the real property or improvements unless it was adopted in compliance with the statutes governing property taxes. (Municipalities that adopted an ordinance before December 31, 2013 requiring property owners to obtain fire prevention and control services are grand-fathered.)



Public Works Entry Monument

Residential Rental Tax

Municipalities are prohibited from imposing or increasing transaction privilege taxes on the rental of residential property unless the increase is approved by the voters at a regular municipal election.

Government Property Lease Excise Tax

The Government Property Lease Excise Tax (GPLET) applies to buildings which are owned by a city, town or county, but leased by a private party and occupied and used for commercial or industrial purposes. This tax is the successor to the tax on possessory interests which was repealed in 1995. Counties must administer and collect the excise tax, and distribute the revenues to the county, city, school district(s) and community college district, according to a percentage distribution formula.

The 2010 session saw several changes made to new GPLET Leases. Any current GPLET leases, or leases entered into within 10 years pursuant to a development agreement, ordinance or resolution approved by the governing body prior to June 1, 2010, are grandfathered in and will not be affected by the changes. For all other leases, changes include: establishing a lease term limit of 25 years while preserving the government lessors ability to abate the GPLET tax for up to 8 years for properties located in a central business district; modifications to the definition of a central business district; new transparency requirements for government lessors in conjunction with the Department of Revenue (DOR); a transferring of the responsibility for the collection and distribution of GPLET taxes from the government lessors to the county treasurers; a scheduled audit of GPLET by the Auditor General in 2015 and a review of rates by JLBC in 2016. There is an in-depth explanation of the GPLET tax in the Municipal Budget and Finance Manual.

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. (A sample notice can be found in Exhibit H of the Municipal Budget and Finance Manual.)
5. The city or town is also required to issue a press release with the same information that is included in the required notice.

Important Budget Note: 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 (see budget calendar at the end of this report). 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. When the Tentative Budget is published in a newspaper of local circulation for two consecutive weeks, besides the revenue and expenditure summaries outlined in the Budget and Finance Manual, it must also include Truth in Taxation calculations and primary and secondary property tax levies. Along with publication of the tentative budget summary as outlined, notices of the final budget adoption meeting and the public hearing to hear taxpayers on any proposed expenditure or tax levy should also be published.

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. If the proposed levy, exclusive of increased property taxes received from new construction, constitutes an increase over the preceding tax year’s levy by fifteen percent or more, the motion to levy the increased property taxes must be approved by a unanimous roll call vote of the council. 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

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.

Secondary Property Tax Levy

Legislation passed in 2016 allows the annual levy for a secondary property tax to include projected payments of principal and interest on new debt planned for the ensuing year as well as principal and interest for current obligations, a reasonable delinquency factor and an amount necessary to correct prior year errors or shortages in the levy. Legislation passed in 2017 requires the secondary property tax levy of a city or town to be net of all cash remaining from the prior year, except for 10% of the annual payments of principal and interest in the current fiscal year.

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.

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.



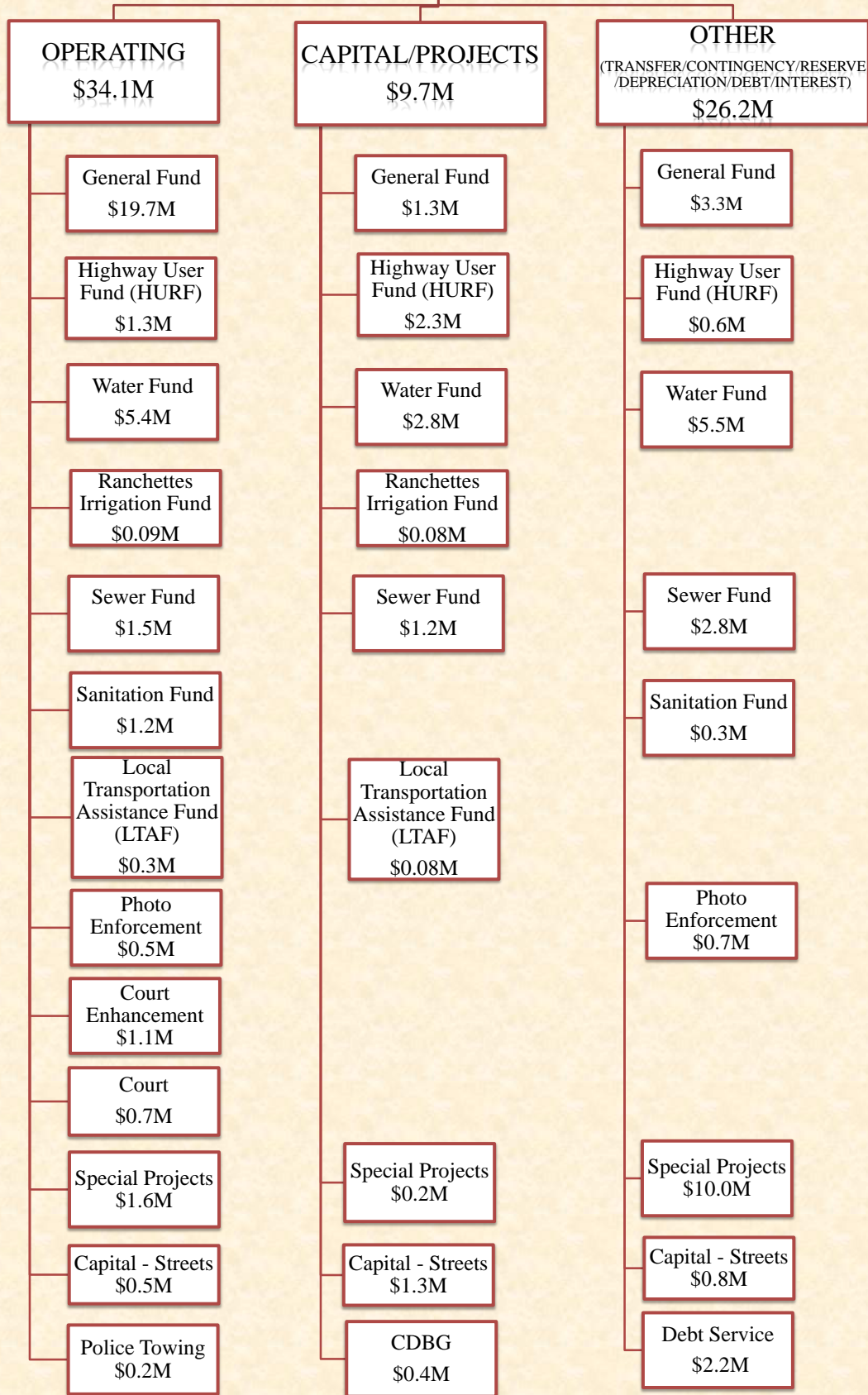
City Owned Swimming
Pool at Northwest Valley
Family YMCA

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
Ranchettes Irrigation Fund	User Charges	All Costs associated with providing Irrigation
Sewer Fund	User Charges Bonds	All costs associated with providing Sewer
Sanitation Fund	User Charges	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)	Arizona State Lottery Funds (ALF)	Taxi Voucher Service
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	Grants/Donations	To Account for Donation and Grant Activity
Debt Service Fund	Property Taxes	All Property Tax backed Debt Payments

**Total Budget
\$70.0M**



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

	<u>Sources/ Revenues</u>	<u>Uses/ Expenditures /Expenses</u>	<u>Difference</u>
General Fund	21,154,000	21,355,000	(201,000)
Water Fund	9,535,000	8,630,000	905,000
Sewer Fund	3,250,000	2,774,000	476,000
Sanitation Fund	1,600,000	1,195,500	404,500
Court Fund	330,000	671,000	(341,000)
Court Enhancement Fund	170,000	1,150,000	(980,000)
Court Photo Enforcement Fund	670,000	471,000	199,000
Highway User Revenue Fund	2,200,000	3,623,000	(1,423,000)
LTA Fund	95,000	340,000	(245,000)
Police Towing Fund	60,000	190,000	(130,000)
CDBG Fund	400,000	400,000	0
Debt Service Fund	2,030,000	997,000	1,033,000
Capital -Streets Fund	0	2,645,000	(2,645,000)
Ranchettes Irrigation Fund	25,000	166,000	(141,000)
*Special Projects Fund	1,615,500	1,749,000	(133,500)
Total before Contingency, Transfers, Depreciation & Bonds	43,134,500	46,356,500	(3,222,000)
*Contingency	10,000,000	11,703,000	(1,703,000)
Total before Transfers, Depreciation & Bonds	53,134,500	58,059,500	(4,925,000)
Transfers	6,932,500	6,932,500	0
Bond Proceeds/Principal	1,075,000	2,418,000	(1,343,000)
Depreciation	0	2,625,000	(2,625,000)
Total Sources/Uses	61,142,000	70,035,000	(8,893,000)
Fund Balance Beginning			42,729,000
Fund Balance Ending			33,836,000

* \$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	18,297,000	10,022,000	1,610,000	665,000	215,000	980,000	495,000
Revenues							
Taxes	10,525,000						
Licenses and Permits	275,000						
Intergovernmental	9,325,000						
Grants	0	0	0		0		
Charges for Services	339,000	9,330,000	3,250,000	1,600,000			
Fines and Forfeitures	15,000	170,000			245,000	165,000	670,000
Miscellaneous	675,000	35,000			85,000	5,000	
Total Revenues	21,154,000	9,535,000	3,250,000	1,600,000	330,000	170,000	670,000
Expenditures/Expenses							
Personnel Services	14,430,000	2,006,000	632,000	30,000	639,000	114,500	96,000
Supplies	1,163,000	392,500	337,500	85,500	13,000	0	0
Services	3,405,000	1,648,500	565,500	1,080,000	19,000	77,000	375,000
Special Projects	742,500	1,394,000	28,000	0	0	958,500	0
Capital Outlay/Projects	1,336,000	2,835,000	1,200,000	0	0	0	0
Debt Service/Fees	278,500	354,000	11,000	0	0	0	0
Debt Service - Cost of Issuance							
Debt Service - Trust/Paying Agent							
Contingency	1,509,000	0	0	0	0	0	194,000
Total Expenditures/Expenses	22,864,000	8,630,000	2,774,000	1,195,500	671,000	1,150,000	665,000
Revenues over (under) Expenditures/Expenses Before Transfers/Depreciation & Bonds	(1,710,000)	905,000	476,000	404,500	(341,000)	(980,000)	5,000
Bond Proceeds	0	1,075,000	0	0	0	0	0
Transfers In	2,632,500	1,285,000	1,020,000	0	126,000	0	0
Transfers (Out)	(1,515,000)	(2,283,000)	(1,735,000)	(297,500)	0	0	(500,000)
Depreciation	0	(1,600,000)	(1,025,000)	0	0	0	0
Bond Principal	0	(1,239,500)	(23,500)	0			
Total Transfers In (Out)/ Depreciation & Bonds	1,117,500	(2,762,500)	(1,763,500)	(297,500)	126,000	0	(500,000)
Net Change in Fund Balance	(592,500)	(1,857,500)	(1,287,500)	107,000	(215,000)	(980,000)	(495,000)
Ending Fund Balance	17,704,500	8,164,500	322,500	772,000	0	0	0

Highway User Revenue Fund	LTAF Fund	Police Towing Fund	CDBG Fund	Debt Service Fund	Capital Streets Fund	Ranchettes Irrigation Fund	Special Projects Fund	Total
3,406,000	245,000	130,000	0	150,000	6,380,000	0	134,000	42,729,000
2,200,000				2,030,000				14,755,000
			400,000		0		11,615,500	275,000
	95,000					25,000		9,325,000
		60,000						12,015,500
				0				14,639,000
								1,325,000
								800,000
2,200,000	95,000	60,000	400,000	2,030,000	0	25,000	11,615,500	53,134,500
309,000	0	21,000	0	0	0	12,000	1,027,500	19,317,000
212,500	123,000	162,000	0	0	0	0	358,000	2,847,000
762,000	142,000	7,000	0	0	0	26,000	2,000	8,109,000
0	0	0	0	0	500,000	51,000	200,000	3,874,000
2,339,500	75,000	0	400,000	0	1,312,000	77,000	161,500	9,736,000
0	0	0	0	997,000	833,000	0	0	2,473,500
								0
								0
0	0	0	0	0	0	0	10,000,000	11,703,000
3,623,000	340,000	190,000	400,000	997,000	2,645,000	166,000	11,749,000	58,059,500
(1,423,000)	(245,000)	(130,000)	0	1,033,000	(2,645,000)	(141,000)	(133,500)	(4,925,000)
0	0	0	0	0	0	0	0	1,075,000
186,000	0	0	0	100,000	1,583,000	0	0	6,932,500
(602,000)	0	0	0	0	0	0	0	(6,932,500)
0	0	0	0	0	0	0	0	(2,625,000)
				(1,155,000)				(2,418,000)
(416,000)	0	0	0	(1,055,000)	1,583,000	0	0	(3,968,000)
(1,839,000)	(245,000)	(130,000)	0	(22,000)	(1,062,000)	(141,000)	(133,500)	(8,893,000)
1,567,000	0	0	0	128,000	5,318,000	(141,000)	500	33,836,000



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GENERAL FUND



Council Adopted
Final Budget

Department Budget as a Percent of Total General Fund Budget





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General Fund Summary
Summary of Revenues and Expenditures by Department

<u>Revenues</u>	FY 2019 Final	Actual			
		For the Fiscal Year ending June 30,			July - Dec
		2015	2016	2017	2018
Taxes	10,525,000	8,985,845	9,373,738	9,813,817	5,140,645
Licenses and Permits	275,000	344,937	243,974	269,103	149,028
Intergovernmental	9,325,000	7,970,499	8,086,986	8,604,293	4,298,011
Charges for Services	339,000	432,315	361,333	278,484	207,168
Fines and Forfeitures	15,000	30,898	42,485	34,347	9,102
Miscellaneous	675,000	339,750	398,318	490,642	384,760
General Fund Revenues before Transfers	21,154,000	18,104,244	18,506,834	19,490,687	10,188,713
Bond Proceeds	0	0	4,500,000	0	0
Transfers In	2,632,500	3,165,000	2,996,883	2,782,991	1,661,506
Total General Fund Revenues	23,786,500	21,269,244	26,003,717	22,273,678	11,850,219
<u>Expenditures</u>					
Mayor and Council	235,000	198,882	192,113	189,941	95,267
City Clerk	218,000	180,023	162,467	182,027	80,146
Safety & Loss Control	337,000	265,916	276,908	302,149	156,846
Legal Services	590,500	436,557	424,488	450,133	256,448
Administration	954,500	776,825	874,439	888,311	776,776
Information Technology	884,000	688,518	622,314	722,382	346,870
Human Resources	420,000	366,626	360,377	373,431	175,398
Financial Services	657,000	579,085	618,448	603,302	351,961
Economic Development	131,000	0	0	0	48,505
Recreation	149,000	107,665	71,812	103,327	21,213
Parks	1,054,500	589,585	717,125	802,648	368,513
Facilities Management	840,500	617,286	677,717	683,537	324,130
Fleet Management	181,000	160,939	157,041	167,878	112,915
Community Development	580,500	445,246	451,668	499,137	178,041
Police	9,155,000	6,741,500	7,135,621	7,051,483	3,352,265
Code Compliance	377,500	179,215	238,072	266,913	129,149
Fire	4,001,000	2,810,836	2,827,290	3,022,729	1,986,819
Building Safety	310,500	273,646	285,220	270,259	116,498
Contingency/Debt Service	1,787,500	44,205	2,541,383	5,578,116	124,716
General Fund Expenditures before Transfers	22,864,000	15,462,556	18,634,503	22,157,703	9,002,476
Transfers Out	1,515,000	704,962	1,550,000	1,425,500	1,222,264
Total General Fund Expenditures	24,379,000	16,167,518	20,184,503	23,583,203	10,224,740
Net Revenue over Expenditures	(592,500)	5,101,726	5,819,213	(1,309,525)	1,625,479

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
8,355,000	8,605,000	9,110,000	9,200,000	10,525,000	10,525,000	1,325,000	14%
265,000	295,000	250,000	240,000	275,000	275,000	35,000	15%
7,750,000	7,855,000	8,200,000	8,700,000	9,325,000	9,325,000	625,000	7%
145,000	250,000	265,000	250,000	315,000	339,000	89,000	36%
10,000	15,000	25,000	30,000	15,000	15,000	(15,000)	-50%
155,000	160,000	215,000	290,000	675,000	675,000	385,000	133%
16,680,000	17,180,000	18,065,000	18,710,000	21,130,000	21,154,000	2,444,000	13%
0	4,500,000	0	0	0	0	0	0%
3,165,000	2,997,000	2,769,000	2,833,000	2,632,500	2,632,500	(200,500)	-7%
19,845,000	24,677,000	20,834,000	21,543,000	23,762,500	23,786,500	2,243,500	10%
244,500	249,500	247,000	242,000	235,000	235,000	(7,000)	-3%
212,500	195,500	205,500	188,000	215,000	218,000	30,000	16%
290,000	304,000	304,000	325,000	337,000	337,000	12,000	4%
817,000	1,109,000	1,106,000	719,000	590,500	590,500	(128,500)	-18%
931,000	1,083,000	1,054,000	1,447,000	954,500	954,500	(492,500)	-34%
743,000	733,500	877,500	879,500	807,500	884,000	4,500	1%
388,500	397,500	412,500	421,500	414,500	420,000	(1,500)	0%
616,500	643,500	639,000	650,500	657,000	657,000	6,500	1%
0	0	0	123,000	131,000	131,000	8,000	7%
227,500	150,500	150,500	192,500	149,000	149,000	(43,500)	-23%
662,000	809,500	916,000	880,000	1,023,000	1,054,500	174,500	20%
690,500	751,000	694,000	737,000	840,500	840,500	103,500	14%
172,500	172,500	173,500	197,000	181,000	181,000	(16,000)	-8%
508,500	513,000	540,500	397,000	726,000	580,500	183,500	46%
6,983,000	7,434,500	7,718,000	7,399,000	8,937,000	9,155,000	1,756,000	24%
271,500	320,500	315,500	311,000	377,500	377,500	66,500	21%
3,367,500	3,248,500	3,271,000	3,919,500	3,910,000	4,001,000	81,500	2%
299,000	287,000	296,500	311,000	310,500	310,500	(500)	0%
200,000	7,862,500	5,948,000	592,000	1,947,500	1,787,500	1,195,500	202%
17,625,000	26,265,000	24,869,000	19,931,500	22,744,000	22,864,000	2,932,500	15%
702,000	1,593,500	1,425,500	2,444,500	1,396,000	1,515,000	(929,500)	-38%
18,327,000	27,858,500	26,294,500	22,376,000	24,140,000	24,379,000	2,003,000	9%
1,518,000	(3,181,500)	(5,460,500)	(833,000)	(377,500)	(592,500)	240,500	-29%

General Fund Revenues

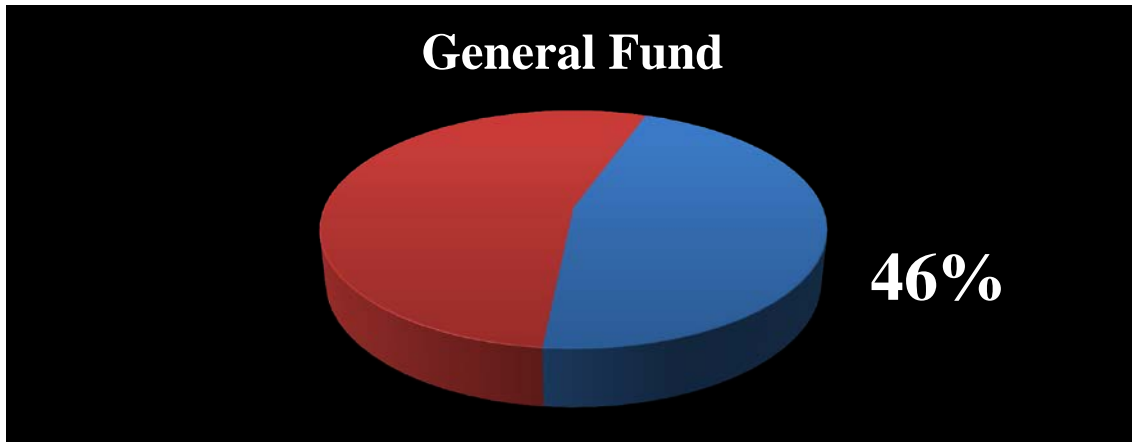
SUMMARY		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
310	Taxes	10,525,000	8,985,845	9,373,738	9,813,817	5,140,645
320	Licenses and Permits	275,000	344,937	243,974	269,103	149,028
330	Intergovernmental	9,325,000	7,970,499	8,086,986	8,604,293	4,298,011
340	345 Charges for Services	339,000	432,315	361,333	278,484	207,168
350	Fines and Forfeitures	15,000	30,898	42,485	34,347	9,102
360	Miscellaneous	675,000	339,750	398,318	490,642	384,760
380	Lease/Bond Proceeds	0	0	4,500,000	0	0
380	970 Transfers In	2,632,500	3,165,000	2,996,883	2,782,991	1,661,506
TOTAL		23,786,500	21,269,244	26,003,717	22,273,678	11,850,219

SUMMARY			Actual				
			FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018	
10	310	100 CITY SALES TAX	7,550,000	6,675,920	6,922,255	7,382,102	3,963,147
10	310	150 TPT ASSESSMENTS	35,000	9,747	68,413	63,084	3,000
10	310	180 PRIMARY PROPERTY TAX	2,200,000	1,608,025	1,637,982	1,656,488	917,834
10	310	200 FRANCHISE FEES	740,000	692,154	745,088	712,143	256,664
10	320	100 BUSINESS LICENSE FEES	85,000	96,990	90,210	86,805	45,085
10	320	140 FIRE PREVENTION FEES	5,000	6,225	6,500	8,225	3,650
10	320	150 BUILDING PERMIT FEES	185,000	241,722	147,264	174,073	100,293
10	330	100 STATE SALES TAX	3,475,000	2,905,888	2,945,705	3,114,758	1,468,835
10	330	150 STATE INCOME TAX	4,300,000	3,849,223	3,828,355	4,151,703	2,170,205
10	330	200 VEHICLE LICENSE TAX	1,550,000	1,215,388	1,312,927	1,337,833	658,971
10	340	100 PLANNING AND ZONING FEES	25,000	19,490	12,855	16,510	19,705
10	340	200 ENGINEERING & INSPECTION FEES	100,000	162,407	74,267	52,591	77,402
10	340	225 PLAN CHECK FEES	75,000	92,061	86,536	86,653	51,788
10	340	350 RENT/UTILITIES-LIBRARY	10,000	11,000	11,000	11,000	6,000
10	340	400 FACILITY RENTALS	10,000	3,574	8,204	10,502	1,470
10	340	561 COMMUNITY GARDEN	0	2,981	1,247	0	240
10	340	600 RURAL METRO TRANSPORTS	89,000	79,175	88,041	60,068	20,177
10	340	610 CPR CLASS FEE	0	150	290	585	85
10	345	620 RECREATION CLASSES	0	522	2,440	200	20
10	345	630 SPORT PROGRAMS	0	2,035	1,250	400	0
10	345	640 ATHLETIC FIELD RENTALS	5,000	5,937	9,845	8,320	8,424
10	345	650 RAMADA RENTALS	0	3,522	1,855	2,515	1,213
10	345	660 COMMUNITY CENTER RENTALS	0	2,227	1,714	1,340	1,326
10	345	670 SPECIAL EVENTS	25,000	47,236	61,790	27,800	19,319
10	350	150 PUBLIC DEFENDER FEES	0	913	966	1,228	259
10	350	210 FARE DISTRIBUTION	0	7,812	9,367	3,461	0
10	350	625 JAIL INCARCERATION FEES	15,000	22,174	32,150	29,658	8,843
10	360	150 LGIP INTEREST-GEN FUND	500,000	31,032	101,566	274,791	273,809
10	360	200 LAND RENTALS/LEASES	80,000	67,487	71,753	77,043	64,795
10	360	301 SENIOR CONGREGATE MEALS	0	5,619	4,858	3,713	1,220
10	360	349 LIEN RELEASE PAYMENTS	0	212	41,151	8,855	1,291
10	360	351 DONATIONS/CONTRIBUTIONS	0	32,523	0	4,000	0
10	360	550 REIMBURSEMENTS	10,000	96,508	17,845	7,034	5,848
10	360	559 FIRE INSURANCE PREMIUM TAX	45,000	28,912	32,182	43,129	20,646
10	360	561 POLICE DEPT REPORTS	5,000	4,879	5,911	7,437	3,757
10	360	573 AUCTION PROCEEDS	15,000	16,359	38,595	15,924	9,344
10	360	600 COPY CHARGES	0	225	2	75	203
10	360	630 DISPLAY SUSPICIOUS PLATES	10,000	10,818	12,457	8,503	3,368
10	360	725 HURF/EL MIRAGE POLICE	0	170	0	18	0
10	360	750 UNCLASSIFIED REVENUES	5,000	32,575	71,089	30,629	241
10	360	755 RECOVERY FROM PRIOR YEAR	5,000	12,450	(2,655)	8,532	236
10	360	940 CASH OVER/SHORT	0	(20)	(4)	(2)	0
10	360	993 VENDING MACHINE REVENUE	0	0	341	185	0
10	380	501 BOND PROCEEDS	0	0	4,500,000	0	0
10	380	970 TRANSFER IN	2,632,500	3,165,000	2,996,883	2,782,991	1,661,506
TOTALS			23,786,500	21,269,244	26,000,489	22,272,901	11,850,215

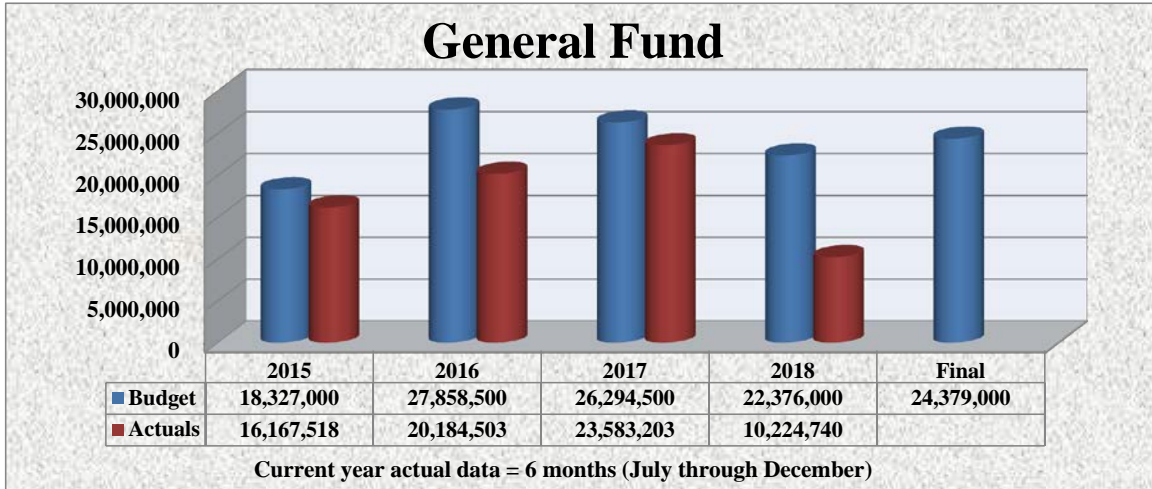
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
8,355,000	8,605,000	9,110,000	9,200,000	10,525,000	10,525,000	1,325,000	14%
265,000	295,000	250,000	240,000	275,000	275,000	35,000	15%
7,750,000	7,855,000	8,200,000	8,700,000	9,325,000	9,325,000	625,000	7%
145,000	250,000	265,000	250,000	315,000	339,000	89,000	36%
10,000	15,000	25,000	30,000	15,000	15,000	(15,000)	-50%
155,000	160,000	215,000	290,000	675,000	675,000	385,000	133%
0	4,500,000	0	0	0	0	0	0%
3,165,000	2,997,000	2,769,000	2,833,000	2,632,500	2,632,500	(200,500)	-7%
19,845,000	24,677,000	20,834,000	21,543,000	23,762,500	23,786,500	2,243,500	10%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
6,000,000	6,250,000	6,700,000	6,800,000	7,550,000	7,550,000	750,000	11%
30,000	30,000	35,000	35,000	35,000	35,000	0	0%
1,625,000	1,625,000	1,625,000	1,625,000	2,200,000	2,200,000	575,000	35%
700,000	700,000	750,000	740,000	740,000	740,000	0	0%
95,000	95,000	100,000	90,000	85,000	85,000	(5,000)	-6%
0	0	0	0	5,000	5,000	5,000	5000%
170,000	200,000	150,000	150,000	185,000	185,000	35,000	23%
2,800,000	2,830,000	3,000,000	3,070,000	3,475,000	3,475,000	405,000	13%
3,850,000	3,825,000	3,950,000	4,260,000	4,300,000	4,300,000	40,000	1%
1,100,000	1,200,000	1,250,000	1,370,000	1,550,000	1,550,000	180,000	13%
35,000	40,000	20,000	20,000	25,000	25,000	5,000	25%
20,000	60,000	80,000	50,000	100,000	100,000	50,000	100%
25,000	55,000	60,000	60,000	75,000	75,000	15,000	25%
5,000	5,000	10,000	10,000	10,000	10,000	0	0%
0	0	0	5,000	10,000	10,000	5,000	100%
0	0	5,000	0	0	0	0	0%
15,000	40,000	40,000	70,000	60,000	89,000	19,000	27%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
5,000	5,000	0	0	0	0	0	0%
10,000	10,000	5,000	5,000	10,000	5,000	0	0%
5,000	5,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
25,000	30,000	45,000	30,000	25,000	25,000	(5,000)	-17%
0	0	0	0	0	0	0	0%
0	0	5,000	5,000	0	0	(5,000)	-100%
10,000	15,000	20,000	25,000	15,000	15,000	(10,000)	-40%
20,000	20,000	50,000	110,000	500,000	500,000	390,000	355%
60,000	65,000	70,000	80,000	80,000	80,000	0	0%
5,000	5,000	5,000	5,000	0	0	(5,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
20,000	20,000	20,000	15,000	10,000	10,000	(5,000)	-33%
25,000	25,000	30,000	35,000	45,000	45,000	10,000	29%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
5,000	5,000	15,000	20,000	15,000	15,000	(5,000)	-25%
0	0	0	0	0	0	0	0%
5,000	5,000	10,000	10,000	10,000	10,000	0	0%
0	0	0	0	0	0	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
5,000	5,000	5,000	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	4,500,000	0	0	0	0	0	0%
3,165,000	2,997,000	2,769,000	2,833,000	2,632,500	2,632,500	(200,500)	-7%
19,845,000	24,677,000	20,834,000	21,543,000	23,762,500	23,786,500	2,243,500	10%

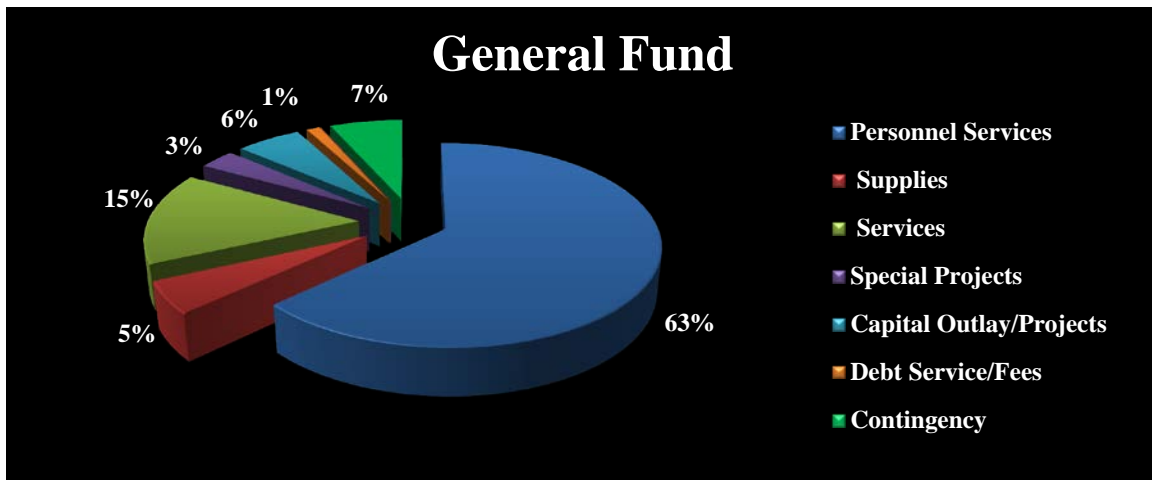
Percent of Citywide Expenditure Budget (Excludes Contingency)



Total Fund Budget



FY 2019 Budgeted Expenses





MAYOR & COUNCIL



City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget



MAYOR & COUNCIL

Net Change from Previous Budget:

(\$7,000)	-3%
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The corporate powers of the city shall be vested in the Council and shall be exercised only as directed or authorized by law. All powers of the Council shall be exercised by ordinance, resolution, order, or motion. The elected officers of the city shall be six Council members and one directly elected Mayor. The Mayor and Council members shall constitute the Council and shall continue in office until assumption of duties of office by their duly elected successors. Council members shall serve four-year overlapping terms in the manner provided by state statute.



Significant Changes:

- Operating materials was increased by \$2,000 to cover anticipated costs for new Councilmembers - photos, name plates, name badges, etc.
- Travel and Per Diem was decreased \$4,000 to more accurately reflect historical costs, League conference in Phoenix rather than Tucson, and no Wash D.C. conference this year.
- Printing, Wireless Communications, and Special events were reduced \$5,000 based on historical usage.

Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	7	7	7	7	7
Filled	7	7	7	7	



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

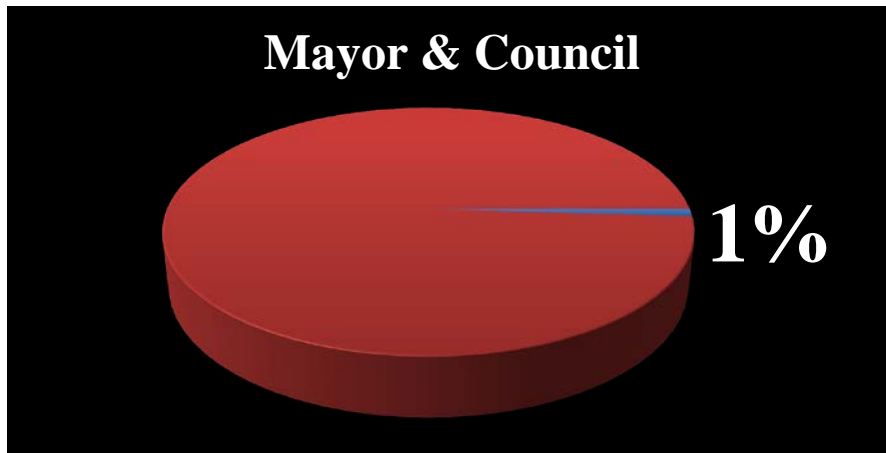
SUMMARY OF EXPENDITURES		FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	161,000	156,820	154,939	149,010	63,536
200	Supplies	5,500	518	747	1,590	1,282
300	Services	66,000	41,302	34,974	37,718	30,263
400	Special Projects	2,500	242	1,453	1,622	186
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		235,000	198,882	192,113	189,941	95,267

EXPENDITURE DETAIL		FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
110	SALARIES AND WAGES	113,000	112,162	109,919	108,336	49,421
120	HEALTH-LIFE-DENTAL INSURANCE	32,000	34,974	35,900	31,558	10,288
130	SOCIAL SECURITY CONTRIBUTION	7,000	6,535	6,400	6,429	2,926
131	MEDICARE CONTRIBUTION	2,000	1,528	1,497	1,503	684
140	WORKERS COMPENSATION	1,000	385	260	324	78
141	UNEMPLOYMENT INSURANCE	2,000	1,236	963	859	138
142	AZ JOB TRAINING TAX	4,000	0	0	0	0
230	OFFICE SUPPLIES	1,500	416	4	542	692
237	EQUIPMENT/FURNITURE PURCHASE	1,000	97	743	907	590
249	OPERATING MATERIAL & SUPPLIES	3,000	5	0	140	0
350	TRAVEL AND PER DIEM	6,000	5,485	3,900	2,260	1,136
351	CONFERENCE, SEMINAR & TRAINING	5,000	1,890	1,770	1,805	(520)
360	PRINTING COST	1,000	0	0	0	0
361	PUBLISHING/ADVERTISEMENT	1,500	0	733	0	0
370	DUES-MEMBERSHIPS-FEES	50,000	29,360	27,162	32,322	29,258
381	WIRELESS COMMUNICATIONS	2,500	4,567	1,410	1,331	389
410	SPECIAL EVENTS	2,500	242	1,453	1,622	186
TOTALS		235,000	198,882	192,113	189,941	95,267

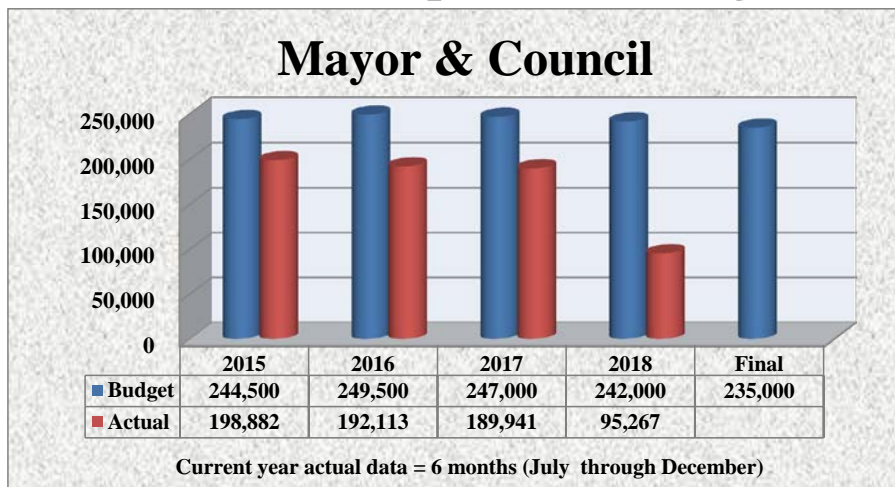
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
160,000	165,000	166,000	161,000	161,000	161,000	0	0%
2,500	3,500	3,500	3,500	5,500	5,500	2,000	57%
77,000	72,500	72,500	72,500	66,000	66,000	(6,500)	-9%
5,000	8,500	5,000	5,000	2,500	2,500	(2,500)	-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%
244,500	249,500	247,000	242,000	235,000	235,000	(7,000)	-3%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
113,000	113,000	113,000	113,000	113,000	113,000	0	0%
30,000	35,000	36,000	32,000	32,000	32,000	0	0%
7,000	7,000	7,000	7,000	7,000	7,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
5,000	5,000	5,000	4,000	4,000	4,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
0	1,000	1,000	1,000	1,000	1,000	0	0%
1,000	1,000	1,000	1,000	3,000	3,000	2,000	200%
19,500	15,000	10,000	10,000	6,000	6,000	(4,000)	-40%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
1,500	1,500	1,500	1,500	1,000	1,000	(500)	-33%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
45,000	45,000	50,000	50,000	50,000	50,000	0	0%
4,500	4,500	4,500	4,500	2,500	2,500	(2,000)	-44%
5,000	8,500	5,000	5,000	2,500	2,500	(2,500)	-50%
244,500	249,500	247,000	242,000	235,000	235,000	(7,000)	-3%

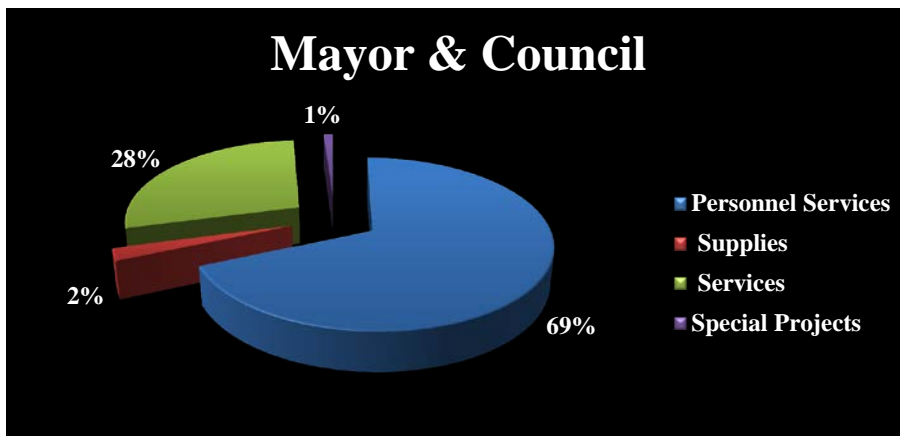
Percent of General Fund



Total Department Budget



FY 2019 Budgeted Expenses





CITY CLERK




City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted
Final Budget



CITY CLERK

Net Change from Previous Budget:

\$30,000	16%
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The City Clerk ensures El Mirage’s legislative processes - City elections, Council meetings, and the public records – are open and public. The City Clerk’s Office will accomplish this by pledging to be neutral and impartial. The City Clerk’s Office is dedicated to providing service in excellence and to conduct ourselves ethically, honestly and with integrity, while providing a professional link between the citizens of El Mirage and all governmental agencies in ways that are efficient and cost effective.



Significant Changes:

- Elections increased from \$2,000 to \$20,000 to account for an August, and a possible November, election of three Council positions and the Mayor who is directly elected.
- Special Projects was budgeted at \$12,000 to allow for the purchase of electronic agenda posting software.

Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	1.6	1.6	1.6	1.6	1.6
Filled	1.6	1.6	1.6	1.6	



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

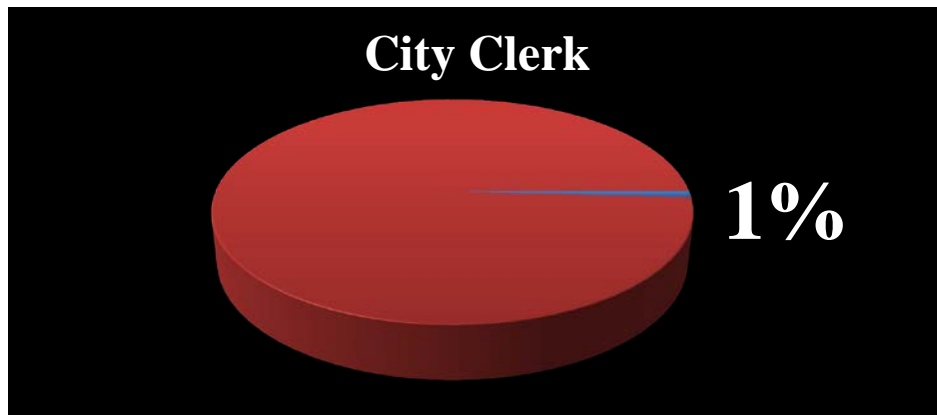
SUMMARY OF EXPENDITURES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	172,000	144,304	148,619	156,878	76,606
200	Supplies	2,000	1,197	1,106	1,824	392
300	Services	12,000	18,697	12,742	16,599	3,148
400	Special Projects	32,000	15,825	0	6,726	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	218,000	180,023	162,467	182,027	80,146

EXPENDITURE DETAIL		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
110	SALARIES AND WAGES	135,000	115,885	119,752	126,574	62,166
120	HEALTH-LIFE-DENTAL INSURANCE	7,000	5,932	5,977	5,955	2,548
130	SOCIAL SECURITY CONTRIBUTION	9,000	7,200	7,455	7,888	3,875
131	MEDICARE CONTRIBUTION	2,000	1,684	1,743	1,845	906
132	ASRS CONTRIBUTION	16,000	12,856	13,141	13,987	6,920
140	WORKERS COMPENSATION	1,000	399	285	376	104
141	UNEMPLOYMENT INSURANCE	1,000	347	266	254	87
142	AZ JOB TRAINING TAX	1,000	0	0	0	0
230	OFFICE SUPPLIES	1,000	856	654	657	371
232	COMPUTER/PRINTER SUPPLIES	500	143	0	312	0
237	EQUIPMENT/FURNITURE PURCHASE	0	0	402	0	0
248	SOFTWARE PURCHASE	0	0	0	629	0
249	OPERATING MATERIAL & SUPPLIES	500	199	50	226	21
313	CONTRACTED SERVICES	500	450	265	2,439	89
329	RECORDING FEES	0	0	0	0	0
343	STORAGE FACILITY RENTAL	0	1,405	1,497	1,056	0
350	TRAVEL AND PER DIEM	500	0	0	33	0
351	CONFERENCE, SEMINAR & TRAINING	1,000	0	380	160	0
360	PRINTING COST	0	0	0	0	0
361	PUBLISHING/ADVERTISEMENT	9,000	11,045	10,404	12,585	3,055
362	MAILING COST	500	5,773	40	17	5
370	DUES-MEMBERSHIPS-FEES	500	25	155	310	0
381	WIRELESS COMMUNICATIONS	0	0	0	0	0
400	SPECIAL PROJECTS	12,000	0	0	0	0
431	ELECTION	20,000	15,825	0	6,726	0
	TOTALS	218,000	180,023	162,467	182,027	80,146

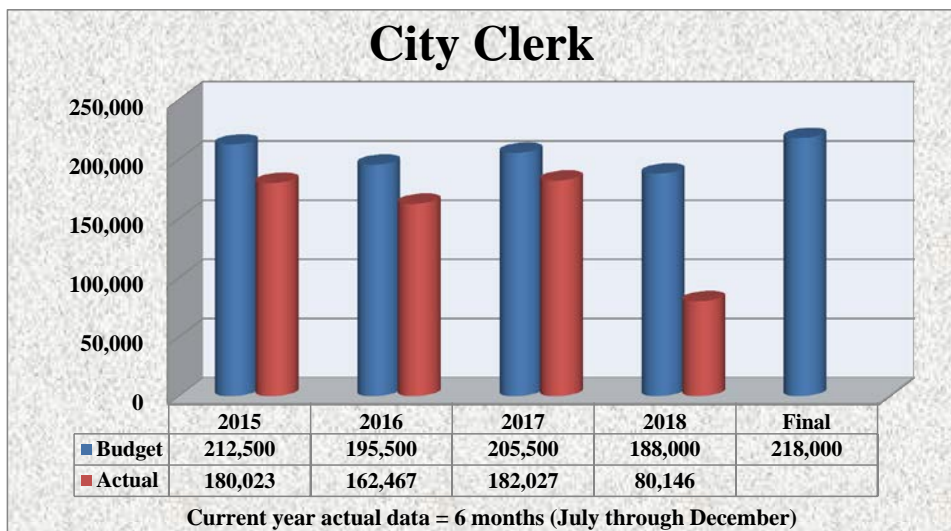
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
145,000	153,000	163,000	167,000	172,000	172,000	5,000	3%
2,500	2,500	2,500	2,000	2,000	2,000	0	0%
20,000	20,000	20,000	17,000	12,000	12,000	(5,000)	-29%
45,000	20,000	20,000	2,000	29,000	32,000	30,000	1500%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
212,500	195,500	205,500	188,000	215,000	218,000	30,000	16%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
113,000	120,000	128,000	131,000	135,000	135,000	4,000	3%
6,000	6,000	7,000	7,000	7,000	7,000	0	0%
7,000	8,000	8,000	9,000	9,000	9,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
13,000	14,000	15,000	15,000	16,000	16,000	1,000	7%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
2,000	1,000	1,000	1,000	1,000	1,000	0	0%
1,500	1,500	1,500	1,000	1,000	1,000	0	0%
500	500	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
500	500	500	500	500	500	0	0%
2,000	2,000	2,000	4,500	500	500	(4,000)	-89%
500	0	0	0	0	0	0	0%
1,500	2,000	2,000	0	0	0	0	0%
500	500	500	500	500	500	0	0%
2,000	2,000	2,000	1,000	1,000	1,000	0	0%
1,500	1,500	1,500	0	0	0	0	0%
10,000	10,000	10,000	9,000	9,000	9,000	0	0%
1,000	1,000	1,000	1,000	500	500	(500)	-50%
1,000	1,000	1,000	1,000	500	500	(500)	-50%
0	0	0	0	0	0	0	0%
0	0	0	0	9,000	12,000	12,000	12000%
45,000	20,000	20,000	2,000	20,000	20,000	18,000	900%
212,500	195,500	205,500	188,000	215,000	218,000	30,000	16%

Percent of General Fund

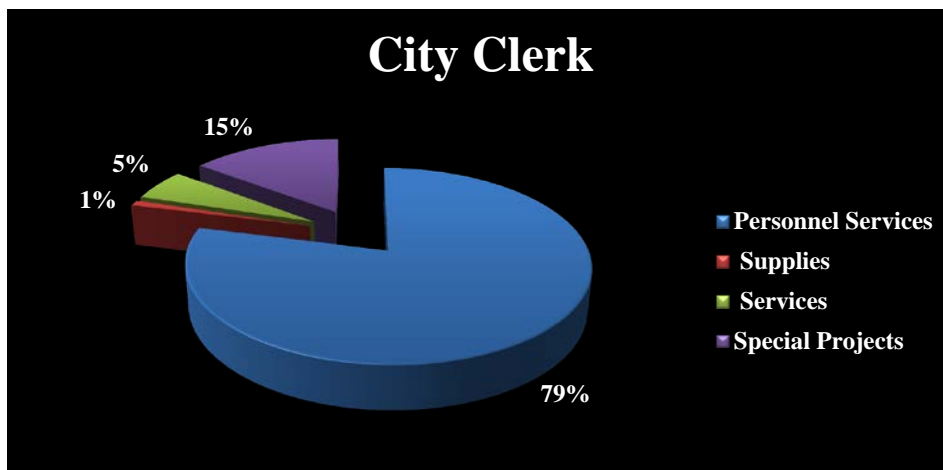


Total Department Budget



Current year actual data = 6 months (July through December)

FY 2019 Budgeted Expenses





SAFETY



City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget



SAFETY

Net Change from Previous Budget:

\$12,000	4%
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The Safety Department was established to account for General Fund liability insurance costs including premiums and claims. Worker’s compensation claims are charged to this department but are limited to a maximum deductible per fiscal year.

Significant Changes:

- Liability Insurance was increased \$12,000 (4%) to address increased premiums and additional assets being covered by the City’s insurance.



Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	



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

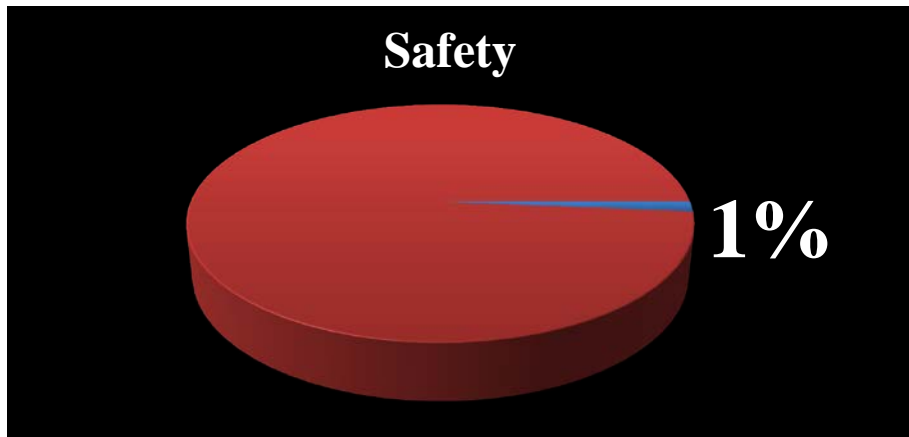
SUMMARY OF EXPENDITURES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	0	0	0	0	0
200	Supplies	0	0	0	0	0
300	Services	337,000	265,916	276,908	302,149	156,846
400	Special Projects	0	0	0	0	0
600	Capital 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		337,000	265,916	276,908	302,149	156,846

EXPENDITURE DETAIL		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
314	LIABILITY INSURANCE	322,000	258,984	266,908	295,914	155,901
332	CLAIMS	15,000	6,932	10,000	6,235	945
TOTALS		337,000	265,916	276,908	302,149	156,846

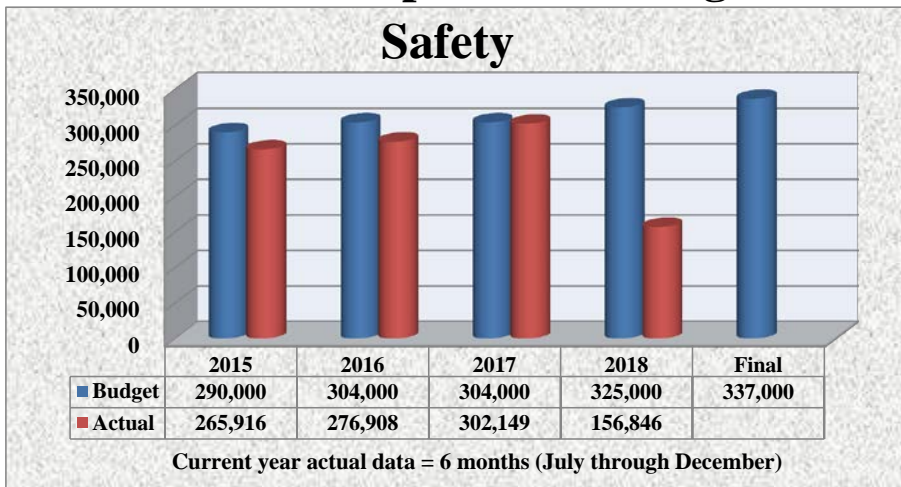
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
290,000	304,000	304,000	325,000	337,000	337,000	12,000	4%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
290,000	304,000	304,000	325,000	337,000	337,000	12,000	4%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
275,000	289,000	289,000	310,000	322,000	322,000	12,000	4%
15,000	15,000	15,000	15,000	15,000	15,000	0	0%
290,000	304,000	304,000	325,000	337,000	337,000	12,000	4%

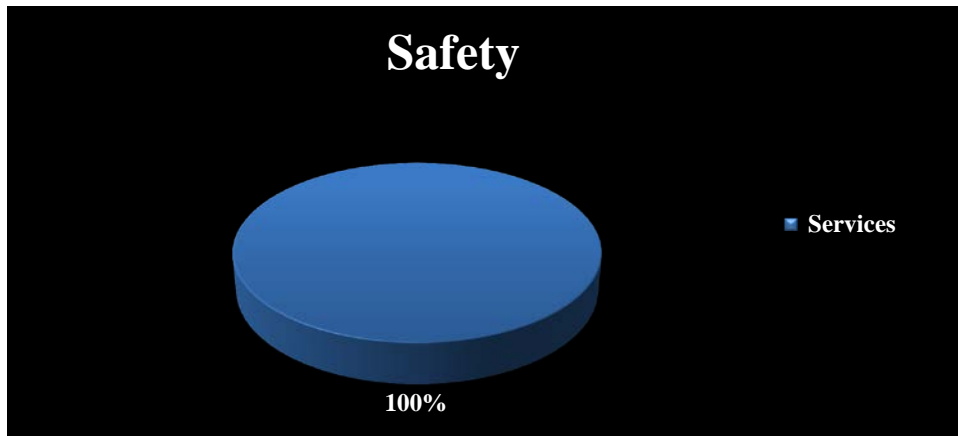
Percent of General Fund

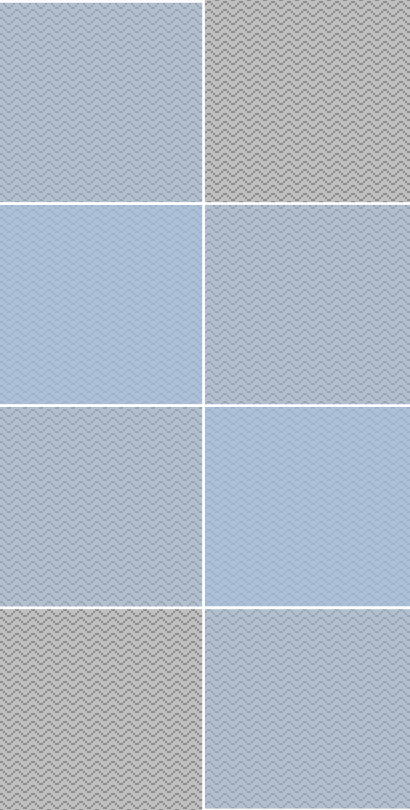


Total Department Budget



FY 2019 Budgeted Expenses





LEGAL



City of
EL MIRAGE

Arizona

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Council Adopted

Final Budget



LEGAL

Net Change from Previous Budget:

(\$128,500)	-18%
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The City Attorney shall be appointed by the City Council and shall report directly to the City Council. The Mayor shall act as the direct supervisor of the City Attorney for purposes of day-to-day supervision.



The City Attorney shall act as the legal counselor and advisor of the Council and other city officials. The City Attorney shall draft all deeds, contracts, conveyances, ordinances, resolutions, and other legal instruments when required by the Council or the City Manager. The City Attorney shall oversee and direct the prosecution and defense of all suits, actions, or causes where the city is a party, criminal or civil.

Significant Changes:

- Legal Services have been increased by \$200,500 (269%) to properly budget for outsourced legal advice.
- Personnel services have been reduced by \$193,500 (100%) to reflect the outsourcing of the City Attorney position.
- County Jail Housing and Economic Development Reimbursement have been reduced by \$50,000 (22%) and \$77,500 (86%) to reflect historical need.

Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	1	1	1	1	0
Filled	0	0	0	0	



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

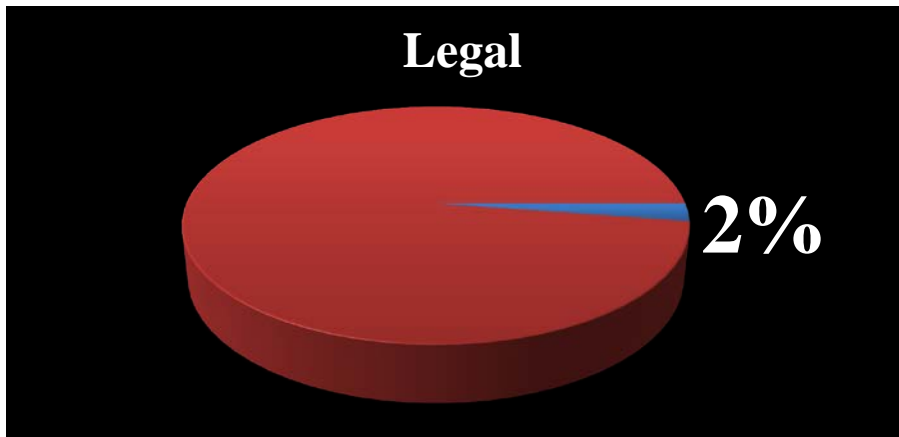
SUMMARY OF EXPENDITURES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	0	0	0	0	0
200	Supplies	0	0	0	0	0
300	Services	590,500	436,557	424,488	450,133	256,448
400	Special Projects	0	0	0	0	0
600	Capital 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		590,500	436,557	424,488	450,133	256,448

EXPENDITURE DETAIL		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
110	SALARIES AND WAGES	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
312	LEGAL SERVICES	275,000	155,342	154,582	157,126	133,216
315	PUBLIC DEFENDER SERVICES	2,500	850	300	1,800	0
316	PROSECUTOR SERVICES	115,000	115,000	115,000	115,000	57,500
321	COUNTY JAIL HOUSING	175,000	152,073	141,416	151,734	65,539
358	ECONOMIC DEV. REIMBURSEMENT	13,000	13,103	13,000	13,000	0
375	PROPERTY TAX	10,000	190	190	11,474	194
400	SPECIAL PROJECTS	0	0	0	0	0
TOTALS		590,500	436,557	424,488	450,133	256,448

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
193,000	196,000	193,000	193,000	0	0	(193,000)	-100%
0	0	0	0	0	0	0	0%
624,000	913,000	913,000	524,000	590,500	590,500	66,500	13%
0	0	0	2,000	0	0	(2,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
817,000	1,109,000	1,106,000	719,000	590,500	590,500	(128,500)	-18%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
149,000	152,000	149,000	149,000	0	0	(149,000)	-100%
13,000	13,000	13,000	13,000	0	0	(13,000)	-100%
7,000	7,000	7,000	7,000	0	0	(7,000)	-100%
3,000	3,000	3,000	3,000	0	0	(3,000)	-100%
18,000	18,000	18,000	18,000	0	0	(18,000)	-100%
1,000	1,000	1,000	1,000	0	0	(1,000)	-100%
1,000	1,000	1,000	1,000	0	0	(1,000)	-100%
1,000	1,000	1,000	1,000	0	0	(1,000)	-100%
20,000	20,000	20,000	74,500	275,000	275,000	200,500	269%
10,000	10,000	10,000	4,000	2,500	2,500	(1,500)	-38%
115,000	120,000	120,000	115,000	115,000	115,000	0	0%
459,000	369,000	369,000	225,000	175,000	175,000	(50,000)	-22%
19,000	379,000	379,000	90,500	13,000	13,000	(77,500)	-86%
1,000	15,000	15,000	15,000	10,000	10,000	(5,000)	-33%
0	0	0	2,000	0	0	(2,000)	-100%
817,000	1,109,000	1,106,000	719,000	590,500	590,500	(128,500)	-18%

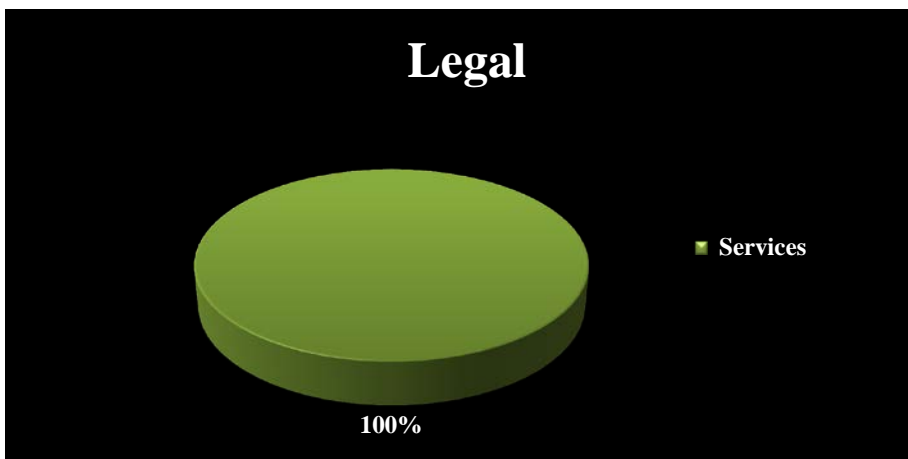
Percent of General Fund



Total Department Budget



FY 2019 Budgeted Expenses






ADMINISTRATION



City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted
Final Budget



ADMINISTRATION

Net Change from Previous Budget:

(\$492,500)	-34%
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The Office of the City Manager is hereby created and established. The City Manager shall be appointed by the Council wholly on the basis of his or her administrative and executive ability and qualifications.

The City Manager shall be the administrative head of the city government and shall be responsible to the Council for the proper administration of all affairs of the city.



Significant Changes:

- One time personnel costs have been eliminated from this year’s budget reducing the personnel services line item by \$249,000 (26%).
- Fuels and lubricants has historically had additional funds budgeted for potential increases in gasoline prices. This \$58,500 reserve has been eliminated and added to the Council Contingency line item.
- Professional Services was reduced by \$32,000. A salary study was conducted last year and is not planned for this year.
- Special Events was increased last year from \$110,000 to \$250,000. These funds were not used and the budget is being reduced back to its original amount of \$110,000.

Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	2015	2016	2017	2018	2019
Authorized	6	6	6	6	6
Filled	6	6	5	6	



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

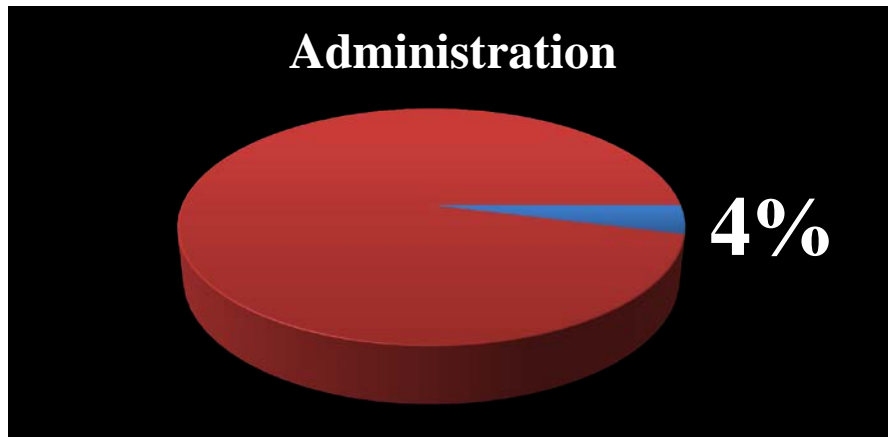
SUMMARY OF EXPENDITURES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	702,000	624,322	677,292	686,627	592,974
200	Supplies	24,000	15,023	12,942	23,251	11,953
300	Services	118,500	62,104	81,856	84,883	76,955
400	Special Projects	110,000	75,376	102,350	93,550	51,593
600	Capital Outlay/Projects	0	0	0	0	43,300
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
TOTAL		954,500	776,825	874,439	888,311	776,776

EXPENDITURE DETAIL		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
110	SALARIES AND WAGES	542,000	469,340	518,278	527,460	502,983
117	COMPTIME	0	0	8	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	52,000	52,456	44,945	42,716	21,284
130	SOCIAL SECURITY CONTRIBUTION	30,000	25,458	27,623	28,153	12,993
131	MEDICARE CONTRIBUTION	8,000	6,636	7,343	7,486	7,205
132	ASRS CONTRIBUTION	64,000	53,955	59,415	60,138	39,088
134	DEFERRED COMPENSATION	0	13,658	17,765	18,217	8,456
140	WORKERS COMPENSATION	2,000	1,604	943	1,565	523
141	UNEMPLOYMENT INSURANCE	2,000	1,215	972	893	442
142	AZ JOB TRAINING TAX	2,000	0	0	0	0
211	FUEL AND LUBRICANTS	2,000	1,723	1,184	1,132	371
218	VENDING MACHINE EXPENSES	0	479	347	93	0
227	CONFERENCE ROOM	1,500	1,191	488	1,461	507
230	OFFICE SUPPLIES	4,000	4,456	5,170	4,694	1,444
232	COMPUTER/PRINTER SUPPLIES	0	1,175	0	294	0
237	EQUIPMENT/FURNITURE PURCHASE	3,000	2,491	0	5,998	447
241	VEHICLE ALLOWANCE	0	0	8	0	0
248	SOFTWARE PURCHASE	3,500	3,172	1,000	4,402	3,177
249	OPERATING MATERIAL & SUPPLIES	4,000	335	1,780	3,413	4,713
251	COMPUTER/PRINTER MAINTENANCE	0	0	0	0	0
253	VEHICLE MAINTENANCE/REPAIR	2,000	0	0	0	8
254	COPIER USAGE/SUPPLIES/MAINTENANCE	4,000	0	2,965	1,766	1,287
311	PROFESSIONAL SERVICES	50,000	6,773	29,324	22,432	48,381
335	DELIVERY SERVICES	0	0	0	0	0
350	TRAVEL AND PER DIEM	6,000	8,231	8,578	3,730	2,242
351	CONFERENCE, SEMINAR & TRAINING	2,500	2,680	1,415	1,235	1,210
360	PRINTING COST	1,000	3,092	1,076	1,894	40
361	PUBLISHING/ADVERTISEMENT	22,000	458	670	6,371	8,784
362	MAILING COST	31,000	29,434	30,626	41,708	15,154
370	DUES-MEMBERSHIPS-FEES	2,000	4,894	6,374	4,678	425
371	SUBSCRIPTIONS	2,000	1,172	1,198	502	0
380	TELEPHONE	0	0	0	0	0
381	WIRELESS COMMUNICATIONS	2,000	5,370	2,594	2,335	720
410	SPECIAL EVENTS	110,000	75,376	102,350	93,550	51,593
658	SITE IMPROVEMENTS	0	0	0	0	43,300
TOTALS		954,500	776,825	874,439	888,311	776,776

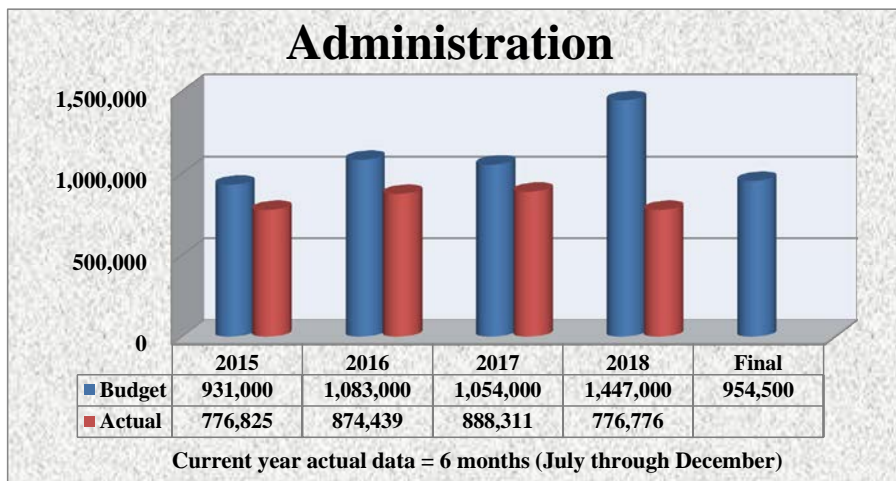
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
684,000	731,500	707,000	951,000	702,000	702,000	(249,000)	-26%
32,500	112,000	113,500	89,000	24,000	24,000	(65,000)	-73%
114,500	129,500	123,500	157,000	118,500	118,500	(38,500)	-25%
100,000	110,000	110,000	250,000	110,000	110,000	(140,000)	-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%
931,000	1,083,000	1,054,000	1,447,000	954,500	954,500	(492,500)	-34%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
517,000	539,000	538,000	775,000	542,000	542,000	(233,000)	-30%
0	0	0	0	0	0	0	0%
60,000	66,000	43,000	46,000	52,000	52,000	6,000	13%
29,000	29,000	29,000	30,000	30,000	30,000	0	0%
8,000	8,000	8,000	8,000	8,000	8,000	0	0%
60,000	62,000	62,000	64,000	64,000	64,000	0	0%
2,000	18,500	19,000	20,000	0	0	(20,000)	-100%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
4,000	5,000	4,000	4,000	2,000	2,000	(2,000)	-50%
2,500	83,500	83,500	60,500	2,000	2,000	(58,500)	-97%
2,000	1,000	1,000	0	0	0	0	0%
2,000	1,500	2,000	2,000	1,500	1,500	(500)	-25%
6,000	6,000	8,000	6,000	4,000	4,000	(2,000)	-33%
2,500	2,500	1,500	1,500	0	0	(1,500)	-100%
7,000	7,000	7,000	6,000	3,000	3,000	(3,000)	-50%
0	0	0	0	0	0	0	0%
1,500	3,500	3,500	3,500	3,500	3,500	0	0%
3,000	2,000	2,000	4,000	4,000	4,000	0	0%
1,500	1,000	1,000	1,000	0	0	(1,000)	-100%
2,000	1,500	1,500	1,500	2,000	2,000	500	33%
2,500	2,500	2,500	3,000	4,000	4,000	1,000	33%
37,000	60,000	60,000	82,000	50,000	50,000	(32,000)	-39%
1,000	500	500	0	0	0	0	0%
5,000	8,000	5,000	8,000	6,000	6,000	(2,000)	-25%
4,000	4,000	5,000	5,000	2,500	2,500	(2,500)	-50%
9,000	9,000	5,000	21,000	1,000	1,000	(20,000)	-95%
500	500	3,000	2,000	22,000	22,000	20,000	1000%
30,000	30,000	30,000	30,000	31,000	31,000	1,000	3%
20,000	10,000	10,000	5,000	2,000	2,000	(3,000)	-60%
1,000	500	2,000	2,000	2,000	2,000	0	0%
0	0	0	0	0	0	0	0%
7,000	7,000	3,000	2,000	2,000	2,000	0	0%
100,000	110,000	110,000	250,000	110,000	110,000	(140,000)	-56%
0	0	0	0	0	0	0	0%
931,000	1,083,000	1,054,000	1,447,000	954,500	954,500	(492,500)	-34%

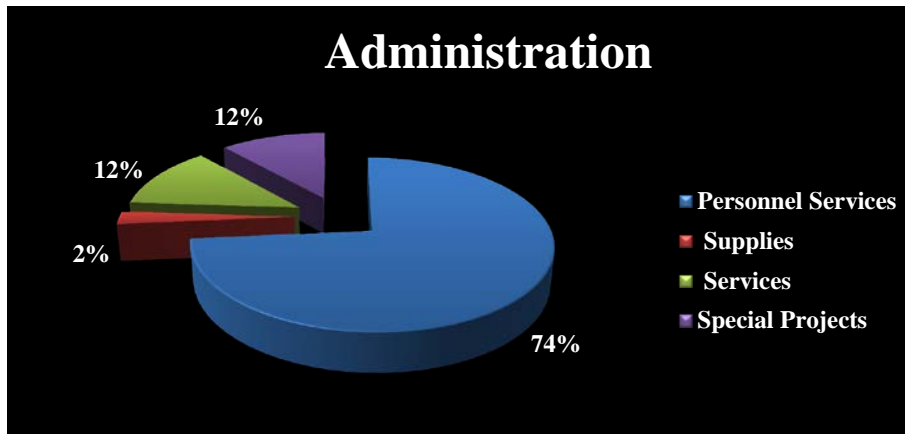
Percent of General Fund



Total Department Budget



FY 2019 Budgeted Expenses





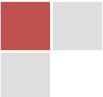
INFORMATION TECHNOLOGY



City of
EL MIRAGE
Arizona

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Council Adopted
Final Budget



INFORMATION TECHNOLOGY

Net Change from Previous Budget:

\$4,500	1%
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The Information Technology Department manages the City’s technology infrastructure and works closely with City departments to implement secure, reliable solutions in alignment with Administrative and City Council goals. The Information Technology Department supports and maintains the municipal area network and various systems with a focus on uptime, security and reliability. This is achieved by adhering to best practices, making efficient use of resources and delivering excellence in customer service.

Significant Changes:

- Includes \$55,000 in Special Projects account for replacement of Police department computers.
- Increase of \$30,000 in software maintenance for subscription to Office 365.

Capital Items:

- No capital was requested this year for this department.
- Carryforward capital costs from FY2017.

CARRYFORWARD PROJECTS

<u>Department</u>	<u>Description</u>	<u>Amount</u>
IT	DESIGN/INSTALL FIBER OPTIC -EL MIRAGE RD	\$76,500

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	4	4	4	4	4
Filled	3	4	4	4	



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30, 2015	2016	2017	July - Dec 2018
100	Personnel Services	482,000	344,536	391,721	434,990	215,654
200	Supplies	208,500	209,948	149,974	237,490	97,548
300	Services	62,000	83,754	74,640	49,902	15,917
400	Special Projects	55,000	0	0	0	17,751
600	Capital Outlay/Projects	76,500	50,280	5,979	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	TOTAL	884,000	688,518	622,314	722,382	346,870

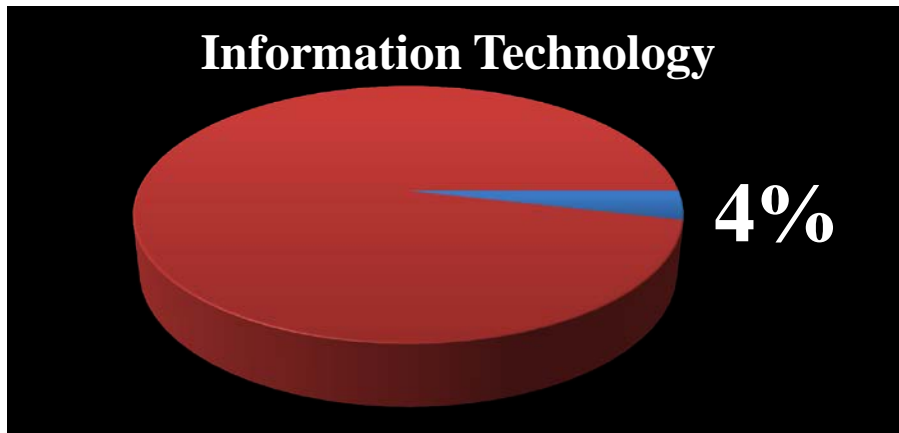
EXPENDITURE DETAIL

Acct	Acct Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30, 2015	2016	2017	July - Dec 2018
110	SALARIES AND WAGES	368,000	257,418	302,385	336,727	169,209
111	OVERTIME	3,000	492	0	1,082	296
117	COMP TIME	0	0	0	242	51
120	HEALTH-LIFE-DENTAL INSURANCE	32,000	35,483	30,556	30,726	13,312
130	SOCIAL SECURITY CONTRIBUTION	23,000	15,028	18,157	20,229	10,169
131	MEDICARE CONTRIBUTION	6,000	3,515	4,246	4,731	2,378
132	ASRS CONTRIBUTION	44,000	29,909	34,642	38,812	19,499
140	WORKERS COMPENSATION	1,000	2,171	1,030	1,928	510
141	UNEMPLOYMENT INSURANCE	2,000	521	706	512	229
142	AZ JOB TRAINING TAX	3,000	0	0	0	0
211	FUEL & LUBRICANTS	1,000	151	380	543	291
213	SAFETY EQUIPMENT/SUPPLIES	0	0	0	0	0
230	OFFICE SUPPLIES	1,000	1,061	843	882	253
232	COMPUTER/PRINTER SUPPLIES	500	698	857	41,488	660
237	EQUIPMENT/FURNITURE PURCHASE	10,000	14,447	27,216	16,859	896
248	SOFTWARE PURCHASE	2,000	20,591	10,178	13,638	125
249	OPERATING MATERIAL & SUPPLIES	2,000	753	2,558	3,139	284
251	COMPUTER/PRINTER MAINTENANCE	4,000	2,093	770	0	732
253	VEHICLE MAINTENANCE/REPAIR	1,000	0	0	0	0
261	EQUIPMENT/MAINTENANCE CONTRACT	24,000	25,782	119	26,296	21,246
262	PHONE SYS/MAINTENANCE CONTRACT	21,000	22,130	0	17,236	15,438
263	DATA INFRASTRUCTURE SERVICE	70,000	86,229	64,460	71,980	30,300
265	SOFTWARE MAINT CONTRACT	72,000	36,014	42,592	45,431	27,321
311	PROFESSIONAL SERVICES	20,000	33,307	14,415	5,159	0
328	EQUIPMENT RENT/LEASES	6,500	6,044	3,774	4,181	2,467
350	TRAVEL AND PER DIEM	2,500	0	0	0	63
351	CONFERENCE,SEMINARS & TRAINING	3,000	3,651	2,721	1,391	0
380	TELEPHONE EXPENSE	28,000	36,796	51,028	36,509	12,643
381	WIRELESS COMMUNICATIONS	2,000	3,957	2,702	2,662	744
400	SPECIAL PROJECTS	55,000	0	0	0	17,751
661	BUILDING/DATA INFRAS. IMPROV.	76,500	0	0	0	0
617	CAPITAL EQUIPMENT PURCHASE	0	50,280	5,979	0	0
	TOTALS	884,000	688,518	622,314	722,382	346,870

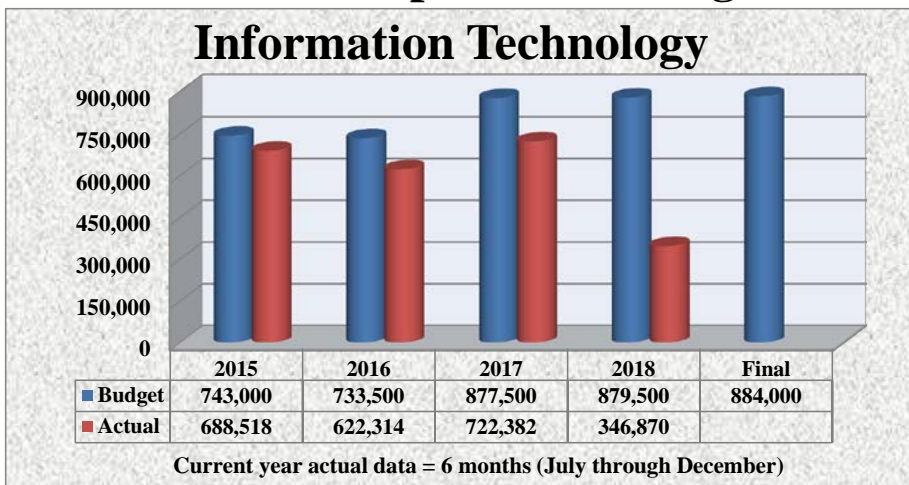
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
408,000	448,000	458,000	458,000	482,000	482,000	24,000	5%
198,000	190,500	200,500	174,500	178,500	208,500	34,000	19%
97,000	95,000	72,000	68,000	62,000	62,000	(6,000)	-9%
0	0	0	24,000	85,000	55,000	31,000	129%
40,000	0	147,000	155,000	0	76,500	(78,500)	-51%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
743,000	733,500	877,500	879,500	807,500	884,000	4,500	1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
295,000	328,000	339,000	348,000	368,000	368,000	20,000	6%
0	0	3,000	3,000	3,000	3,000	0	0%
0	0	0	0	0	0	0	0%
48,000	48,000	43,000	33,000	32,000	32,000	(1,000)	-3%
19,000	21,000	22,000	22,000	23,000	23,000	1,000	5%
5,000	5,000	5,000	6,000	6,000	6,000	0	0%
35,000	38,000	40,000	41,000	44,000	44,000	3,000	7%
2,000	3,000	1,000	1,000	1,000	1,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
2,000	3,000	3,000	2,000	3,000	3,000	1,000	50%
500	500	500	500	1,000	1,000	500	100%
500	500	0	0	0	0	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
500	500	500	1,000	500	500	(500)	-50%
6,000	10,000	10,000	10,000	10,000	10,000	0	0%
10,000	10,000	2,000	2,000	2,000	2,000	0	0%
5,000	3,000	2,000	2,000	2,000	2,000	0	0%
6,000	4,000	2,500	2,000	4,000	4,000	2,000	100%
1,500	1,500	1,000	1,000	1,000	1,000	0	0%
27,000	25,000	24,000	22,000	24,000	24,000	2,000	9%
25,000	15,000	15,000	23,000	21,000	21,000	(2,000)	-9%
60,000	72,000	72,000	70,000	70,000	70,000	0	0%
55,000	47,500	70,000	40,000	42,000	72,000	32,000	80%
50,000	50,000	30,000	26,000	20,000	20,000	(6,000)	-23%
7,500	7,500	6,500	6,500	6,500	6,500	0	0%
500	500	500	500	2,500	2,500	2,000	400%
5,000	5,000	4,000	4,000	3,000	3,000	(1,000)	-25%
30,000	28,000	28,000	28,000	28,000	28,000	0	0%
4,000	4,000	3,000	3,000	2,000	2,000	(1,000)	-33%
0	0	0	24,000	85,000	55,000	31,000	129%
0	0	100,000	125,000	0	76,500	(48,500)	-39%
40,000	0	47,000	30,000	0	0	(30,000)	-100%
743,000	733,500	877,500	879,500	807,500	884,000	4,500	1%

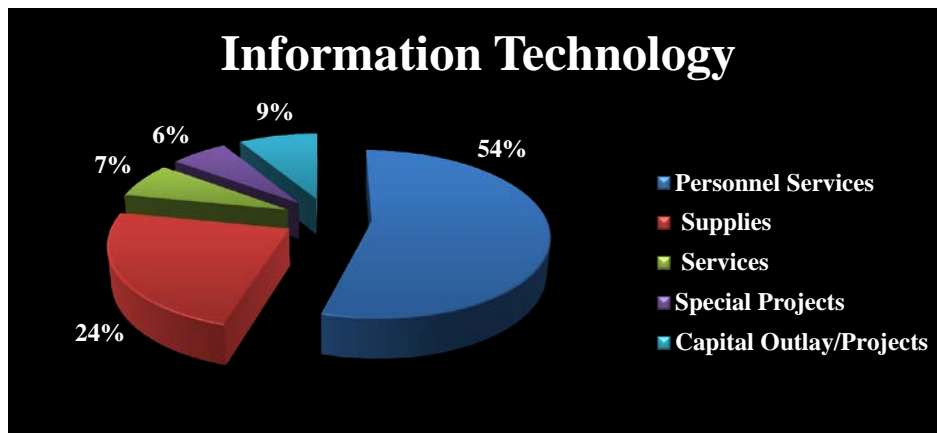
Percent of General Fund



Total Department Budget



FY 2019 Budgeted Expenses





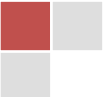
HUMAN RESOURCES



City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted
Final Budget



HUMAN RESOURCES

Net Change from Previous Budget:

(\$1,500)	0%
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The Human Resources Department provides proactive, innovative, and quality customer service and consultation in the areas of recruitment and selection, employee benefits, training and development, classification and compensation, employee relations, occupational safety and health, and ensuring compliance with all employment policies, rules and regulations.



Significant Changes:

- Salaries and Wages decreased by \$24,000 (9%) as a result of personnel and classification changes.
- Increase of \$22,500 (68%) to Medical/Drug Exams and Testing for medical/drug exams and testing for proposed Police and Fire staffing increases. Includes Pre-employment medical exams, psych exam, Hep B vaccine series, Fire annual physical, post-exposure services, and drug testing: pre-employment, random, and post-accident.

Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	3	3	3	3	3
Filled	3	3	3	3	



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

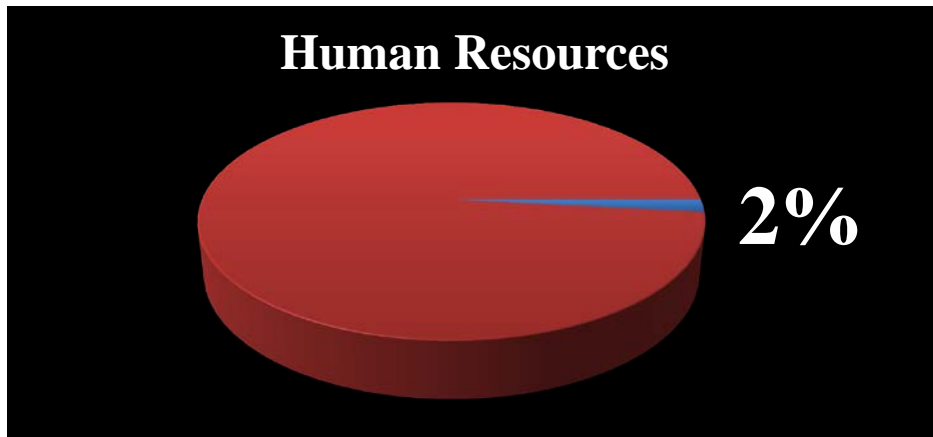
SUMMARY OF EXPENDITURES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	319,000	307,275	318,321	333,105	155,452
200	Supplies	4,000	3,521	4,208	3,180	785
300	Services	96,000	55,411	31,202	36,704	19,161
400	Special Projects	1,000	420	266	442	0
600	Capital Outlay/Projects	0	0	6,381	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
TOTAL		420,000	366,626	360,377	373,431	175,398

EXPENDITURE DETAIL		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
110	SALARIES AND WAGES	242,000	236,907	246,553	259,212	124,192
120	HEALTH-LIFE-DENTAL INSURANCE	26,000	23,744	23,939	23,391	7,277
130	SOCIAL SECURITY CONTRIBUTION	15,000	14,287	15,047	15,875	7,666
131	MEDICARE CONTRIBUTION	4,000	3,341	3,519	3,713	1,793
132	ASRS CONTRIBUTION	29,000	27,473	28,280	29,761	14,188
140	WORKERS COMPENSATION	1,000	827	584	770	221
141	UNEMPLOYMENT INSURANCE	1,000	696	399	384	115
142	AZ JOB TRAINING TAX	1,000	0	0	0	0
230	OFFICE SUPPLIES	2,500	2,102	1,269	1,442	323
232	COMPUTER/PRINTER SUPPLIES	0	273	486	239	0
237	EQUIPMENT/FURNITURE PURCHASE	0	0	1,169	0	0
248	SOFTWARE PURCHASE	0	0	0	943	0
254	COPIER USAGE/SUPPLYS/MAINTENANCE	1,500	1,146	1,285	556	462
311	PROFESSIONAL SERVICES	11,000	7,991	8,276	10,831	4,561
312	LEGAL SERVICES	0	23,333	207	0	0
313	CONTRACTED SERVICES	9,000	8,345	6,273	6,557	5,648
320	MEDICAL/DRUG EXAMS & TESTING	55,500	4,190	3,458	2,390	4,080
335	DELIVERY SERVICES	0	0	0	0	0
342	RECRUITMENT EXPENSES	7,000	7,526	5,982	9,300	3,380
350	TRAVEL AND PER DIEM	0	0	8	0	0
351	CONFERENCE,SEMINAR & TRAINING	1,000	327	268	209	1,299
360	PRINTING COST	0	0	0	0	0
361	PUBLISHING/ADVERTISEMENT	6,000	3,430	1,050	1,000	0
362	MAILING COST	500	119	89	282	56
370	DUES-MEMBERSHIPS-FEES	6,000	150	5,200	5,650	0
381	WIRELESS COMMUNICATIONS	0	0	391	485	137
441	EMPLOYEE RECOGNITION AWARDS	500	0	0	0	0
442	EMPLOYEE WELLNESS PROGRAM	500	420	266	442	0
617	CAPITAL EQUIPMENT PURCHASE	0	0	6,381	0	0
TOTALS		420,000	366,626	360,377	373,431	175,398

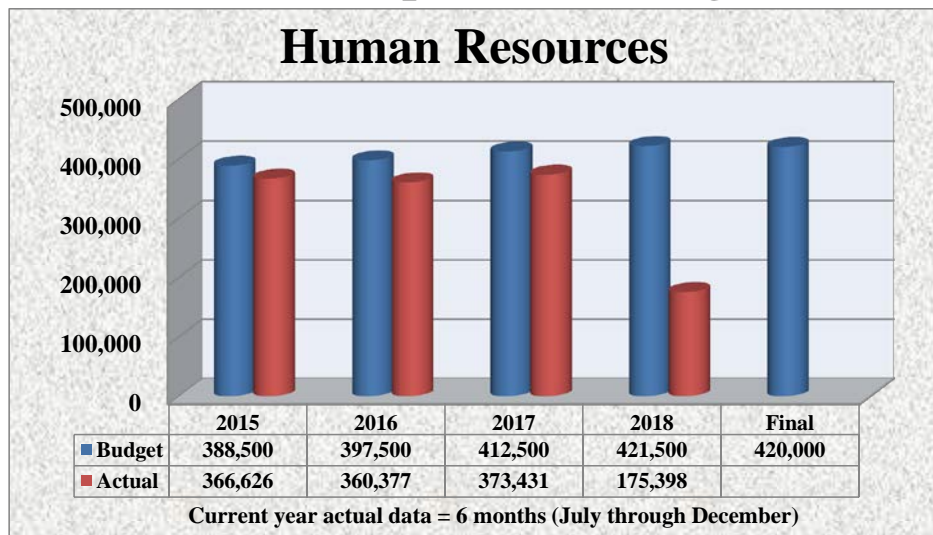
Budget				Change			
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
312,000	321,000	336,000	346,000	319,000	319,000	(27,000)	-8%
5,000	5,000	5,000	5,000	4,000	4,000	(1,000)	-20%
70,000	71,000	71,000	70,500	90,500	96,000	25,500	36%
1,500	500	500	0	1,000	1,000	1,000	1000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
388,500	397,500	412,500	421,500	414,500	420,000	(1,500)	0%

Budget				Change			
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
238,000	245,000	258,000	266,000	242,000	242,000	(24,000)	-9%
23,000	24,000	24,000	26,000	26,000	26,000	0	0%
15,000	15,000	16,000	16,000	15,000	15,000	(1,000)	-6%
4,000	4,000	4,000	4,000	4,000	4,000	0	0%
28,000	29,000	30,000	31,000	29,000	29,000	(2,000)	-6%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
2,000	2,000	2,000	1,000	1,000	1,000	0	0%
3,000	3,000	3,000	3,000	2,500	2,500	(500)	-17%
1,000	1,000	1,000	1,000	0	0	(1,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,000	1,000	1,000	1,000	1,500	1,500	500	50%
10,000	10,000	10,000	10,000	11,000	11,000	1,000	10%
30,000	30,000	30,000	0	0	0	0	0%
7,000	8,500	8,500	9,500	9,000	9,000	(500)	-5%
6,000	6,000	6,000	33,000	50,000	55,500	22,500	68%
500	0	0	0	0	0	0	0%
7,000	7,000	7,000	7,000	7,000	7,000	0	0%
0	0	0	0	0	0	0	0%
0	1,000	1,000	2,000	1,000	1,000	(1,000)	-50%
500	0	0	0	0	0	0	0%
3,000	3,000	3,000	3,000	6,000	6,000	3,000	100%
1,000	500	500	500	500	500	0	0%
5,000	5,000	5,000	5,500	6,000	6,000	500	9%
0	0	0	0	0	0	0	0%
0	0	0	0	500	500	500	500%
1,500	500	500	0	500	500	500	500%
0	0	0	0	0	0	0	0%
388,500	397,500	412,500	421,500	414,500	420,000	(1,500)	0%

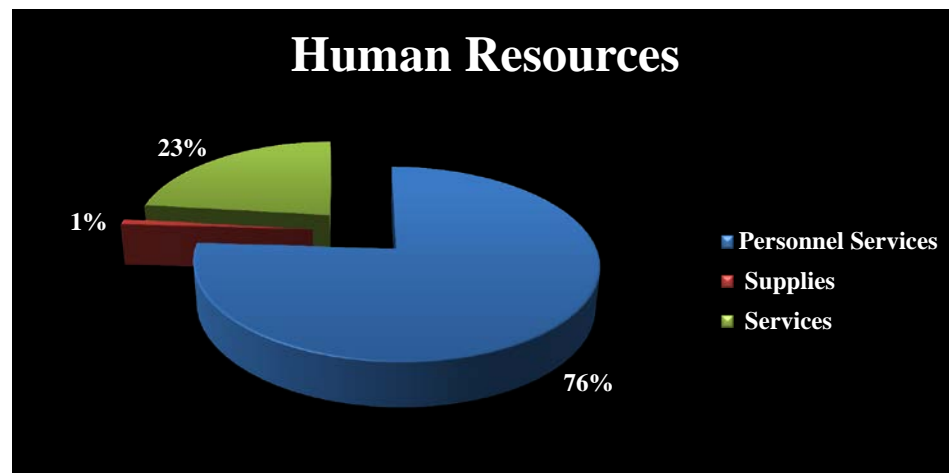
Percent of General Fund

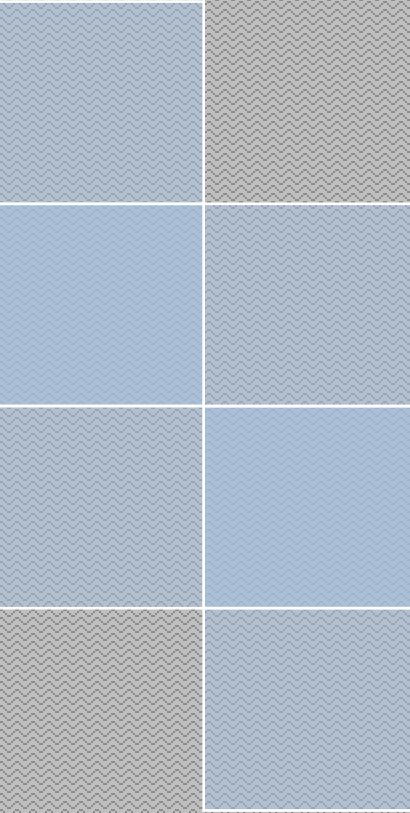


Total Department Budget



FY 2019 Budgeted Expenses





FINANCE



City of
EL MIRAGE

Arizona

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Council Adopted

Final Budget



FINANCE

Net Change from Previous Budget:

\$6,500	1%
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The Finance Department provides financial information to the public, bond holders, grantors, auditors, City Council, and City Staff. Finance maintains the City’s financial records, prepares the annual budget, oversees the procurement process, performs contract and grant administration, performs long-term financial planning, issues and collects sales tax permit licenses and fees, business licenses and fees, and acts as the liaison to the State in matters pertaining to the collection of the City sales tax. Finance conducts audits, prepares payroll and required reports, maintains cash management, investment of monies, and administers the retirement of outstanding general obligation and revenue bonds and loans.

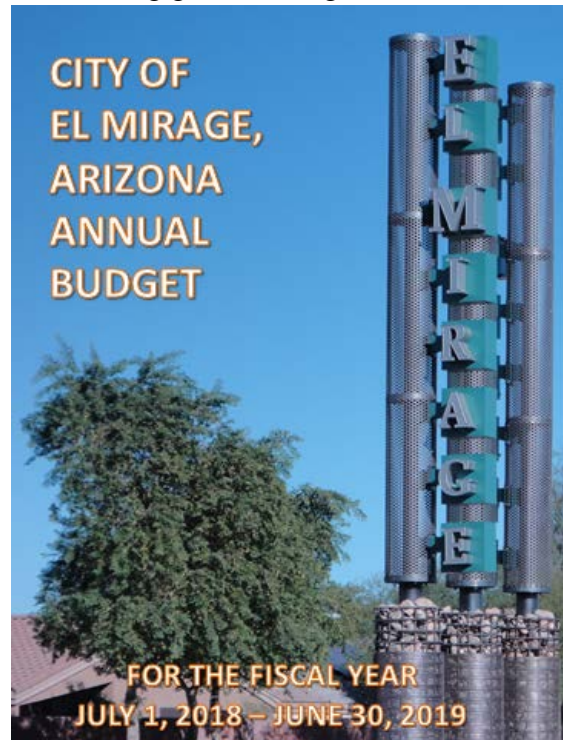
Significant Changes:

- Professional Services and Bank Charges/Account Analysis were reduced by \$5,000 each (3% and 36%) to reflect changing needs as the economy improves.
- Personnel services increased by \$13,000 (3%) based on Council authorized wage increases.

Capital Items:

- No capital was requested this year for this department.

Personnel:



BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	4.5	4.5	3.5	3.5	3.5
Filled	4.5	4.5	3.5	3.5	



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
100	Personnel Services	400,000	415,808	451,872	372,009	186,244
200	Supplies	5,500	7,310	5,118	4,093	2,975
300	Services	251,500	155,967	161,458	227,200	162,741
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	657,000	579,085	618,448	603,302	351,961

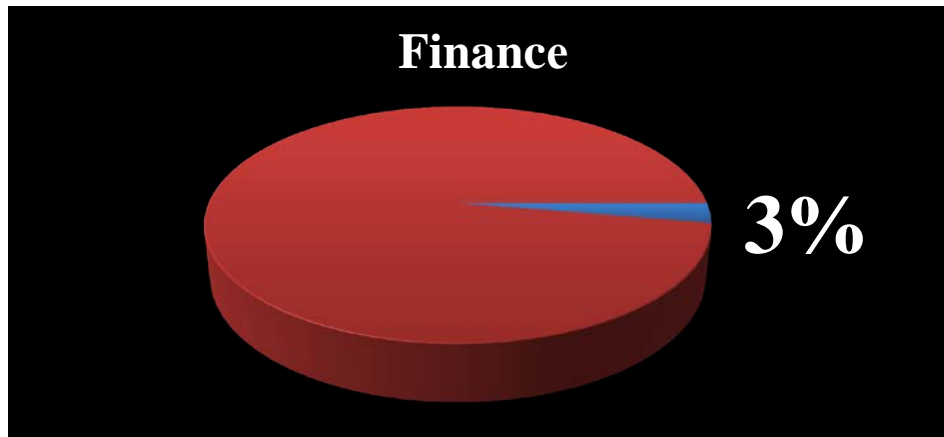
EXPENDITURE DETAIL

Acct	Acct Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
110	SALARIES AND WAGES	308,000	318,835	346,054	289,529	147,360
111	OVERTIME	0	0	39	39	0
117	COMPTIME	0	0	0	0	52
120	HEALTH-LIFE-DENTAL INSURANCE	32,000	37,343	42,101	29,998	12,994
130	SOCIAL SECURITY CONTRIBUTION	16,000	18,054	19,671	15,754	7,427
131	MEDICARE CONTRIBUTION	5,000	4,441	4,834	4,029	2,042
132	ASRS CONTRIBUTION	34,000	34,985	37,724	31,290	15,934
140	WORKERS COMPENSATION	1,000	1,075	784	860	246
141	UNEMPLOYMENT INSURANCE	2,000	1,075	665	509	190
142	AZ JOB TRAINING TAX	2,000	0	0	0	0
230	OFFICE SUPPLIES	4,000	5,611	3,016	3,246	876
232	COMPUTER/PRINTER SUPPLIES	0	647	0	0	0
237	EQUIPMENT/FURNITURE PURCHASE	1,500	564	0	795	1,834
248	SOFTWARE PURCHASE	0	488	2,000	0	0
249	OPERATING MATERIAL & SUPPLIES	0	0	102	52	242
250	BUILDING MAINTENANCE/REPAIR	0	0	0	0	24
311	PROFESSIONAL SERVICES	170,000	89,888	90,119	161,694	105,000
317	AUDIT/CONSULTING SERVICES	46,000	38,935	38,435	40,435	39,000
325	TECH/SOFTWARE SUPPORT	15,000	8,408	8,888	10,069	13,868
343	STORAGE FACILITY RENTAL	0	1,440	1,606	1,175	0
350	TRAVEL AND PER DIEM	4,000	395	3,497	2,187	1,014
351	CONFERENCE,SEMINAR & TRAINING	2,500	2,403	2,049	1,838	450
360	PRINTING COST	2,000	0	743	1,346	1,464
361	PUBLISHING/ADVERTISEMENT	1,000	0	0	1,113	375
362	MAILING COST	1,500	1,139	1,288	1,125	467
370	DUES-MEMBERSHIPS-FEES	500	542	508	781	230
374	BANK CHARGES/ACCT ANALYSIS	9,000	12,624	10,959	5,004	873
377	MISCELLANEOUS EXPENSES	0	193	3,353	435	0
380	TELEPHONE EXPENSE	0	0	12	0	0
	TOTALS	657,000	579,085	618,448	603,302	351,961

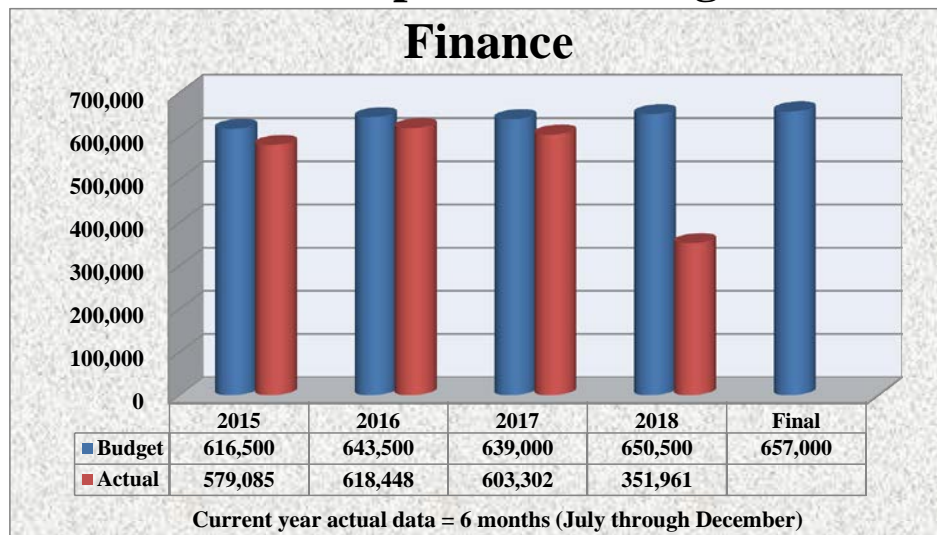
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
434,000	456,000	379,000	387,000	400,000	400,000	13,000	3%
4,500	5,000	4,000	5,000	5,500	5,500	500	10%
178,000	182,500	256,000	258,500	251,500	251,500	(7,000)	-3%
0	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%
616,500	643,500	639,000	650,500	657,000	657,000	6,500	1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
325,000	345,000	290,000	297,000	308,000	308,000	11,000	4%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
42,000	42,000	31,000	32,000	32,000	32,000	0	0%
19,000	20,000	16,000	16,000	16,000	16,000	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
36,000	38,000	32,000	32,000	34,000	34,000	2,000	6%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
4,000	3,000	2,000	2,000	2,000	2,000	0	0%
2,500	3,000	3,000	4,000	4,000	4,000	0	0%
2,000	2,000	1,000	1,000	0	0	(1,000)	-100%
0	0	0	0	1,500	1,500	1,500	1500%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
105,000	104,000	175,000	175,000	170,000	170,000	(5,000)	-3%
38,500	41,000	44,000	44,000	46,000	46,000	2,000	5%
10,000	10,000	11,000	15,000	15,000	15,000	0	0%
1,500	1,500	2,000	0	0	0	0	0%
500	2,500	1,500	4,000	4,000	4,000	0	0%
3,000	6,000	5,500	2,500	2,500	2,500	0	0%
3,000	1,500	1,000	2,000	2,000	2,000	0	0%
0	0	0	0	1,000	1,000	1,000	1000%
2,000	1,500	1,500	1,500	1,500	1,500	0	0%
500	500	500	500	500	500	0	0%
14,000	14,000	14,000	14,000	9,000	9,000	(5,000)	-36%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
616,500	643,500	639,000	650,500	657,000	657,000	6,500	1%

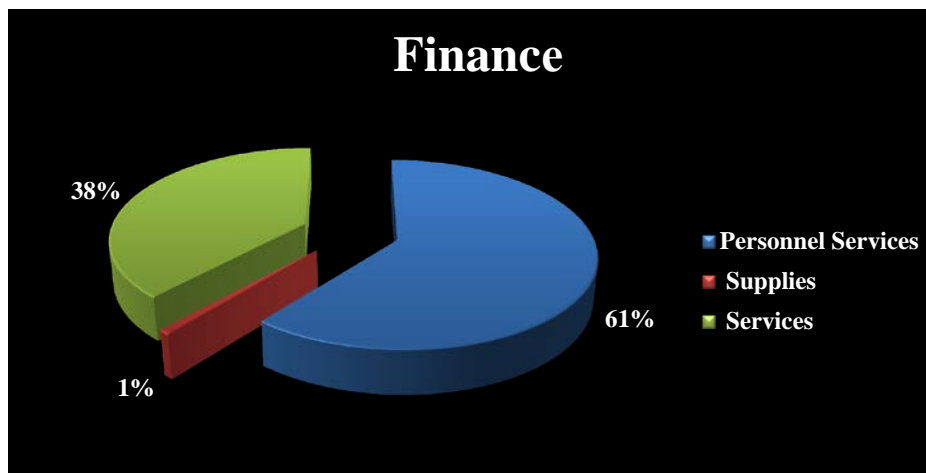
Percent of General Fund



Total Department Budget



FY 2019 Budgeted Expenses





ECONOMIC DEVELOPMENT

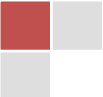


City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted
Final Budget



ECONOMIC DEVELOPMENT

Net Change from Previous Budget:

\$8,000	7%
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The Economic Development Office works closely with businesses throughout all phases of the development process as a team to ensure the transition to starting, running, expanding or relocating a business in El Mirage is successful.



Significant Changes:

- Personnel services increased by \$8,000 (8%) as a result of changes to a position classification.



Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	2015	2016	2017	2018	2019
Authorized	1	1	1	1	1
Filled	1	1	1	1	



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Fund Name: General Fund
Fund Number : 10
Department Name: Economic Development
Department Number: 470

SUMMARY OF EXPENDITURES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	105,000	0	0	0	45,982
200	Supplies	500	0	0	0	0
300	Services	25,500	0	0	0	2,523
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	131,000	0	0	0	48,505

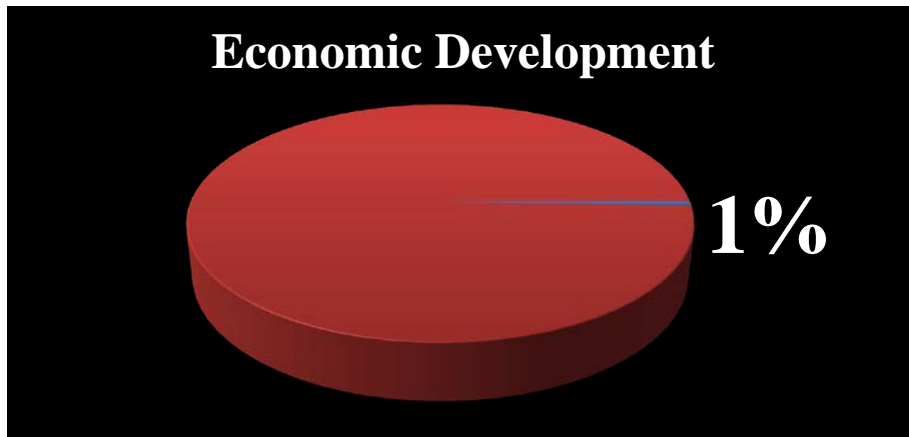
EXPENDITURE DETAIL		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
110	SALARIES AND WAGES	83,000	0	0	0	38,264
120	HEALTH-LIFE-DENTAL INSURANCE	1,000	0	0	0	347
130	SOCIAL SECURITY CONTRIBUTION	6,000	0	0	0	2,365
131	MEDICARE CONTRIBUTION	2,000	0	0	0	553
132	ASRS CONTRIBUTION	10,000	0	0	0	4,400
140	WORKERS COMPENSATION	1,000	0	0	0	0
141	UNEMPLOYMENT INSURANCE	1,000	0	0	0	52
142	AZ JOB TRAINING TAX	1,000	0	0	0	0
230	OFFICE SUPPLIES	500	0	0	0	0
311	PROFESSIONAL SERVICES	8,000	0	0	0	2,523
351	CONFERENCE,SEMINAR & TRAINING	500	0	0	0	0
370	DUES-MEMBERSHIPS-FEES	17,000	0	0	0	0
381	WIRELESS COMMUNICATIONS	0	0	0	0	0
	TOTALS	131,000	0	0	0	48,505

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	97,000	105,000	105,000	8,000	8%
0	0	0	500	500	500	0	0%
0	0	0	25,500	25,500	25,500	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	0%
0	0	0	123,000	131,000	131,000	8,000	7%

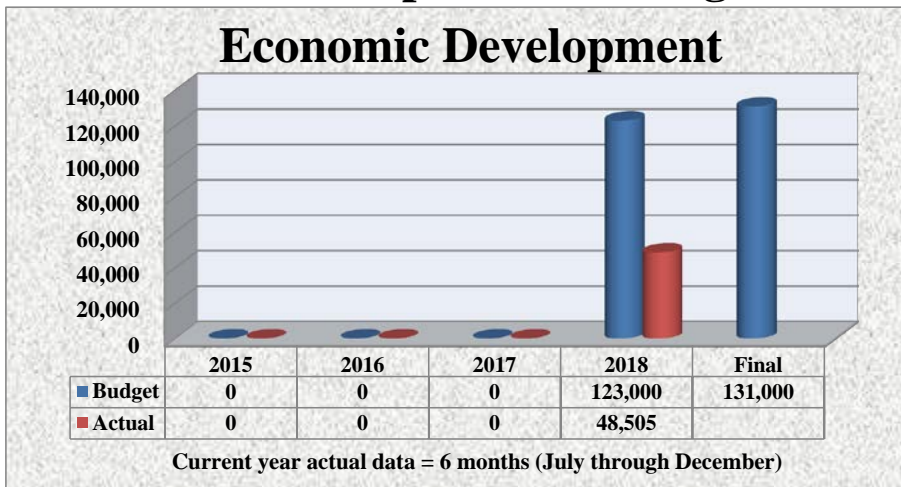


Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	77,000	83,000	83,000	6,000	8%
0	0	0	1,000	1,000	1,000	0	0%
0	0	0	5,000	6,000	6,000	1,000	20%
0	0	0	2,000	2,000	2,000	0	0%
0	0	0	9,000	10,000	10,000	1,000	11%
0	0	0	1,000	1,000	1,000	0	0%
0	0	0	1,000	1,000	1,000	0	0%
0	0	0	1,000	1,000	1,000	0	0%
0	0	0	500	500	500	0	0%
0	0	0	8,000	8,000	8,000	0	0%
0	0	0	500	500	500	0	0%
0	0	0	17,000	17,000	17,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	123,000	131,000	131,000	8,000	7%

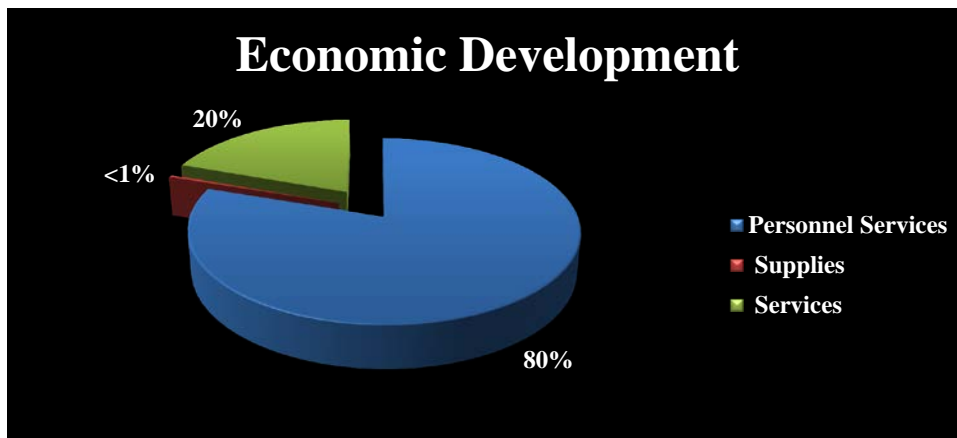
Percent of General Fund



Total Department Budget



FY 2019 Budgeted Expenses






RECREATION



City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted
Final Budget



RECREATION

Net Change from Previous Budget:

(\$43,500)	-23%
------------	------

Recreation provides opportunities for residents primarily through collaboration with neighboring agencies and organizations to promote healthy lifestyles, increase educational attainments, strengthen community image and establish a livable community. El Mirage works with partner organizations in the community to provide these opportunities for youth and adults at Gateway and Gentry Parks and the Northwest Valley Family YMCA.



Significant Changes:

- Special Events was reduced by \$40,000 (27%) to reflect agreements with the YMCA and historical needs.
- Fuel and Lubricants and Vehicle Maintenance were reduced by 50% (\$1,000 and \$2,500) to reflect prior usage.

Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	



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

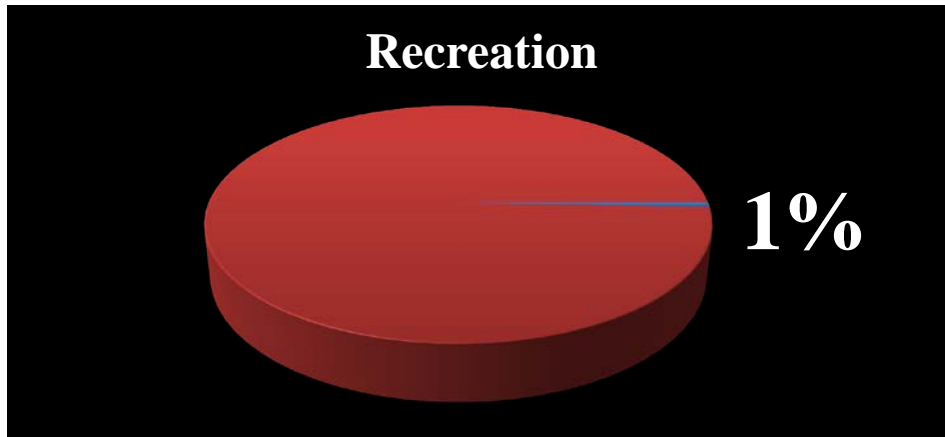
SUMMARY OF EXPENDITURES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	0	0	0	0	0
200	Supplies	15,500	21,050	4,827	3,227	7,380
300	Services	23,500	22,739	18,752	15,786	5,121
400	Special Projects	110,000	58,251	42,973	84,315	8,712
600	Capital Outlay/Projects	0	5,626	5,260	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	TOTAL	149,000	107,665	71,812	103,327	21,213

EXPENDITURE DETAIL		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
211	FUEL AND LUBRICANTS	1,000	684	838	132	38
239	SPORTS SUPPLIES	5,000	5,299	2,095	402	5,626
249	OPERATING MATERIAL & SUPPLIES	5,000	12,728	1,744	1,922	862
253	VEHICLE MAINTENANCE	2,500	2,339	0	0	0
269	EQUIPMENT MAINTENANCE/REPAIR	2,000	0	150	771	854
313	CONTRACTED SERVICES	5,000	7,078	7,334	5,284	730
341	SECURITY/ALARM SERVICE	500	0	423	0	0
361	PUBLISHING/ADVERTISEMENT	0	0	0	0	0
381	WIRELESS COMMUNICATIONS	1,000	999	553	586	267
382	BUILDING ELECTRICITY/GAS	15,000	13,828	9,347	8,782	3,759
383	TRASH SERVICE	1,000	0	0	0	0
384	EXTERMINATING SERVICE	1,000	834	1,094	1,134	365
410	SPECIAL EVENTS	110,000	58,251	42,973	84,315	8,712
610	FIELD EQUIPMENT PURCHASE	0	5,626	0	0	0
617	CAPITAL EQUIPMENT PURCHASE	0	0	5,260	0	0
	TOTALS	149,000	107,665	71,812	103,327	21,213

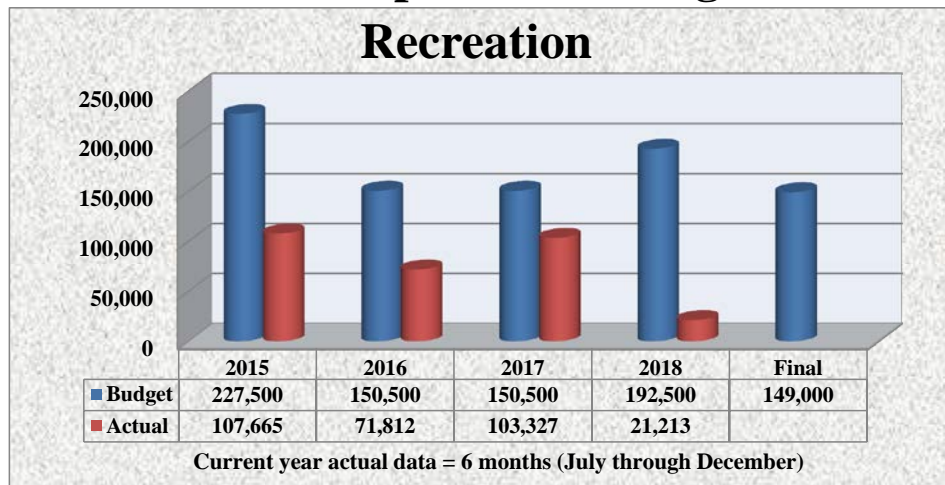
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
39,500	19,000	19,000	19,000	15,500	15,500	(3,500)	-18%
38,000	31,500	31,500	23,500	23,500	23,500	0	0%
150,000	100,000	100,000	150,000	110,000	110,000	(40,000)	-27%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
227,500	150,500	150,500	192,500	149,000	149,000	(43,500)	-23%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
3,000	2,000	2,000	2,000	1,000	1,000	(1,000)	-50%
13,500	5,000	5,000	5,000	5,000	5,000	0	0%
15,000	5,000	5,000	5,000	5,000	5,000	0	0%
6,000	5,000	5,000	5,000	2,500	2,500	(2,500)	-50%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
13,000	5,000	5,000	5,000	5,000	5,000	0	0%
500	500	500	500	500	500	0	0%
8,000	8,000	8,000	0	0	0	0	0%
1,500	1,000	1,000	1,000	1,000	1,000	0	0%
13,000	15,000	15,000	15,000	15,000	15,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
150,000	100,000	100,000	150,000	110,000	110,000	(40,000)	-27%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
227,500	150,500	150,500	192,500	149,000	149,000	(43,500)	-23%

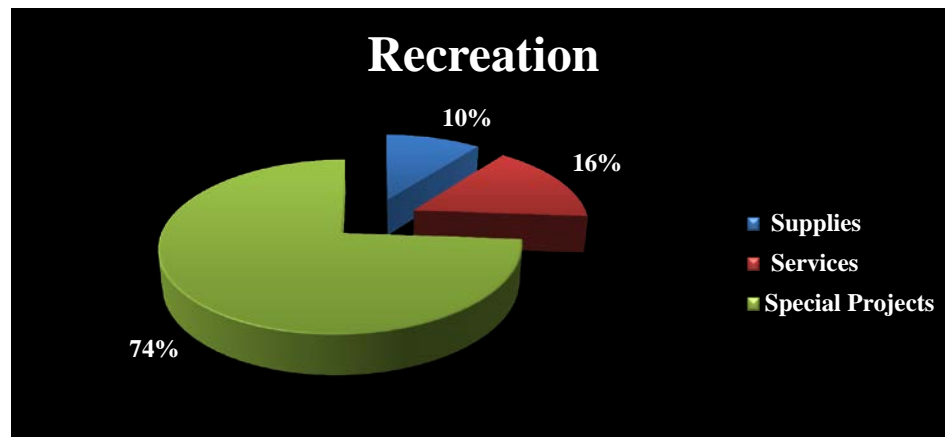
Percent of General Fund



Total Department Budget



FY 2019 Budgeted Expenses





PARKS



City of
EL MIRAGE
Arizona

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Council Adopted
Final Budget



PARKS

Net Change from Previous Budget:

\$174,500	20%
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Parks is responsible for the maintenance and upkeep of over 50 acres of City Parks and their amenities. City Parks range in size from large, multi-event spaces (Gateway and Gentry Parks) to small, community centered pocket parks throughout the City. Amenities at City Parks include walking paths, picnic areas, ramadas, children’s play areas, large and small dog parks, skate park, basketball courts, sports fields, and a community splash pad.



Significant Changes:

- Personnel services increased \$28,000 (6%) primarily to address increased overtime and benefits.
- The Contracted Service increase of \$58,000 (52%) will cover the addition of a sports turf management program through the landscape contractor for Gateway and Gentry parks. This program will increase the appearance and playability of both sports fields.
- Security Alarm Services increased by \$13,500 (900%) to provide additional and enhanced monitoring services at Gentry Park (camera additions at basketball court and ramada), Gateway Park (additional cameras) and pocket parks (cameras). The increase permits the purchase of new cameras for these areas and also any ongoing costs (such as cellular service) for remote cameras.
- Capital increases by a net \$75,000. See below for more information.

Capital Items:

NEW PROJECTS		
<u>Department</u>	<u>Description</u>	<u>Amount</u>
PARKS	BILLBOARD AT GENTRY PARK	\$125,000
PARKS	PARK UTILITY VEHICLE REPLACEMENT	\$10,000
PARKS	SPLASH PAD UPDATE	\$55,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	4.8	4.8	7.8	7.8	7.8
Filled	3.6	4.8	7.8	7.8	



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
100	Personnel Services	527,000	213,007	319,398	455,895	236,907
200	Supplies	60,000	60,472	79,202	70,606	35,225
300	Services	277,500	199,146	211,143	164,214	79,421
400	Special Projects	0	38,865	0	0	0
600	Capital Outlay/Projects	190,000	78,095	107,382	111,933	16,961
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	TOTAL	1,054,500	589,585	717,125	802,648	368,513

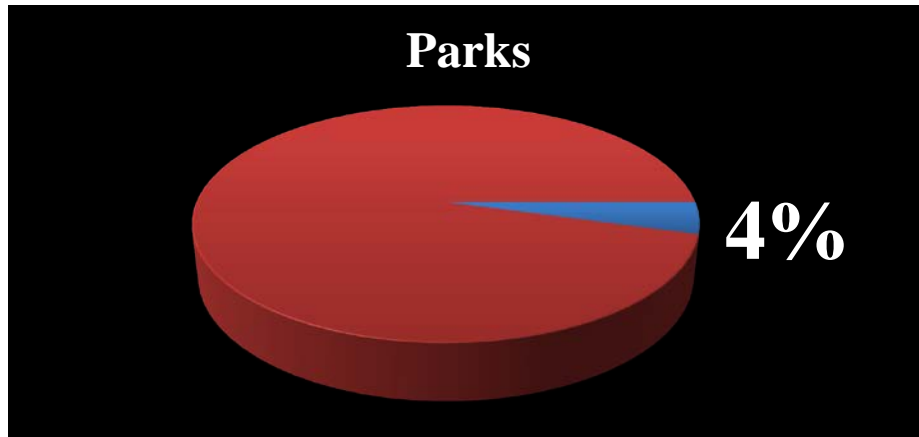
EXPENDITURE DETAIL

Acct	Acct Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
110	SALARIES AND WAGES	346,000	154,590	214,469	307,556	166,614
111	OVERTIME	15,000	10,862	13,186	15,113	5,211
117	COMPTIME	0	0	0	957	944
120	HEALTH-LIFE-DENTAL INSURANCE	74,000	26,228	43,182	62,915	30,689
130	SOCIAL SECURITY CONTRIBUTION	23,000	9,702	13,283	18,849	10,002
131	MEDICARE CONTRIBUTION	6,000	2,269	3,107	4,408	2,339
132	ASRS CONTRIBUTION	40,000	14,970	22,830	34,108	18,528
140	WORKERS COMPENSATION	15,000	7,228	7,811	10,635	2,318
141	UNEMPLOYMENT INSURANCE	3,000	791	1,530	1,354	262
142	AZ JOB TRAINING TAX	5,000	0	0	0	0
198	WORKERS COMP REIMBURSEMENTS	0	(9,910)	0	0	0
199	LABOR DISTRIBUTION	0	(3,721)	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	3,000	3,314	1,204	3,099	1,256
211	FUEL AND LUBRICANTS	7,000	7,273	6,103	9,426	3,797
213	SAFETY EQUIPMENT/SUPPLIES	2,000	1,286	4,374	4,471	1,664
222	CHEMICAL EXPENSE	3,000	7,912	1,412	1,996	915
230	OFFICE SUPPLIES	500	0	17	187	0
237	EQUIPMENT/FURNITURE PURCHASE	9,000	4,429	9,036	7,364	1,250
243	IRRIGATION SUPPLIES	21,500	13,642	27,850	17,504	10,404
244	LANDSCAPING MAT'L & SUPPLIES	6,000	13,178	4,589	3,373	4,429
249	OPERATING MATERIAL & SUPPLIES	6,000	9,438	23,619	15,363	5,373
253	VEHICLE MAINTENANCE/REPAIR	500	0	0	186	0
269	EQUIPMENT MAINTENANCE/REPAIRS	1,500	0	1,000	7,638	6,137
313	CONTRACTED SERVICES	168,500	92,146	108,681	88,199	44,248
320	MEDICAL/DRUG EXAMS & TESTING	0	0	0	109	0
326	LICENSE AND PERMITS	0	0	250	0	290
328	EQUIPMENT RENT/LEASES	1,000	867	779	737	766
341	SECURITY/ALARM SERVICE	15,000	15,956	13,476	3,001	1,049
351	CONFERENCE, SEMINAR & TRAINING	3,500	0	2,272	3,135	885
370	DUES-MEMBERSHIPS-FEES	0	0	200	410	0
379	PARK LIGHTING/ELECTRICITY	88,000	89,034	84,919	67,686	31,743
381	WIRELESS COMMUNICATIONS	1,500	1,144	568	937	440
400	SPECIAL PROJECTS	0	38,865	0	0	0
617	CAPITAL EQUIPMENT PURCHASE	125,000	0	0	0	0
610	FIELD EQUIPMENT PURCHASE	0	0	14,927	0	0
650	VEHICLE PURCHASE	10,000	0	0	0	0
654	PARK IMPROVEMENTS	55,000	78,095	92,455	111,933	16,961
	TOTALS	1,054,500	589,585	717,125	802,648	368,513

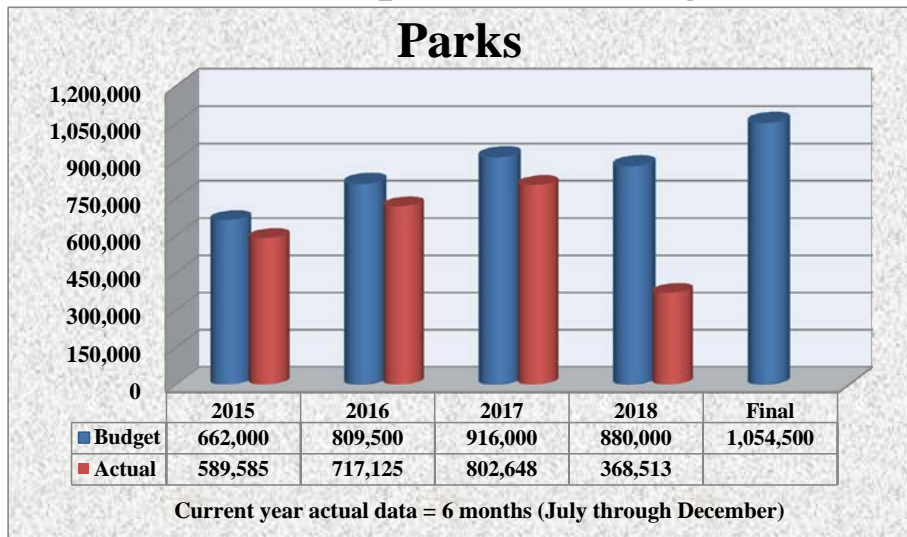
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
311,000	386,500	515,000	499,000	527,000	527,000	28,000	6%
60,500	56,000	56,000	60,000	60,000	60,000	0	0%
198,000	210,000	210,000	206,000	246,000	277,500	71,500	35%
0	0	0	0	0	0	0	0%
92,500	157,000	135,000	115,000	190,000	190,000	75,000	65%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
662,000	809,500	916,000	880,000	1,023,000	1,054,500	174,500	20%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
210,000	285,000	342,000	336,000	346,000	346,000	10,000	3%
0	6,500	7,000	12,000	15,000	15,000	3,000	25%
0	0	0	0	0	0	0	0%
47,000	36,000	77,000	63,000	74,000	74,000	11,000	17%
13,000	14,000	22,000	22,000	23,000	23,000	1,000	5%
4,000	4,000	6,000	6,000	6,000	6,000	0	0%
22,000	23,000	37,000	37,000	40,000	40,000	3,000	8%
10,000	10,000	16,000	14,000	15,000	15,000	1,000	7%
2,000	2,000	3,000	3,000	3,000	3,000	0	0%
3,000	6,000	5,000	6,000	5,000	5,000	(1,000)	-17%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
13,000	8,500	8,500	7,000	7,000	7,000	0	0%
1,500	1,500	1,500	2,000	2,000	2,000	0	0%
8,000	8,000	8,000	3,000	3,000	3,000	0	0%
0	0	0	500	500	500	0	0%
8,000	8,000	8,000	9,000	9,000	9,000	0	0%
17,500	17,500	17,500	21,500	21,500	21,500	0	0%
5,000	5,000	5,000	6,000	6,000	6,000	0	0%
4,500	4,500	4,500	6,000	6,000	6,000	0	0%
0	0	0	500	500	500	0	0%
0	0	0	1,500	1,500	1,500	0	0%
97,000	103,500	110,500	110,500	150,500	168,500	58,000	52%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,500	2,500	2,500	1,000	1,000	1,000	0	0%
9,000	14,500	5,000	1,500	1,500	15,000	13,500	900%
0	0	2,500	3,500	3,500	3,500	0	0%
0	0	0	0	0	0	0	0%
88,000	88,000	88,000	88,000	88,000	88,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	125,000	125,000	125,000	125000%
0	0	0	0	0	0	0	0%
0	0	0	0	10,000	10,000	10,000	10000%
92,500	157,000	135,000	115,000	55,000	55,000	(60,000)	-52%
662,000	809,500	916,000	880,000	1,023,000	1,054,500	174,500	20%

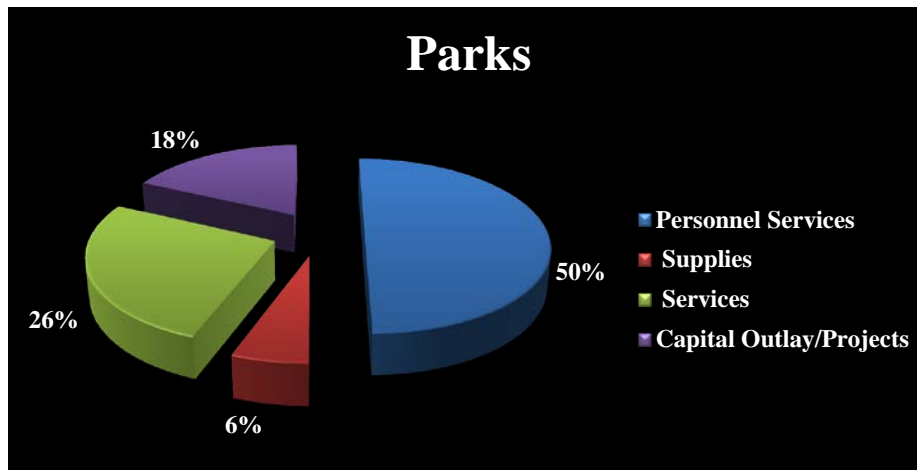
Percent of General Fund



Total Department Budget



FY 2019 Budgeted Expenses





FACILITIES MANAGEMENT



City of
EL MIRAGE

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Final Budget



FACILITIES MANAGEMENT

Net Change from Previous Budget:

\$103,500	14%
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Facilities Management handles the day to day operations and maintenance of all City owned facilities. This includes regular maintenance on building related items such as heating and cooling systems, utilities, and facility amenities. The facilities division is also responsible for the administration of the custodial contract for over 100,000 square feet of City facilities.



Significant Changes:

- Building Electricity/Gas increased \$20,000 (11%) to address recent rate increases and additional building square footage that must be serviced.
- Capital of \$70,000 is budgeted. See below for more information.

Capital Items:

NEW PROJECTS		
<u>Department</u>	<u>Description</u>	<u>Amount</u>
FACILITIES	SENIOR CENTER IMPROVEMENTS	\$40,000
FACILITIES	HVAC REPLACEMENT PROGRAM	\$30,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	3	3	3	3	3
Filled	3	3	3	2	



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

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
100	Personnel Services	269,000	262,204	238,027	243,398	114,706
200	Supplies	82,500	71,284	75,861	55,299	19,453
300	Services	419,000	282,825	323,856	376,607	189,970
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	70,000	972	39,973	8,233	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	TOTAL	840,500	617,286	677,717	683,537	324,130

EXPENDITURE DETAIL		Actual				
Acct	Acct Description	FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
110	SALARIES AND WAGES	183,000	181,829	160,668	164,483	82,370
111	OVERTIME	8,000	6,566	6,181	3,687	2,408
117	COMPTIME	0	0	0	1,515	0
120	HEALTH-LIFE-DENTAL INSURANCE	31,000	31,199	35,603	34,645	11,840
130	SOCIAL SECURITY CONTRIBUTION	12,000	11,233	9,751	9,907	4,982
131	MEDICARE CONTRIBUTION	3,000	2,627	2,281	2,317	1,165
132	ASRS CONTRIBUTION	23,000	21,962	18,969	19,494	9,665
140	WORKERS COMPENSATION	6,000	6,267	4,175	6,958	2,035
141	UNEMPLOYMENT INSURANCE	1,000	521	399	392	241
142	AZ JOB TRAINING TAX	2,000	0	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	3,500	1,507	430	1,241	455
211	FUEL AND LUBRICANTS	3,000	1,595	2,475	1,522	293
213	SAFETY EQUIPMENT/SUPPLIES	1,000	971	391	430	323
230	OFFICE SUPPLIES	2,000	1,910	365	1,297	0
231	JANITORIAL SUPPLIES	12,000	10,168	10,672	9,708	3,385
232	COMPUTER/PRINTER SUPPLIES	1,000	255	0	357	0
233	UNIFORMS	5,500	5,113	3,537	5,845	1,258
237	EQUIPMENT/FURNITURE PURCHASE	0	0	976	0	0
249	OPERATING MATERIAL & SUPPLIES	3,000	933	1,067	3,128	518
250	BUILDING MAINTENANCE/REPAIR	50,000	48,110	54,876	30,591	12,628
254	COPIER USAGE/SUPPLYS/MAINTENANCE	1,500	723	1,060	1,182	592
266	POSTAGE EQUIP RENTAL FEES	0	0	12	0	0
313	CONTRACTED SERVICES	174,500	111,582	110,347	146,690	72,455
341	SECURITY/ALARM SERVICE	15,000	7,041	10,316	12,264	8,670
346	FIRE EXTINGUISHERS/INSPECTION	7,000	657	1,838	1,629	11
351	CONFERENCE,SEMINARS & TRAINING	0	125	0	150	0
361	PUBLISHING/ADVERTISEMENT COST	0	0	0	192	0
381	WIRELESS COMMUNICATIONS	2,500	2,543	2,582	2,402	550
382	BUILDING ELECTRICITY/GAS	210,000	150,159	182,373	205,525	99,919
392	LIBRARY FACILITIES EXPENSE	10,000	10,718	16,401	7,754	8,365
617	CAPITAL EQUIPMENT PURCHASE	0	972	5,200	0	0
650	VEHICLE PURCHASE	0	0	23,873	0	0
661	BUILDING/DATA INFRAS. IMPROVEMENTS	70,000	0	10,900	8,233	0
	TOTALS	840,500	617,286	677,717	683,537	324,130

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
257,000	307,000	255,000	262,000	269,000	269,000	7,000	3%
81,000	80,500	90,000	91,500	82,500	82,500	(9,000)	-10%
339,500	306,000	334,500	383,500	419,000	419,000	35,500	9%
0	0	0	0	0	0	0	0%
13,000	57,500	14,500	0	70,000	70,000	70,000	70000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
690,500	751,000	694,000	737,000	840,500	840,500	103,500	14%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
181,000	206,500	167,000	172,000	183,000	183,000	11,000	6%
5,000	7,500	8,000	8,000	8,000	8,000	0	0%
0	0	0	0	0	0	0	0%
30,000	46,000	36,000	38,000	31,000	31,000	(7,000)	-18%
12,000	12,000	11,000	12,000	12,000	12,000	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
16,000	22,000	20,000	21,000	23,000	23,000	2,000	10%
7,000	7,000	7,000	6,000	6,000	6,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
2,000	2,000	2,000	1,000	2,000	2,000	1,000	100%
1,500	3,500	3,500	3,500	3,500	3,500	0	0%
4,500	4,000	4,000	4,000	3,000	3,000	(1,000)	-25%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
5,000	5,000	5,000	3,000	2,000	2,000	(1,000)	-33%
10,000	10,000	12,500	14,000	12,000	12,000	(2,000)	-14%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
5,000	5,500	5,500	5,500	5,500	5,500	0	0%
0	0	0	0	0	0	0	0%
1,000	1,000	1,000	3,000	3,000	3,000	0	0%
48,000	48,000	55,000	55,000	50,000	50,000	(5,000)	-9%
3,000	1,500	1,500	1,500	1,500	1,500	0	0%
1,000	0	0	0	0	0	0	0%
119,500	119,500	143,500	167,500	174,500	174,500	7,000	4%
5,500	5,500	10,000	11,500	15,000	15,000	3,500	30%
2,000	2,000	2,000	2,000	7,000	7,000	5,000	250%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,500	4,000	4,000	2,500	2,500	2,500	0	0%
200,000	165,000	165,000	190,000	210,000	210,000	20,000	11%
9,000	10,000	10,000	10,000	10,000	10,000	0	0%
0	5,500	0	0	0	0	0	0%
0	26,000	0	0	0	0	0	0%
13,000	26,000	14,500	0	70,000	70,000	70,000	70000%
690,500	751,000	694,000	737,000	840,500	840,500	103,500	14%

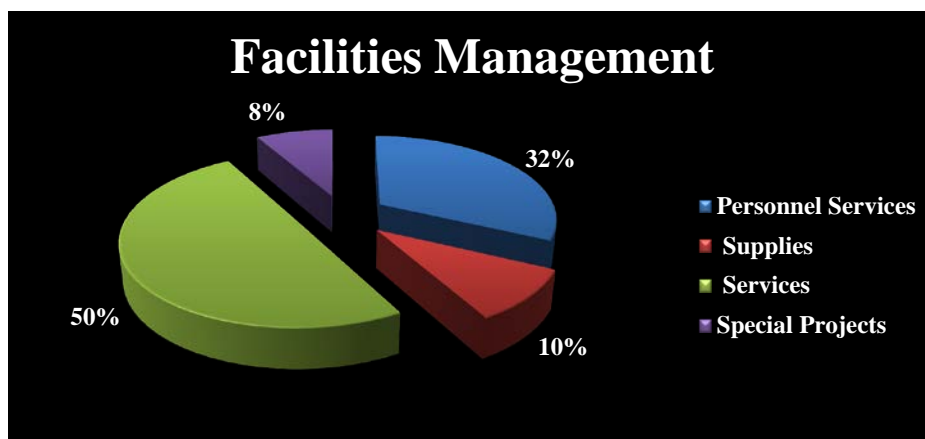
Percent of General Fund



Total Department Budget



FY 2019 Budgeted Expenses





FLEET MANAGEMENT




City of
EL MIRAGE

Arizona

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Council Adopted
Final Budget



FLEET MANAGEMENT

Net Change from Previous Budget:

(\$16,000)	-8%
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Fleet manages the City’s vehicle and equipment inventory. Fleet’s responsibilities include regular maintenance, asset tracking, and fuel use reporting for all City departments. Fleet administers the City’s vehicle maintenance contract with local vendors.

Significant Changes:

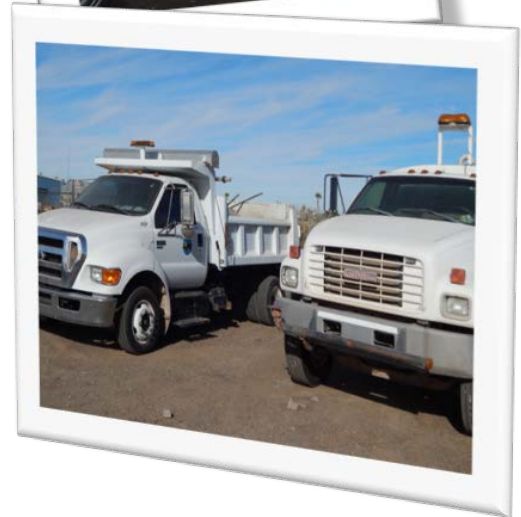
- Vehicle Parts and Equipment Maintenance/Repair increased by \$5,000 each (77% and 42%) based on growth needs and historical trends. Increases have been requested due to the aging fleet as well as aging equipment and heavy use of items such as the backhoe, skid steer, bucket truck apparatus, loader, forklift, street sweeper, and the fabrication of equipment parts.

Capital Items:

- No Capital was requested this year.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	1	1	1	1	1
Filled	1	1	1	1	





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

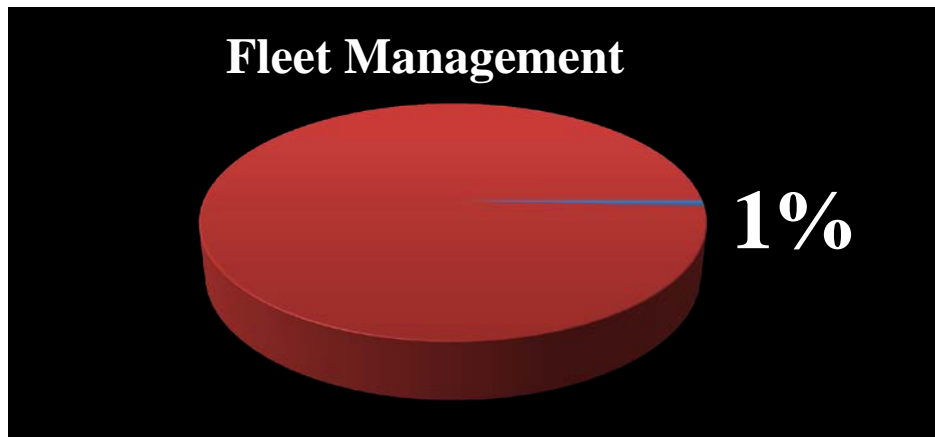
SUMMARY OF EXPENDITURES		FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	92,000	81,700	82,374	83,289	40,560
200	Supplies	88,000	78,439	73,959	83,927	43,198
300	Services	1,000	800	708	662	193
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	0	28,964
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
TOTAL		181,000	160,939	157,041	167,878	112,915

EXPENDITURE DETAIL		FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
110	SALARIES AND WAGES	61,000	54,293	55,614	56,045	27,945
112	HOLIDAY PAY	0	2,425	2,230	2,230	1,352
120	HEALTH-LIFE-DENTAL INSURANCE	13,000	11,901	12,012	11,993	5,213
130	SOCIAL SECURITY CONTRIBUTION	4,000	3,297	3,368	3,395	1,693
131	MEDICARE CONTRIBUTION	1,000	771	788	794	396
132	ASRS CONTRIBUTION	8,000	6,577	6,635	6,691	3,369
140	WORKERS COMPENSATION	3,000	2,262	1,595	2,015	555
141	UNEMPLOYMENT INSURANCE	1,000	174	133	127	37
142	AZ JOB TRAINING TAX	1,000	0	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	2,500	3,479	2,709	2,774	1,571
211	FUEL AND LUBRICANTS	2,500	3,078	1,667	1,613	595
213	SAFETY EQUIPMENT/SUPPLIES	500	625	1,157	979	358
230	OFFICE SUPPLIES	0	158	287	1,077	262
232	COMPUTER/PRINTER SUPPLIES	1,000	1,308	49	358	0
238	VEHICLE PARTS	11,500	347	6,140	10,969	8,981
248	SOFTWARE PURCHASE	0	0	0	275	0
249	OPERATING MATERIAL & SUPPLIES	3,000	2,588	3,301	1,939	374
253	VEHICLE MAINTENANCE/REPAIR	50,000	45,918	49,333	50,133	20,668
269	EQUIPMENT MAINTENANCE/REPAIR	17,000	20,940	9,315	13,811	10,388
381	WIRELESS COMMUNICATIONS	1,000	800	708	662	193
650	VEHICLE PURCHASE	0	0	0	0	28,964
TOTALS		181,000	160,939	157,041	167,878	112,915

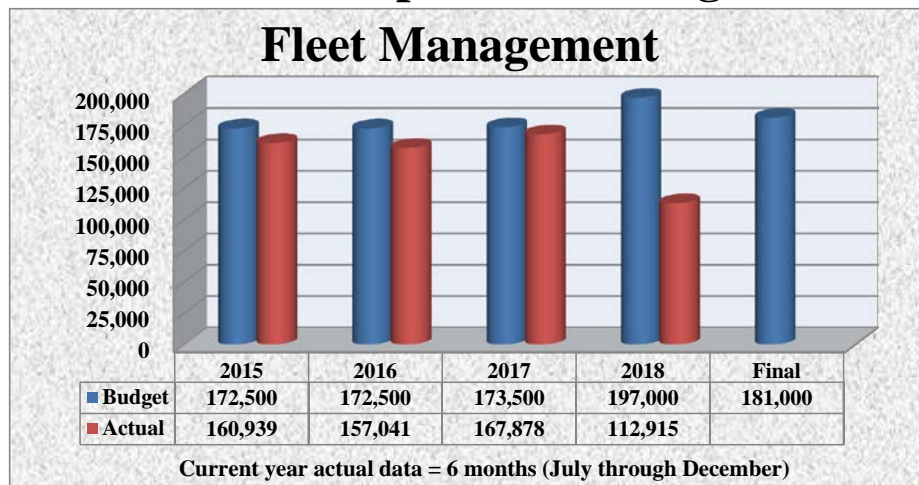
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
86,000	87,000	88,000	89,000	92,000	92,000	3,000	3%
85,500	84,500	84,500	78,000	88,000	88,000	10,000	13%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	29,000	0	0	(29,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
172,500	172,500	173,500	197,000	181,000	181,000	(16,000)	-8%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
57,000	58,000	58,000	59,000	61,000	61,000	2,000	3%
0	0	0	0	0	0	0	0%
12,000	12,000	13,000	13,000	13,000	13,000	0	0%
4,000	4,000	4,000	4,000	4,000	4,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
7,000	7,000	7,000	7,000	8,000	8,000	1,000	14%
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%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
3,500	2,500	2,500	2,500	2,500	2,500	0	0%
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%
6,500	6,500	6,500	6,500	11,500	11,500	5,000	77%
0	0	0	0	0	0	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
56,500	56,500	56,500	50,000	50,000	50,000	0	0%
12,000	12,000	12,000	12,000	17,000	17,000	5,000	42%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
0	0	0	29,000	0	0	(29,000)	-100%
172,500	172,500	173,500	197,000	181,000	181,000	(16,000)	-8%

Percent of General Fund

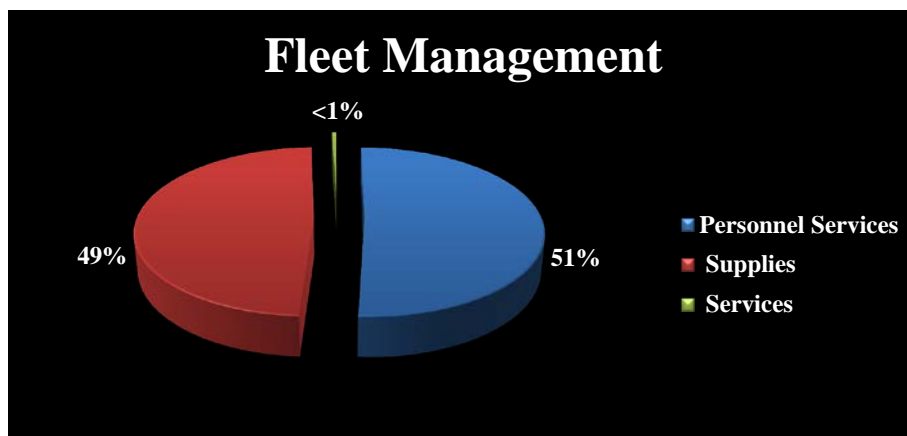


Total Department Budget



Current year actual data = 6 months (July through December)

FY 2019 Budgeted Expenses





COMMUNITY DEVELOPMENT



City of
EL MIRAGE

Arizona

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Final Budget



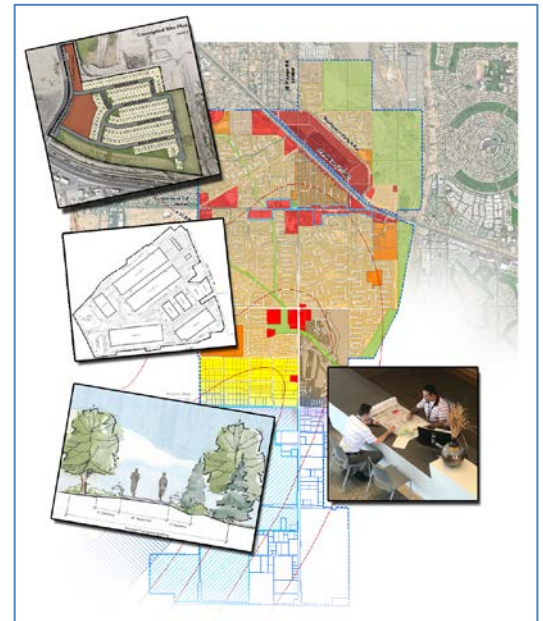
COMMUNITY DEVELOPMENT

Net Change from Previous Budget:

\$183,500	46%
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The El Mirage Community Development Department ensures responsible planning within the current and future city limits, as well as Geographical Information System, engineering and Building Safety services. It is the goal of the Community Development Department to provide quality development through quality customer service to all City of El Mirage customers. The department's responsibilities include Planning & Zoning, Geographic Information System (GIS), Engineering, and Building Safety.

PLANNING AND ZONING's primary function is to ensure that projects are developed to government regulations and in accordance with development agreements. Long-range planning is achieved by following the City's General Plan; as changes and goals occur, the General Plan is periodically updated with input from staff, government agencies, neighboring communities and residents. The General Plan is a blueprint for future development and its impact on future growth and quality of life. A major function of the Planning & Zoning section is to periodically review and incorporate changes to the General Plan as the city changes and grows. The department also provides geographic information support for internal and public inquiries.



Significant Changes:

- Special Projects has been budgeted for \$95,000 to produce and bring to the voters an update of the City's General Plan which must be presented to the voters every ten years.
- Capital of \$80,000 was approved in this budget. See below for more information.

Capital Items:

NEW PROJECTS		
<u>Department</u>	<u>Description</u>	<u>Amount</u>
COMMUNITY DEVELOPMENT	HOCKEY RINK AND BASKETBALL COURT LIGHTING	\$80,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	4	4	4	3	3
Filled	4	4	4	3	

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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
100	Personnel Services	326,000	373,027	388,287	390,692	151,500
200	Supplies	15,500	7,894	6,004	11,694	7,088
300	Services	64,000	59,306	50,628	69,117	19,452
400	Special Projects	95,000	5,019	6,748	0	0
600	Capital Outlay/Projects	80,000	0	0	27,634	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	TOTAL	580,500	445,246	451,668	499,137	178,041

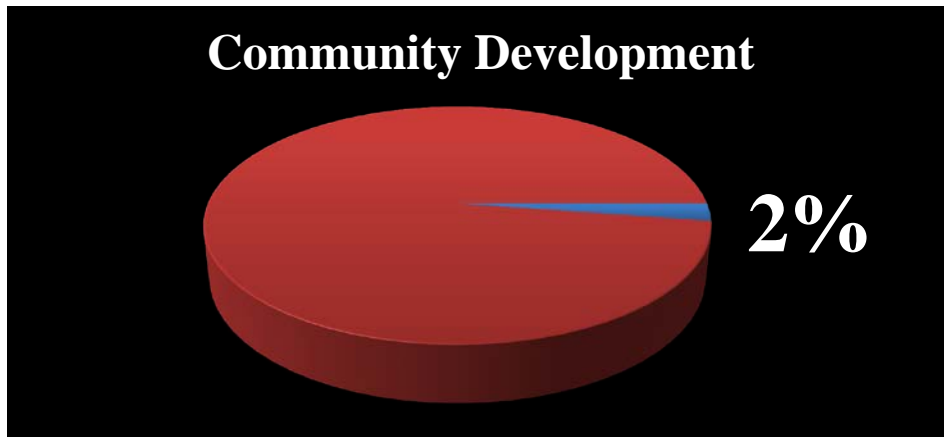
EXPENDITURE DETAIL

Acct	Acct Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
110	SALARIES AND WAGES	240,000	291,151	299,476	301,937	116,347
111	OVERTIME	0	271	0	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	31,000	24,453	30,978	30,502	12,824
130	SOCIAL SECURITY CONTRIBUTION	15,000	17,505	18,024	18,074	6,928
131	MEDICARE CONTRIBUTION	4,000	4,094	4,215	4,227	1,620
132	ASRS CONTRIBUTION	29,000	33,795	34,350	34,666	13,372
140	WORKERS COMPENSATION	4,000	1,064	712	776	258
141	UNEMPLOYMENT INSURANCE	1,000	694	532	510	151
142	AZ JOB TRAINING TAX	2,000	0	0	0	0
230	OFFICE SUPPLIES	1,000	1,993	1,574	1,212	405
232	COMPUTER/PRINTER SUPPLIES	1,000	0	165	453	511
237	EQUIPMENT/FURNITURE PURCHASE	1,500	76	0	0	507
248	SOFTWARE PURCHASE	2,000	1,760	0	2,101	1,656
249	OPERATING MATERIAL & SUPPLIES	4,000	4,065	4,265	3,340	1,334
254	COPIER USAGE/SUPPLIES/MAINT	6,000	0	0	4,588	2,675
311	PROFESSIONAL SERVICES	16,500	6,040	8,422	14,502	6,188
313	CONTRACTED SERVICES	34,500	33,559	22,654	26,166	6,002
350	TRAVEL AND PER DIEM	500	0	0	0	0
351	CONFERENCE,SEMINAR & TRAINING	1,000	865	790	1,205	65
355	ADULT EDUCATION	5,000	1,410	1,140	4,102	3,019
360	PRINTING COSTS	1,000	330	115	348	248
361	PUBLISHING/ADVERTISEMENT	2,000	576	661	929	3,122
362	MAILING COST	1,000	1,130	419	365	77
370	DUES-MEMBERSHIPS-FEES	1,000	15,086	15,441	20,116	334
371	SUBSCRIPTIONS	0	0	50	0	0
381	WIRELESS COMMUNICATIONS	1,500	310	936	1,384	399
400	SPECIAL PROJECTS	95,000	0	0	0	0
448	JOZ ECON. DEV. GRANT EXPENSE	0	5,019	6,748	0	0
617	CAPITAL EQUIPMENT PURCHASE	0	0	0	27,634	0
658	SITE IMPROVEMENTS	80,000	0	0	0	0
	TOTALS	580,500	445,246	451,668	499,137	178,041

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
376,000	393,000	399,000	317,000	326,000	326,000	9,000	3%
14,000	12,000	18,000	16,500	15,500	15,500	(1,000)	-6%
103,000	100,000	90,500	63,500	64,000	64,000	500	1%
15,500	8,000	0	0	240,500	95,000	95,000	95000%
0	0	33,000	0	80,000	80,000	80,000	80000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
508,500	513,000	540,500	397,000	726,000	580,500	183,500	46%

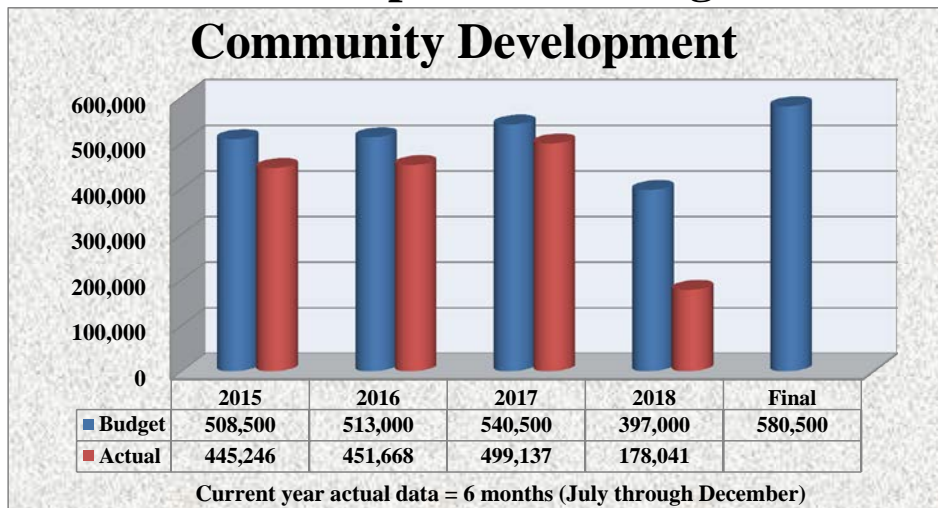
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
285,000	298,000	301,000	233,000	240,000	240,000	7,000	3%
0	1,000	0	0	0	0	0	0%
26,000	26,000	31,000	32,000	31,000	31,000	(1,000)	-3%
18,000	19,000	19,000	15,000	15,000	15,000	0	0%
5,000	5,000	5,000	4,000	4,000	4,000	0	0%
33,000	35,000	35,000	27,000	29,000	29,000	2,000	7%
4,000	4,000	4,000	3,000	4,000	4,000	1,000	33%
2,000	2,000	2,000	1,000	1,000	1,000	0	0%
3,000	3,000	2,000	2,000	2,000	2,000	0	0%
3,000	3,000	3,000	1,500	1,000	1,000	(500)	-33%
2,000	2,000	2,000	2,000	1,000	1,000	(1,000)	-50%
0	0	0	1,000	1,500	1,500	500	50%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
7,000	5,000	5,000	4,000	4,000	4,000	0	0%
0	0	6,000	6,000	6,000	6,000	0	0%
12,000	13,000	15,500	16,500	16,500	16,500	0	0%
50,000	45,500	34,000	34,000	34,500	34,500	500	1%
0	0	0	0	500	500	500	500%
1,500	1,500	2,000	1,000	1,000	1,000	0	0%
5,000	5,000	4,000	4,000	5,000	5,000	1,000	25%
4,000	4,000	4,000	2,000	1,000	1,000	(1,000)	-50%
4,000	4,000	4,000	2,000	2,000	2,000	0	0%
2,500	2,500	2,500	1,500	1,000	1,000	(500)	-33%
22,000	22,500	22,500	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
2,000	2,000	2,000	1,500	1,500	1,500	0	0%
0	0	0	0	240,500	95,000	95,000	95000%
15,500	8,000	0	0	0	0	0	0%
0	0	33,000	0	0	0	0	0%
0	0	0	0	80,000	80,000	80,000	80000%
508,500	513,000	540,500	397,000	726,000	580,500	183,500	46%

Percent of General Fund

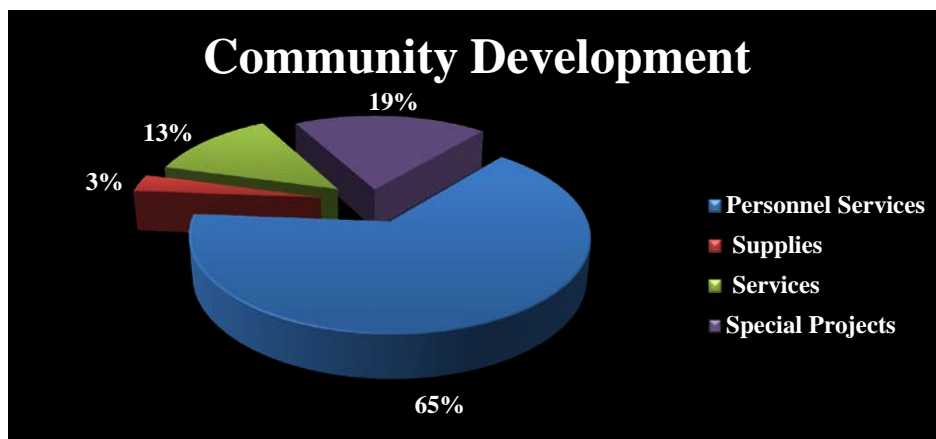


Total Department Budget

Community Development



FY 2019 Budgeted Expenses





BUILDING SAFETY



City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget



BUILDING SAFETY

Net Change from Previous Budget:

(\$500)	0%
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BUILDING SAFETY provides technical advice with regard to building safety codes during the pre-construction phase of projects. Among the responsibilities of Building Safety is to ensure that buildings are built correctly, sustainably, and safely by providing plan review and inspection services for all vertical construction (residential and commercial). This department ensures that buildings have the correct passive, active, fire service access and egress. They also provide building safety and fire prevention education for citizens at public events. This department conducts building inspections to ensure safety and monitors code compliance of structures within the city.

- Provides technical information and support to the general public
- Reviews and approves all building plans in accordance to adopted codes
- Issues building permits
- Inspects all building construction within the city
- The City of El Mirage has adopted the 2012 International Codes with amendments.



Significant Changes:

- This department is being transitioned from the Fire Department to Community Development to create a one-stop-shop for builders, developers, and individuals needing a permit to perform work in the City. As part of the transition \$4,500 is budgeted in Special Projects to allow the redesign of space at City Hall to relocate personnel from the Fire Station.

Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	3	3	3	3	3
Filled	3	3	3	2	



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Fund Name: General Fund
Fund Number : 10
Department Name: Building Safety
Department Number: 562

SUMMARY OF EXPENDITURES		FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	285,000	264,546	273,542	258,444	112,534
200	Supplies	7,500	4,674	4,262	5,269	1,875
300	Services	13,500	4,425	7,416	6,546	2,089
400	Special Projects	4,500	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		310,500	273,646	285,220	270,259	116,498

EXPENDITURE DETAIL		FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
110	SALARIES AND WAGES	205,000	193,922	202,520	190,932	82,721
111	OVERTIME	0	0	0	1,486	4,397
120	HEALTH-LIFE-DENTAL INSURANCE	32,000	29,385	29,613	26,703	8,791
130	SOCIAL SECURITY CONTRIBUTION	13,000	11,681	12,220	11,621	5,218
131	MEDICARE CONTRIBUTION	3,000	2,732	2,858	2,718	1,220
132	ASRS CONTRIBUTION	25,000	22,489	23,229	21,420	9,844
140	WORKERS COMPENSATION	4,000	3,818	2,703	3,182	90
141	UNEMPLOYMENT INSURANCE	1,000	521	399	382	253
142	AZ JOB TRAINING TAX	2,000	0	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	500	445	401	203	168
211	FUEL AND LUBRICANTS	1,500	1,196	1,017	635	349
213	SAFETY EQUIPMENT/SUPPLIES	500	130	421	257	17
230	OFFICE SUPPLIES	1,000	408	974	1,221	148
232	COMPUTER/PRINTER SUPPLIES	500	281	9	314	542
233	UNIFORMS	500	0	0	232	0
249	OPERATING MATERIAL & SUPPLIES	500	310	362	480	273
253	VEHICLE MAINTENANCE/REPAIR	2,500	1,905	1,079	1,926	378
313	CONTRACTED SERVICES	5,500	320	1,040	2,470	1,160
350	TRAVEL AND PER DIEM	500	332	750	389	0
351	CONFERENCE, SEMINAR & TRAINING	1,000	0	139	361	0
360	PRINTING COST	1,000	994	971	855	145
362	MAILING COST	500	1	19	103	0
370	DUES-MEMBERSHIPS-FEES	1,000	538	285	90	0
377	MISCELLANEOUS EXPENSES	2,000	1,138	2,466	580	294
381	WIRELESS COMMUNICATIONS	2,000	1,102	1,747	1,697	490
400	SPECIAL PROJECTS	4,500	0	0	0	0
TOTALS		310,500	273,646	285,220	270,259	116,498

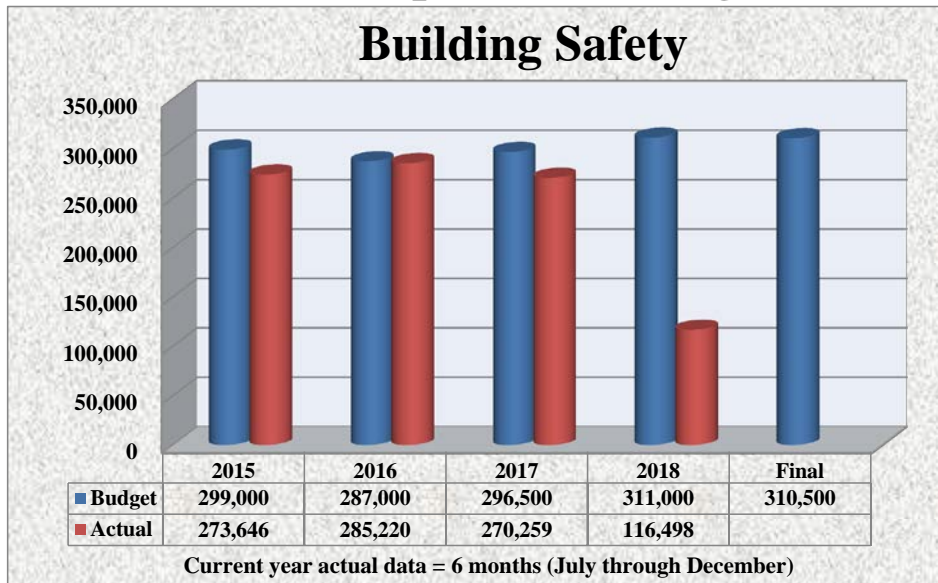
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
268,000	273,000	281,000	290,000	285,000	285,000	(5,000)	-2%
7,000	8,000	8,000	8,000	7,500	7,500	(500)	-6%
24,000	6,000	7,500	13,000	13,500	13,500	500	4%
0	0	0	0	4,500	4,500	4,500	4500%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
299,000	287,000	296,500	311,000	310,500	310,500	(500)	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
193,000	197,000	204,000	209,000	205,000	205,000	(4,000)	-2%
0	0	0	0	0	0	0	0%
30,000	30,000	30,000	32,000	32,000	32,000	0	0%
12,000	13,000	13,000	13,000	13,000	13,000	0	0%
3,000	3,000	3,000	4,000	3,000	3,000	(1,000)	-25%
23,000	23,000	24,000	24,000	25,000	25,000	1,000	4%
4,000	4,000	4,000	4,000	4,000	4,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
2,000	2,000	2,000	3,000	2,000	2,000	(1,000)	-33%
500	500	500	500	500	500	0	0%
2,000	1,500	1,500	1,500	1,500	1,500	0	0%
500	500	500	500	500	500	0	0%
1,500	1,500	1,500	1,500	1,000	1,000	(500)	-33%
500	500	500	500	500	500	0	0%
0	500	500	500	500	500	0	0%
500	500	500	500	500	500	0	0%
1,500	2,500	2,500	2,500	2,500	2,500	0	0%
20,500	2,000	2,000	5,000	5,500	5,500	500	10%
500	500	500	500	500	500	0	0%
0	0	1,000	1,000	1,000	1,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
500	500	500	500	500	500	0	0%
500	500	1,000	1,000	1,000	1,000	0	0%
0	0	0	2,000	2,000	2,000	0	0%
1,000	1,500	1,500	2,000	2,000	2,000	0	0%
0	0	0	0	4,500	4,500	4,500	4500%
299,000	287,000	296,500	311,000	310,500	310,500	(500)	0%

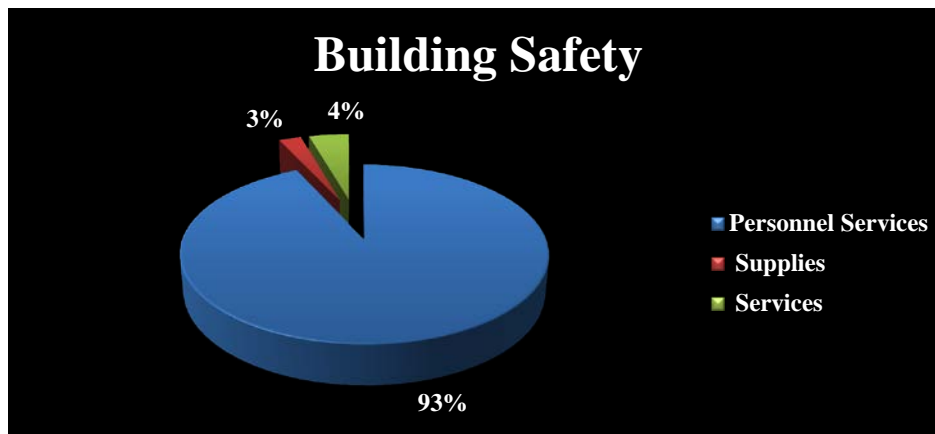
Percent of General Fund



Total Department Budget



FY 2019 Budgeted Expenses





POLICE



City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget



POLICE

Net Change from Previous Budget:

\$1,756,000	24%
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The El Mirage Police Department strives to provide first class police service and a safe, secure community to the residents of El Mirage.

As the community has grown, our values haven't changed. We believe in Integrity, Respect, Professionalism and Service. Community Policing is the cornerstone of police work which fosters positive relationships with our citizens. Our professional staff is here to serve and to make the City of El Mirage one of the safest in the valley.

By partnering together we can contribute to the quality of life to make the City of El Mirage a great place to live, work and play.

Significant Changes:

- Personnel services increased by \$1,095,500 (18%). The increase is based on the addition of nine positions, increased overtime, higher retirement contributions, and the introduction of call back pay.
- Dispatch Services increased by \$111,500 (25%) to cover increased operational costs passed on to El Mirage by the City of Tolleson who provides dispatch services to the City.
- Special Projects totaling \$208,000 provides a central location to record the first year costs related to the nine new positions authorized by Council. First year costs include uniforms and vests as well as fuel, ammunition, and office supplies.
- Capital increased by \$336,000. See below for more information.

Capital Items:

NEW PROJECTS		
<u>Department</u>	<u>Description</u>	<u>Amount</u>
POLICE	VEHICLE REPLACEMENT	\$172,000
POLICE	ADDITION OF 6TH SQUAD-VEHICLES WITH RADIOS & MDTs	\$292,000
POLICE	PROPERTY AND EVIDENCE COVERED STORAGE	\$60,000

CARRYFORWARD PROJECTS		
<u>Department</u>	<u>Description</u>	<u>Amount</u>
POLICE	MDC COMPUTERS IN VEHICLES	\$150,000



Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	57.2	57.2	55.0	55.5	64.5
Filled	54.2	53.5	53.0	49.5	

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

SUMMARY OF EXPENDITURES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	7,030,000	5,528,562	5,602,643	5,847,393	2,814,065
200	Supplies	432,500	346,955	303,637	291,467	156,894
300	Services	791,500	694,856	702,039	715,536	378,012
400	Special Projects	227,000	250	4,996	1,253	3,293
600	Capital Outlay/Projects	674,000	170,877	522,306	195,834	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	TOTAL	9,155,000	6,741,500	7,135,621	7,051,483	3,352,265

EXPENDITURE DETAIL		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
110	SALARIES AND WAGES	4,390,000	3,643,499	3,648,704	3,918,985	1,752,273
111	OVERTIME	467,000	315,927	330,465	233,245	162,412
112	HOLIDAY PAY	154,000	154,132	130,875	134,889	80,545
115	UNIFORM PAY	0	1,954	1,329	1,379	653
117	COMP TIME	0	108,091	38,091	22,380	12,814
120	HEALTH-DENTAL-LIFE INSURANCE	687,000	438,706	476,519	467,001	202,759
121	CANCER INSURANCE	4,000	1,900	1,850	1,950	1,950
123	CALL BACK PAY	4,000	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTION	298,000	255,117	251,334	239,092	121,100
131	MEDICARE CONTRIBUTION	71,000	59,827	58,860	55,990	28,322
132	ASRS CONTRIBUTION	110,000	132,845	117,267	102,539	45,060
133	APSRs CONTRIBUTION	1,211,000	625,716	829,163	817,609	493,347
134	DEFERRED COMPENSATION	42,000	35,959	35,606	35,308	17,360
140	WORKERS COMPENSATION	219,000	221,022	149,324	179,683	48,975
141	UNEMPLOYMENT INSURANCE	18,000	10,518	8,550	7,273	3,435
142	AZ JOB TRAINING TAX	35,000	0	0	0	0
198	WORKERS COMP REIMBURSEMENT	0	(19,953)	(6,050)	(4,405)	0
199	LABOR DISTRIBUTION	(680,000)	(456,697)	(469,244)	(365,524)	(156,939)

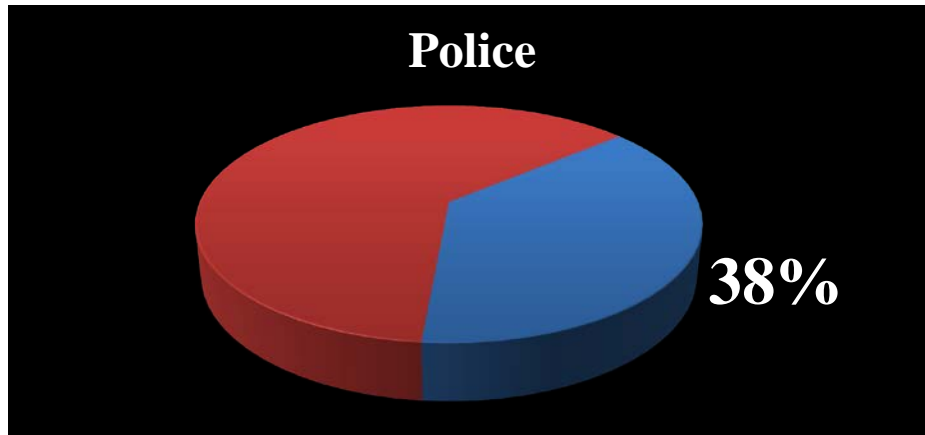
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
5,719,000	5,793,500	6,130,000	5,934,500	7,030,000	7,030,000	1,095,500	18%
391,500	370,000	411,000	435,000	432,500	432,500	(2,500)	-1%
731,000	737,000	927,000	675,000	791,500	791,500	116,500	17%
1,500	4,000	7,000	16,500	159,000	227,000	210,500	1276%
140,000	530,000	243,000	338,000	524,000	674,000	336,000	99%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
6,983,000	7,434,500	7,718,000	7,399,000	8,937,000	9,155,000	1,756,000	24%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
4,058,000	3,874,000	4,069,000	3,740,000	4,390,000	4,390,000	650,000	17%
243,500	243,500	204,000	300,000	467,000	467,000	167,000	56%
128,000	131,000	127,000	127,000	154,000	154,000	27,000	21%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
451,000	489,000	491,000	486,000	687,000	687,000	201,000	41%
3,000	3,000	3,000	3,000	4,000	4,000	1,000	33%
0	0	0	0	4,000	4,000	4,000	4000%
259,000	262,000	250,000	263,000	298,000	298,000	35,000	13%
61,000	62,000	59,000	62,000	71,000	71,000	9,000	15%
152,000	128,000	121,000	130,000	110,000	110,000	(20,000)	-15%
556,000	796,000	832,000	1,056,000	1,211,000	1,211,000	155,000	15%
36,000	37,000	37,000	36,000	42,000	42,000	6,000	17%
194,000	198,000	192,000	183,000	219,000	219,000	36,000	20%
16,000	16,000	15,000	15,000	18,000	18,000	3,000	20%
28,000	29,000	27,000	27,000	35,000	35,000	8,000	30%
0	0	0	0	0	0	0	0%
(466,500)	(475,000)	(297,000)	(493,500)	(680,000)	(680,000)	(186,500)	38%

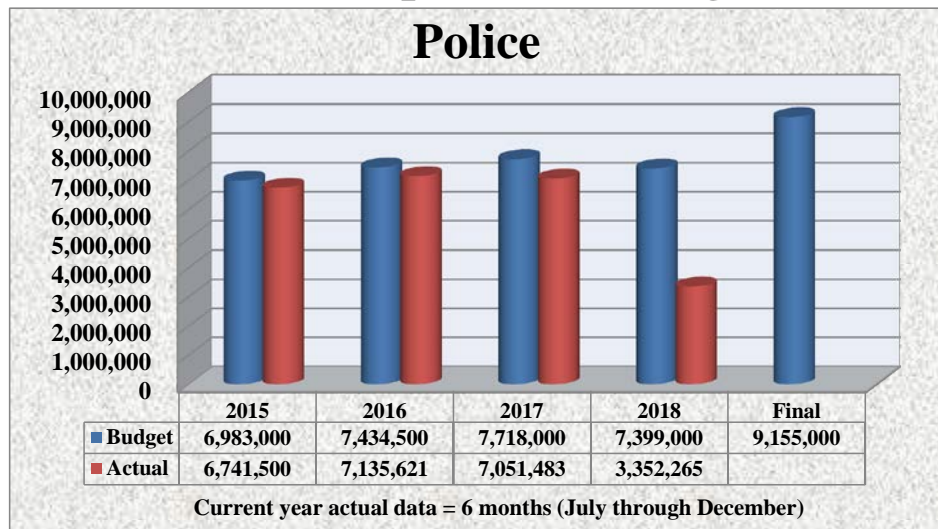
EXPENDITURE DETAIL (CONT'D)	FY 2019 Final	Actual			
		For the Fiscal Year ending June 30,			July - Dec
		2015	2016	2017	2018
211 FUEL AND LUBRICANTS	68,500	77,013	53,776	53,710	21,678
212 MEDICAL EQUIPMENT/SUPPLIES	2,500	2,408	365	3,300	1,209
215 AMUNITION/GUNS & SUPPLIES	15,000	11,556	7,907	14,404	0
216 K9 EXPENSES & SUPPLIES	4,000	1,482	2,243	1,287	2,104
230 OFFICE SUPPLIES	6,000	9,135	6,956	6,342	3,171
232 COMPUTER/PRINTER SUPPLIES	4,000	6,815	2,662	3,135	1,056
233 UNIFORMS	46,000	40,261	49,539	50,640	21,562
237 EQUIPMENT/FURNITURE PURCHASE	31,500	11,455	14,601	20,318	1,125
240 PUBLIC EDUCATION	5,000	1,566	1,722	1,012	905
248 SOFTWARE PURCHASE	2,000	19,216	57	275	0
249 OPERATING MATERIAL & SUPPLIES	15,000	10,363	13,492	6,078	2,738
250 BUILDING MAINTENANCE/REPAIR	12,500	13,794	3,618	18,167	1,076
251 COMPUTER/PRINTER MAINTENANCE	0	325	0	0	0
252 COMM EQUIP MAINTENANCE/REPAIR	2,000	615	205	2,036	136
253 VEHICLE MAINTENANCE/REPAIR	71,000	59,083	54,314	54,641	27,041
254 COPIER USAGE/SUPPLYS/MAINTENANCE	2,500	1,200	1,672	2,690	978
263 DATA INFRASTRUCTURE SERVICE	82,000	78,343	76,021	43,113	25,304
265 SOFTWARE MAINT CONTRACT	63,000	2,326	14,486	10,319	46,811
313 CONTRACTED SERVICES	10,000	2,107	6,719	1,559	2,600
320 MEDICAL/DRUG EXAMS & TESTING	0	571	3,160	4,775	250
322 ANIMAL CONTROL	77,000	65,000	65,000	65,000	17,859
328 EQUIPMENT RENT/LEASE	12,000	16,250	10,242	8,353	4,174
349 OTHER OUTSIDE SERVICES	11,000	25,077	30,657	31,575	2,529
350 TRAVEL AND PER DIEM	18,000	1,939	1,470	5,739	4,333
351 CONFERENCE,SEMINARS & TRAINING	6,500	313	1,084	5,089	1,570
353 TUITION REIMBURSEMENT	5,000	6,678	6,678	202	0
357 DISPATCH SERVICES	566,500	547,000	547,000	562,956	331,206
360 PRINTING COST	5,000	2,300	5,105	1,687	2,175
361 PUBLISHING/ADVERTISEMENT	500	0	215	1,216	0
362 MAILING COST	5,500	5,130	4,588	3,867	2,054
370 DUES-MEMBERSHIP-FEES	5,000	2,092	3,703	4,494	814
371 SUBSCRIPTIONS	0	100	0	1,079	875
377 MISCELLANEOUS EXPENSE	49,500	0	0	0	0
381 WIRELESS COMMUNICATIONS	20,000	20,300	16,419	17,945	7,573
400 SPECIAL PROJECTS	208,000	0	0	0	0
444 VOLUNTEER PROGRAM	5,000	250	4,996	1,253	0
445 EXPLORER PROGRAM	14,000	0	0	0	3,293
617 CAPITAL EQUIPMENT PURCHASE	150,000	0	374,833	8,312	0
650 VEHICLE PURCHASE	464,000	140,466	147,473	181,692	0
658 SITE IMPROVEMENTS	60,000	0	0	0	0
659 EQUIPMENT/SOFTWARE UPGRADE	0	30,411	0	5,830	0
TOTALS	9,155,000	6,741,500	7,135,621	7,051,483	3,352,265

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
104,000	68,500	68,500	68,500	68,500	68,500	0	0%
2,000	2,000	2,500	2,500	2,500	2,500	0	0%
12,000	15,000	15,000	15,000	15,000	15,000	0	0%
0	3,000	3,000	3,000	4,000	4,000	1,000	33%
9,000	4,000	6,000	6,000	6,000	6,000	0	0%
4,000	4,000	4,000	4,000	4,000	4,000	0	0%
46,000	46,000	46,000	46,000	46,000	46,000	0	0%
3,000	17,000	55,000	45,000	31,500	31,500	(13,500)	-30%
2,500	2,500	2,500	2,500	5,000	5,000	2,500	100%
20,000	2,000	2,000	2,000	2,000	2,000	0	0%
15,000	15,000	15,000	15,000	15,000	15,000	0	0%
15,000	15,000	15,000	12,500	12,500	12,500	0	0%
0	0	0	0	0	0	0	0%
7,000	7,000	7,000	4,500	2,000	2,000	(2,500)	-56%
53,000	53,000	53,000	61,000	71,000	71,000	10,000	16%
500	1,000	2,500	2,500	2,500	2,500	0	0%
93,000	94,000	97,000	82,000	82,000	82,000	0	0%
5,500	21,000	17,000	63,000	63,000	63,000	0	0%
17,000	15,000	15,000	10,000	10,000	10,000	0	0%
0	0	0	0	0	0	0	0%
66,500	66,500	66,500	72,000	77,000	77,000	5,000	7%
16,000	16,000	16,000	16,000	12,000	12,000	(4,000)	-25%
33,000	33,000	33,000	11,000	11,000	11,000	0	0%
2,000	2,000	5,500	13,000	18,000	18,000	5,000	38%
500	2,500	7,500	3,000	6,500	6,500	3,500	117%
12,000	20,000	15,000	10,000	5,000	5,000	(5,000)	-50%
548,000	548,000	733,000	455,000	566,500	566,500	111,500	25%
10,000	5,000	5,000	5,000	5,000	5,000	0	0%
500	500	500	500	500	500	0	0%
4,000	5,500	5,500	5,500	5,500	5,500	0	0%
1,500	3,000	4,500	4,500	5,000	5,000	500	11%
0	0	0	0	0	0	0	0%
0	0	0	49,500	49,500	49,500	0	0%
20,000	20,000	20,000	20,000	20,000	20,000	0	0%
0	0	0	0	140,000	208,000	208,000	208000%
1,500	4,000	7,000	2,500	5,000	5,000	2,500	100%
0	0	0	14,000	14,000	14,000	0	0%
0	380,000	36,000	150,000	0	150,000	0	0%
140,000	150,000	200,000	168,000	464,000	464,000	296,000	176%
0	0	0	0	60,000	60,000	60,000	60000%
0	0	7,000	20,000	0	0	(20,000)	-100%
6,983,000	7,434,500	7,718,000	7,399,000	8,937,000	9,155,000	1,756,000	24%

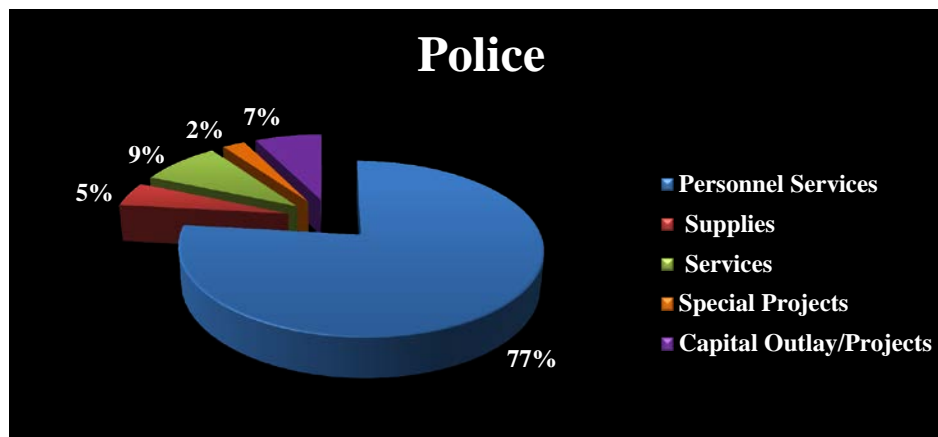
Percent of General Fund



Total Department Budget



FY 2019 Budgeted Expenses





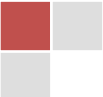
CODE COMPLIANCE



City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted
Final Budget



CODE COMPLIANCE

Net Change from Previous Budget:

\$66,500	21%
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Code Enforcement’s responsibility is to enforce established Zoning & City Codes for the purpose of cleaning and enhancing the appearance of our community which will maintain or raise property values, reduce crime, and instill pride in our community.

Significant Changes:

- Neighborhood Revitalization increased \$12,000 (92%).
- Capital totaling \$56,000 was approved. See below for more information.

Capital Items:

- After the budget was adopted Council approved two additional vehicles to be paid from Council’s Contingency.

NEW PROJECTS		
<u>Department</u>	<u>Description</u>	<u>Amount</u>
CODE ENFORCEMENT	MOBILE DATA COMPUTERS (4)	\$26,000
CODE ENFORCEMENT	VEHICLE REPLACEMENT	\$30,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	3	4	4	4	4
Filled	2	4	4	4	

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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
100	Personnel Services	277,000	145,609	213,793	235,011	117,932
200	Supplies	13,500	11,981	8,417	7,824	2,221
300	Services	6,000	6,168	6,106	5,519	1,703
400	Special Projects	25,000	15,456	9,757	18,560	7,294
600	Capital Outlay/Projects	56,000	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	TOTAL	377,500	179,215	238,072	266,913	129,149

EXPENDITURE DETAIL

Acct	Acct Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
110	SALARIES AND WAGES	200,000	108,654	156,475	176,204	87,725
111	OVERTIME	1,000	96	0	33	312
117	COMP TIME	0	1,191	1,062	641	17
120	HEALTH-DENTAL-LIFE INSURANCE	26,000	12,893	23,228	22,042	10,767
130	SOCIAL SECURITY CONTRIBUTION	13,000	6,524	9,345	10,017	5,702
131	MEDICARE CONTRIBUTION	3,000	1,526	2,185	2,343	1,334
132	ASRS CONTRIBUTION	24,000	11,442	17,937	19,391	11,070
140	WORKERS COMPENSATION	5,000	2,777	2,668	3,661	881
141	UNEMPLOYMENT INSURANCE	2,000	507	893	680	125
142	AZ JOB TRAINING TAX	3,000	0	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	1,000	0	0	0	0
211	FUEL AND LUBRICANTS	3,500	3,023	2,707	1,740	695
213	SAFETY EQUIPMENT/SUPPLIES	500	0	0	113	0
230	OFFICE SUPPLIES	1,000	634	1,441	532	13
232	COMPUTER/PRINTER SUPPLIES	500	2,044	0	1,257	0
233	UNIFORMS	2,500	368	973	1,347	134
237	EQUIPMENT/FURNITURE PURCHASE	1,000	5,463	813	0	0
249	OPERATING MATERIAL & SUPPLIES	1,000	447	911	268	58
251	COMPUTER/PRINTER MAINTENANCE	0	0	0	0	0
253	VEHICLE MAINTENANCE/REPAIR	2,500	0	1,573	2,566	1,320
312	LEGAL SERVICES	0	1,650	1,800	1,800	0
351	CONFERENCE, SEMINAR & TRAINING	1,000	1,155	1,960	1,197	900
360	PRINTING COST	1,000	319	468	1,218	105
361	PUBLISHING/ADVERTISEMENT	500	0	0	0	0
362	MAILING COST	1,500	4	5	851	40
370	DUES-MEMBERSHIPS-FEES	0	105	70	35	105
381	WIRELESS COMMUNICATIONS	2,000	2,935	1,803	418	553
420	NEIGHBORHOOD REVITALIZATION	25,000	15,456	9,757	18,560	7,294
617	CAPITAL EQUIPMENT PURCHASE	26,000	0	0	0	0
650	VEHICLE PURCHASE	30,000	0	0	0	0
	TOTALS	377,500	179,215	238,072	266,913	129,149

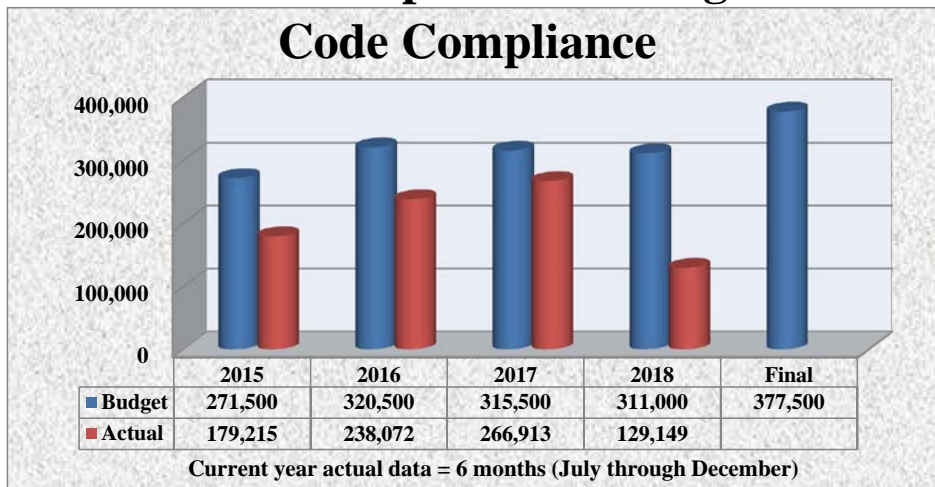
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
227,000	272,000	267,000	270,000	277,000	277,000	7,000	3%
15,500	19,500	19,500	17,000	13,500	13,500	(3,500)	-21%
14,000	16,000	16,000	11,000	6,000	6,000	(5,000)	-45%
15,000	13,000	13,000	13,000	25,000	25,000	12,000	92%
0	0	0	0	56,000	56,000	56,000	56000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
271,500	320,500	315,500	311,000	377,500	377,500	66,500	21%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
162,000	188,000	188,000	194,000	200,000	200,000	6,000	3%
0	2,000	2,000	1,000	1,000	1,000	0	0%
0	0	0	0	0	0	0	0%
24,000	36,000	30,000	27,000	26,000	26,000	(1,000)	-4%
11,000	12,000	12,000	13,000	13,000	13,000	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
19,000	22,000	22,000	23,000	24,000	24,000	1,000	4%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
1,000	2,000	2,000	2,000	2,000	2,000	0	0%
2,000	2,000	3,000	2,000	3,000	3,000	1,000	50%
1,500	1,500	1,500	1,000	1,000	1,000	0	0%
5,500	3,500	3,500	3,500	3,500	3,500	0	0%
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	500	500	(1,000)	-67%
1,000	1,000	2,500	2,500	2,500	2,500	0	0%
0	6,000	3,500	3,500	1,000	1,000	(2,500)	-71%
2,000	2,000	2,000	1,000	1,000	1,000	0	0%
0	0	1,000	0	0	0	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
5,000	5,000	5,000	0	0	0	0	0%
1,000	3,000	3,000	3,000	1,000	1,000	(2,000)	-67%
2,500	2,500	2,500	2,500	1,000	1,000	(1,500)	-60%
1,000	1,000	1,000	1,000	500	500	(500)	-50%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
0	0	0	0	0	0	0	0%
3,000	3,000	3,000	3,000	2,000	2,000	(1,000)	-33%
15,000	13,000	13,000	13,000	25,000	25,000	12,000	92%
0	0	0	0	26,000	26,000	26,000	26000%
0	0	0	0	30,000	30,000	30,000	30000%
271,500	320,500	315,500	311,000	377,500	377,500	66,500	21%

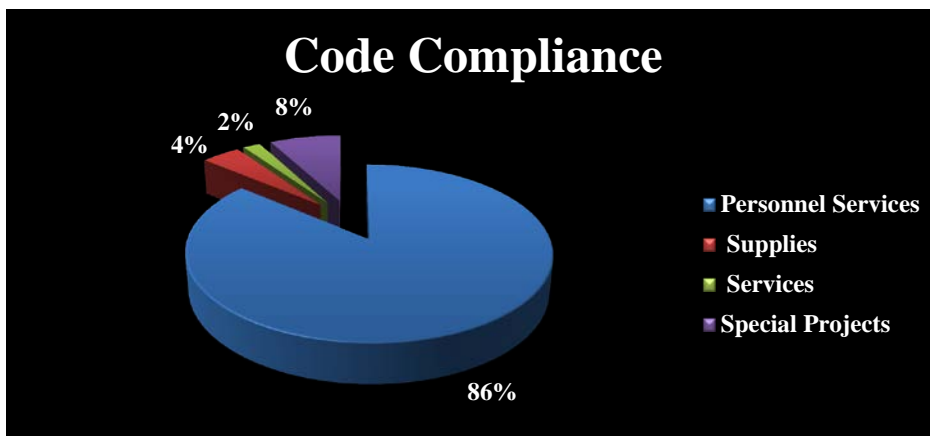
Percent of General Fund

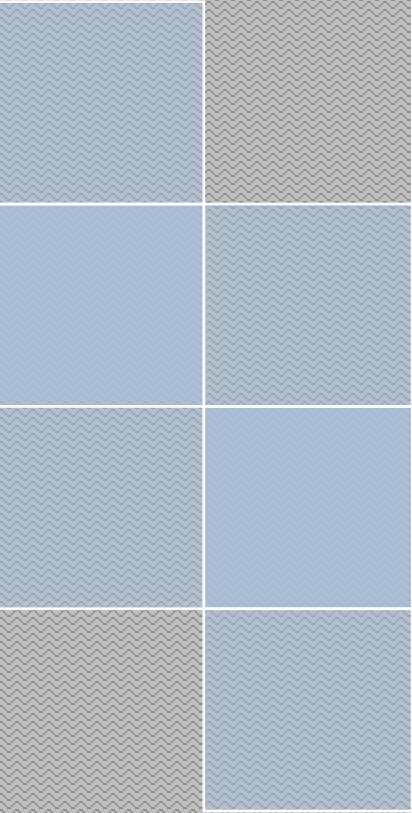
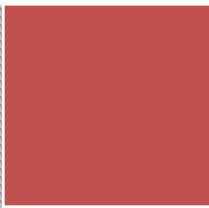


Total Department Budget



FY 2019 Budgeted Expenses





FIRE



City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget



FIRE

Net Change from Previous Budget:

\$81,500	2%
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Our Mission

To protect the life, property, and environment of our community, neighbors, and guests by delivering professional life safety and hazard mitigation services.

Our responsibilities include:

- **EMERGENCY SERVICES** which is responsible for Emergency Response Services, Operations, Training and Logistics

The El Mirage Fire Department (EMFD) began in the early 1960s when the citizens recognized the need for fire protection in the community and formed the El Mirage Volunteer Fire Department. In 1981, the City hired its first full-time fire chief and transitioned from a volunteer department to a full-time, paid department in 1987.

Today the EMFD responds to nearly 3,000 calls for service annually. We respond to and mitigate a variety of emergency situations including fires, auto accidents, medical emergencies, swift water rescues, and hazardous materials incidents. The department is staffed with 24 sworn firefighters (8 per shift) who are ready to answer the community's call for service 24 hours per day, 365 days a year. Two fire suppression vehicles are on duty each staffed with emergency medical technicians and paramedics.

EMFD is presently rated as a fire protection class 3/9 from the Insurance Service Organization.

Significant Changes:

- Ten additional positions were approved in this year's budget. Six are proposed to be paid for by a grant. As a result Personnel services are projected to increase by \$652,000 this year.
- Travel and Per Diem increased by \$9,500 (950%). This increase is to allow for employee expenditures related to training and education. This increase will better allow us to manage the conference and seminar line item that was restrictive because of the lack of per diem and travel support component.



- Miscellaneous Expenses decreased by \$28,000 to \$0
- Wireless Communications increased by \$33,000 (20%). This increase is related to an increase in dispatch fees from the City of Phoenix. Additionally an estimated amount of \$29,000 is a result of a change in private ambulance billing that in the past was direct billed from Phoenix to the ambulance provider, these expenses would be billed directly to El Mirage now and reimbursed by the ambulance service.
- Special Projects increased by \$13,000 (19%). This line item provides a central location to record the first year costs related to the ten new positions authorized by Council. First year costs include uniforms and turn out gear as well as fuel, training, and office supplies.
- Capital was reduced by \$615,500. See below for more information.

Capital Items:

NEW PROJECTS		
<u>Department</u>	<u>Description</u>	<u>Amount</u>
FIRE	WASHER/EXTRACTOR	\$12,500
FIRE	FIT TESTER FOR SELF CONTAINED BREATHING APPARATUS	\$16,000
FIRE	BATTALION CHIEF MOBILE RADIO	\$ 9,000
FIRE	BATTALION CHIEF VEHICLE	\$66,000
FIRE	FIRE CHIEF VEHICLE	\$43,000
FIRE	STAFF VEHICLE	\$43,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	26	26	24	24	34
Filled	25	24	24	26	

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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
100	Personnel Services	3,283,000	2,455,145	2,433,576	2,564,181	1,240,574
200	Supplies	198,000	155,678	151,898	198,658	64,197
300	Services	250,000	189,946	197,942	188,959	95,157
400	Special Projects	80,500	0	0	0	38,427
600	Capital Outlay/Projects	189,500	10,067	43,873	70,931	548,463
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
	TOTAL	4,001,000	2,810,836	2,827,290	3,022,729	1,986,819

EXPENDITURE DETAIL

Acct	Acct Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
110	SALARIES AND WAGES	2,362,000	1,585,600	1,579,673	1,756,069	784,183
111	OVERTIME	150,000	170,764	138,485	121,353	50,257
112	HOLIDAY PAY	76,000	74,563	47,366	49,506	29,938
113	MOVE-UP PAY	0	5,543	29,460	7,185	4,800
114	LONGEVITY PAY	3,000	3,350	2,995	455	200
117	COMP TIME	0	0	518	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	402,000	235,871	246,764	238,688	112,821
121	CANCER INSURANCE	3,000	1,200	1,250	1,200	1,200
130	SOCIAL SECURITY CONTRIBUTION	3,000	0	0	0	0
131	MEDICARE CONTRIBUTION	38,000	25,834	25,231	24,256	12,058
133	APSRs CONTRIBUTION	516,000	240,540	275,765	274,700	214,222
134	DEFERRED COMPENSATION	25,000	20,656	20,730	16,207	8,645
140	WORKERS COMPENSATION	110,000	90,959	61,970	74,071	21,031
141	UNEMPLOYMENT INSURANCE	9,000	5,371	3,946	3,340	1,219
142	AZ JOB TRAINING TAX	18,000	0	0	0	0
198	WORKERS COMP. REIMBURSEMENT	0	(5,106)	(577)	(1,899)	0
199	LABOR DISTRIBUTION	(432,000)	0	0	(950)	0

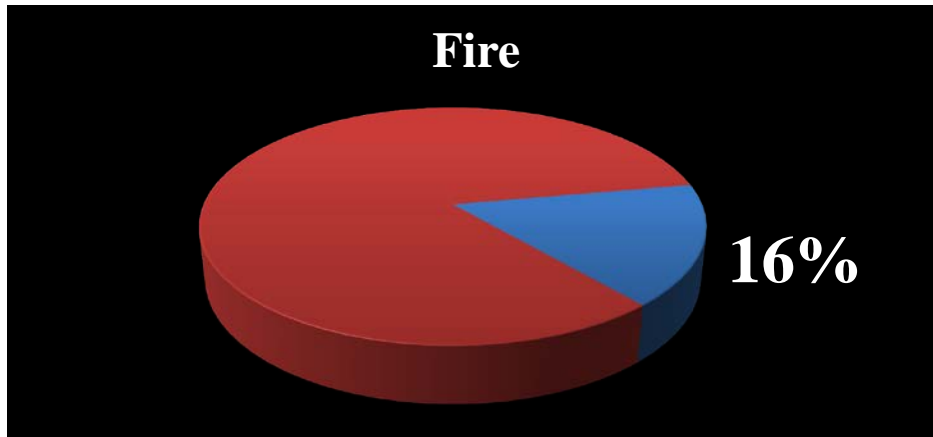
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
2,933,500	2,793,500	2,790,000	2,631,000	3,283,000	3,283,000	652,000	25%
207,000	196,500	201,500	184,000	198,000	198,000	14,000	8%
211,000	213,500	215,500	232,000	245,000	250,000	18,000	8%
0	0	0	67,500	80,500	80,500	13,000	19%
16,000	45,000	64,000	805,000	103,500	189,500	(615,500)	-76%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,367,500	3,248,500	3,271,000	3,919,500	3,910,000	4,001,000	81,500	2%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
1,972,000	1,780,000	1,854,000	1,650,000	2,362,000	2,362,000	712,000	43%
206,500	206,500	207,000	150,000	150,000	150,000	0	0%
69,000	68,000	51,000	49,000	76,000	76,000	27,000	55%
0	0	0	0	0	0	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
0	0	0	0	0	0	0	0%
255,000	256,000	239,000	271,000	402,000	402,000	131,000	48%
2,000	2,000	2,000	2,000	3,000	3,000	1,000	50%
13,000	13,000	0	0	3,000	3,000	3,000	3000%
30,000	30,000	28,000	27,000	38,000	38,000	11,000	41%
244,000	298,000	279,000	364,000	516,000	516,000	152,000	42%
22,000	22,000	18,000	17,000	25,000	25,000	8,000	47%
95,000	96,000	89,000	78,000	110,000	110,000	32,000	41%
7,000	7,000	7,000	7,000	9,000	9,000	2,000	29%
15,000	12,000	13,000	13,000	18,000	18,000	5,000	38%
0	0	0	0	0	0	0	0%
0	0	0	0	(432,000)	(432,000)	(432,000)	-432000%

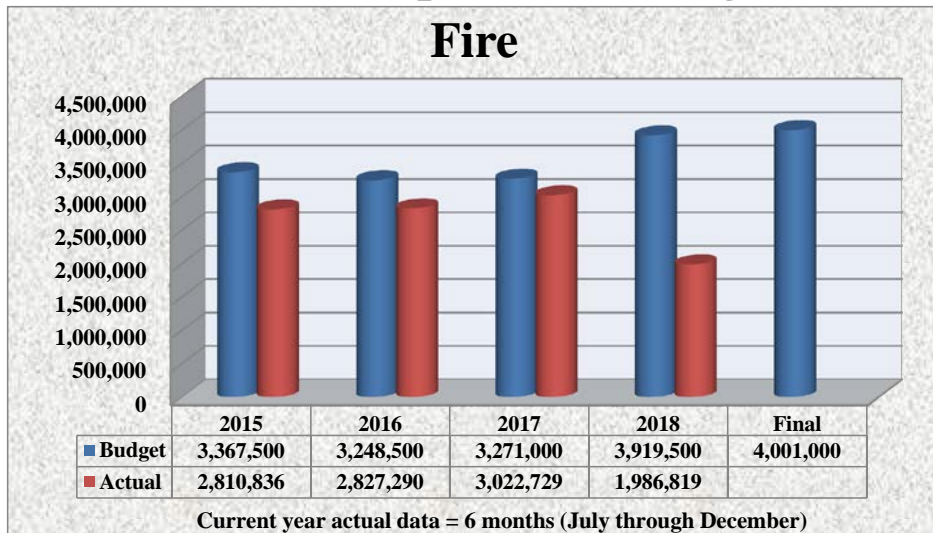
EXPENDITURE DETAIL (CONT'D)	FY 2019 Final	Actual			
		For the Fiscal Year ending June 30,			July - Dec
		2015	2016	2017	2018
210 SMALL TOOLS/EQUIP/PARTS	1,500	973	1,330	1,576	661
211 FUEL AND LUBRICANTS	18,000	17,570	12,364	13,650	4,652
212 MEDICAL EQUIPMENT/SUPPLIES	10,000	6,130	7,758	10,376	1,139
213 SAFETY EQUIPMENT/SUPPLIES	40,000	35,788	33,287	49,392	8,257
230 OFFICE SUPPLIES	3,500	3,089	2,950	2,912	833
231 BUILDING JANITORIAL SUPPLIES	3,500	3,471	3,431	3,503	592
232 COMPUTER/PRINTER SUPPLIES	2,000	1,027	2,248	980	104
233 UNIFORMS	24,000	19,660	19,846	18,356	6,327
237 EQUIPMENT/FURNITURE PURCHASE	9,000	5,786	4,993	6,023	753
240 PUBLIC EDUCATION	6,500	2,411	5,305	6,258	495
249 OPERATING MATERIAL & SUPPLIES	2,000	1,922	1,826	1,994	348
250 BUILDING MAINTENANCE/REPAIR	7,000	1,224	1,466	2,981	7,838
252 COMM EQUIPMENT MAINT/REPAIR	2,500	479	0	15,197	0
253 VEHICLE MAINTENANCE/REPAIR	57,500	47,533	48,761	55,829	29,176
254 COPIER USAGE/SUPPLIES/MAINTENANCE	1,500	832	877	946	336
261 EQUIPMENT MAINTENANCE	3,500	2,284	2,746	3,440	1,614
267 LIFE SAVING EQUIPMENT REPAIR	5,000	4,858	2,200	4,444	1,070
269 OTHER MAINTENANCE/REPAIRS	1,000	643	510	801	0
311 PROFESSIONAL SERVICES	5,000	4,620	2,505	2,580	2,459
320 MEDICAL/DRUG EXAMS & TESTING	0	14,945	17,536	15,929	0
350 TRAVEL AND PER DIEM	10,500	638	990	668	224
351 CONFERENCE, SEMINAR & TRAINING	7,500	2,505	7,128	5,758	7,213
352 PARAMEDIC TRAINING	12,500	1,505	692	4,666	282
353 TUITION REIMBURSEMENT	7,000	3,778	902	2,123	473
360 PRINTING COST	1,000	938	745	1,126	402
362 MAILING COST	500	193	229	155	70
370 DUES-MEMBERSHIPS-FEES	1,000	0	475	436	820
377 MISCELLANEOUS EXPENSES	0	0	0	0	0
381 WIRELESS COMMUNICATIONS	3,500	1,005	1,221	3,563	1,461
395 TECH/SOFTWARE SUPPORT	201,500	159,817	165,519	151,956	81,755
400 SPECIAL PROJECTS	80,500	0	0	0	38,427
617 CAPITAL EQUIPMENT PURCHASE	28,500	0	36,184	7,376	0
635 COMMUNICATION EQUIP PURCHASE	9,000	10,067	7,689	15,583	0
650 VEHICLE PURCHASE	152,000	0	0	47,973	548,463
TOTALS	4,001,000	2,812,851	2,829,306	3,024,746	1,988,837

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
27,500	18,000	18,000	18,000	18,000	18,000	0	0%
5,000	8,000	13,000	10,000	10,000	10,000	0	0%
64,500	50,000	50,000	40,000	40,000	40,000	0	0%
3,500	3,500	3,500	3,500	3,500	3,500	0	0%
3,500	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%
20,000	21,500	21,500	21,500	24,000	24,000	2,500	12%
6,000	6,000	6,000	6,000	9,000	9,000	3,000	50%
3,500	6,500	6,500	6,500	6,500	6,500	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
3,000	3,000	3,000	4,000	7,000	7,000	3,000	75%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
52,000	57,500	57,500	52,000	57,500	57,500	5,500	11%
1,000	1,500	1,500	1,500	1,500	1,500	0	0%
3,500	3,500	3,500	3,500	3,500	3,500	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
23,000	20,000	20,000	0	0	0	0	0%
1,000	1,000	1,000	1,000	10,500	10,500	9,500	950%
2,500	7,500	7,500	7,500	7,500	7,500	0	0%
6,000	6,000	6,000	12,500	12,500	12,500	0	0%
6,000	6,000	6,000	4,000	7,000	7,000	3,000	75%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
500	500	500	500	500	500	0	0%
0	500	500	500	1,000	1,000	500	100%
0	0	0	28,000	28,000	0	(28,000)	-100%
1,500	1,500	1,500	3,500	3,500	3,500	0	0%
164,500	164,500	166,500	168,500	168,500	201,500	33,000	20%
0	0	0	67,500	80,500	80,500	13,000	19%
1,000	37,000	0	155,000	28,500	28,500	(126,500)	-82%
15,000	8,000	16,000	0	9,000	9,000	9,000	9000%
0	0	48,000	650,000	66,000	152,000	(498,000)	-77%
3,369,515	3,250,516	3,273,017	3,921,518	3,910,000	4,001,000	79,482	2%

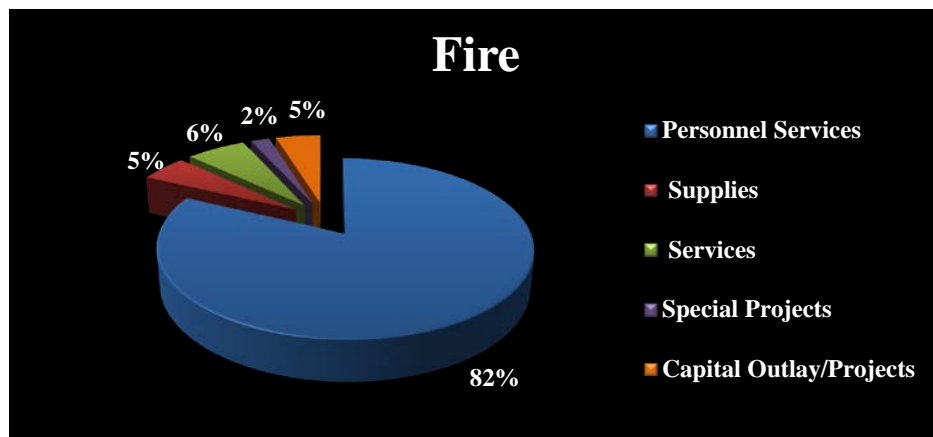
Percent of General Fund



Total Department Budget



FY 2019 Budgeted Expenses





TRANSFERS & CONTINGENCY



City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget



TRANSFERS & CONTINGENCY

Net Change from Previous Budget:

\$266,000	9%
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Transfers between funds account for a 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. 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.



Significant Changes:

- Transfers to other funds decreased by \$929,500.
- Construction – CIP (City Hall) was reduced by \$314,000 to \$0 as the project has been completed.
- Contingency is set at \$1,509,000.

Capital Items:

- No capital was requested in this year’s budget.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Transfers:

Transfers:									
Transfer									
↓	→	Gen. Fund	Court	Capital St.	Water	Sewer	HURF	Debt Service	TOTAL FROM
FROM	TO								
Gen. Fund			126,000	833,000	270,000		186,000	100,000	\$ 1,515,000
Sewer Fund		822,000			913,000				1,735,000
Water Fund		1,263,000				1,020,000			2,283,000
Sanitation		297,500							297,500
Photo		250,000		250,000					500,000
HURF				500,000	102,000				602,000
TOTAL TO		\$ 2,632,500	126,000	1,583,000	1,285,000	1,020,000	186,000	100,000	\$ 6,932,500
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		Water		1/3 Each Fund		
* Based on prior year's fund balance.									

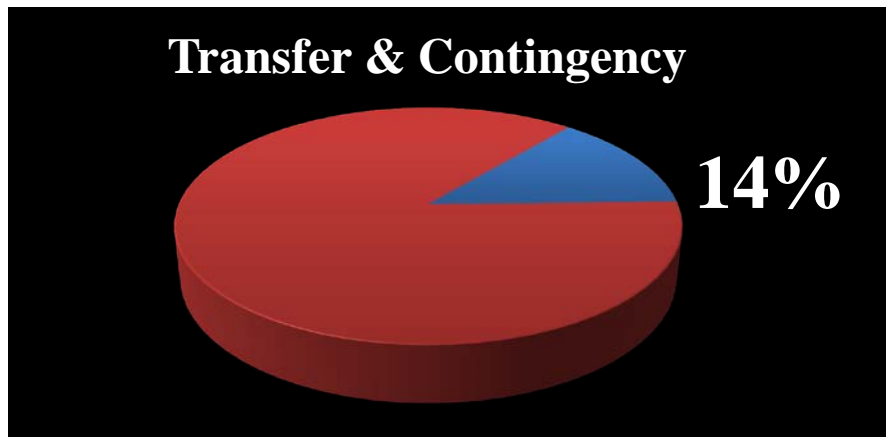
Fund Name: General Fund
Fund Number : 10
Department Name: Transfers
Department Number: 680/690

EXPENDITURE DETAIL

Acct	Acct Description	FY 2019 Final	Actual			July - Dec 2018
			For the Fiscal Year ending June 30,		2017	
			2015	2016		
933	TRANSFER OUT - POLICE GRANTS	0	2,962	0	0	0
938	TRANSFER OUT - STREETS (HURF)	186,000	208,000	481,000	83,500	502,004
940	TRANSFER OUT - WATER FUND	270,000	175,000	183,000	325,000	125,002
943	TRANSFER OUT - STREETS CIP	833,000	0	430,000	893,500	412,754
947	TRANSFER OUT - COURT FUND	126,000	219,000	327,500	23,500	132,502
948	TRANSFER OUT - DEBT SERVICE	100,000	100,000	100,000	100,000	50,002
668	CONSTRUCTION - CIP (CITY HALL)	0	33,400	2,401,452	5,073,399	61,341
699	CAPITAL REQUEST NOT IN CIP	0	5,093	5,093	6,426	0
730	COST OF ISSUANCE	0	0	0	0	0
750	INTEREST	120,500	0	93,690	126,150	63,075
759	EXCISE BOND PRINCIPAL	157,500	0	0	0	0
773	TRUST/AGENCY FEES	500	0	0	0	300
920	RESERVE	1,509,000	5,712	41,148	101,931	0
	TOTALS	3,302,500	749,167	4,062,883	6,733,406	1,346,980

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
208,000	553,000	83,500	1,004,000	186,000	186,000	(818,000)	-81%
175,000	183,000	325,000	250,000	270,000	270,000	20,000	8%
0	430,000	893,500	825,500	833,000	833,000	7,500	1%
219,000	327,500	23,500	265,000	7,000	126,000	(139,000)	-52%
100,000	100,000	100,000	100,000	100,000	100,000	0	0%
0	7,600,000	5,198,500	314,000	0	0	(314,000)	-100%
0	0	267,000	0	0	0	0	0%
0	75,000	75,000	0	0	0	0	0%
0	66,000	126,500	126,500	120,500	120,500	(6,000)	-5%
0	0	0	151,500	157,500	157,500	6,000	4%
0	30,000	30,000	0	500	500	500	500%
200,000	91,500	251,000	0	1,669,000	1,509,000	1,509,000	1509000%
902,000	9,456,000	7,373,500	3,036,500	3,343,500	3,302,500	266,000	9%

Percent of General Fund



Total Department Budget

Transfer & Contingency

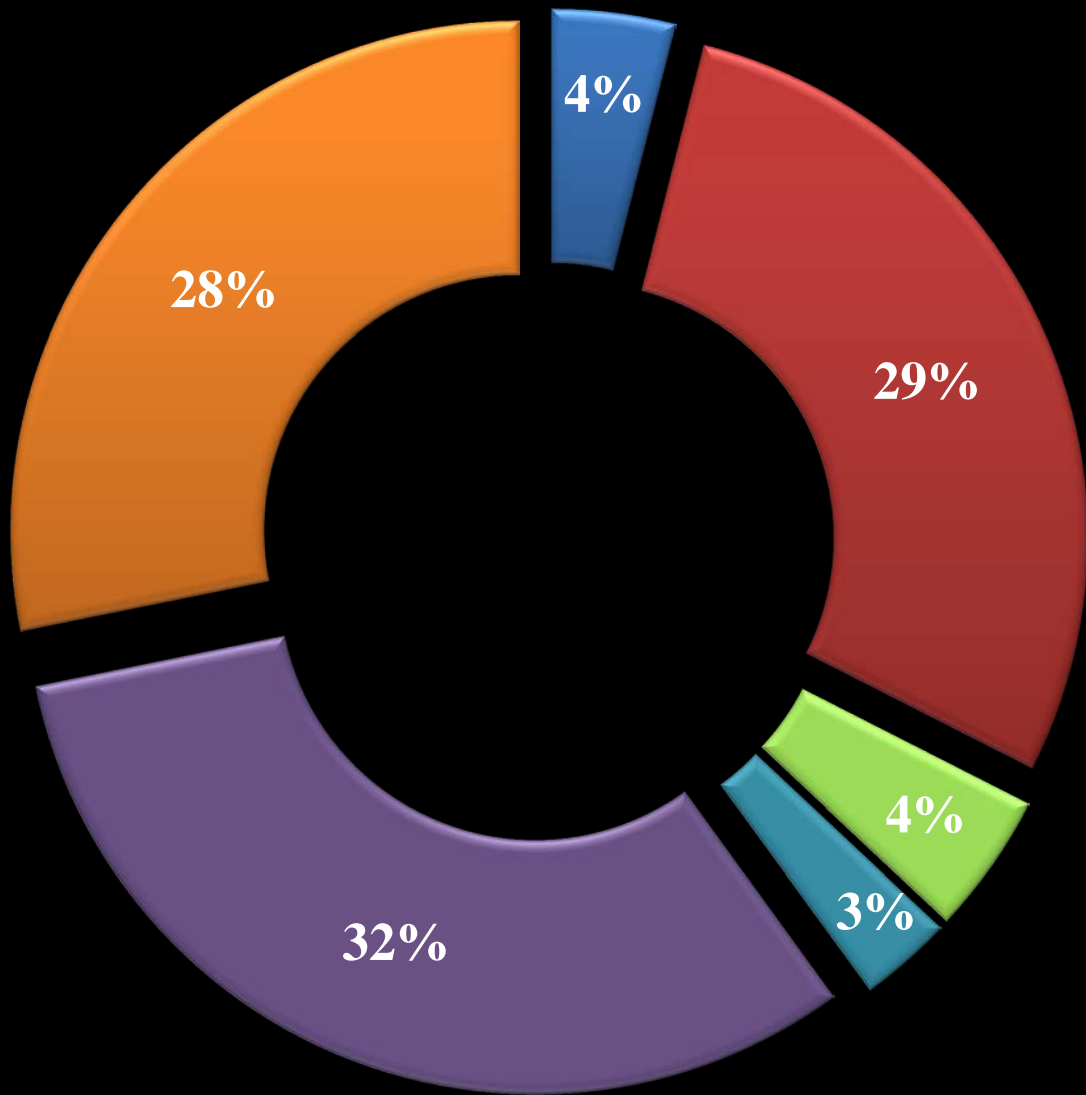


WATER FUND



Council Adopted
Final Budget

Department Budget as a Percent of Total Water Fund Budget



■ Utility Administration

■ Water Operations

■ Customer Service

■ Engineering

■ Capital Projects

■ Debt Service/Transfers



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Water Fund Summary
Summary of Revenues and Expenditures by Department

<u>REVENUES</u>	FY 2019 Final	Actual			
		For the Fiscal Year ending June 30, 2015	2016	2017	July - Dec 2018
Charges for Services	9,330,000	9,159,779	9,328,038	9,298,840	5,083,428
Fines and Forfeitures	170,000	241,662	181,573	171,483	87,102
Miscellaneous	35,000	27,250	47,092	75,984	16,651
Water Fund Revenues before Transfers	9,535,000	9,428,691	9,556,704	9,546,308	5,187,181
Lease/Bond Proceeds	1,075,000	0	0	0	0
Transfers In	1,285,000	1,142,500	1,137,000	1,441,000	652,004
Total Water Fund Revenues	11,895,000	10,571,191	10,693,704	10,987,308	5,839,185
<u>EXPENDITURES</u>					
Utility Administration	543,500	293,994	274,441	455,467	205,329
Water Operations	3,926,000	2,286,285	2,325,740	2,614,873	1,862,865
Customer Service	620,000	508,301	528,065	516,339	265,487
Engineering	409,500	339,835	359,780	391,629	157,941
Capital Projects	4,377,000	1,527,513	1,540,092	1,555,436	1,173,862
Debt Service/Fees	354,000	446,100	424,061	268,416	0
Water Fund Expenditures before Transfers/Bond Principal	10,230,000	5,402,028	5,452,179	5,802,161	3,665,484
Transfers Out	2,283,000	2,270,000	2,311,500	2,260,500	1,124,002
Bond Principal	1,239,500	0	0	0	0
Total Water Fund Expenditures	13,752,500	7,672,028	7,763,679	8,062,661	4,789,486
Net Revenue over Expenditures	(1,857,500)	2,899,163	2,930,025	2,924,647	1,049,699

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
8,270,000	8,495,000	9,620,000	9,135,000	9,330,000	9,330,000	195,000	2%
180,000	180,000	200,000	180,000	170,000	170,000	(10,000)	-6%
20,000	5,000	20,000	60,000	35,000	35,000	(25,000)	-42%
8,470,000	8,680,000	9,840,000	9,375,000	9,535,000	9,535,000	160,000	2%
1,537,500	2,009,000	2,085,000	1,970,000	1,075,000	1,075,000	(895,000)	-45%
1,142,500	1,137,000	1,441,000	1,304,000	1,285,000	1,285,000	(19,000)	-1%
11,150,000	11,826,000	13,366,000	12,649,000	11,895,000	11,895,000	(754,000)	-6%
316,500	339,500	508,000	527,000	543,500	543,500	16,500	3%
6,355,000	4,893,500	5,215,500	3,810,000	3,926,000	3,926,000	116,000	3%
519,500	536,000	506,000	550,500	620,000	620,000	69,500	13%
391,500	399,000	399,500	415,500	409,500	409,500	(6,000)	-1%
2,309,500	3,353,500	3,725,000	4,352,000	3,325,000	4,377,000	25,000	1%
504,000	504,000	405,000	161,000	354,000	354,000	193,000	120%
10,396,000	10,025,500	10,759,000	9,816,000	9,178,000	10,230,000	414,000	4%
2,270,000	2,311,500	2,260,500	2,248,000	2,283,000	2,283,000	35,000	2%
1,119,000	1,119,000	1,184,000	1,068,000	1,239,500	1,239,500	171,500	16%
13,785,000	13,456,000	14,203,500	13,132,000	12,700,500	13,752,500	620,500	5%
(2,635,000)	(1,630,000)	(837,500)	(483,000)	(805,500)	(1,857,500)	(1,374,500)	285%

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

SUMMARY OF REVENUES

Category Description	FY 2019 Final	Actual			
		For the Fiscal Year ending June 30,			July - Dec
		2015	2016	2017	2018
Charges for Services	9,330,000	9,159,779	9,328,038	9,298,840	5,083,428
Fines and Forfeitures	170,000	241,662	181,573	171,483	87,102
Miscellaneous	35,000	27,250	47,092	75,984	16,651
Bond Proceeds	1,075,000	0	0	0	0
Transfers In	1,285,000	1,142,500	1,137,000	1,441,000	652,004
TOTAL	11,895,000	10,571,191	10,693,704	10,987,308	5,839,185

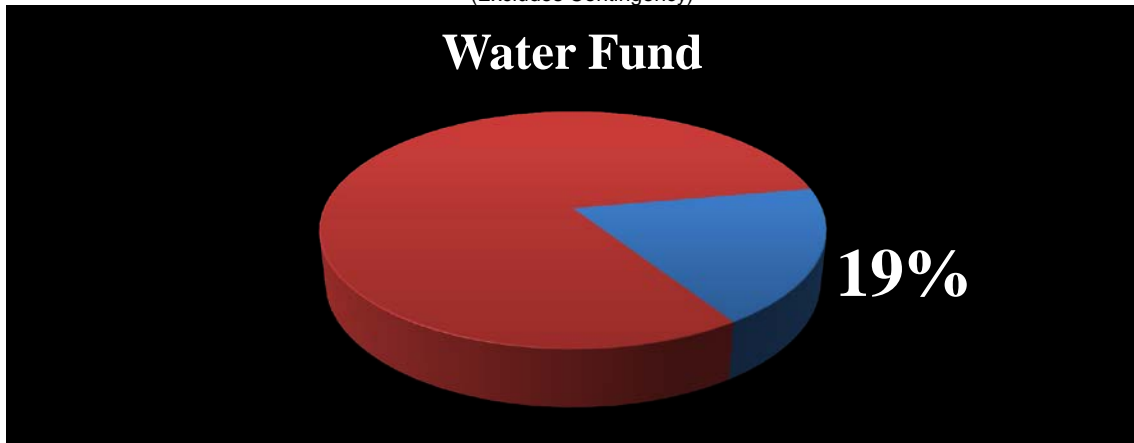
	FY 2019 Final	Actual			
		For the Fiscal Year ending June 30,			July - Dec
		2015	2016	2017	2018
100 WATER SERVICE CHARGES	8,500,000	8,393,891	8,581,042	8,566,748	4,618,010
130 WATER RECHARGE FEE	600,000	370,329	427,182	468,995	356,164
140 TURN OFF/ON FEES	150,000	279,792	218,473	173,624	71,205
145 DOOR NOTICE FEES	0	455	105	1,150	165
150 NEW WATER ACCOUNTS	60,000	77,353	67,160	61,330	29,855
170 LATE FEE	170,000	241,207	181,468	170,333	86,937
200 IRRIGATION WATER	0	23,215	26,821	22,984	0
400 NEW METERS	20,000	15,200	7,360	5,160	8,195
842 INTEREST REVENUE	20,000	4,374	12,044	16,603	9,935
850 CONTRIBUTIONS	0	0	0	0	0
940 CASH OVER/SHORT ACCOUNT	0	(56)	(205)	(26)	(165)
750 UNCLASSIFIED REVENUES	15,000	13,997	25,019	58,930	6,686
755 RECOVERY FROM PRIOR YEAR	0	8,935	10,234	478	195
501 BOND PROCEEDS	1,075,000	0	0	0	0
970 TRANSFER IN	1,285,000	1,142,500	1,137,000	1,441,000	652,004
TOTALS	11,895,000	10,571,191	10,693,704	10,987,308	5,839,185

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
8,270,000	8,495,000	9,620,000	9,135,000	9,330,000	9,330,000	195,000	2%
180,000	180,000	200,000	180,000	170,000	170,000	(10,000)	-6%
20,000	5,000	20,000	60,000	35,000	35,000	(25,000)	-42%
1,537,500	2,009,000	2,085,000	1,970,000	1,075,000	1,075,000	(895,000)	-45%
1,142,500	1,137,000	1,441,000	1,304,000	1,285,000	1,285,000	(19,000)	-1%
11,150,000	11,826,000	13,366,000	12,649,000	11,895,000	11,895,000	(754,000)	-6%

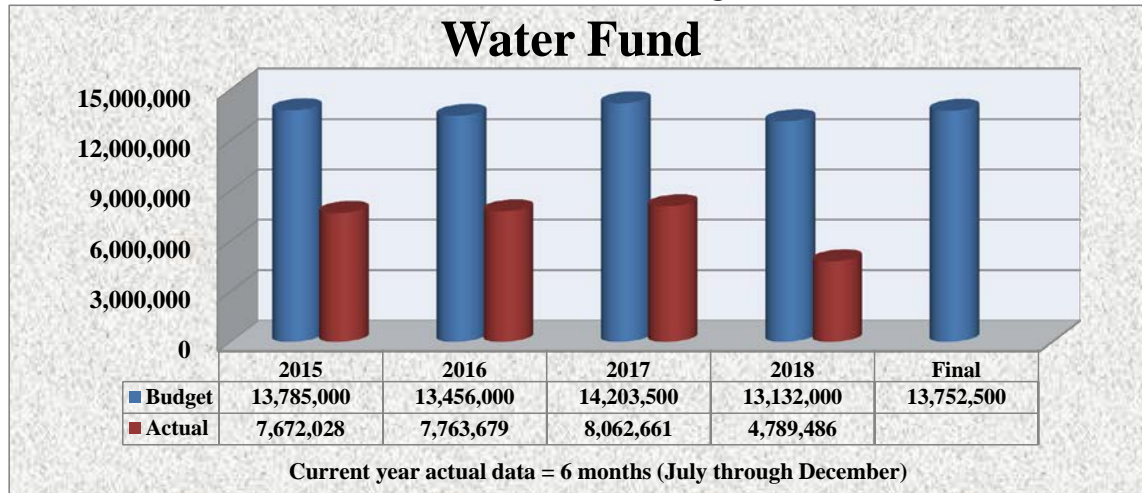
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
7,550,000	7,800,000	8,980,000	8,500,000	8,500,000	8,500,000	0	0%
350,000	320,000	350,000	375,000	600,000	600,000	225,000	60%
250,000	250,000	200,000	190,000	150,000	150,000	(40,000)	-21%
0	0	0	0	0	0	0	0%
80,000	80,000	60,000	60,000	60,000	60,000	0	0%
180,000	180,000	200,000	180,000	170,000	170,000	(10,000)	-6%
20,000	25,000	20,000	0	0	0	0	0%
20,000	20,000	10,000	10,000	20,000	20,000	10,000	100%
5,000	5,000	5,000	10,000	20,000	20,000	10,000	100%
0	0	0	35,000	0	0	(35,000)	-100%
0	0	0	0	0	0	0	0%
10,000	0	10,000	10,000	15,000	15,000	5,000	50%
5,000	0	5,000	5,000	0	0	(5,000)	-100%
1,537,500	2,009,000	2,085,000	1,970,000	1,075,000	1,075,000	(895,000)	-45%
1,142,500	1,137,000	1,441,000	1,304,000	1,285,000	1,285,000	(19,000)	-1%
11,150,000	11,826,000	13,366,000	12,649,000	11,895,000	11,895,000	(754,000)	-6%

Percent of Citywide Expenditure Budget

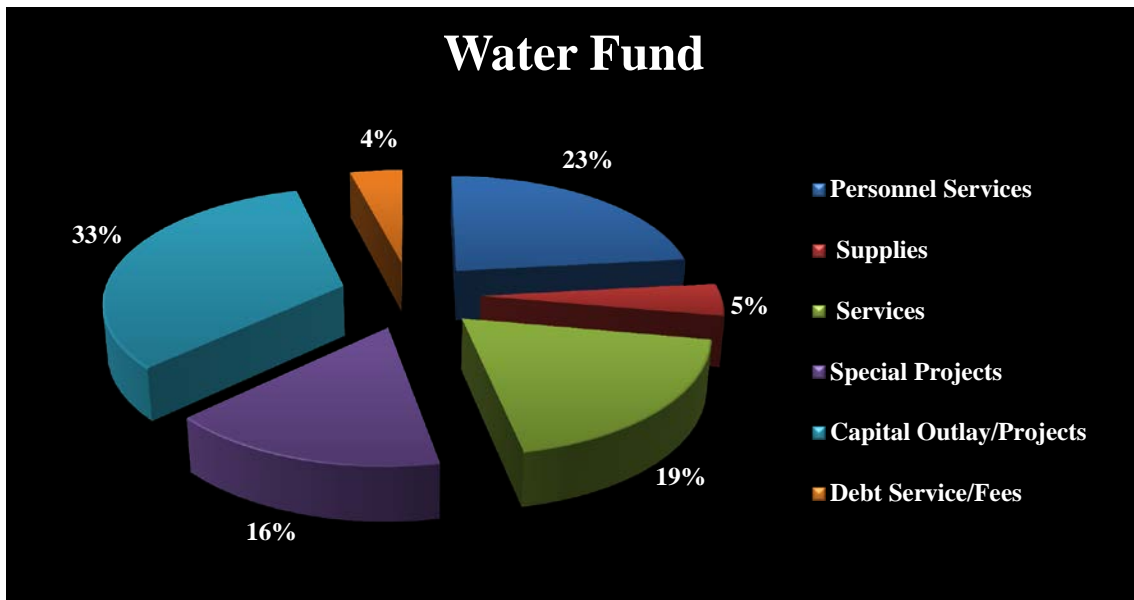
(Excludes Contingency)



Total Fund Budget



FY 2019 Budgeted Expenses






UTILITIES ADMINISTRATION



City of
EL MIRAGE
Arizona

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Council Adopted
Final Budget



UTILITIES ADMINISTRATION

Net Change from Previous Budget:

\$16,500	3%
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The utilities administration budget houses costs associated with the administrative aspects of management of the utilities enterprise fund. Types of administrative costs include personnel related to the utilities fund from multiple departments such as finance and public works and professional services including rate and financial studies.



Significant Changes:

- A full rate study is included this year. The \$33,000 (367%) increase in this line item more than offset the \$21,000 (5%) reduction in salaries and wages.

Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	2	2	4	4	4
Filled	2	1	3	3	



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

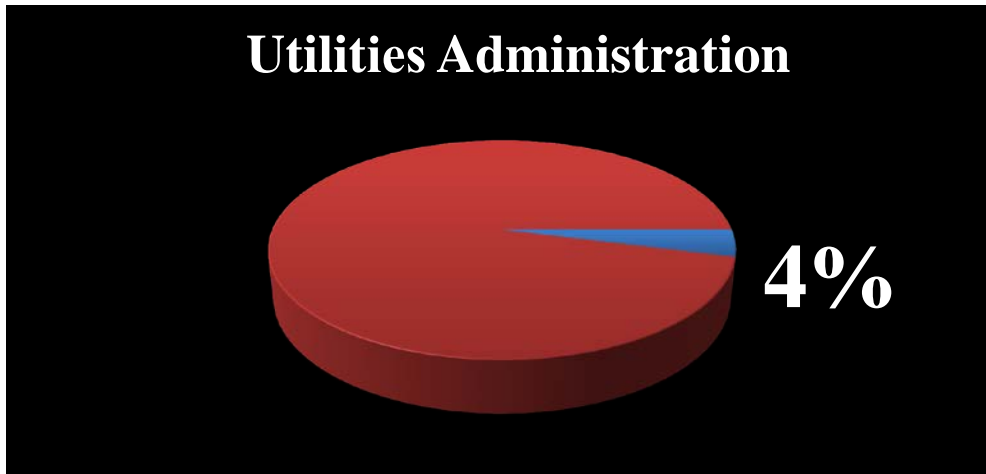
SUMMARY OF EXPENDITURES		FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	486,000	287,934	267,698	421,051	200,412
200	Supplies	5,000	3,237	3,201	5,235	922
300	Services	10,500	2,823	2,222	13,181	3,996
400	Special Projects	42,000	0	1,320	16,000	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		543,500	293,994	274,441	455,467	205,329

EXPENDITURE DETAIL		FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
110	SALARIES AND WAGES	363,000	220,518	207,596	313,803	157,084
120	HEALTH-LIFE-DENTAL INSURANCE	44,000	21,678	20,230	24,539	13,094
130	SOCIAL SECURITY CONTRIBUTION	22,000	13,254	12,211	19,275	9,396
131	MEDICARE CONTRIBUTION	6,000	3,100	2,922	4,508	2,225
132	ASRS CONTRIBUTION	43,000	25,572	22,404	57,343	18,065
140	COMPENSATION INSURANCE	4,000	3,465	2,068	930	268
141	UNEMPLOYMENT INSURANCE	2,000	347	266	653	279
142	AZ JOB TRAINING TAX	2,000	0	0	0	0
230	OFFICE SUPPLIES	5,000	3,237	1,701	5,235	922
248	SOFTWARE PURCHASE	0	0	1,500	0	0
311	PROFESSIONAL SERVICES	0	0	0	8,018	0
350	TRAVEL AND PER DIEM	2,500	0	0	497	2,272
351	CONFERENCE, SEMINAR & TRAINING	6,500	2,033	1,722	2,682	1,399
370	DUES-MEMBERSHIPS-FEES	1,500	790	500	1,983	325
436	RATE STUDY	42,000	0	1,320	16,000	0
TOTALS		543,500	293,994	274,441	455,467	205,329

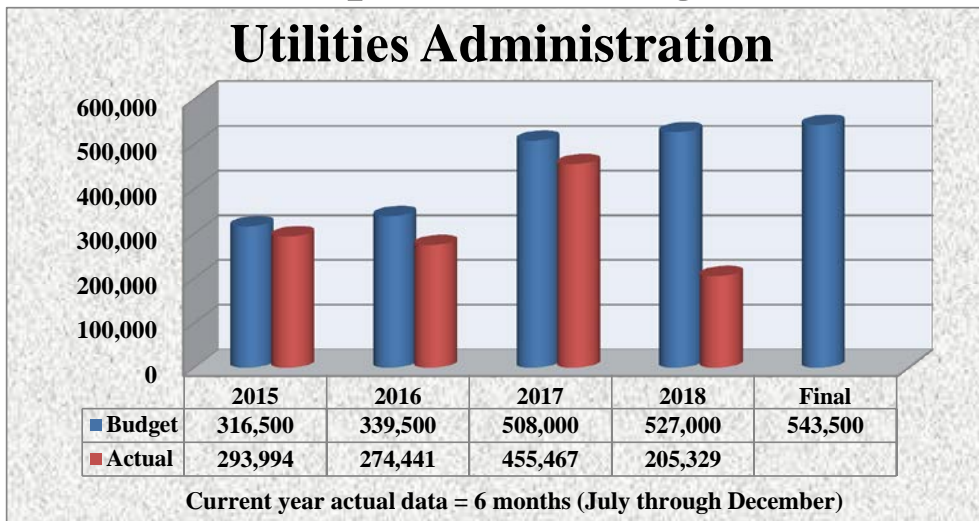
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
288,000	311,000	483,000	504,000	486,000	486,000	(18,000)	-4%
17,500	8,500	8,500	5,000	5,000	5,000	0	0%
2,000	11,000	7,500	9,000	10,500	10,500	1,500	17%
9,000	9,000	9,000	9,000	42,000	42,000	33,000	367%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
316,500	339,500	508,000	527,000	543,500	543,500	16,500	3%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
220,000	235,000	362,000	384,000	363,000	363,000	(21,000)	-5%
18,000	24,000	42,000	39,000	44,000	44,000	5,000	13%
13,000	14,000	22,000	22,000	22,000	22,000	0	0%
4,000	4,000	6,000	6,000	6,000	6,000	0	0%
26,000	27,000	42,000	45,000	43,000	43,000	(2,000)	-4%
4,000	4,000	4,000	4,000	4,000	4,000	0	0%
1,000	1,000	2,000	2,000	2,000	2,000	0	0%
2,000	2,000	3,000	2,000	2,000	2,000	0	0%
17,500	8,500	8,500	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	1,500	2,500	2,500	1,000	67%
500	9,500	6,000	6,000	6,500	6,500	500	8%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
9,000	9,000	9,000	9,000	42,000	42,000	33,000	367%
316,500	339,500	508,000	527,000	543,500	543,500	16,500	3%

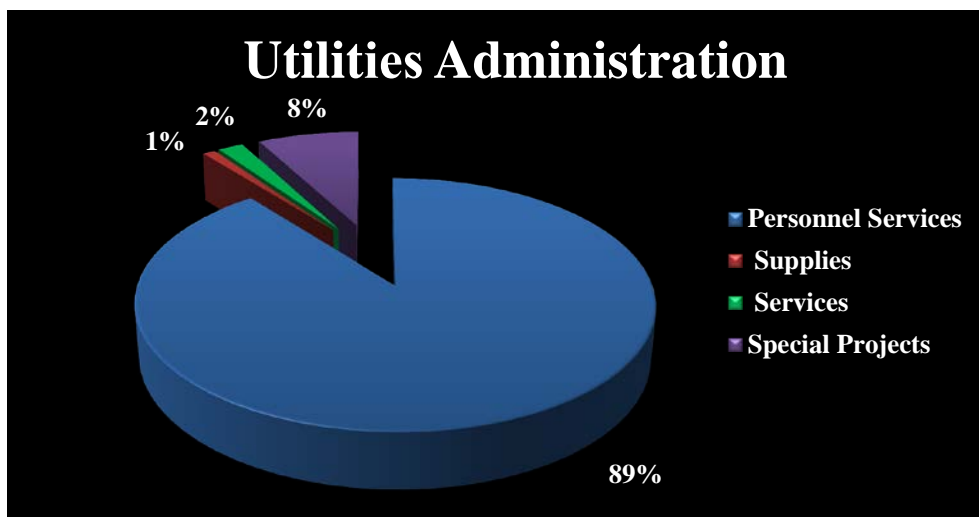
Percent of Water Fund



Total Department Budget



FY 2019 Budgeted Expenses





WATER OPERATIONS



City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget



WATER OPERATIONS

Net Change from Previous Budget:

\$116,000	3%
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Water is responsible for the safe, reliable and efficient production and distribution of potable water throughout the City of El Mirage and City of Surprise's Original Town Site.

Water operations houses the costs related to the day to day operations of the water distribution and production systems. Daily system operations include leak locating and repair, water quality testing and data logging for environmental compliance, and general maintenance on system assets. The City's water distribution and production systems consist of 10 wells, over 120 miles of water lines, more than 2500 valves, and 1100 fire hydrants.



Routine tasks include the following:

- Replace leaking water service lines
- Repair water main breaks and leaks
- Operation and maintenance of all City owned fire hydrants and valves
- Provide field customer service in relation to water services
- Inspection and operation of City owned well and booster sites
- Mark underground water, wastewater and reclaim lines
- Troubleshoot customer complaints regarding high and low water consumption
- Manage Dysart Ranchettes Irrigation System
- Mark City owned underground utilities per A.R.S. 40-360.21-31 marking (AZ811)

Significant Changes:

- Personnel Services increased by \$38,500 (5%) primarily from increased benefit costs.
- Liability Insurance increased by \$21,000 (11%) to reflect the updated premiums and asset additions.
- Landscaping/Irrigation costs increased by \$65,000 (17%) to account for new landscape maintenance areas acquired as part of the El Mirage and Thunderbird Road projects.
- Capital increased by \$50,000 (625%). More detailed information can be found in the Capital Items section.

Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Equipment	MOBILE PRESSURE WASHER Industrial grade mobile pressure washer needed for Water division operations to allow staff to efficiently complete the following: Fire hydrant cleaning (1300 plus hydrants maintained annually); Equipment cleaning; Water storage tank cleaning and degreasing; Road/sidewalk cleanup after water system repairs; Graffiti removal.	N	\$16,000
Equipment	TRIMBLE GPS DATA COLLECTOR This is an electronic collection and mapping of coordinates for water system assets including fire hydrants, waterlines, valves, meters, manholes, cleanouts, and backflow devices. This data is necessary to maintain an updated and accurate GIS system (geographic information system).	N	\$10,000
Equipment	VEHICLE REPLACEMENT PROGRAM Program identifies replacement based on two basic metrics: <ul style="list-style-type: none"> • 100,000 miles and/or excessive maintenance costs • Replace two (2) water vehicles over next 2 years 	R	\$32,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2018
Authorized	10.7	10.7	10	10	10
Filled	8	9	9	8	

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

SUMMARY OF EXPENDITURES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	810,000	596,059	630,722	681,587	360,531
200	Supplies	369,000	362,123	361,240	379,662	173,344
300	Services	1,337,000	1,218,888	1,234,098	1,337,729	725,596
400	Special Projects	1,352,000	107,269	98,330	215,057	603,394
600	Capital Outlay/Projects	58,000	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
800	Loss on Assets	0	1,945	1,350	838	0
900	Contingency	0	0	0	0	0
TOTAL		3,926,000	2,286,285	2,325,740	2,614,873	1,862,865

EXPENDITURE DETAIL		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
110	SALARIES AND WAGES	533,000	402,239	414,082	442,195	259,253
111	OVERTIME	32,000	27,937	37,529	21,212	11,142
117	COMPTIME	0	3,154	5,527	8,500	2,010
120	HEALTH-LIFE-DENTAL INSURANCE	118,000	77,108	84,338	82,422	43,799
123	CALL BACK PAY	8,000	0	0	0	0
130	SOCIAL SECURITY CONTRIBUTION	35,000	24,814	27,496	28,017	15,930
131	MEDICARE CONTRIBUTION	9,000	5,803	6,430	6,552	3,726
132	ASRS CONTRIBUTION	67,000	49,106	53,407	85,971	31,327
140	WORKERS COMPENSATION	25,000	19,335	15,543	20,469	6,443
141	UNEMPLOYMENT INSURANCE	3,000	1,562	1,371	1,249	402
142	AZ JOB TRAINING TAX	7,000	0	0	0	0
199	LABOR DISTRIBUTION	(27,000)	(15,000)	(15,000)	(15,000)	(13,500)

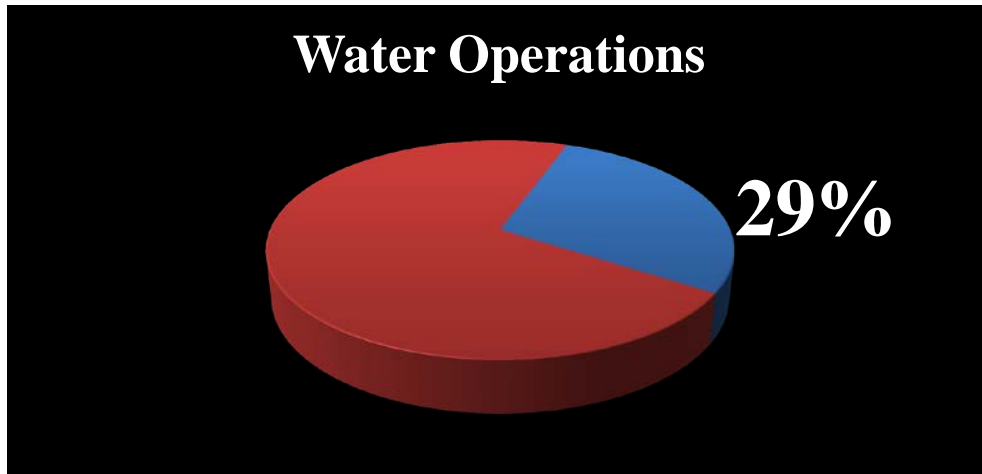
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
747,500	724,500	694,500	771,500	810,000	810,000	38,500	5%
366,000	359,000	761,000	369,000	369,000	369,000	0	0%
1,251,500	1,251,000	1,224,000	1,251,000	1,337,000	1,337,000	86,000	7%
3,895,000	2,534,000	2,299,000	1,410,500	1,352,000	1,352,000	(58,500)	-4%
95,000	25,000	237,000	8,000	58,000	58,000	50,000	625%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
6,355,000	4,893,500	5,215,500	3,810,000	3,926,000	3,926,000	116,000	3%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
518,000	500,000	477,000	522,000	533,000	533,000	11,000	2%
6,000	6,000	6,000	32,000	32,000	32,000	0	0%
0	0	0	0	0	0	0	0%
96,000	96,000	89,000	94,000	118,000	118,000	24,000	26%
7,500	7,500	7,500	7,500	8,000	8,000	500	7%
33,000	32,000	31,000	35,000	35,000	35,000	0	0%
8,000	8,000	8,000	9,000	9,000	9,000	0	0%
60,000	56,000	57,000	64,000	67,000	67,000	3,000	5%
26,000	26,000	24,000	25,000	25,000	25,000	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
5,000	5,000	7,000	7,000	7,000	7,000	0	0%
(15,000)	(15,000)	(15,000)	(27,000)	(27,000)	(27,000)	0	0%

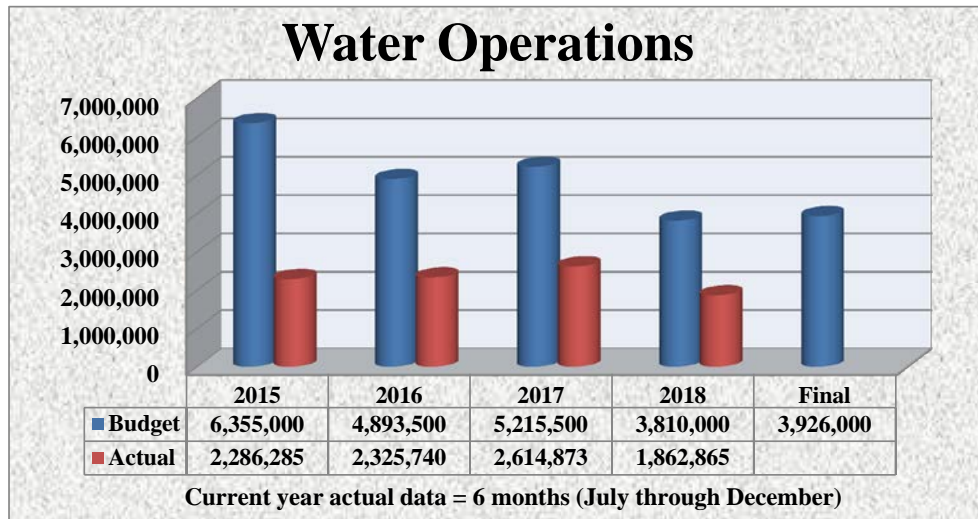
EXPENDITURE DETAIL (CONT'D)	FY 2019 Final	Actual			
		For the Fiscal Year ending June 30,			July - Dec
		2015	2016	2017	2018
210 SMALL TOOLS/EQUIP/PARTS	7,000	11,006	9,209	9,011	4,049
211 FUEL AND LUBRICANTS	23,500	29,704	19,430	19,651	8,924
213 SAFETY EQUIPMENT/SUPPLIES	8,500	8,427	12,770	5,855	3,192
220 METERS/PARTS/CALIBRATION	40,000	1,837	6,071	26,405	16,238
221 PIPES AND FITTINGS	38,000	50,813	74,547	37,511	23,365
222 CHEMICAL EXPENSE	18,500	13,031	17,039	20,462	13,947
225 ASPHALT/COAL MATERIAL	6,000	5,259	8,066	3,081	702
226 FIRE HYDRANTS/PARTS	8,000	17,563	16,089	3,509	523
230 OFFICE SUPPLIES	1,500	2,088	2,460	1,201	709
232 COMPUTER/PRINTER SUPPLIES	500	0	466	2,991	0
233 UNIFORMS	2,000	1,650	2,158	1,282	1,827
237 EQUIPMENT/FURNITURE PURCHASE	1,500	21,361	11,394	6,165	485
249 OPERATING MATERIAL & SUPPLIES	1,000	4,236	6,474	1,610	6,452
250 BUILDING MAINTENANCE/REPAIR	3,500	549	377	1,145	1,959
251 COMPUTER/PRINTER MAINTENANCE	500	712	0	0	0
253 VEHICLE MAINTENANCE/REPAIR	25,500	25,743	39,144	18,641	11,966
255 WELL SITE MAINT/REPAIRS	181,000	167,345	134,334	219,916	74,415
269 OTHER MAINTENANCE/REPAIRS	2,500	800	1,212	1,225	4,591
311 PROFESSIONAL SERVICES	18,500	7,223	19,129	12,716	4,330
312 LEGAL SERVICES	0	0	0	0	0
313 CONTRACTED SERVICES	112,500	104,518	119,496	184,634	55,849
314 LIABILITY INSURANCE	208,000	166,925	172,808	190,859	100,938
325 TECH/SOFTWARE SUPPORT	32,000	28,479	26,270	28,718	9,726
326 LICENSE AND PERMITS	12,000	11,230	11,380	10,960	4,950
328 EQUIPMENT RENT/LEASES	7,000	4,870	12,527	18,101	2,288
333 SAMPLING/TESTING	35,000	31,643	22,479	27,313	4,659
340 ANNUAL WATER FEES	25,000	7,906	12,009	23,710	25,000
351 CONFERENCE, SEMINAR & TRAINING	8,000	3,244	4,758	4,028	1,065
360 PRINTING COST	1,000	597	1,070	471	0
362 MAILING COST	1,000	24	0	155	44
370 DUES-MEMBERSHIPS-FEES	8,000	3,954	6,120	3,283	5,436
376 LATE FEES/INTEREST CHARGES	0	505	0	0	4,261
377 MISCELLANEOUS EXPENSES	0	0	1,740	375	0
381 WIRELESS COMMUNICATIONS	9,500	8,396	8,840	9,172	3,004
385 BUILDING WATER/SEWER SERVICES	44,000	31,303	33,058	34,394	13,535
386 LANDSCAPING/IRRIGATION	440,500	453,181	426,646	406,674	292,625
387 UTILITY ELECTRICITY	375,000	354,890	355,766	382,168	197,887
418 SPECIAL PROJECTS	0	5,114	0	38,615	8,356
482 ASSURED WATER SUPPLY	1,352,000	102,156	98,330	176,442	595,038
617 CAPITAL EQUIPMENT PURCHASE	26,000	0	0	0	0
650 VEHICLE PURCHASE	32,000	0	0	0	0
850 LOSS ON RETIRE/SALE OF ASSETS	0	1,945	1,350	838	0
TOTALS	3,926,000	2,288,300	2,327,756	2,616,890	1,864,883

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
4,000	5,000	5,000	5,000	7,000	7,000	2,000	40%
36,000	23,500	23,500	23,500	23,500	23,500	0	0%
4,500	5,500	5,500	8,500	8,500	8,500	0	0%
10,000	10,000	420,000	25,000	40,000	40,000	15,000	60%
58,000	78,000	58,000	58,000	38,000	38,000	(20,000)	-34%
18,500	18,500	18,500	18,500	18,500	18,500	0	0%
5,000	6,000	6,000	6,000	6,000	6,000	0	0%
20,000	20,000	12,000	12,000	8,000	8,000	(4,000)	-33%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
500	500	500	500	500	500	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
0	500	500	500	3,500	3,500	3,000	600%
500	500	500	500	500	500	0	0%
25,500	25,500	25,500	25,500	25,500	25,500	0	0%
175,000	157,000	177,000	177,000	181,000	181,000	4,000	2%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
27,000	26,000	26,000	18,500	18,500	18,500	0	0%
10,000	10,000	10,000	0	0	0	0	0%
112,500	112,500	112,500	112,500	112,500	112,500	0	0%
178,000	187,000	187,000	187,000	208,000	208,000	21,000	11%
15,500	15,500	25,000	32,000	32,000	32,000	0	0%
14,000	12,000	12,000	12,000	12,000	12,000	0	0%
3,000	7,000	7,000	7,000	7,000	7,000	0	0%
40,000	35,000	35,000	35,000	35,000	35,000	0	0%
62,500	60,000	25,000	25,000	25,000	25,000	0	0%
2,500	3,500	3,500	8,000	8,000	8,000	0	0%
1,500	1,000	1,000	1,000	1,000	1,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
8,000	8,000	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%
9,000	9,500	13,000	9,500	9,500	9,500	0	0%
60,000	56,000	51,000	44,000	44,000	44,000	0	0%
280,500	280,500	280,500	375,500	440,500	440,500	65,000	17%
426,500	426,500	426,500	375,000	375,000	375,000	0	0%
0	0	20,000	58,500	0	0	(58,500)	-100%
3,895,000	2,534,000	2,279,000	1,352,000	1,352,000	1,352,000	0	0%
0	0	237,000	8,000	26,000	26,000	18,000	225%
95,000	25,000	0	0	32,000	32,000	32,000	32000%
0	0	0	0	0	0	0	0%
6,357,015	4,895,516	5,217,517	3,812,018	3,926,000	3,926,000	113,982	3%

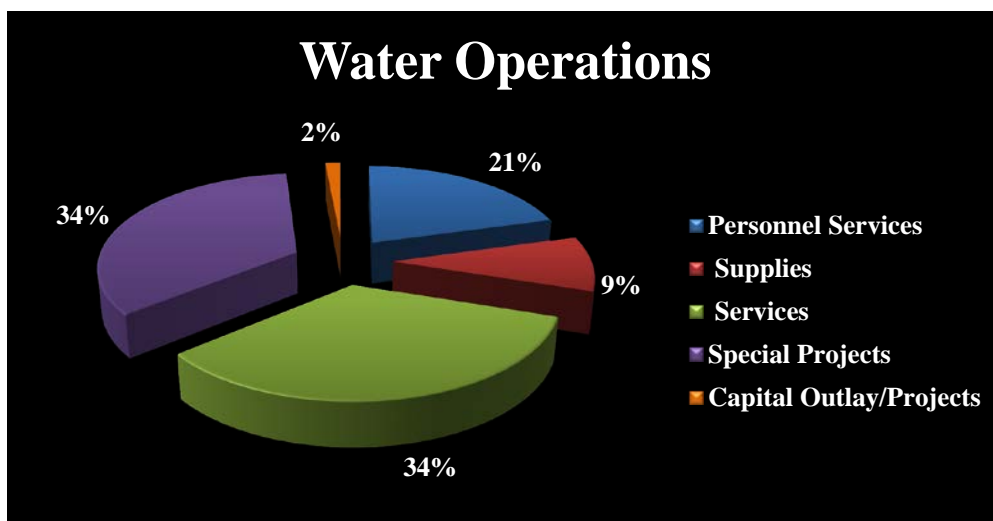
Percent of Water Fund



Total Department Budget



FY 2019 Budgeted Expenses





CUSTOMER SERVICE



City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget

CUSTOMER SERVICE

Net Change from Previous Budget:

\$69,500	13%
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Customer service is responsible for the tracking and billing of water use through the El Mirage utility system. Customer service manages over 11,000 customer accounts and provides monthly billing for water, sewer, and trash services. Customer service also handles payments and reservations for City facilities.



Account payments can be made in person at the customer service office (14406 N. Alto Street) which is open from 8 AM to 5:30 PM, Monday through Friday, over the phone, or online.

Routine tasks include the following:

- Set up customer accounts for water, sewer and trash services.
- Provide monthly billing for utilities services to over 11,000 City of El Mirage accounts.
- Track water usage through El Mirage’s automated meter infrastructure (AMI).

Significant Changes:

- Part-time positions were converted to full-time positions increasing full time equivalents from 5.3 to 6.0. The change resulted in an \$80,000 (28%) increase to Personnel Services.
- Banking fees were increased by \$15,000 (19%) to cover increased processing charges.

Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	4.5	5.4	5.3	5.3	6.0
Filled	3.5	5.5	4.8	5.3	



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

SUMMARY OF EXPENDITURES		Actual			
		FY 2019 Final	For the Fiscal Year ending June 30,		
Category	Category Description	2015	2016	2017	2018
100	Personnel Services	281,916	305,622	309,715	137,241
200	Supplies	8,517	5,825	6,534	2,667
300	Services	217,868	216,618	200,090	114,101
400	Special Projects	0	0	0	11,478
600	Capital Outlay/Projects	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0
900	Contingency	0	0	0	0
	TOTAL	620,000	508,301	528,065	516,339

EXPENDITURE DETAIL		Actual			
		FY 2019 Final	For the Fiscal Year ending June 30,		
Acct	Acct Description	2015	2016	2017	2018
110	SALARIES AND WAGES	209,261	222,575	214,399	96,591
111	OVERTIME	6,417	11,943	12,307	10,449
117	COMPTIME	3,261	524	1,678	624
120	HEALTH-LIFE-DENTAL INSURANCE	24,590	25,809	22,967	11,346
130	SOCIAL SECURITY CONTRIBUTION	13,125	14,276	13,932	6,494
131	MEDICARE CONTRIBUTION	3,070	3,339	3,258	1,519
132	ASRS CONTRIBUTION	19,670	23,787	33,957	9,869
140	WORKERS COMPENSATION	750	838	729	183
141	UNEMPLOYMENT INSURANCE	1,773	1,077	1,059	165
142	AZ JOB TRAINING TAX	0	0	0	0
199	LABOR DISTRIBUTION	0	1,455	5,429	0
213	SAFETY EQUIPMENT/SUPPLIES	0	0	280	0
230	OFFICE SUPPLIES	2,775	2,423	1,369	1,232
232	COMPUTER/PRINTER SUPPLIES	1,665	702	707	440
237	EQUIPMENT PURCHASE	1,233	213	1,811	303
248	SOFTWARE PURCHASE	281	347	0	148
249	OPERATING MATERIAL & SUPPLIES	562	434	621	544
266	POSTAGE EQUIP RENTAL FEES	1,882	1,706	1,713	0
269	OTHER MAINTENANCE/REPAIRS	121	0	33	0
313	CONTRACTED SERVICES	55,445	55,411	56,454	28,380
325	TECH/SOFTWARE SUPPORT	21,457	8,800	9,126	13,868
338	ARMORED CAR SERVICES	6,520	6,806	7,227	3,370
350	TRAVEL AND PER DIEM	0	0	590	0
351	CONFERENCE, SEMINAR & TRAINING	755	0	725	0
360	PRINTING COST	281	1,341	1,619	860
362	MAILING COST	1,534	1,200	1,108	559
363	MAILING COST-UTILITY BILLING	58,000	64,867	42,939	20,000
372	BANK CHARGES/MERCHANT SVC CHGS	60,514	65,297	74,632	45,273
373	BANK CHARGES/LOCKBOX	12,624	10,959	5,004	873
377	MISCELLANEOUS EXPENSES	0	991	90	726
381	WIRELESS COMMUNICATIONS	739	947	576	192
395	COLLECTION SERVICES	0	0	0	0
418	SPECIAL PROJECTS	0	0	0	11,478
	TOTALS	620,000	508,301	528,065	516,339

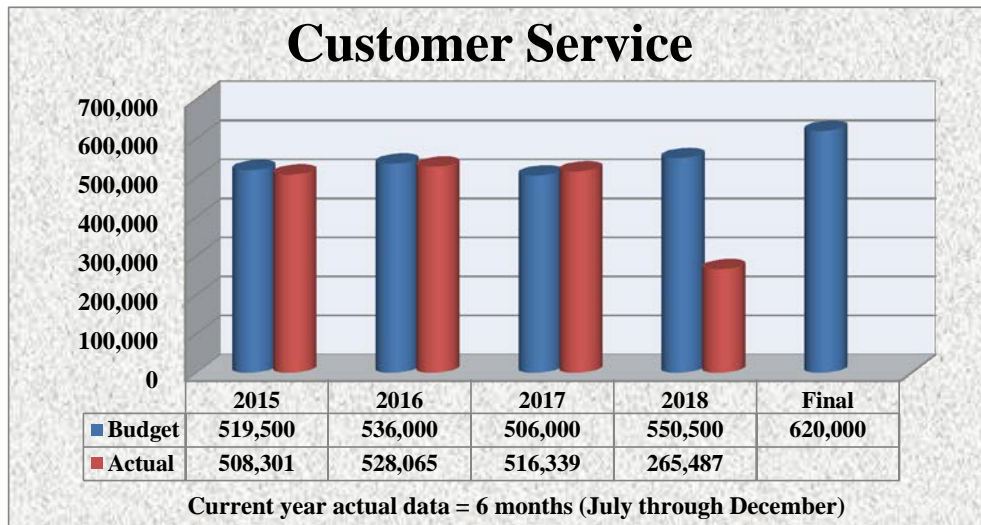
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
300,000	316,000	281,000	284,000	364,000	364,000	80,000	28%
6,500	6,500	6,500	6,500	4,000	4,000	(2,500)	-38%
213,000	213,500	218,500	248,000	252,000	252,000	4,000	2%
0	0	0	12,000	0	0	(12,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
519,500	536,000	506,000	550,500	620,000	620,000	69,500	13%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
216,000	236,000	214,000	217,000	248,000	248,000	31,000	14%
0	0	0	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
36,000	30,000	24,000	19,000	63,000	63,000	44,000	232%
14,000	15,000	14,000	14,000	16,000	16,000	2,000	14%
4,000	4,000	4,000	4,000	4,000	4,000	0	0%
24,000	22,000	17,000	18,000	19,000	19,000	1,000	6%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
2,000	3,000	2,000	2,000	3,000	3,000	1,000	50%
3,000	5,000	5,000	4,000	5,000	5,000	1,000	25%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,500	1,500	1,500	1,500	2,000	2,000	500	33%
1,000	1,500	1,500	1,500	1,000	1,000	(500)	-33%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,000	500	500	500	500	500	0	0%
2,500	2,500	2,500	2,500	0	0	(2,500)	-100%
500	500	500	500	500	500	0	0%
50,000	50,000	50,000	55,000	57,500	57,500	2,500	5%
19,000	19,000	19,000	24,500	24,500	24,500	0	0%
7,500	7,500	7,500	7,500	7,500	7,500	0	0%
0	0	0	1,500	1,500	1,500	0	0%
0	0	5,000	3,500	3,500	3,500	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
1,500	2,000	2,000	2,000	2,000	2,000	0	0%
58,000	58,000	58,000	58,000	50,000	50,000	(8,000)	-14%
55,000	55,000	55,000	80,000	95,000	95,000	15,000	19%
19,000	19,000	19,000	13,000	6,000	6,000	(7,000)	-54%
0	0	0	0	0	0	0	0%
0	0	0	0	1,500	1,500	1,500	1500%
0	0	0	0	0	0	0	0%
0	0	0	12,000	0	0	(12,000)	-100%
519,500	536,000	506,000	550,500	620,000	620,000	69,500	13%

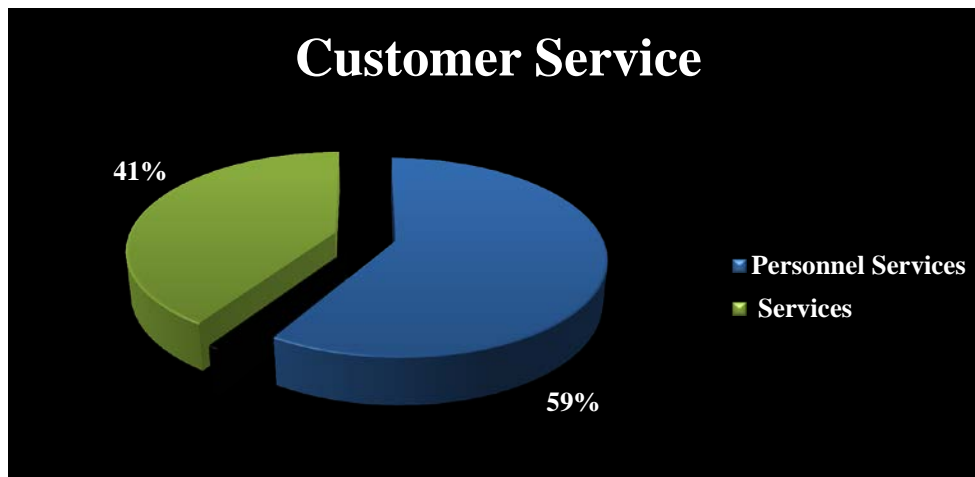
Percent of Water Fund

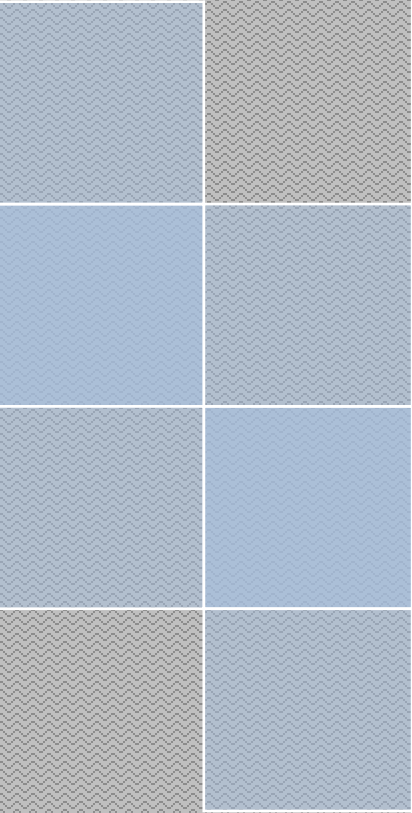


Total Department Budget



FY 2019 Budgeted Expenses





ENGINEERING



City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget



ENGINEERING

Net Change from Previous Budget:

(\$6,000)	-1%
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ENGINEERING is responsible for providing in-house professional, responsive, and cost effective municipal engineering services to the citizens of El Mirage, as well as other Departments of the City. Staff efforts are focused on providing a high level of expertise for designing/planning, advising, administering, and overseeing public improvements within the city with a goal to provide these services on schedule and within fiscal requirements while protecting the public health, safety, and welfare of the citizens of El Mirage. The Engineering division also oversees all capital improvement projects coordinating with consultants, contractors, utilities and other government agencies. The division interacts with the public, property owners, developers, contractors, and other City departments to address City engineering activities which include, but are not limited to infrastructure planning, project design, project construction management, traffic signal control, flood plain management, private development and utility plan review, surveying, and grant coordination.



Significant Changes:

- There were no significant changes to this department’s budget.

Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	4	4	4	4	4
Filled	3	4	4	4	



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30, 2015	2016	2017	July - Dec 2018
100	Personnel Services	346,000	304,921	309,254	350,606	140,013
200	Supplies	14,500	14,856	13,772	16,278	9,526
300	Services	49,000	20,058	36,755	24,745	8,402
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	409,500	339,835	359,780	391,629	157,941

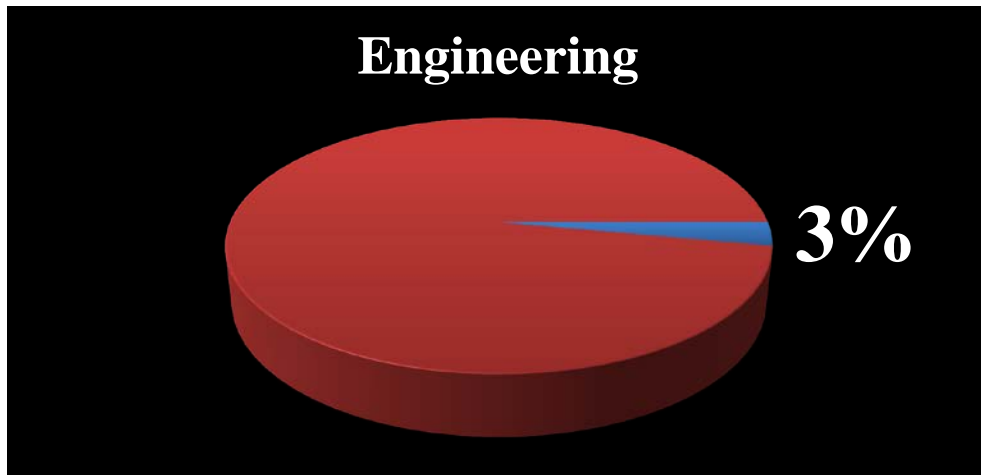
EXPENDITURE DETAIL

Acct	Acct Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30, 2015	2016	2017	July - Dec 2018
110	SALARIES AND WAGES	248,000	233,108	235,434	243,734	100,622
111	OVERTIME	0	0	4,116	9,233	5,059
117	COMP TIME	0	242	715	601	148
120	HEALTH-LIFE-DENTAL INSURANCE	38,000	24,354	20,979	29,366	13,176
130	SOCIAL SECURITY CONTRIBUTION	16,000	14,190	14,551	15,234	6,261
131	MEDICARE CONTRIBUTION	4,000	3,319	3,403	3,563	1,464
132	ASRS CONTRIBUTION	30,000	26,270	27,558	45,438	12,171
140	COMPENSATION INSURANCE	5,000	2,744	1,966	2,929	884
141	UNEMPLOYMENT INSURANCE	2,000	694	532	507	228
142	AZ JOB TRAINING TAX	3,000	0	0	0	0
210	SMALL TOOLS/EQUIP/PARTS	500	134	500	211	153
211	FUEL AND LUBRICANTS	1,500	3,317	2,766	3,246	1,451
213	SAFETY EQUIPMENT/SUPPLIES	1,000	917	992	358	197
230	OFFICE SUPPLIES	1,000	578	784	747	517
232	COMPUTER/PRINTER SUPPLIES	1,000	1,534	16	4,298	0
237	EQUIPMENT/FURNITURE PURCHASE	1,000	0	0	2,485	3,649
248	SOFTWARE PURCHASE	2,500	1,553	1,553	2,182	1,939
249	OPERATING MATERIAL & SUPPLIES	1,000	1,443	1,391	1,090	326
253	VEHICLE MAINTENANCE	2,000	639	0	0	0
254	COPIER USAGE/SUPPLYS/MAINTENANCE	3,000	4,742	5,769	1,660	1,294
311	PROFESSIONAL SERVICES	41,500	16,732	31,735	20,610	7,495
350	TRAVEL AND PER DIEM	1,000	0	16	504	0
351	CONFERENCE, SEMINARS & TRAINING	2,000	620	2,167	1,250	0
362	MAILING COST	500	118	101	118	170
370	DUES-MEMBERSHIPS-FEES	1,500	225	450	93	0
381	WIRELESS COMMUNICATIONS	2,500	2,363	2,285	2,170	738
	TOTALS	409,500	339,835	359,780	391,629	157,941

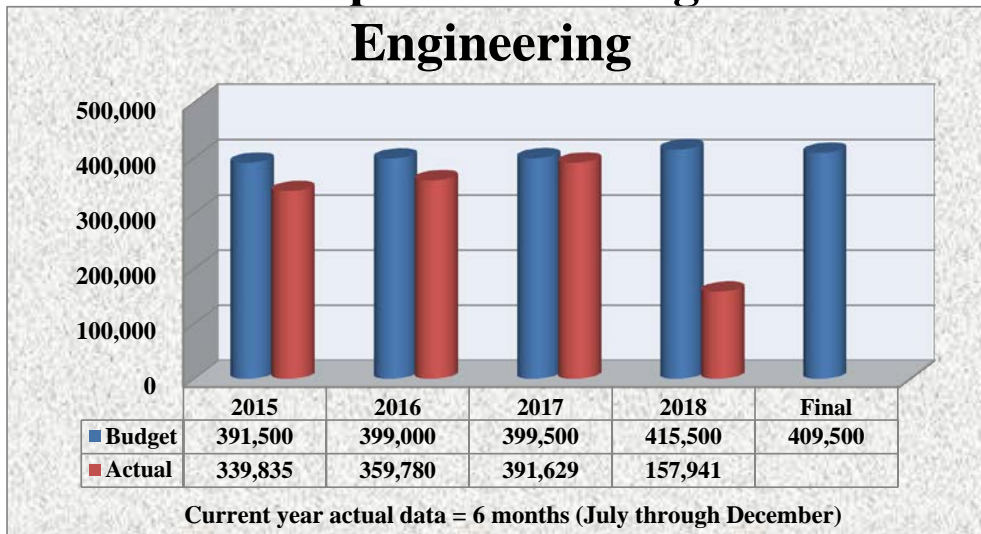
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
322,000	332,000	334,000	352,000	346,000	346,000	(6,000)	-2%
21,500	19,000	18,500	18,500	14,500	14,500	(4,000)	-22%
48,000	48,000	47,000	45,000	49,000	49,000	4,000	9%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
391,500	399,000	399,500	415,500	409,500	409,500	(6,000)	-1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
248,000	246,000	251,000	254,000	248,000	248,000	(6,000)	-2%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
18,000	30,000	24,000	38,000	38,000	38,000	0	0%
16,000	16,000	16,000	16,000	16,000	16,000	0	0%
4,000	4,000	4,000	4,000	4,000	4,000	0	0%
28,000	28,000	29,000	30,000	30,000	30,000	0	0%
5,000	5,000	6,000	5,000	5,000	5,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
1,000	1,000	2,000	3,000	3,000	3,000	0	0%
500	500	500	500	500	500	0	0%
7,500	5,000	5,000	4,500	1,500	1,500	(3,000)	-67%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
2,000	2,000	2,000	2,000	1,000	1,000	(1,000)	-50%
0	0	2,500	3,500	1,000	1,000	(2,500)	-71%
2,000	2,000	2,000	2,000	2,500	2,500	500	25%
1,500	1,500	1,500	1,000	1,000	1,000	0	0%
0	0	0	0	2,000	2,000	2,000	2000%
6,000	6,000	3,000	3,000	3,000	3,000	0	0%
43,000	42,500	40,000	40,000	41,500	41,500	1,500	4%
1,000	0	1,000	1,000	1,000	1,000	0	0%
1,000	2,500	2,500	1,000	2,000	2,000	1,000	100%
500	500	500	500	500	500	0	0%
500	500	1,000	500	1,500	1,500	1,000	200%
2,000	2,000	2,000	2,000	2,500	2,500	500	25%
391,500	399,000	399,500	415,500	409,500	409,500	(6,000)	-1%

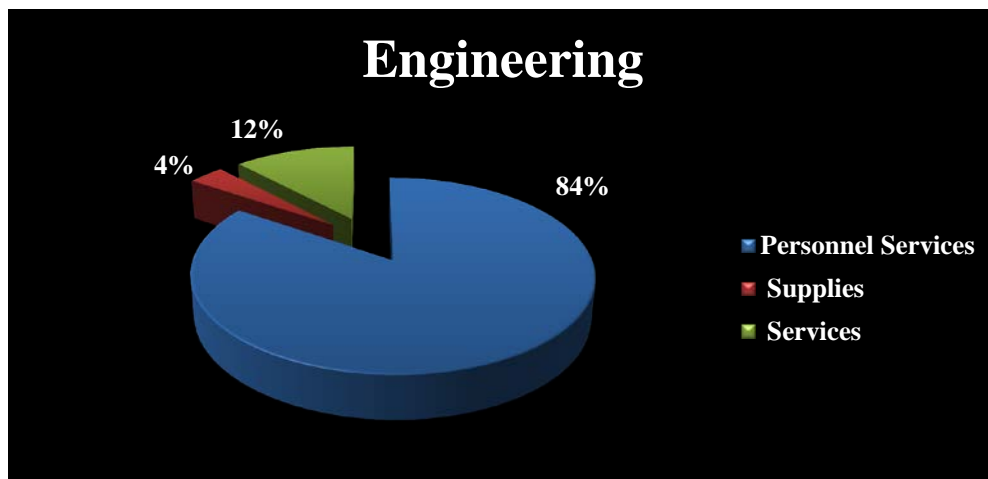
Percent of Water Fund



Total Department Budget



FY 2019 Budgeted Expenses





CAPITAL PROJECTS



City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget



CAPITAL PROJECTS

Net Change from Previous Budget:

\$25,000	1%
----------	----

Water is responsible for the safe, reliable and efficient production and distribution of potable water throughout the City of El Mirage and City of Surprise's Original Town Site.



Capital projects in this area have the goal of maintaining a consistent and safe infrastructure for water delivery. The focus of the projects is on efficiency in service delivery to reduce the overall cost to water users. Minimizing water loss, upgrading sites to modern control systems, and preventative maintenance of important utility assets are just a few of the ways that capital funding is put to use in this area.

Significant Changes:

- Updated depreciation estimates identified a need to increase this line item by \$50,000 (3%) offsetting a \$25,000 (1%) reduction in budgeted capital. See below for more information.

Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Carryforward	WATERLINE EASEMENT ACCESS - PALM AND ALTO Remove and replace the existing fences along the utility easement between Alto Street and Palm Street and between Thunderbird Road and Well Street to easily access the area in the event of a water break. A field review was attempted of as many parcels as possible to better understand the work to be involved in order to complete the removal and replacement, and recommend an estimated cost.	R	\$492,000
Carryforward	WATERLINE - EL MIRAGE ROAD TO DYSART ROAD Construction of approximately one mile of water line from El Mirage Road to Dysart Road.	N	\$560,000

Carryforward	WATER LINE IMPROVEMENTS		\$1,075,000
Equipment	WELL SITE AC UNIT REPLACEMENT Multi-year program to upgrade air conditioning units at the City's well sites. Proper cooling is vital to maintain efficient operation of each well site and extends the life of existing electrical equipment. New units will be more energy efficient and reliable. Styles consist of wall mount, package, terminal and cabinet type air conditioners. The program will systematically replace all units based on age and condition over a period of 8 years.	N	\$25,000
Improvement	WELL SITE BUILDING REPAIRS Chlorine building/equipment improvements needed at two of the City's well sites (Sunnyvale & Cottonwood). Outdated disinfection systems that generate Chlorine onsite have caused significant structural damages to the concrete building due to reoccurring leaks. Improvements will include replacing the current disinfection system, repairing the damaged block walls, and coating the new walls with a sealant that will prevent future damage.	R	\$40,000
Equipment	LEAK DETECTION SYSTEM Iron leak detection equipment for the water distribution system. Equipment continuously monitors for new, evolving, and preexisting leaks. It interfaces with the City's existing Itron advanced metering infrastructure. Water loss is reduced as well as minimizing repair costs and potential service disruptions.	N	\$30,000
Equipment	COTTONWOOD/SUNNYVALE CATHODIC PROTECTION SYSTEM Cathodic protection is a cost effective and proven technology used to reduce steel tank corrosion. This project is to complete the final 3 of the city's steel water storage tanks. Once the project is finished, all 9 of the city's steel water storage tanks will have cathodic protection.	N	\$15,000
Improvement	DISINFECTION SYSTEM UPGRADE Multi-year program to upgrade and/or replace existing water disinfection systems at the city's 9 domestic well sites. The new systems require less maintenance, have fewer parts, and are more reliable. The existing systems (Miox) are 10+ years old and have reached their end of useful life. This upgrade ensures clean, safe, and reliable drinking water that meets federal regulations.	R	\$10,000
Equipment	WELL SITE PLC UPGRADE (PHASE II) Phase II of a PLC (programmable logic controller) upgrade project at the City's well sites. The completed Phase I project included four (4) of the City's (9) well sites. The remaining five (5) sites (Cottonwood, Rockwood, Brisas, Dietz Crane, and Thompson Ranch) will be completed as part of this project. The Phase II PLC upgrade will include matching PLC's, touch screen displays, radio equipment, and HMI/PLC programming.	R	\$230,000

Improvement ***WATER STORAGE TANK RECOATING PROGRAM*** R \$300,000

Water pressure and distribution in most communities is maintained via steel water storage tanks, which operate relatively maintenance and trouble free for extended multi-year periods. However, the time comes when gradual corrosion, or even ‘loss-of-curb’ appeal, can result in this mostly ‘passive’ infrastructure requiring upgrades. Therefore, a rehabilitation program should be designed to ensure asset preservation, process water quality improvements, and operator safety. The City has a total of 10 water storage tanks within the water distribution system. This project is to rehab one storage tank. Through operations, all 10 tanks will be thoroughly inspected by the end of fiscal year 17/18 and a prioritized schedule will be developed for the remaining tanks. This maintenance program will prolong the tanks useful life and ensure high quality, safe, and reliable drinking water is provided to the public.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	



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

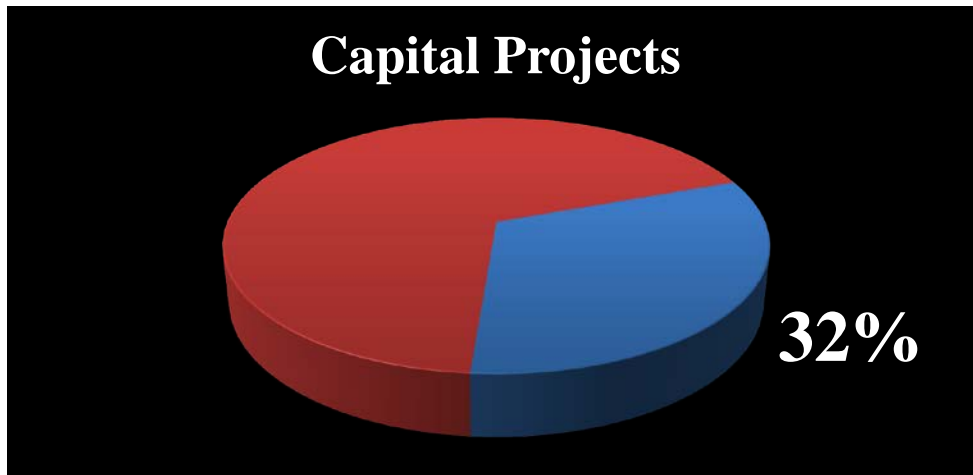
SUMMARY OF EXPENDITURES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	0	0	0	0	0
200	Supplies	0	0	0	0	0
300	Services	0	0	0	0	0
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	2,777,000	0	0	0	398,858
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Depreciation	1,600,000	1,527,513	1,540,092	1,555,436	775,004
	TOTAL	4,377,000	1,527,513	1,540,092	1,555,436	1,173,862

EXPENDITURE DETAIL		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
661	BUILDING/DATA INFRAS. IMPROV.	65,000	0	0	0	0
673	CITY-WIDE SYSTEM IMPROVEMENTS	2,712,000	0	0	0	398,858
675	BRISAS WELL#9	0	0	0	0	0
698	CIP APPROVED CAPITAL	0	0	0	0	0
960	DEPRECIATION	1,600,000	1,527,513	1,540,092	1,555,436	775,004
	TOTALS	4,377,000	1,527,513	1,540,092	1,555,436	1,173,862

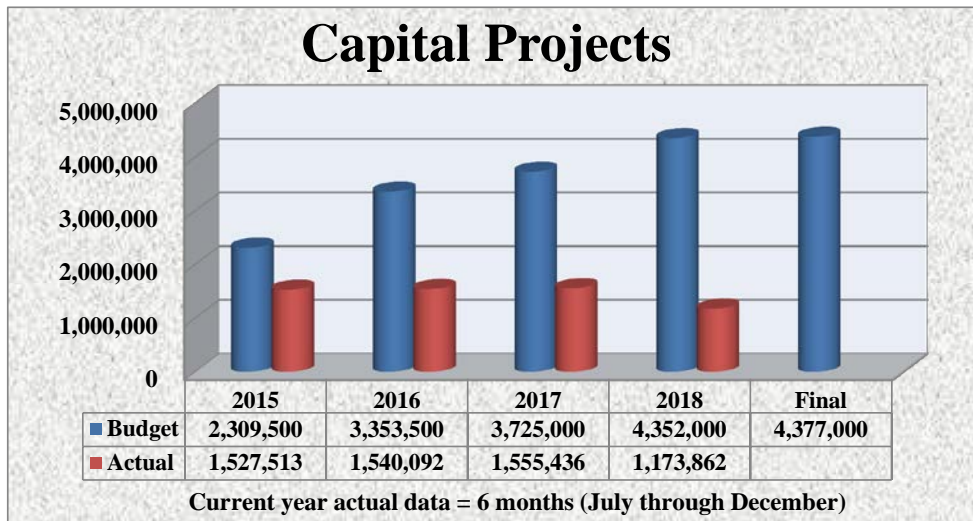
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
859,500	1,853,500	2,175,000	2,802,000	1,725,000	2,777,000	(25,000)	-1%
0	0	0	0	0	0	0	0%
1,450,000	1,500,000	1,550,000	1,550,000	1,600,000	1,600,000	50,000	3%
2,309,500	3,353,500	3,725,000	4,352,000	3,325,000	4,377,000	25,000	1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	50,000	65,000	65,000	15,000	30%
859,500	1,578,500	2,175,000	2,752,000	1,660,000	2,712,000	(40,000)	-1%
0	0	0	0	0	0	0	0%
0	275,000	0	0	0	0	0	0%
1,450,000	1,500,000	1,550,000	1,550,000	1,600,000	1,600,000	50,000	3%
2,309,500	3,353,500	3,725,000	4,352,000	3,325,000	4,377,000	25,000	1%

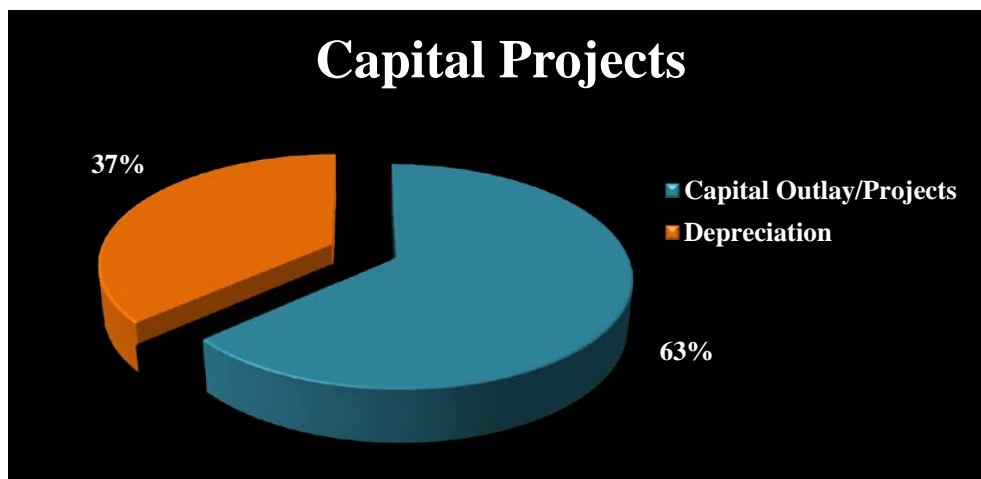
Percent of Water Fund

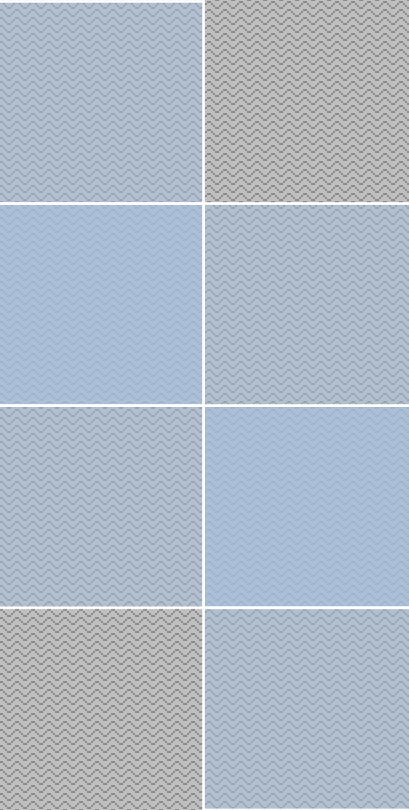


Total Department Budget



FY 2019 Budgeted Expenses





DEBT/ TRANSFERS



City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted

Final Budget



DEBT/TRANSFERS

Net Change from Previous Budget:

\$399,500	11%
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Water is responsible for the safe, reliable and efficient production and distribution of potable water throughout the City of El Mirage and City of Surprise's Original Town Site.

Transfers between funds account for a 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. 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.

Significant Changes:


- Debt Service Principal and Interest were increased \$193,000 and \$171,500 respectively to reflect the full cost of debt payments. The figure was lowered last year based on a prior-year adjustment.
- Transfers Out increased \$35,000 (2%) to cover administrative and other support services.



Capital Items:

- No capital was requested this year for this department.

Transfers:

	Gen. Fund	Water	Sewer
	Gen. Fund	\$ -	270,000
Sewer Fund		913,000	-
Water Fund	1,263,000	-	1,020,000
HURF	-	102,000	-



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

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
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	354,000	446,100	424,061	268,416	0
700	Bond Principal	1,239,500	0	0	0	0
923	Future Debt Service	0	0	0	0	0
950	Transfers	2,283,000	2,270,000	2,311,500	2,260,500	1,124,002
	TOTAL	3,876,500	2,716,100	2,735,561	2,528,916	1,124,002

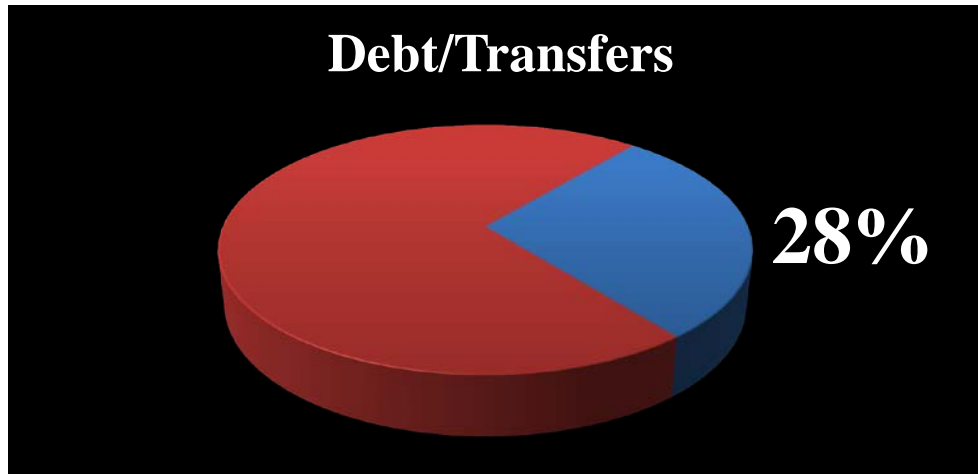
EXPENDITURE DETAIL

Dept	Acct	Acct Description	FY 2019 Final	Actual			
				For the Fiscal Year ending June 30,			July - Dec
				2015	2016	2017	2018
406	716	WIFA 2006 - INTEREST	336,000	395,433	370,759	211,387	0
406	717	WIFA 2006 - PRINCIPAL	1,239,500	0	0	0	0
406	718	WIFA 2009 - INTEREST	0	33,087	35,722	32,699	0
406	731	DEFERRED AMOUNT OF REFUNDING	18,000	17,580	17,580	17,580	0
406	773	TRUST/AGENCY FEES	0	0	0	6,750	0
407	950	TRANSFER OUT	2,283,000	2,270,000	2,311,500	2,260,500	1,124,002
		TOTALS	3,876,500	2,716,100	2,735,561	2,528,916	1,124,002

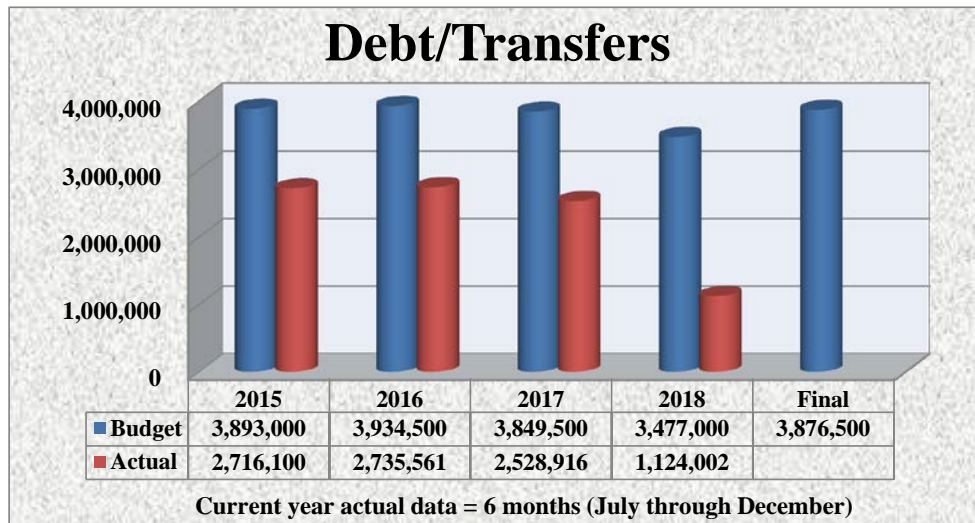
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
504,000	504,000	405,000	161,000	354,000	354,000	193,000	120%
1,119,000	1,119,000	1,184,000	1,068,000	1,239,500	1,239,500	171,500	16%
0	0	0	0	0	0	0	0%
2,270,000	2,311,500	2,260,500	2,248,000	2,283,000	2,283,000	35,000	2%
3,893,000	3,934,500	3,849,500	3,477,000	3,876,500	3,876,500	399,500	11%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
472,000	472,000	373,000	143,000	336,000	336,000	193,000	135%
1,119,000	1,119,000	1,184,000	1,068,000	1,239,500	1,239,500	171,500	16%
0	0	0	0	0	0	0	0%
18,000	18,000	18,000	18,000	18,000	18,000	0	0%
14,000	14,000	14,000	0	0	0	0	0%
2,270,000	2,311,500	2,260,500	2,248,000	2,283,000	2,283,000	35,000	2%
3,893,000	3,934,500	3,849,500	3,477,000	3,876,500	3,876,500	399,500	11%

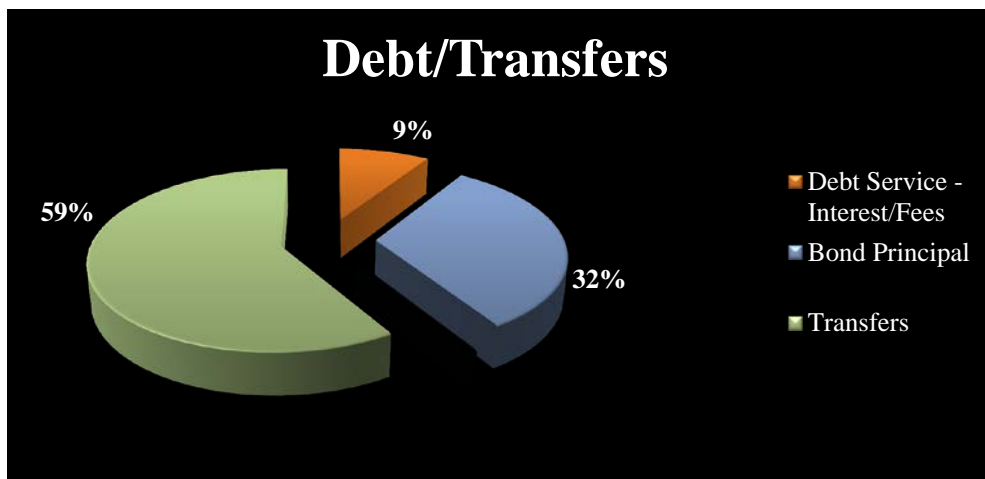
Percent of Water Fund



Total Department Budget



FY 2019 Budgeted Expenses



RANCHETTES IRRIGATION FUND



Council Adopted
Final Budget

RANCHETTES IRRIGATION FUND

Net Change from Previous Budget:

67,000	68%
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The City is responsible for managing the Dysart Ranchettes Irrigation System. This system is a non-potable water source for irrigation purposes for the Dysart Ranchettes neighborhood.



Significant Changes:

- Irrigation revenues and expenses transferred to separate fund for tracking purposes only. Irrigation fund rolls up into Water Fund.
- Increase of \$67,000 for capital projects.



Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvement	<i>DISTRIBUTION SYSTEM BACKUP SUPPLY</i> Construction of a waterline connection to the City's distribution system to provide emergency backup water supply to the Dysart irrigation system. Project includes: 8" waterline tap & connection; backflow prevention assembly; mag meter; control valves; traffic control and testing.	N	\$35,000
Improvement	<i>IRRIGATION SYSTEM SECURITY IMPROVEMENTS</i> Security improvements needed at the Dysart irrigation well site. Project will increase security, provide visual appeal, and reduce site noise. Design will match other City well sites. Project includes: removal of existing chain link fence; construction of a CMU 8' block wall; steel sliding gates and door way; security lighting & signage.	N	\$27,000
Improvement	<i>WELL DISCHARGE PIPING SYSTEM</i> Upgrade to the existing well discharge piping at the Dysart irrigation well site. Existing piping is approximately 40 years old and is in poor structural condition. New piping will ensure proper operation and accurate metering of the well. Project upgrades include piping and all associated fittings, check valves, electromagnetic meter and air release valve.	R	\$32,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Fund Name: Ranchettes Irrigation Fund

Fund Number : 55

		REVENUES	Actual			
			FY 2019 Final	For the Fiscal Year ending June 30,		
Acct	Acct Description		2015	2016	2017	2018
200	IRRIGATION WATER	25,000	0	0	0	17,065
TOTAL REVENUES		25,000	0	0	0	17,065

		SUMMARY OF EXPENDITURES	Actual			
			FY 2019 Final	For the Fiscal Year ending June 30,		
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	12,000	0	0	0	6,000
200	Supplies	0	0	0	0	0
300	Services	26,000	0	0	0	14,363
400	Special Projects	51,000	0	0	0	0
600	Capital Outlay/Projects	77,000	0	0	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
TOTAL		166,000	0	0	0	20,363

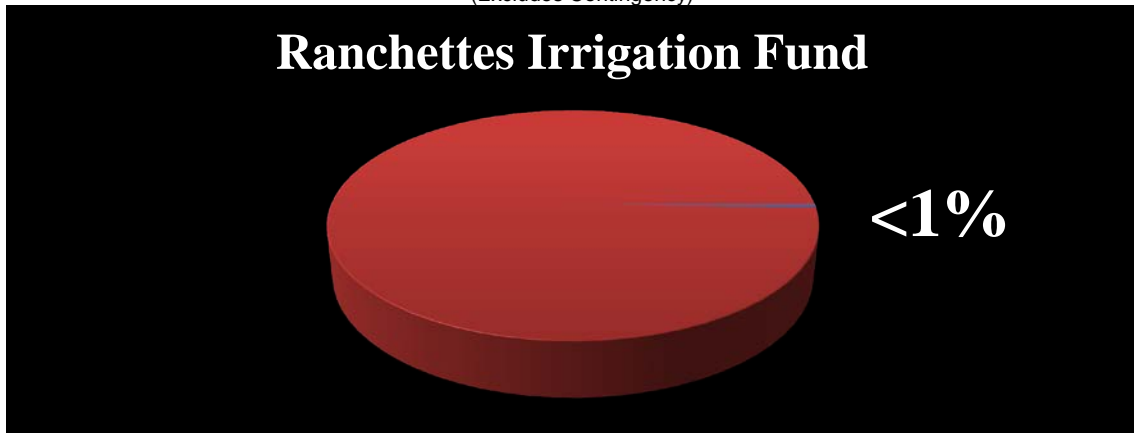
		EXPENDITURE DETAIL	Actual			
			FY 2019 Final	For the Fiscal Year ending June 30,		
Acct	Acct Description		2015	2016	2017	2018
199	LABOR DISTRIBUTION	12,000	0	0	0	6,000
387	UTILITY ELECTRICITY	26,000	0	0	0	14,363
482	ASSURED WATER SUPPLY	51,000	0	0	0	0
617	CAPITAL EQUIPMENT PURCHASE	0	0	0	0	0
673	CITY-WIDE SYSTEM IMPROVEMENTS	77,000	0	0	0	0
TOTAL EXPENDITURES		166,000	0	0	0	20,363
NET REVENUE OVER EXPENDITURES		(141,000)	0	0	0	(3,297)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	20,000	25,000	25,000	5,000	25%
0	0	0	20,000	25,000	25,000	5,000	25%

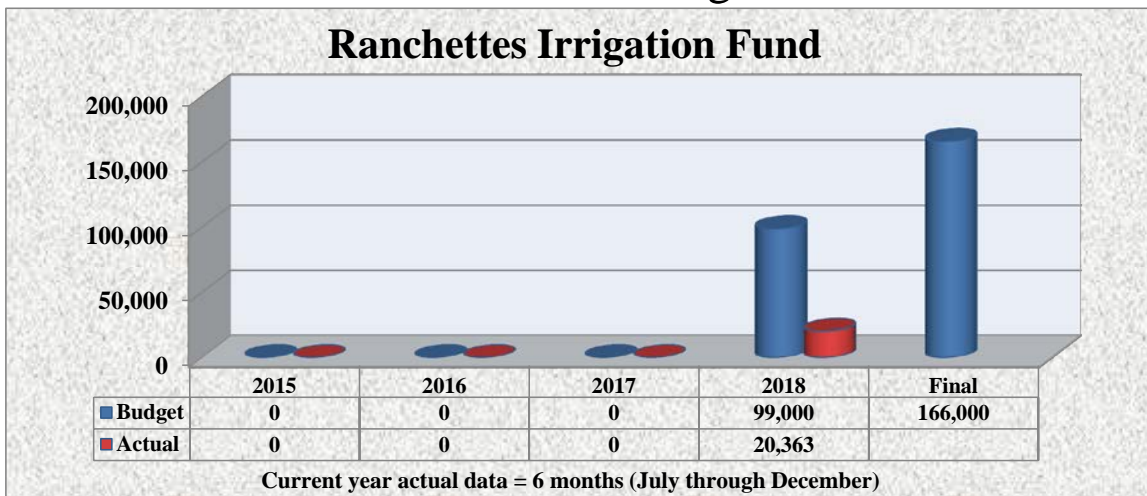
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	12,000	12,000	12,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	26,000	26,000	26,000	0	0%
0	0	0	51,000	51,000	51,000	0	0%
0	0	0	10,000	77,000	77,000	67,000	670%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	99,000	166,000	166,000	67,000	68%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	12,000	12,000	12,000	0	0%
0	0	0	26,000	26,000	26,000	0	0%
0	0	0	51,000	51,000	51,000	0	0%
0	0	0	10,000	0	0	(10,000)	-100%
0	0	0	0	77,000	77,000	77,000	77000%
0	0	0	99,000	166,000	166,000	67,000	68%
0	0	0	(79,000)	(141,000)	(141,000)	(62,000)	78%

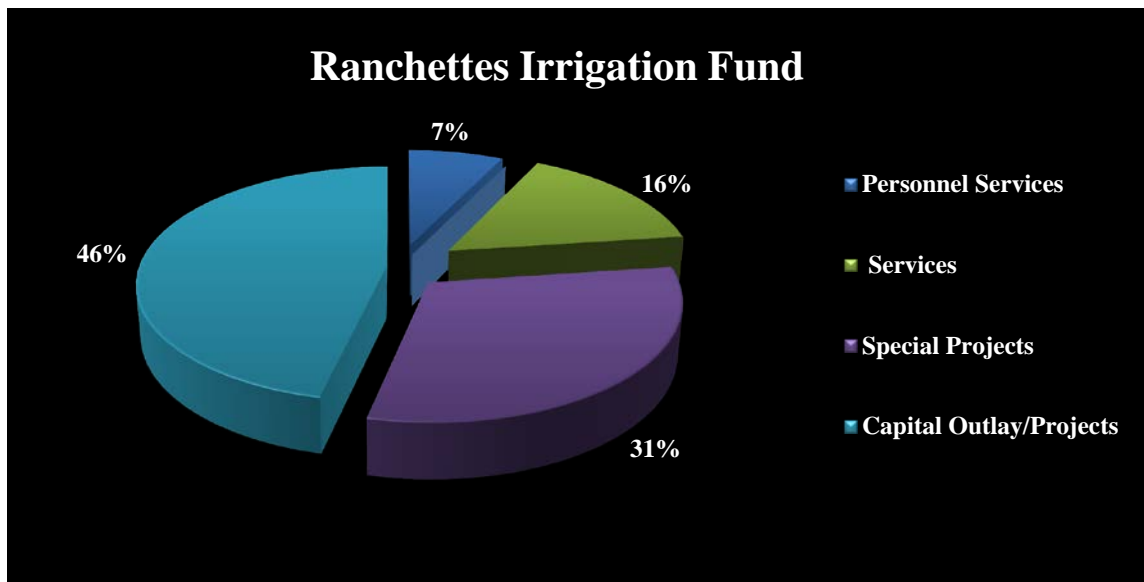
Percent of Citywide Expenditure Budget (Excludes Contingency)



Total Fund Budget



FY 2019 Budgeted Expenses



SEWER FUND



City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted
Final Budget

SEWER

Net Change from Previous Budget:

(\$145,000)	-3%
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Sewer is tasked with ensuring the safe and reliable operation and maintenance of all wastewater infrastructure, facilities and services within the city's service area.

Sewer services in El Mirage consist of the collection and treatment of wastewater for all El Mirage residents through a system of over 60 miles of sewer mains and a wastewater treatment facility. The wastewater facility treats an average of 2 million gallons of wastewater per day.

Routine tasks include the following:

- High pressure sewer line cleaning
- Inspection of sewer manholes on an annual basis
- Sewer manhole adjustment, repair and rehabilitation
- Perform dye tests to investigate sewer service line connections
- Sewer manhole and line rodent control on biennial basis
- Operation and maintenance of city's lift stations (2)



Significant Changes:

- Maintenance and Repair costs increased \$67,500 (82%).
- Professional Services increased \$40,000 (400%).
- Utility Rate Study costs increased \$22,000 (367%) as the City will perform a comprehensive rate study.
- Reduction of \$359,000 in capital. See below for more information.


Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Carryforward	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	\$760,000
Equipment	FORKLIFT Replacement of a 2008 Doosan forklift (unit # 9150). This is needed for moving sludge bins and pulling pumps at the WRF. The current forklift is undersized and under-equipped. The new forklift will allow staff to safely pull any pump and eliminates outsourcing costs.	R	\$50,000
Equipment	WASTEWATER PROCESS EQUIPMENT This project is a multi-year program to upgrade and/or replace critical wastewater process equipment which include the following: pumps, motors, blowers, centrifuge, belt press, filters, decanters, aerators, disinfection systems, VFDs, and PLCs. Process equipment is essential to operate the WW Reclamation Facility.	N	\$180,000
Improvement	MAIN LINE REPLACEMENT-W. SAHUARO DR. Replacement of approximately 500 feet of 8” sewer main on W. Sahuaro Drive. Improper compaction during original construction has caused the sewer main to settle resulting in 120’ of low areas (sag) and 280 feet of insufficient slope. Project includes One (1) new manhole, 500 feet of new 8” SDR-35 sewer pipe, residential lateral connections and pavement restoration.	R	\$90,000
Improvement	BRISAS LIFT STATION CONTROLS UPGRADE Motor controls upgrade at the City’s Brisas sewer lift station. Original controls were installed during construction of the station in 2001. Electrical components are now 17 years old and have reached end of useful life. New controls and software will increase the stations efficiency and reliability.	R	\$65,000
Equipment	ODOR SCRUBBERS MEDIA REPLACEMENT Replacement of packing media for two odor scrubbers units at the WRF. Odor control is necessary to maintain environmental compliance. Existing media is 17 years old and is losing effectiveness. Manufacturer (US Filters) recommends replacement every 15 years.	R	\$30,000
Improvement	DRAINAGE IMPROVEMENTS-125TH AVE/PEORIA This project will construct a catch basin on the west side of 125th Ave just north of Peoria Ave to reduce drainage concerns. The project will also include concrete pipe under 125th Ave, riprap, traffic control, and the replacement of the existing concrete curb and pavement.	N	\$25,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	8	8	8	8	8
Filled	7	8	8	8	

Transfers:

Transfer			
	Gen. Fund	Water	Sewer
			
Sewer Fund	822,000	913,000	-
Water Fund			1,020,000



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Fund Name: Sewer

Fund Number : 54

REVENUES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description		2015	2016	2017	2018
300	SEWER SERVICE CHARGES	3,250,000	3,198,445	3,164,369	3,316,534	1,625,217
501	BOND PROCEEDS	0	0	0	0	0
601	SEWER IMPACT FEES	0	0	0	0	0
755	RECOVERY FROM PRIOR YEAR	0	830	35	495	0
842	INTEREST	0	615	828	654	0
850	CONTRIBUTIONS	0	0	1,405	0	0
970	TRANSFERS IN	1,020,000	1,020,000	1,020,000	1,020,000	510,000
TOTAL REVENUES		4,270,000	4,219,890	4,186,638	4,337,684	2,135,217

SUMMARY OF EXPENDITURES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description		2015	2016	2017	2018
100	Personnel Services	632,000	498,766	555,054	547,388	289,108
200	Supplies	337,500	278,510	340,490	326,779	176,241
300	Services	565,500	441,639	457,269	514,782	204,131
400	Special Projects	28,000	15,811	0	18,715	7,000
600	Capital Outlay/Projects	1,200,000	0	0	0	534,972
700	Debt Service - Interest/Fees	34,500	66,236	62,455	32,989	0
950	Transfers Out	1,735,000	1,597,500	1,581,000	1,746,500	856,004
960	Depreciation	1,025,000	955,638	961,723	994,032	485,002
TOTAL		5,557,500	3,854,100	3,957,991	4,181,185	2,552,458

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
3,100,000	3,100,000	3,116,000	3,200,000	3,250,000	3,250,000	50,000	2%
0	494,000	494,000	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%
1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	0	0%
4,120,000	4,614,000	4,630,000	4,220,000	4,270,000	4,270,000	50,000	1%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
596,500	564,500	588,500	624,500	632,000	632,000	7,500	1%
347,000	386,500	298,000	288,000	337,500	337,500	49,500	17%
531,000	495,000	510,000	507,500	565,500	565,500	58,000	11%
6,000	6,000	26,000	13,000	28,000	28,000	15,000	115%
150,000	2,140,000	1,474,000	1,559,000	440,000	1,200,000	(359,000)	-23%
264,500	264,500	220,000	28,500	34,500	34,500	6,000	21%
1,597,500	1,581,000	1,746,500	1,712,000	1,735,000	1,735,000	23,000	1%
870,000	925,000	960,000	970,000	1,025,000	1,025,000	55,000	6%
4,362,500	6,362,500	5,823,000	5,702,500	4,797,500	5,557,500	(145,000)	-3%

Dept	Acct	EXPENDITURE DETAIL	FY 2019 Final	Actual			July - Dec 2018
				2015	2016	2017	
		Operations Division					
400	110	SALARIES AND WAGES	435,000	358,586	401,041	399,552	213,188
400	111	OVERTIME	11,000	3,639	1,704	9,399	3,201
400	117	COMPTIME	0	21	224	198	0
400	120	HEALTH-LIFE-DENTAL INSURANCE	81,000	66,361	80,414	75,775	35,263
400	123	CALL BACK PAY	8,000	0	0	0	0
400	130	SOCIAL SECURITY CONTRIBUTION	28,000	21,314	23,336	23,871	12,614
400	131	MEDICARE CONTRIBUTION	7,000	4,985	5,458	5,583	2,950
400	132	ASRS CONTRIBUTION	53,000	41,926	45,842	32,869	24,696
400	140	WORKERS COMPENSATION	17,000	15,544	10,972	14,132	4,354
400	141	UNEMPLOYMENT INSURANCE	3,000	1,389	1,064	1,009	342
400	142	AZ JOB TRAINING TAX	4,000	0	0	0	0
400	199	LABOR DISTRIBUTION	(15,000)	(15,000)	(15,000)	(15,000)	(7,500)
400	210	SMALL TOOLS/EQUIP/PARTS	2,000	3,180	1,746	17,689	6,072
400	211	FUEL & LUBRICANTS	1,000	816	156	895	160
400	213	SAFETY EQUIPMENT/SUPPLIES	7,000	2,256	7,071	7,869	3,392
400	222	CHEMICAL EXPENSE	120,000	129,280	118,454	115,423	46,046
400	224	LAB SUPPLIES	5,000	5,499	6,605	7,368	3,416
400	230	OFFICE SUPPLIES	1,500	1,309	1,526	1,772	232
400	232	COMPUTER/PRINTER SUPPLIES	0	0	268	103	0
400	233	UNIFORMS	1,500	1,232	1,219	908	192
400	237	EQUIPMENT/FURNITURE PURCHASE	0	0	0	1,906	4,733
400	249	OPERATING MATERIAL & SUPPLIES	500	596	266	2,880	184
400	250	BUILDING MAINTENANCE/REPAIR	10,000	7,987	9,182	9,183	1,267
400	251	COMPUTER/PRINTER MAINTENANCE	0	0	0	0	0
400	253	VEHICLE MAINTENANCE/REPAIR	4,000	9,293	263	9,243	903
400	254	COPIER USAGE/SUPPLYS/MAINTENANCE	1,000	1,008	879	620	262
400	256	WWTP MAINTENANCE/REPAIRS	150,000	116,054	140,062	120,247	90,193
400	265	SOFTWARE MAINT CONTRACT	0	0	780	0	0
400	311	PROFESSIONAL SERVICES	50,000	17,490	12,471	2,741	2,150
400	312	LEGAL SERVICES	0	0	0	0	0
400	313	CONTRACTED SERVICES	87,000	43,181	48,867	98,476	14,304
400	325	TECH/SOFTWARE SUPPORT	9,500	7,339	6,559	8,662	6,966
400	326	LICENSE AND PERMITS	20,000	15,605	15,560	16,135	15,348
400	328	EQUIPMENT RENT/LEASES	2,000	1,785	0	739	453
400	333	SAMPLING/TESTING	25,000	20,746	23,311	18,852	6,027
400	334	SLUDGE DISPOSAL	104,500	97,608	120,134	129,165	38,019
400	351	CONFERENCE,SEMINAR & TRAINING	5,000	1,800	3,233	2,051	540
400	362	MAILING COST	500	172	185	239	40
400	370	DUES-MEMBERSHIPS-FEES	2,000	1,500	1,500	1,650	1,500
400	377	MISCELLANEOUS EXPENSES	0	0	0	19	0
400	381	WIRELESS COMMUNICATIONS	4,000	5,865	3,980	4,186	1,484
400	385	BUILDING WATER/SEWER SERVICES	4,000	3,983	3,963	4,481	8,886
400	387	UTILITY ELECTRICITY	230,000	224,566	217,505	210,620	107,565
400	418	SPECIAL PROJECTS	0	15,811	0	18,715	7,000
400	436	RATE STUDY	28,000	0	0	0	0
400	617	EQUIPMENT PURCHASE	0	(28,427)	0	0	88,190
400	716	WIFA - INTEREST	11,000	55,576	52,301	26,884	0
400	717	WIFA - PRINCIPAL	23,500	0	0	0	0
400	718	WIFA 2009 - INTEREST	0	10,661	10,153	6,106	0
400	773	TRUST/AGENCY FEES	0	0	0	0	0
		Operations Total	1,541,500	1,272,535	1,363,256	1,393,212	744,633

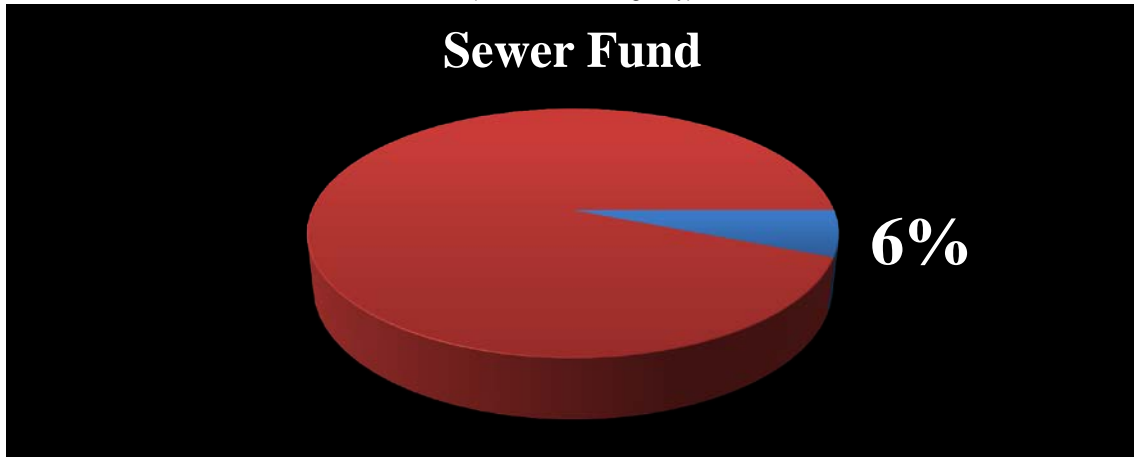
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
414,000	391,000	405,000	424,000	435,000	435,000	11,000	3%
3,000	3,000	3,000	11,000	11,000	11,000	0	0%
0	0	0	0	0	0	0	0%
83,000	77,000	82,000	87,000	81,000	81,000	(6,000)	-7%
7,500	7,500	7,500	7,500	8,000	8,000	500	7%
26,000	25,000	26,000	27,000	28,000	28,000	1,000	4%
6,000	6,000	7,000	7,000	7,000	7,000	0	0%
48,000	46,000	48,000	50,000	53,000	53,000	3,000	6%
17,000	17,000	17,000	17,000	17,000	17,000	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
4,000	4,000	5,000	6,000	4,000	4,000	(2,000)	-33%
(15,000)	(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%
7,500	1,000	1,000	1,000	1,000	1,000	0	0%
5,000	5,000	5,000	7,000	7,000	7,000	0	0%
138,000	138,000	138,000	136,000	120,000	120,000	(16,000)	-12%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
1,500	1,500	1,500	1,500	1,500	1,500	0	0%
500	500	500	0	0	0	0	0%
1,500	1,500	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%
10,000	10,000	10,000	10,000	10,000	10,000	0	0%
2,000	2,000	2,000	0	0	0	0	0%
14,000	4,000	4,000	4,000	4,000	4,000	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
158,500	158,500	70,000	82,500	150,000	150,000	67,500	82%
0	0	0	0	0	0	0	0%
22,500	22,500	22,500	10,000	50,000	50,000	40,000	400%
5,000	5,000	5,000	0	0	0	0	0%
111,000	71,000	71,000	71,000	87,000	87,000	16,000	23%
9,500	9,500	9,500	9,500	9,500	9,500	0	0%
22,500	22,500	22,500	20,000	20,000	20,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
35,000	35,000	35,000	25,000	25,000	25,000	0	0%
70,000	70,000	85,000	104,500	104,500	104,500	0	0%
2,000	2,000	2,000	5,000	5,000	5,000	0	0%
500	500	500	500	500	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%
4,000	4,000	4,000	4,000	4,000	4,000	0	0%
0	4,000	4,000	4,000	4,000	4,000	0	0%
245,000	245,000	245,000	230,000	230,000	230,000	0	0%
0	0	20,000	7,000	0	0	(7,000)	-100%
6,000	6,000	6,000	6,000	28,000	28,000	22,000	367%
125,000	125,000	175,000	125,000	0	0	(125,000)	-100%
80,000	80,000	58,500	5,500	11,000	11,000	5,500	100%
180,500	180,500	157,500	23,000	23,500	23,500	500	2%
0	0	0	0	0	0	0	0%
4,000	4,000	4,000	0	0	0	0	0%
1,870,000	1,785,500	1,761,500	1,530,500	1,541,500	1,541,500	11,000	1%

EXPENDITURE DETAIL (CONT'D)		FY 2019 Final	Actual			
			For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
Collections Divison						
401	211 FUEL & LUBRICANTS	6,000	0	0	0	0
401	213 SAFETY EQUIPMENT/SUPPLIES	0	0	3,478	0	0
401	221 PIPES, FITTINGS & REPAIRS	0	0	0	0	804
401	222 CHEMICAL EXPENSE	2,000	0	0	1,022	1,201
401	253 VEHICLE MAINTENANCE/REPAIR	10,000	0	10,866	1,515	2,807
401	256 WWTP MAINTENANCE/REPAIRS	16,000	0	37,669	28,137	14,377
401	311 PROFESSIONAL SERVICES	2,000	0	0	0	0
401	313 CONTRACTED SERVICES	18,000	0	0	16,766	848
401	334 SLUDGE DISPOSAL	2,000	0	0	0	0
	Collections Total	56,000	0	52,012	47,441	20,037
Capital Equipment/Projects						
408	617 CAPITAL EQUIPMENT PURCHASE	230,000	28,427	0	0	0
408	661 BUILDING/DATA INFRAS. IMPROV.	0	0	0	0	0
408	670 WASTEWATER SYSTEM IMPROVEMENTS	185,000	0	0	0	94,635
408	671 WWTP SECURITY	0	0	0	0	212,610
408	672 CITY-WIDE DRAINAGE IMPROVEMENTS	25,000	0	0	0	0
408	674 SOUTHERN SEWER EXT. AND LINES	760,000	0	0	0	139,537
408	950 TRANSFERS OUT	1,735,000	1,597,500	1,581,000	1,746,500	856,004
408	960 DEPRECIATION	1,025,000	955,638	961,723	994,032	485,002
	Capital Total	3,960,000	2,581,565	2,542,723	2,740,532	1,787,788
	DEPARTMENT TOTAL	5,557,500	3,854,100	3,957,991	4,181,185	2,552,458

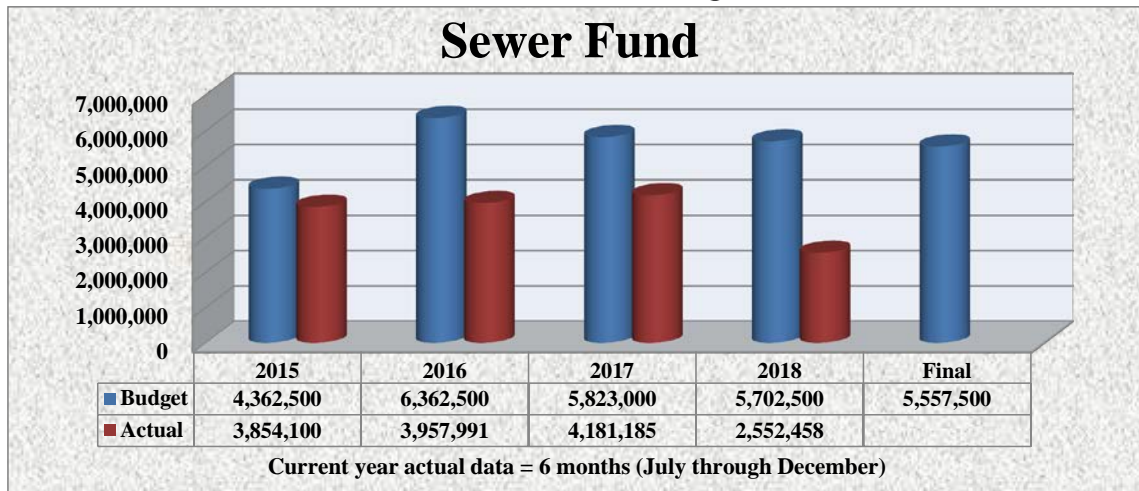
Budget					Change		
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	6,000	6,000	6,000	6,000	6,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	2,000	2,000	2,000	2000%
0	10,000	10,000	10,000	10,000	10,000	0	0%
0	40,000	40,000	20,000	16,000	16,000	(4,000)	-20%
0	0	0	0	2,000	2,000	2,000	2000%
0	0	0	20,000	18,000	18,000	(2,000)	-10%
0	0	0	0	2,000	2,000	2,000	2000%
0	56,000	56,000	56,000	56,000	56,000	0	0%
0	0	0	29,000	230,000	230,000	201,000	693%
0	0	32,000	100,000	0	0	(100,000)	-100%
0	815,000	87,000	128,000	185,000	185,000	57,000	45%
0	300,000	280,000	277,000	0	0	(277,000)	-100%
25,000	0	0	0	25,000	25,000	25,000	25000%
0	900,000	900,000	900,000	0	760,000	(140,000)	-16%
1,597,500	1,581,000	1,746,500	1,712,000	1,735,000	1,735,000	23,000	1%
870,000	925,000	960,000	970,000	1,025,000	1,025,000	55,000	6%
2,492,500	4,521,000	4,005,500	4,116,000	3,200,000	3,960,000	(156,000)	-4%
4,362,500	6,362,500	5,823,000	5,702,500	4,797,500	5,557,500	(145,000)	-3%

Percent of Citywide Expenditure Budget

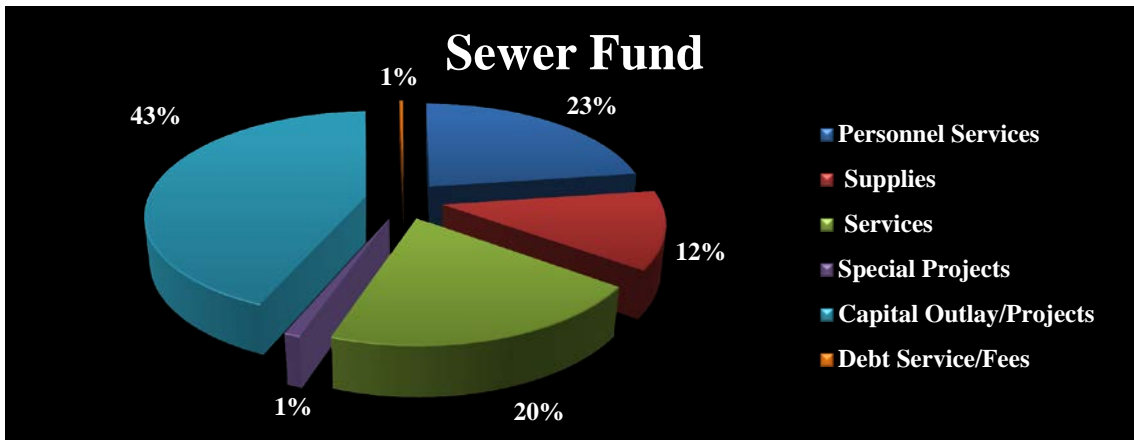
(Excludes Contingency)



Total Fund Budget



FY 2019 Budgeted Expenses



SANITATION FUND



Council Adopted
Final Budget

SANITATION

Net Change from Previous Budget:

\$20,500	1%
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Sanitation manages trash and recycle pickup for all El Mirage residents and facilitates the curbside trash and recycle program through a contract with Parks and Sons. Curbside trash and recycle collection is done on the same day. The City is divided into two sections: Section 1 (Eastside of El Mirage Road) is collected on Mondays and Section 2 (Westside of El Mirage Road) is collected on Thursdays.

Sanitation also provides a bulk trash pickup program and household hazardous waste program for residents.

Significant Changes:

- Parks and Sons service fee increased by \$20,000 (2%) per contract.

Capital Items:

- No capital was requested this year for this Fund.



Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Transfers:

Transfer	
<div style="display: flex; align-items: center; gap: 10px;"> <div style="border: 1px solid black; padding: 2px;"> <div style="text-align: center;">↓</div> </div> → </div> <p>Out In</p>	Gen. Fund
Sanitation	297,500



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Fund Name: Sanitation

Fund Number : 52

REVENUES		FY 2019 Final	Actual			
			For the Fiscal Year ending June 30, 2015	2016	2017	July - Dec 2018
Acct	Acct Description					
100	TRASH SERVICE CHARGES	1,600,000	1,577,623	1,594,585	1,598,950	799,930
150	GARBAGE CONTAINER SALES	0	950	600	800	800
160	RECYCLING REVENUE	0	3,950	3,198	8,119	1,108
842	INTEREST REVENUE	0	0	0	0	0
750	UNCLASSIFIED REVENUE	0	0	0	901	0
501	BOND PROCEEDS	0	0	0	0	0
970	TRANSFER IN	0	0	0	0	0
TOTAL REVENUES		1,600,000	1,582,524	1,598,383	1,608,769	801,838

SUMMARY OF EXPENDITURES		FY 2019 Final	Actual			
			For the Fiscal Year ending June 30, 2015	2016	2017	July - Dec 2018
Category	Category Description					
100	Personnel Services	30,000	30,000	30,000	30,000	15,000
200	Supplies	85,500	73,237	46,125	46,955	25,651
300	Services	1,080,000	950,917	1,000,585	1,013,724	392,497
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	295,000	297,500	297,500	148,500
TOTAL		1,493,000	1,349,154	1,374,210	1,388,178	581,648

EXPENDITURE DETAIL						
199	LABOR DISTRIBUTION	30,000	30,000	30,000	30,000	15,000
223	GARBAGE CONTAINERS/PARTS	47,000	73,237	46,125	46,955	25,651
242	HHW EXPENSES	38,000	0	0	0	0
247	RECYCLING SUPPLIES	500	0	0	0	0
328	EQUIPMENT RENT/LEASES	0	0	300	0	0
336	TRASH SERVICE CHARGES	955,000	876,311	882,075	890,185	373,959
337	LANDFILL FEES	15,000	12,560	13,570	20,101	11,816
360	PRINTING COST	2,000	818	0	0	0
383	TRASH SERVICE	16,000	14,905	15,999	16,102	5,120
390	RECYCLING BIN TRASH PICKUP	2,000	1,352	1,364	1,392	738
394	BULK TRASH	90,000	44,971	87,277	85,944	864
950	TRANSFER OUT	297,500	295,000	297,500	297,500	148,500
TOTAL EXPENDITURES		1,493,000	1,349,154	1,374,210	1,388,178	581,648

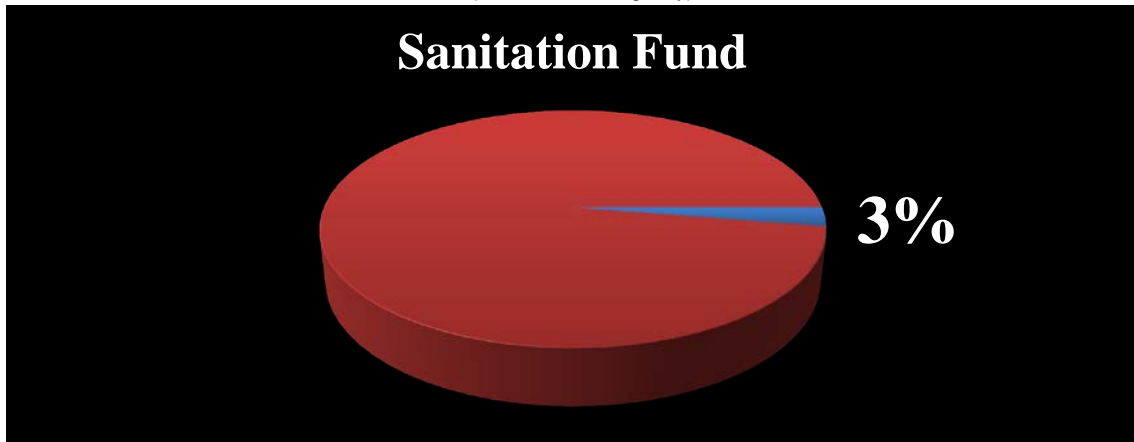
NET REVENUE OVER EXPENDITURES	107,000	233,369	224,173	220,591	220,190
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Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
1,525,000	1,525,000	1,625,000	1,575,000	1,600,000	1,600,000	25,000	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	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,525,000	1,525,000	1,625,000	1,575,000	1,600,000	1,600,000	25,000	2%

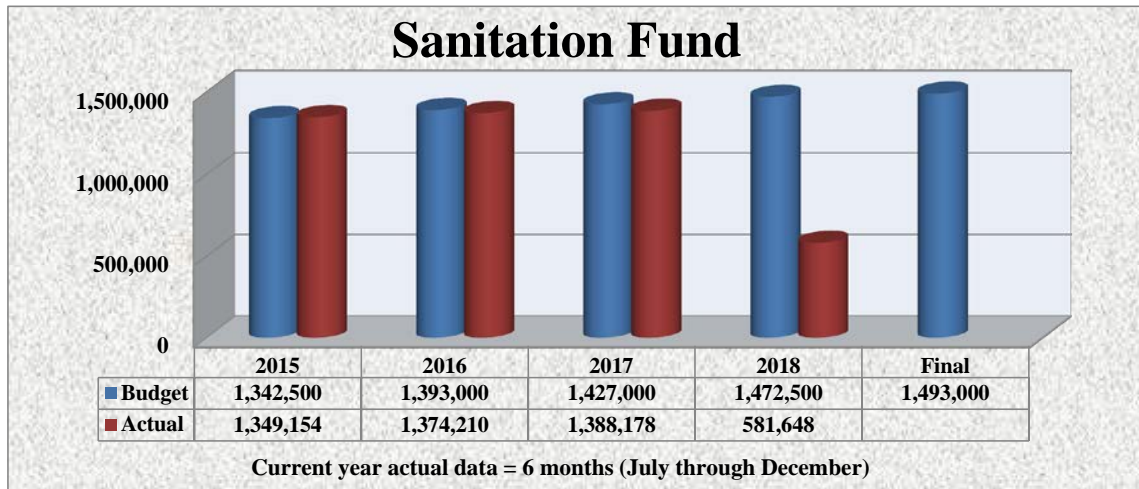
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
30,000	30,000	30,000	30,000	30,000	30,000	0	0%
59,500	59,500	59,500	85,500	85,500	85,500	0	0%
958,000	1,006,000	1,040,000	1,060,000	1,080,000	1,080,000	20,000	2%
0	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%
295,000	297,500	297,500	297,000	297,500	297,500	500	0%
1,342,500	1,393,000	1,427,000	1,472,500	1,493,000	1,493,000	20,500	1%
30,000	30,000	30,000	30,000	30,000	30,000	0	0%
47,000	47,000	47,000	47,000	47,000	47,000	0	0%
12,000	12,000	12,000	38,000	38,000	38,000	0	0%
500	500	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
863,000	882,500	915,000	935,000	955,000	955,000	20,000	2%
15,000	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%
16,000	16,000	16,000	16,000	16,000	16,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
60,000	88,500	90,000	90,000	90,000	90,000	0	0%
295,000	297,500	297,500	297,000	297,500	297,500	500	0%
1,342,500	1,393,000	1,427,000	1,472,500	1,493,000	1,493,000	20,500	1%
182,500	132,000	198,000	102,500	107,000	107,000	4,500	4%

Percent of Citywide Expenditure Budget

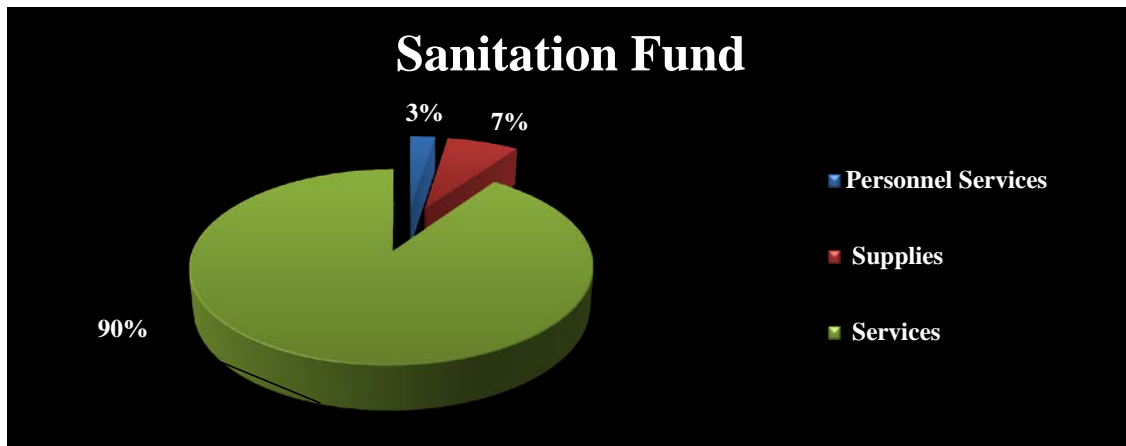
(Excludes Contingency)



Total Fund Budget



FY 2019 Budgeted Expenses



HIGHWAY USER REVENUE FUND (HURF)



Council Adopted
Final Budget

HURF

Net Change from Previous Budget:

\$1,191,500	39%
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The highway user revenue fund (HURF) is responsible for the upkeep of over 200 lane miles of City streets and right-of-ways. HURF accomplishes this through the pavement maintenance program, routine street sweeping, contract administration for right-of-way landscaping, traffic signal maintenance contract, and emergency service support.



Significant Changes:

- Traffic Signal Maintenance/Repairs increased by \$20,000 (21%) to accommodate new infrastructure from the El Mirage/Thunderbird Road projects.
- Contracted Services increased by \$60,000 (23%) to accommodate the increase in service area generated by the completion of the El Mirage/Thunderbird Road projects.
- Street/Traffic Light Electricity increased by \$20,000 (5%) to accommodate new infrastructure.
- Transfers Out increased by \$442,000 (276%). This line item increased to cover the \$500,000 annual payment for Northern Parkways construction.
- Capital costs increased \$639,500 (38%). See below for more information.

Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Equipment	RIGHT OF WAY MAINTENANCE EQUIPMENT Replacement of current ROW cleanup vehicle including striping equipment; concrete cutter, striping machine, compactor, and jackhammer. This will enable crews to efficiently respond to general street maintenance items.	N	\$10,000
Equipment	CROSSWALK WARNING LIGHTS This project is to install crosswalk warning lights at the intersections of El Mirage Rd and Soledad St. and Cactus Rd and 127th Ave.	N	\$40,000
Equipment	BATTERY BACKUP FOR TRAFFIC SIGNALS This is for 6 battery backup systems for traffic signals at the following locations: • Dysart (in front of DHS)	N	\$39,000

- El Mirage and Cactus
- El Mirage and Northern
- Dysart and Peoria
- Dysart and Cactus
- Dysart and Thunderbird

Improvement	THUNDERBIRD RD ACCESS MODIFICATIONS AT CASA MIRAGE To provide expanded access for the Casa Mirage Apartments at Thunderbird Road.	R	\$30,000
Improvement	A STREET RECONSTRUCTION A Street is a main collector road that serves the east half of the City. It is used by over 5,000 vehicles daily. Reconstruction covers 4" of asphalt over an 8" base. The slope on the southern section will be addressed. This project will include striping, RPMs, and concrete replacement where necessary. Manholes and water valves will be adjusted to new grade.	R	\$500,000
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
Carryforward	BUTLER DRIVE RECONSTRUCTION Reconstruct Butler Drive from just west of El Mirage Road to 127th Avenue. The project will include new curb and gutter along with complete replacement of the roadway. This project is in anticipation of the Butler Drive extension between 127th Avenue to Dysart Road which will be constructed with the Northern Parkway project.	N	\$810,500

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2014	FY2015	FY2016	FY2017	FY2017
Authorized	6	6	6	4	4
Filled	6	6	3	4	

Transfers:

Transfer		Capital St.	Water	HURF
↓ Out	→ In			
Gen. Fund				186,000
HURF		500,000	102,000	

Fund Name: HURF

Fund Number : 21

REVENUES		Actual			
		FY 2019 Final	For the Fiscal Year ending June 30,		
Acct	Acct Description	2015	2016	2017	2018
100	HURF/STATE GASOLINE TAX	1,969,328	2,053,186	2,186,814	1,124,500
250	TRANSPORTATION FEE	0	0	0	0
550	REIMBURSEMENT	0	0	73,745	0
755	RECOVERY FROM PRIOR YEAR	0	0	0	0
842	INTEREST REVENUE	0	0	0	0
970	TRANSFER IN	208,000	481,000	83,500	502,004
TOTAL REVENUES		2,386,000	2,534,186	2,344,059	1,626,504

SUMMARY OF EXPENDITURES		Actual			
		FY 2019 Final	For the Fiscal Year ending June 30,		
Category	Category Description	2015	2016	2017	2018
100	Personnel Services	398,788	300,387	269,402	138,416
200	Supplies	162,663	124,349	189,356	80,699
300	Services	639,638	710,762	645,980	308,970
400	Special Projects	856,351	751,802	903,765	1,287
600	Capital Outlay/Projects	133,330	29,660	0	184,924
700	Debt Service - Interest/Fees	0	0	0	0
900	Transfer Out	175,000	183,000	184,000	80,002
TOTAL		2,365,771	2,099,959	2,192,503	794,298

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
1,800,000	1,825,000	1,950,000	2,100,000	2,200,000	2,200,000	100,000	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%
208,000	553,000	83,500	1,004,000	186,000	186,000	(818,000)	-81%
2,008,000	2,378,000	2,033,500	3,104,000	2,386,000	2,386,000	(718,000)	-23%

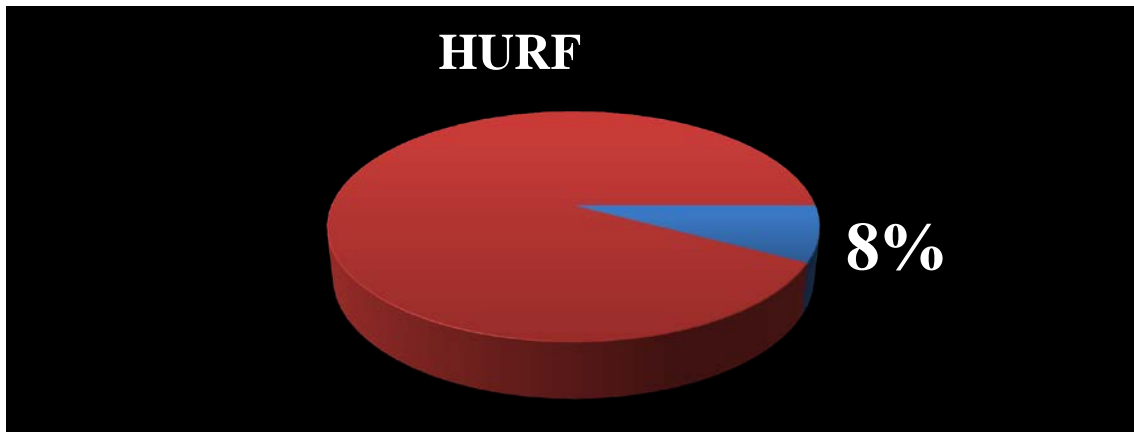
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
426,500	363,500	292,500	297,500	309,000	309,000	11,500	4%
109,000	169,500	173,000	192,500	212,500	212,500	20,000	10%
715,000	660,000	656,500	682,000	762,000	762,000	80,000	12%
0	0	0	1,500	0	0	(1,500)	-100%
952,000	930,000	1,355,000	1,700,000	1,529,000	2,339,500	639,500	38%
0	0	0	0	0	0	0	0%
175,000	183,000	184,000	160,000	602,000	602,000	442,000	276%
2,377,500	2,306,000	2,661,000	3,033,500	3,414,500	4,225,000	1,191,500	39%

EXPENDITURE DETAIL (CONT'D)

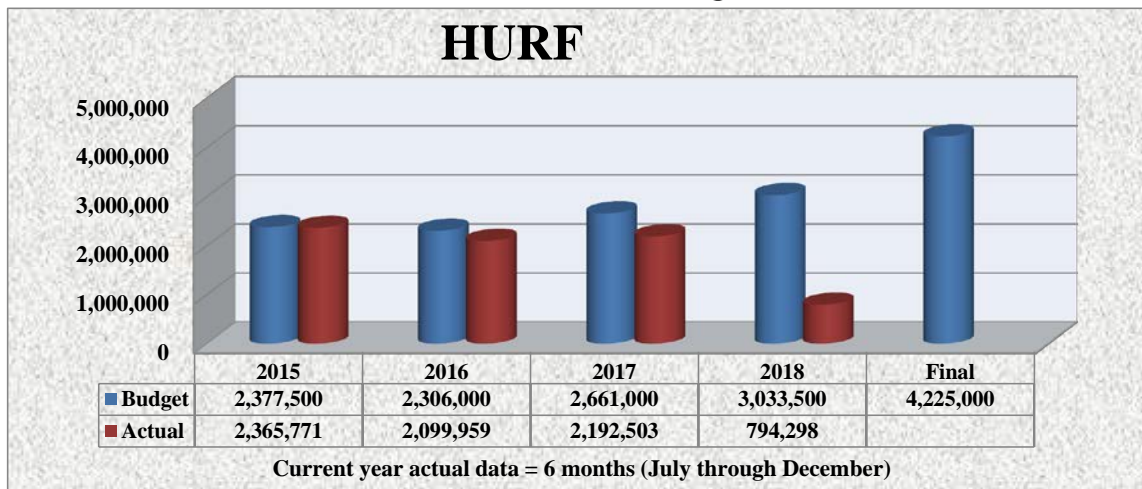
EXPENDITURE DETAIL	FY 2019 Final	Actual			
		For the Fiscal Year ending June 30, 2015	2016	2017	July - Dec 2018
110 SALARIES AND WAGES	184,000	255,001	197,921	173,995	90,141
111 OVERTIME	13,000	8,218	5,399	5,088	5,172
117 COMPTIME	0	2,279	10	150	434
120 HEALTH-LIFE-DENTAL INSURANCE	50,000	60,154	45,669	42,893	20,552
123 CALL BACK PAY	8,000	0	0	0	0
130 SOCIAL SECURITY CONTRIBUTION	13,000	15,470	11,985	10,342	5,482
131 MEDICARE CONTRIBUTION	3,000	3,618	2,803	2,419	1,282
132 ASRS CONTRIBUTION	24,000	30,714	22,895	20,426	11,011
140 WORKERS COMPENSATION	8,000	25,621	12,882	13,412	4,227
141 UNEMPLOYMENT INSURANCE	2,000	1,042	823	678	114
142 AZ JOB TRAINING TAX	4,000	0	0	0	0
199 LABOR DISTRIBUTION	0	(3,327)	0	0	0
210 SMALL TOOLS/EQUIP/PARTS	2,500	1,320	1,467	1,857	(3)
211 FUEL AND LUBRICANTS	15,000	19,507	11,229	13,502	6,187
213 SAFETY EQUIPMENT/SUPPLIES	3,000	1,821	1,733	2,412	1,695
219 STREET SIGN EXPENSES	23,000	20,225	15,207	26,881	12,967
222 CHEMICAL EXPENSE	6,000	0	0	0	3,316
225 ASPHALT/COAL MATERIAL	4,500	0	689	1,844	3,331
230 OFFICE SUPPLIES	0	0	6	0	0
233 UNIFORMS	0	0	0	205	0
237 EQUIPMENT/FURNITURE PURCHASE	6,000	0	0	1,435	506
243 IRRIGATION SUPPLIES	6,000	0	0	0	3,907
249 OPERATING MATERIAL & SUPPLIES	11,000	5,163	16,172	23,514	3,800
269 OTHER MAINTENANCE/REPAIRS	21,000	25,839	10,969	27,775	5,998
270 TRAFFIC SIGNAL MAINT/REPAIRS	114,500	88,787	66,878	89,930	38,995
311 PROFESSIONAL SERVICES	0	0	0	677	0
313 CONTRACTED SERVICES	323,500	259,929	294,882	228,497	97,655
320 MEDICAL/DRUG EXAMS & TESTING	0	67	0	0	0
328 EQUIPMENT RENT/LEASES	2,500	512	0	2,469	889
351 CONFERENCE, SEMINAR & TRAINING	1,000	528	1,493	895	600
361 PUBLISHING/ADVERTISEMENT	500	0	285	0	0
370 DUES-MEMBERSHIPS-FEES	1,500	1,050	1,125	1,675	715
381 WIRELESS COMMUNICATIONS	3,000	2,903	4,175	5,557	1,760
388 STREET/TRAFFIC LIGHT ELECTRICITY	430,000	374,649	408,801	406,211	207,351
400 SPECIAL PROJECTS	0	0	0	0	1,287
460 STREET IMPROVEMENTS	0	856,351	749,802	903,765	0
469 PM-10 COMPLIANCE	0	0	2,000	0	0
617 CAPITAL EQUIPMENT PURCHASE	10,000	0	0	0	0
650 VEHICLE PURCHASE	0	8,658	0	0	0
665 TRAFFIC SIGNAL IMPROVEMENTS	79,000	124,672	0	0	0
666 STREET IMPROVEMENTS	2,250,500	0	29,660	0	184,924
950 TRANSFER OUT	602,000	175,000	183,000	184,000	80,002
TOTAL EXPENDITURES	4,225,000	2,365,771	2,099,959	2,192,503	794,298
NET REVENUE OVER EXPENDITURES	(1,839,000)	(188,443)	434,227	151,557	832,206

Budget				Change			
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
279,000	209,000	185,000	179,000	184,000	184,000	5,000	3%
0	5,000	5,000	13,000	13,000	13,000	0	0%
0	0	0	0	0	0	0	0%
65,000	66,000	42,000	50,000	50,000	50,000	0	0%
7,500	7,500	7,500	7,500	8,000	8,000	500	7%
18,000	19,000	13,000	12,000	13,000	13,000	1,000	8%
5,000	5,000	3,000	3,000	3,000	3,000	0	0%
33,000	34,000	23,000	22,000	24,000	24,000	2,000	9%
13,000	13,000	9,000	8,000	8,000	8,000	0	0%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
4,000	3,000	3,000	1,000	4,000	4,000	3,000	300%
0	0	0	0	0	0	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
25,000	18,000	18,000	15,000	15,000	15,000	0	0%
2,000	2,000	2,000	2,000	3,000	3,000	1,000	50%
12,500	12,500	12,500	23,000	23,000	23,000	0	0%
0	0	0	6,000	6,000	6,000	0	0%
6,500	6,500	6,500	4,500	4,500	4,500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	7,000	6,000	6,000	(1,000)	-14%
0	0	0	6,000	6,000	6,000	0	0%
3,500	3,500	7,000	11,000	11,000	11,000	0	0%
57,000	50,000	50,000	21,000	21,000	21,000	0	0%
0	74,500	74,500	94,500	114,500	114,500	20,000	21%
0	0	0	0	0	0	0	0%
242,000	242,000	238,500	263,500	323,500	323,500	60,000	23%
0	0	0	0	0	0	0	0%
2,500	2,500	2,500	2,500	2,500	2,500	0	0%
0	500	500	1,000	1,000	1,000	0	0%
500	500	500	500	500	500	0	0%
2,000	1,500	1,500	1,500	1,500	1,500	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
465,000	410,000	410,000	410,000	430,000	430,000	20,000	5%
0	0	0	1,500	0	0	(1,500)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	10,000	10,000	10,000	10000%
0	0	0	0	0	0	0	0%
102,000	0	0	0	79,000	79,000	79,000	79000%
850,000	930,000	1,355,000	1,700,000	1,440,000	2,250,500	550,500	32%
175,000	183,000	184,000	160,000	602,000	602,000	442,000	276%
2,377,500	2,306,000	2,661,000	3,033,500	3,414,500	4,225,000	1,191,500	39%
(369,500)	72,000	(627,500)	70,500	(1,028,500)	(1,839,000)	(1,909,500)	-2709%

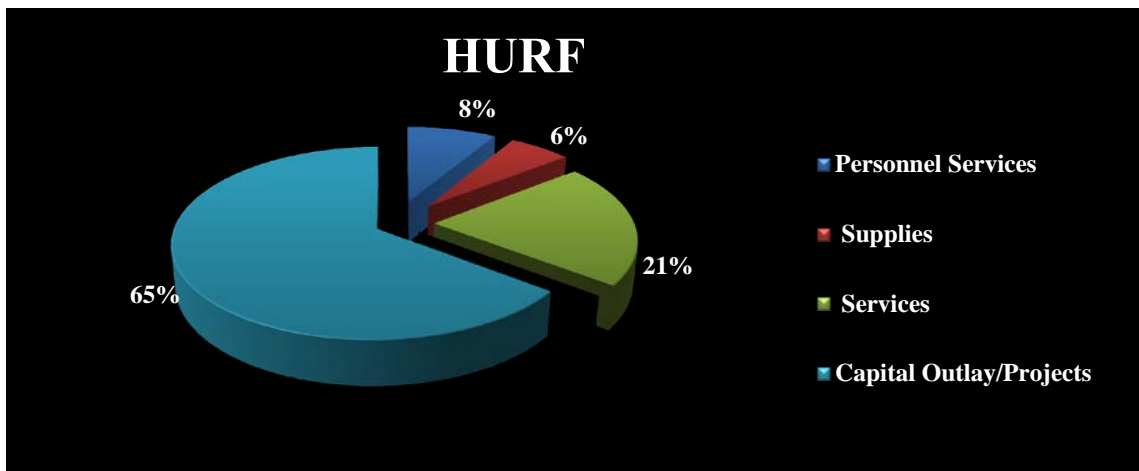
Percent of Citywide Expenditure Budget (Excludes Contingency)



Total Fund Budget



FY 2019 Budgeted Expenses



LOCAL TRANSPORTATION ASSISTANCE FUND (LTAF)



Council Adopted
Final Budget

LTAf

Net Change from Previous Budget:

(\$93,500)	-22%
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The City of El Mirage expanded its partnership with Northwest Valley Connect to provide Dial-A-Ride services. El Mirage Dial-A-Ride service provides on-demand service based upon certification of eligibility for El Mirage Seniors ages 65 and older and persons with disabilities within the Dial-A-Ride boundary. Valley Metro Paratransit operates within El Mirage only when both ends of the trip are within the federally mandated service area.

Significant Changes:

- Contracted Services increased \$48,500 (52%) to cover enhancements and expansion of current on-call transportation services.
- All available and unallocated funds have been budgeted in Operating Materials and Supplies which increased \$28,000 (29%).



Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Carryforward	BUS PARKING SHADE STRUCTURE Construction of a structure to provide shade to the bus while parked.	N	\$75,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	0



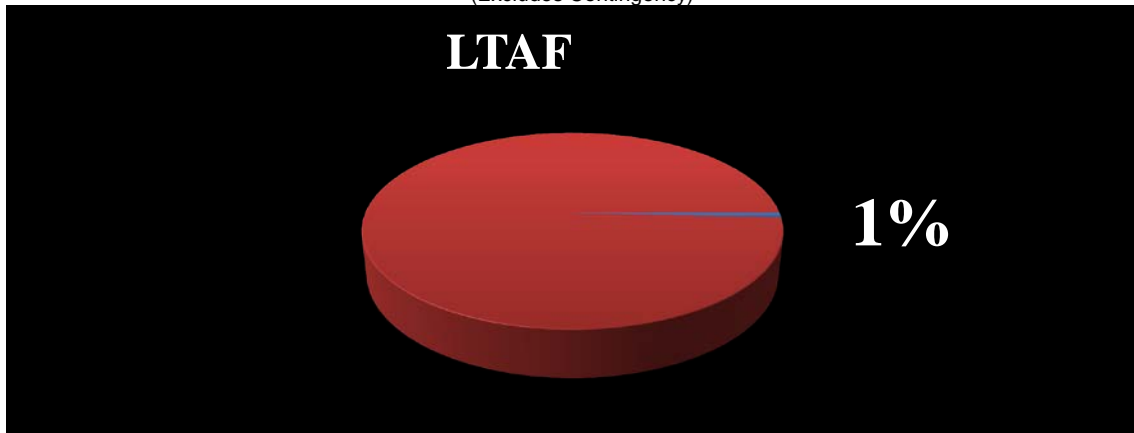
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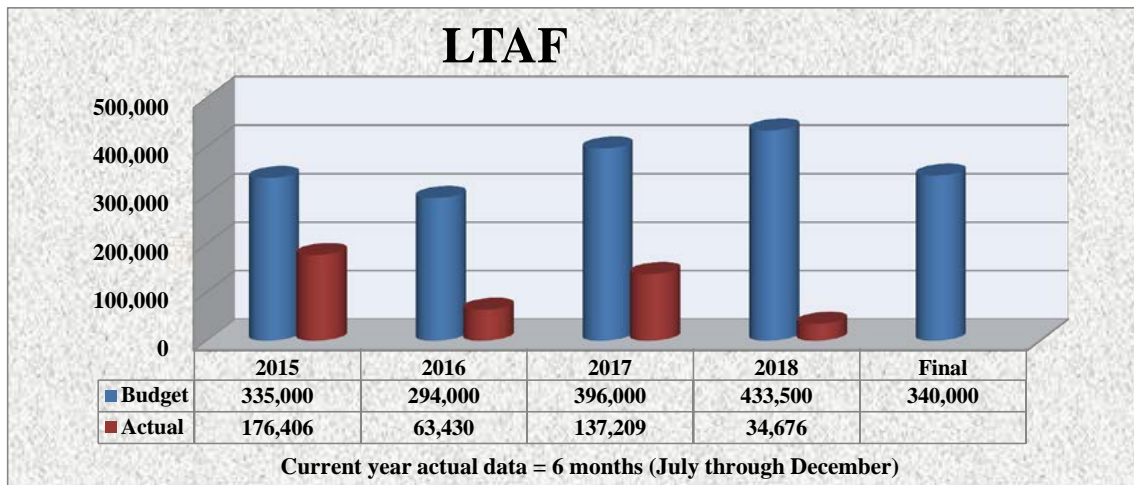
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	94,000	96,000	95,000	95,000	95,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	94,000	96,000	95,000	95,000	95,000	0	0%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
111,000	263,000	136,000	95,000	123,000	123,000	28,000	29%
31,000	31,000	90,000	93,500	142,000	142,000	48,500	52%
0	0	0	0	0	0	0	0%
193,000	0	170,000	245,000	0	75,000	(170,000)	-69%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
335,000	294,000	396,000	433,500	265,000	340,000	(93,500)	-22%
111,000	263,000	136,000	95,000	123,000	123,000	28,000	29%
31,000	31,000	90,000	93,500	142,000	142,000	48,500	52%
193,000	0	0	0	0	0	0	0%
0	0	170,000	170,000	0	0	(170,000)	-100%
0	0	0	75,000	0	75,000	0	0%
335,000	294,000	396,000	433,500	265,000	340,000	(93,500)	-22%
(335,000)	(200,000)	(300,000)	(338,500)	(170,000)	(245,000)	93,500	-28%

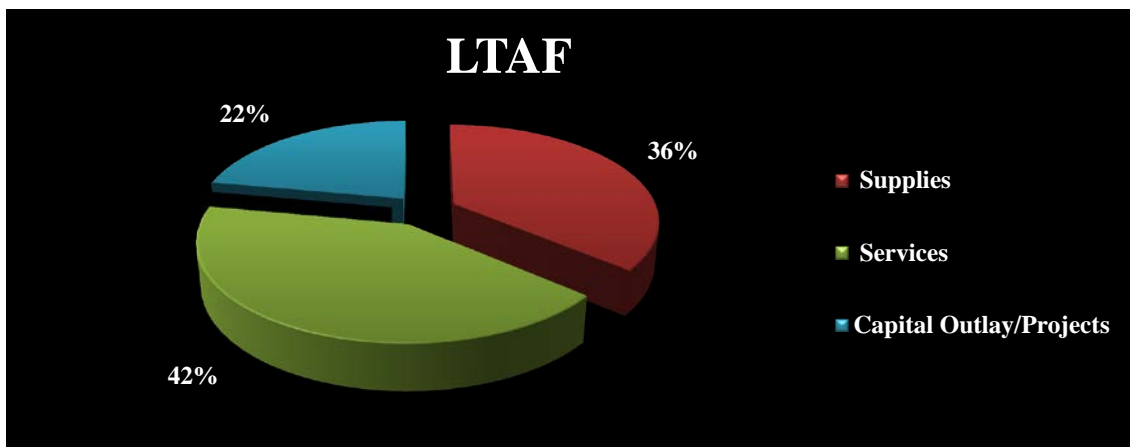
Percent of Citywide Expenditure Budget (Excludes Contingency)



Total Fund Budget



FY 2019 Budgeted Expenses



CAPITAL STREETS FUND



City of
EL MIRAGE
Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Council Adopted
Final Budget

CAPITAL STREETS FUND

Net Change from Previous Budget:

(\$4,385,000)	-62%
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This fund is used to account for the payments related to Northern Parkway’s construction. This project is being constructed by a neighboring municipality and the City will be making payments over a period of time to cover a portion of the construction cost. The fund provides a single location for major street projects funded in part by the Maricopa Association of Governments. The final use of this fund is to cover debt service payments related to the construction of these major roadways.



Significant Changes:

- Street Improvements increased \$812,000 (162%) to cover the first phase of Dysart Road, while El Mirage Road Improvements were completed and reduced \$5,198,000 to \$0.

Capital Items:


Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvement	<p><i>NORTHERN PARKWAY</i> 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.</p>	R	\$500,000

Improvement	<i>DYSART RD DESIGN AND CONSTRUCTION</i> \$500,000 Design for Dysart Rd improvements. \$812,000 first phase construction. Dysart Road was identified as a “Road of Regional Significance” back in the 1999 Maricopa Associations of Governments (MAG) study and currently has one lane in each direction between Northern and Peoria Avenues. The City proposes to widen this corridor to two 12 foot through lanes, a 14 foot median, bike lanes and curb and gutter. This project will include the design, land acquisition and construction. The total project cost is currently estimated at \$11.1 million.	R	\$1,312,000
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Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Transfers:

Transfer		
		Capital St.
Gen. Fund	833,000	
Photo	250,000	
HURF	500,000	

Fund Name: Capital Streets Fund

Number : 56

REVENUES		FY 2019 Final	Actual			
			For the Fiscal Year ending June 30, 2015	2016	2017	July - Dec 2018
Acct	Acct Description					
200	DYSART-ROAD IMPROVEMENTS	0	67,821	0	0	0
220	MAG STREET GRANT	0	0	0	0	0
550	REIMBURSEMENTS	0	2,047,126	3,264,088	6,724,900	0
755	RECOVERY FROM PRIOR YEAR	0	4,444	1,156	488	643
842	INTEREST REVENUE	0	13,419	14,832	16,576	9,746
501	BOND PROCEEDS	0	0	7,970,000	0	0
502	BOND PREMIUM	0	0	862,223	0	0
970	TRANSFER IN	1,583,000	902,592	1,024,500	1,310,000	902,754
TOTAL REVENUES		1,583,000	3,035,403	13,136,799	8,051,964	913,143

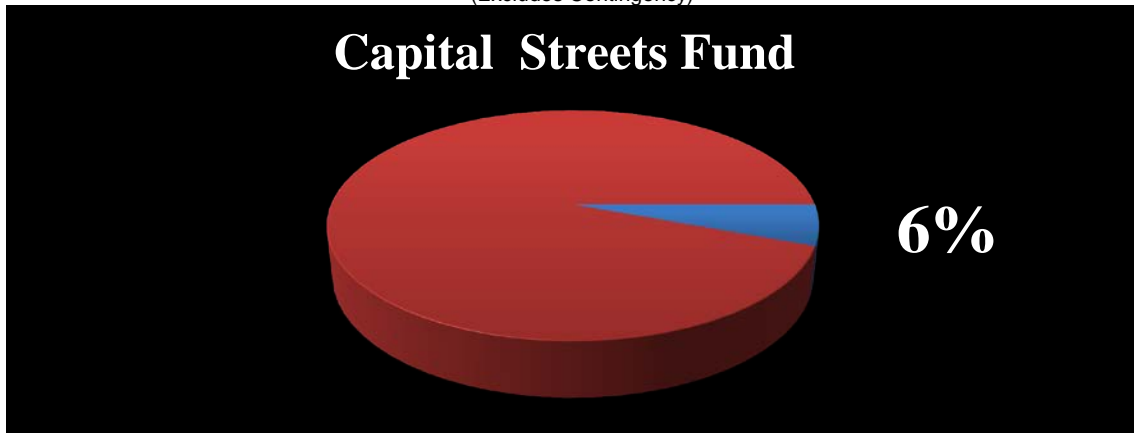
SUMMARY OF EXPENDITURES		FY 2019 Final	Actual			
			For the Fiscal Year ending June 30, 2015	2016	2017	July - Dec 2018
Category	Category Description					
100	Personnel Services	0	0	0	0	0
200	Supplies	0	0	0	0	0
300	Services	0	0	0	0	0
400	Special Projects	500,000	0	500,000	500,000	0
600	Capital Outlay/Projects	1,312,000	3,778,781	7,745,995	10,879,360	2,845,927
700	Debt Service - Interest/Fees	833,000	0	295,507	378,450	190,125
900	Contingency	0	250,000	0	0	0
TOTAL		2,645,000	4,028,781	8,541,502	11,757,810	3,036,052

EXPENDITURE DETAIL						
497	NORTHERN PARKWAY PROJECT	500,000	0	500,000	500,000	0
666	STREET IMPROVEMENTS	1,312,000	160,282	0	0	189
669	EL MIRAGE ROAD IMPROVEMENT	0	3,618,499	7,745,995	10,879,360	2,845,738
750	INTEREST	360,500	0	295,507	378,450	189,225
759	EXCISE BOND PRINCIPAL	472,500	0	0	0	0
773	TRUST/AGENCY FEES	0	0	0	0	900
950	TRANSFER OUT	0	250,000	0	0	0
TOTAL EXPENDITURES		2,645,000	4,028,781	8,541,502	11,757,810	3,036,052
NET REVENUE OVER EXPENDITURES		(1,062,000)	(993,378)	4,595,297	(3,705,846)	(2,122,908)

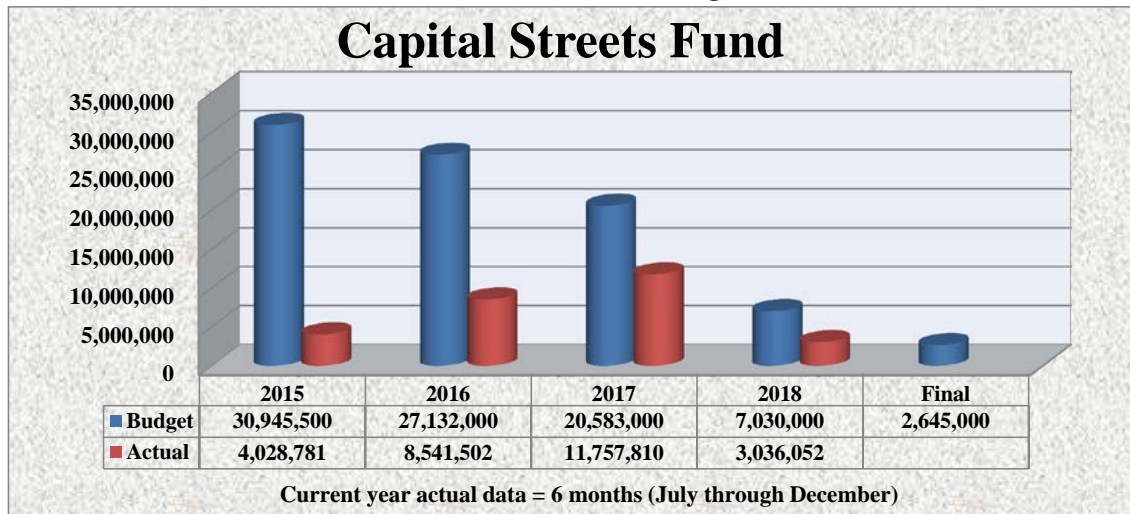
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
21,947,000	10,553,000	7,647,000	3,800,000	0	0	(3,800,000)	-100%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
3,045,500	11,679,500	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
735,000	1,024,500	1,310,000	1,315,500	1,583,000	1,583,000	267,500	20%
25,727,500	23,257,000	8,957,000	5,115,500	1,583,000	1,583,000	(3,532,500)	-69%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	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	500,000	500,000	500,000	500,000	500,000	0	0%
30,945,500	26,202,000	19,704,500	5,698,000	812,000	1,312,000	(4,386,000)	-77%
0	430,000	378,500	832,000	833,000	833,000	1,000	0%
0	0	0	0	0	0	0	0%
30,945,500	27,132,000	20,583,000	7,030,000	2,145,000	2,645,000	(4,385,000)	-62%
0	500,000	500,000	500,000	500,000	500,000	0	0%
193,000	0	500,000	500,000	812,000	1,312,000	812,000	162%
30,752,500	26,202,000	19,204,500	5,198,000	0	0	(5,198,000)	-100%
0	430,000	378,500	378,500	360,500	360,500	(18,000)	-5%
0	0	0	453,500	472,500	472,500	19,000	4%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
30,945,500	27,132,000	20,583,000	7,030,000	2,145,000	2,645,000	(4,385,000)	-62%
(5,218,000)	(3,875,000)	(11,626,000)	(1,914,500)	(562,000)	(1,062,000)	852,500	-45%

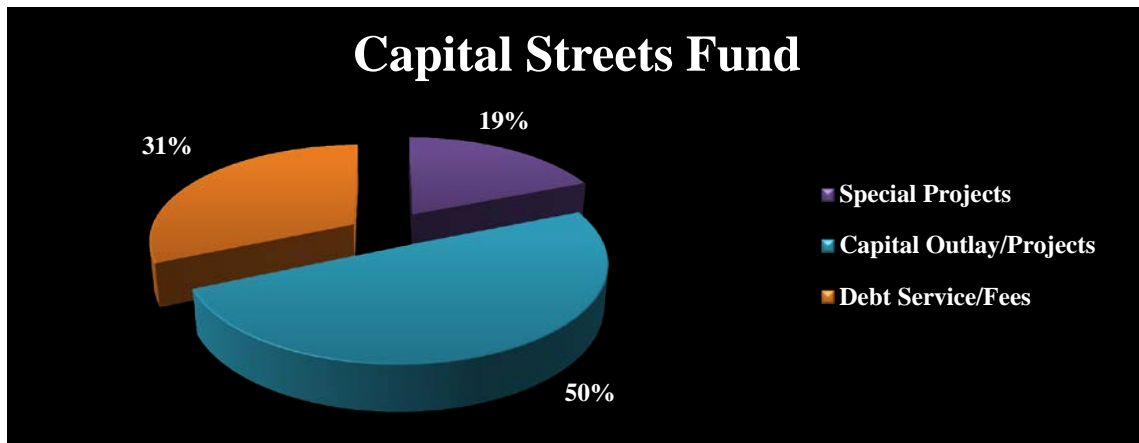
Percent of Citywide Expenditure Budget (Excludes Contingency)



Total Fund Budget



FY 2019 Budgeted Expenses



COURT FUND



Council Adopted
Final Budget

COURT FUND

Net Change from Previous Budget:

\$70,000	12%
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The El Mirage City Court is responsible for the expedient adjudication of Criminal Misdemeanors, Criminal and Civil Traffic violations, El Mirage City Code violations, Injunctions Prohibiting Harassment and Orders of Protection that occur within the City Limits.



Significant Changes:

- Increase of 1.5 FTE resulted in a \$70,000 (12%) increase to Personnel Services.

Capital Items:

- No capital was requested this year for this Fund.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	13.1	13.1	8.6	9.6	11.1
Filled	12.6	11.6	8.6	6.1	

Transfers:

Transfer	
	Court
Gen. Fund	\$126,000



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Fund Name: Court
Fund Number : 14

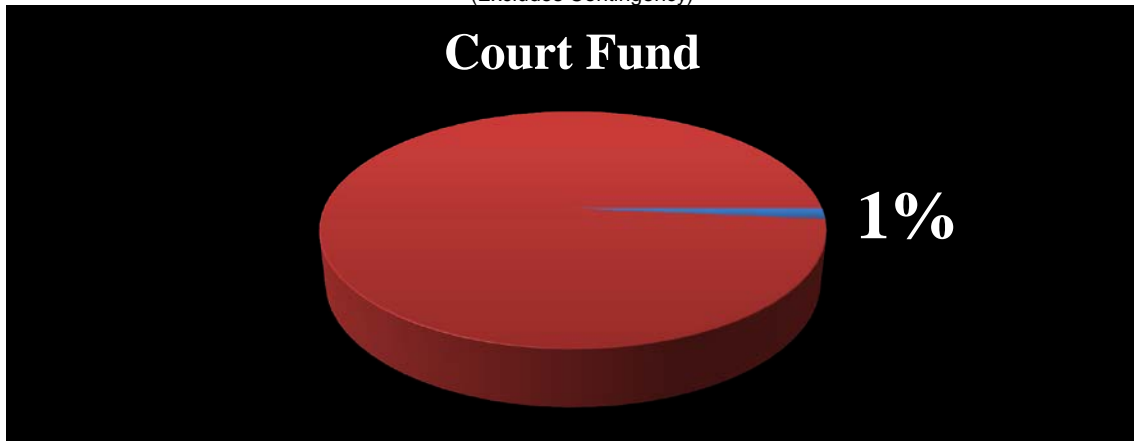
REVENUES		Actual				
Acct	Acct Description	FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
100	COURT FINES	195,000	195,324	223,457	217,155	92,219
200	DEFENSIVE DRIVING REVENUE	50,000	21,860	27,680	42,470	2,640
250	GRANT REVENUE	0	0	0	0	0
350	FORFEITURE REVENUE	0	4,150	1,300	850	845
550	LOCAL COST	0	4,822	3,927	3,170	1,915
552	WARRANT FEE	5,000	5,694	4,008	3,300	772
553	LOCAL DEFAULT FEE	80,000	103,217	121,081	86,637	38,512
554	PARKING ORDINANCE	0	1	0	91	0
650	JCEF - LOCAL FUND	0	318	656	734	181
690	CONFIDENTIAL ADDRESS FND-LOCAL	0	76	124	113	82
700	MISCELLANEOUS FEES	0	2,808	5,729	6,411	1,079
940	CASH OVER/SHORT	0	(97)	20	4	(252)
970	TRANSFER IN	126,000	219,000	327,500	23,500	132,502
TOTAL REVENUES		456,000	557,173	715,481	384,434	270,495

SUMMARY OF EXPENDITURES		Actual				
Category	Category Description	FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
100	Personnel Services	639,000	545,131	527,205	422,069	221,310
200	Supplies	13,000	13,225	11,881	8,370	6,215
300	Services	19,000	60,790	68,787	68,529	8,385
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		671,000	619,145	607,873	498,968	235,910
110	SALARIES AND WAGES	593,000	573,363	547,721	440,978	224,600
111	OVERTIME	3,000	1,359	393	620	795
117	COMPTIME	0	173	462	0	0
120	HEALTH-LIFE-DENTAL INSURANCE	75,000	71,012	87,972	51,940	19,627
130	SOCIAL SECURITY CONTRIBUTION	37,000	34,520	32,724	26,717	13,623
131	MEDICARE CONTRIBUTION	9,000	8,073	7,653	6,248	3,186
132	ASRS CONTRIBUTION	56,000	62,036	58,471	46,176	23,557
140	WORKER'S COMPENSATION	2,000	1,815	1,202	1,195	332
141	UNEMPLOYMENT INSURANCE	4,000	2,779	2,062	1,624	599
142	AZ JOB TRAINING TAX	7,000	0	0	0	0
199	LABOR DISTRIBUTION	(147,000)	(210,000)	(211,455)	(153,429)	(65,008)
230	OFFICE SUPPLIES	5,000	4,265	5,359	3,885	1,473
231	BUILDING JANITORIAL SUPPLIES	0	0	0	211	110
232	COMPUTER/PRINTER SUPPLIES	5,000	5,256	3,773	1,809	972
237	EQUIPMENT/FURNITURE PURCHASE	1,000	2,888	769	836	2,400
249	OPERATING MATERIAL & SUPPL	1,500	305	1,011	957	1,153
254	COMPUTER/PRINTER SUPPLIES	500	511	644	87	107
263	DATA INFRASTRUCTURE SERVICES	0	0	325	585	0
311	EQUIPMENT/FURNITURE PURCHASE	0	2,576	11,500	0	0
313	CONTRACTED SERVICES	3,000	2,212	2,564	2,221	785
319	INTERPRETER	5,500	730	2,850	11,903	6,075
339	JURY POLL EXPENSES	1,000	25	383	0	0
345	SECURITY SERVICES	0	41,376	41,785	43,581	0
350	TRAVEL AND PER DIEM	0	2,564	2,471	4,663	40
351	CONFERENCE, SEMINAR & TRAINING	0	2,685	660	1,869	200
360	PRINTING COSTS	5,500	2,735	2,190	2,137	554
361	PUBLISHING/ADVERTISEMENT	0	0	0	0	0
362	MAILING COST	3,000	3,184	3,039	1,185	559
370	DUES-MEMBERSHIPS-FEES	500	295	660	370	150
371	SUBSCRIPTIONS	500	284	301	664	0
377	MISCELLANEOUS EXPENSES	0	2,124	383	(64)	22
TOTAL EXPENDITURES		671,000	619,145	607,873	498,968	235,910
NET REVENUE OVER EXPENDITURES		(215,000)	(61,973)	107,609	(114,534)	34,585

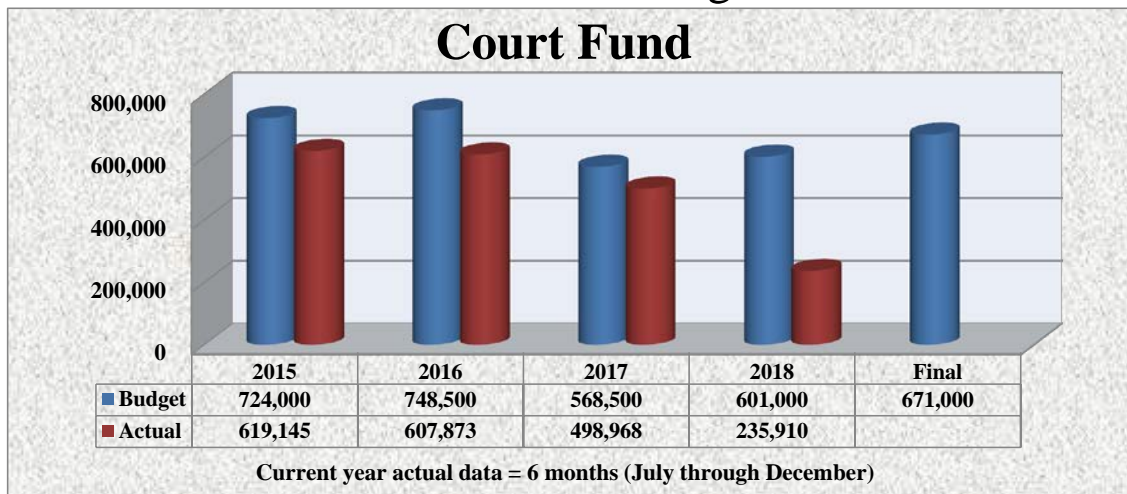
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
145,000	180,000	195,000	195,000	195,000	195,000	0	0%
15,000	15,000	20,000	25,000	50,000	50,000	25,000	100%
0	0	0	0	0	0	0	0%
5,000	5,000	5,000	0	0	0	0	0%
5,000	5,000	5,000	0	0	0	0	0%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
180,000	90,000	115,000	85,000	80,000	80,000	(5,000)	-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%
0	0	0	0	0	0	0	0%
219,000	327,500	23,500	265,000	7,000	126,000	(139,000)	-52%
574,000	627,500	368,500	575,000	337,000	456,000	(119,000)	-21%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
644,000	671,000	485,000	569,000	639,000	639,000	70,000	12%
5,000	7,000	13,000	13,000	13,000	13,000	0	0%
75,000	70,500	70,500	19,000	19,000	19,000	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%
724,000	748,500	568,500	601,000	671,000	671,000	70,000	12%
626,000	627,000	468,000	510,000	593,000	593,000	83,000	16%
12,000	12,000	3,000	3,000	3,000	3,000	0	0%
0	0	0	0	0	0	0	0%
83,000	107,000	66,000	83,000	75,000	75,000	(8,000)	-10%
39,000	40,000	30,000	32,000	37,000	37,000	5,000	16%
10,000	10,000	7,000	8,000	9,000	9,000	1,000	13%
66,000	67,000	45,000	49,000	56,000	56,000	7,000	14%
2,000	2,000	2,000	2,000	2,000	2,000	0	0%
5,000	6,000	4,000	4,000	4,000	4,000	0	0%
11,000	10,000	8,000	8,000	7,000	7,000	(1,000)	-13%
(210,000)	(210,000)	(148,000)	(130,000)	(147,000)	(147,000)	(17,000)	13%
5,000	5,000	5,000	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
0	0	5,000	5,000	5,000	5,000	0	0%
0	1,000	1,000	1,000	1,000	1,000	0	0%
0	500	1,500	1,500	1,500	1,500	0	0%
0	500	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	2,000	3,000	3,000	3,000	3,000	0	0%
10,000	5,500	5,500	5,500	5,500	5,500	0	0%
1,000	1,000	1,000	1,000	1,000	1,000	0	0%
49,000	42,500	42,500	0	0	0	0	0%
2,000	4,000	4,000	0	0	0	0	0%
2,500	5,000	5,000	0	0	0	0	0%
5,500	5,500	5,500	5,500	5,500	5,500	0	0%
1,000	1,000	0	0	0	0	0	0%
3,000	3,000	3,000	3,000	3,000	3,000	0	0%
500	500	500	500	500	500	0	0%
500	500	500	500	500	500	0	0%
0	0	0	0	0	0	0	0%
724,000	748,500	568,500	601,000	671,000	671,000	70,000	12%
(150,000)	(121,000)	(200,000)	(26,000)	(334,000)	(215,000)	(189,000)	727%

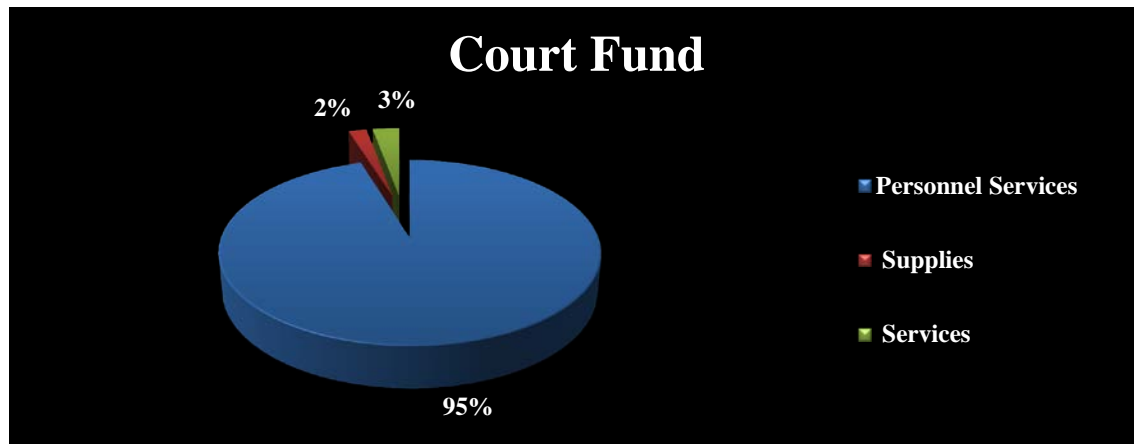
Percent of Citywide Expenditure Budget (Excludes Contingency)



Total Fund Budget



FY 2019 Budgeted Expenses



COURT ENHANCEMENT FUND



Council Adopted
Final Budget

COURT ENHANCEMENT FUND

Net Change from Previous Budget:

\$875,000	318%
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The El Mirage City Court is responsible for the expedient adjudication of Criminal Misdemeanors, Criminal and Civil Traffic violations, El Mirage City Code violations, Injunctions Prohibiting Harassment and Orders of Protection that occur within the City Limits.

A court enhancement and security fee shall be imposed by the City Court on each order or agreement to pay any fine, sanction, penalty, or assessment, or to participate in any Court-authorized diversion program. The court enhancement and security fee shall not be imposed on civil parking violations. The court enhancement and security fee shall be collected by the City Court for deposit into the City Court Enhancement and Security Fund.

The City Court Enhancement and Security Fund is established for the exclusive purpose of enhancing City Court processes and security. Monies in the Fund shall supplement, not supplant, funds provided to the City Court through the city budget process. Interest earned on the monies in the Fund shall be credited to the City Court Enhancement and Security Fund. The City Court shall administer the Fund and may make expenditures from the Fund for the purposes approved in this section.

Significant Changes:

- Increase in Court Technology Account Expense of \$877,000 (1076%) to budget all available funds.

Capital Items:

- No capital was requested this year for this fund.



Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	



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Fund Name: Court Enhancement Fund

Fund Number : 15

REVENUES

Acct	Acct Description	FY 2019 Final	Actual			July - Dec 2018
			For the Fiscal Year ending June 30, 2015	2016	2017	
627	COURT TIME PMT REVENUE	15,000	26,598	26,574	17,921	9,020
628	COURT FTG FEE REVENUE	20,000	29,720	22,375	23,107	10,067
629	COURT TECH ACCT REVENUE	130,000	326,971	335,145	130,559	71,366
750	UNCLASSIFIED REVENUES	0	0	0	0	0
842	INTEREST REVENUE	5,000	511	1,604	4,757	4,877
TOTAL REVENUES		170,000	383,799	385,698	176,345	95,329

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2019 Final	Actual			July - Dec 2018
			For the Fiscal Year ending June 30, 2015	2016	2017	
100	Personnel Services	114,500	91,480	131,550	121,724	48,871
200	Supplies	0	36,533	10,975	0	5,160
300	Services	77,000	58,579	26,409	27,716	32,606
400	Special Projects	958,500	175	18,512	0	0
600	Capital Outlay/Projects	0	98,468	269,182	0	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
TOTAL		1,150,000	285,235	456,628	149,440	86,638

EXPENDITURE DETAIL

199	LABOR DISTRIBUTION	114,500	91,480	131,550	121,724	48,871
232	COMPUTER/PRINTER SUPPLIES	0	58	0	0	0
237	EQUIPMENT PURCHASE	0	10,994	9,933	0	0
248	SOFTWARE PURCHASE	0	24,914	0	0	148
250	BUILDING MAINTENANCE/REPAIRS	0	0	0	0	5,013
261	EQUIPMENT MAINTENANCE CONTRACT	0	567	84	0	0
263	DATA INFRASTRUCTURE SERVICES	0	0	958	0	0
311	PROFESSIONAL SERVICES	0	20,960	0	0	0
313	CONTRACTED SERVICES	18,500	18,594	19,332	21,500	10,750
338	ARMORED CAR SERVICES	7,000	6,213	7,077	6,216	3,530
345	SECURITY SERVICES	42,500	0	0	0	18,326
350	TRAVEL AND PER DIEM	4,000	0	0	0	0
351	CONFERENCE, SEMINAR & TRAINING	5,000	0	0	0	0
361	PUBLISHING/ADVERTISEMENT COST	0	122	0	0	0
372	BANK CHARGES	0	0	0	0	0
377	MISCELLANEOUS EXPENSES	0	12,690	0	0	0
419	COURT TECHNOLOGY ACCT EXPENSE	958,500	175	18,512	0	0
617	CAPITAL EQUIPMENT PURCHASE	0	0	18,788	0	0
658	SITE IMPROVEMENTS	0	98,468	250,394	0	0
TOTAL EXPENDITURES		1,150,000	285,235	456,628	149,440	86,638

NET REVENUE OVER EXPENDITURES (980,000) 98,564 (70,931) 26,905 8,692

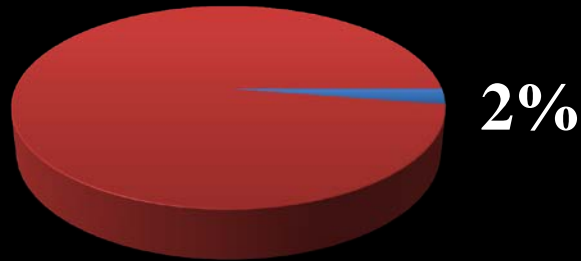
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
40,000	25,000	10,000	15,000	15,000	15,000	0	0%
25,000	30,000	10,000	15,000	20,000	20,000	5,000	33%
330,000	275,000	120,000	110,000	130,000	130,000	20,000	18%
0	0	0	0	0	0	0	0%
0	0	0	0	5,000	5,000	5,000	5000%
395,000	330,000	140,000	140,000	170,000	170,000	30,000	21%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
85,500	135,500	98,000	116,500	114,500	114,500	(2,000)	-2%
0	0	0	0	0	0	0	0%
12,000	12,000	25,500	77,000	77,000	77,000	0	0%
1,262,500	1,247,000	666,500	81,500	958,500	958,500	877,000	1076%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,360,000	1,394,500	790,000	275,000	1,150,000	1,150,000	875,000	318%

85,500	135,500	98,000	116,500	114,500	114,500	(2,000)	-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	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	18,500	18,500	18,500	18,500	0	0%
5,000	5,000	7,000	7,000	7,000	7,000	0	0%
0	0	0	42,500	42,500	42,500	0	0%
0	0	0	4,000	4,000	4,000	0	0%
0	0	0	5,000	5,000	5,000	0	0%
0	0	0	0	0	0	0	0%
7,000	7,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,262,500	1,247,000	666,500	81,500	958,500	958,500	877,000	1076%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,360,000	1,394,500	790,000	275,000	1,150,000	1,150,000	875,000	318%
(965,000)	(1,064,500)	(650,000)	(135,000)	(980,000)	(980,000)	(845,000)	626%

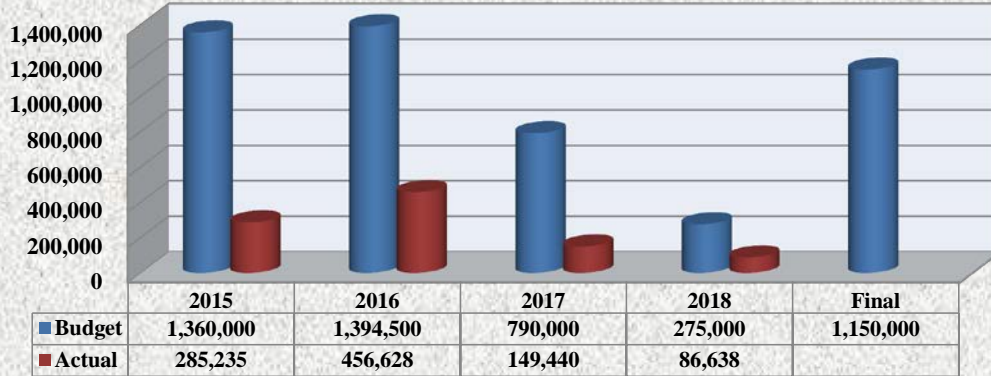
Percent of Citywide Expenditure Budget
(Excludes Contingency)

Court Enhancement Fund



Total Fund Budget

Court Enhancement Fund



Current year actual data = 6 months (July through December)

FY 2019 Budgeted Expenses

Court Enhancement Fund

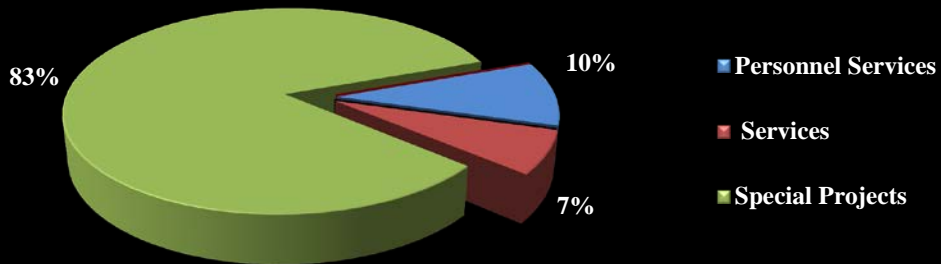


PHOTO ENFORCEMENT FUND



City of
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Final Budget

PHOTO ENFORCEMENT FUND

Net Change from Previous Budget:

(\$296,000)	-20%
-------------	------

The Photo Enforcement Fund was established to account for all revenues and expenses directly related to the processing and adjudication of fines generated from photo related traffic citations. Both the Police Department and the Court have expenditures that are charged to this fund. The City pays Redflex who provides the cameras and process service out of this fund. Any residual income left at the end of the year is later transferred equally to the funds that pay for police operations and the construction of Northern Parkway.



Significant Changes:

- Decreased labor distributions from Police by \$34,000 (45%).
- \$20,000 (6%) increase in photo radar service costs based on recent actual expenses.
- Reserves of \$194,000 were created.
- \$480,000 (49%) decrease to Transfer Out based on historical information.

Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30 th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Transfers:

Transfer		
	Gen. Fund	Capital St.
<div style="display: flex; align-items: center; gap: 10px;"> <div style="border: 1px solid black; padding: 2px;">↓</div> <div style="border: 1px solid black; padding: 2px;">→</div> </div> Out In		
Photo	250,000	250,000



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Fund Name: Photo Enforcement

Fund Number : 16

REVENUES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec 2018
Acct	Acct Description		2015	2016	2017	
105	PHOTO RADAR FINE	325,000	1,004,789	1,038,399	336,365	199,709
111	PROCESS SERVER - REDFLEX	45,000	99,647	112,171	53,707	21,357
200	DEFENSIVE DRIVING REVENUE	300,000	598,650	744,380	207,520	174,810
TOTAL REVENUES		670,000	1,703,086	1,894,950	597,592	395,876

SUMMARY OF EXPENDITURES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec 2018
Category	Category Description		2015	2016	2017	
100	Personnel Services	96,000	278,739	229,198	71,756	41,267
200	Supplies	0	1,021	10,388	0	0
300	Services	375,000	590,589	674,712	299,628	101,960
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	694,000	1,470,000	1,189,000	833,000	980,000
TOTAL		1,165,000	2,340,349	2,103,298	1,204,384	1,123,226

Dept	Acct	EXPENDITURE DETAIL				
430	199 LABOR DISTRIBUTION	54,000	165,826	128,004	50,000	25,004
430	372 BANK CHARGES	9,000	29,745	13,885	5,674	3,288
430	377 MISCELLANEOUS EXPENSE	6,000	0	0	0	0
TOTAL COURT		69,000	195,571	141,889	55,674	28,292
551	199 LABOR DISTRIBUTION	42,000	112,913	101,194	21,756	16,263
551	237 EQUIPMENT/FURNITURE PURCHASE	0	1,021	10,388	0	0
551	354 PHOTO ENFORCEMENT SERVICES	360,000	560,844	660,827	293,954	98,672
551	920 RESERVE	194,000	0	0	0	0
551	950 TRANSFER OUT	500,000	1,470,000	1,189,000	833,000	980,000
TOTAL POLICE		1,096,000	2,144,778	1,961,409	1,148,710	1,094,935
TOTAL EXPENDITURES		1,165,000	2,340,349	2,103,298	1,204,384	1,123,226

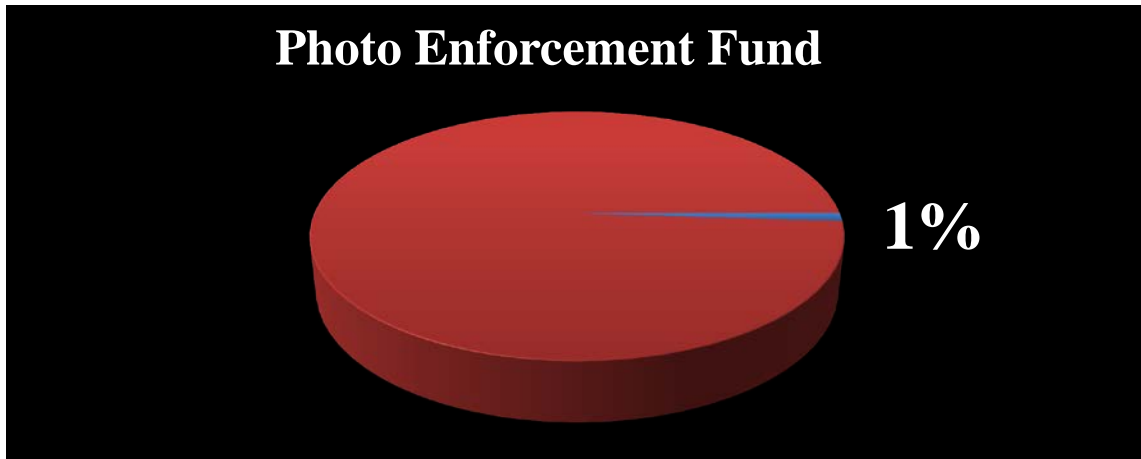
NET REVENUE OVER EXPENDITURES (495,000) (637,263) (208,348) (606,791) (727,351)

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
1,000,000	900,000	300,000	300,000	325,000	325,000	25,000	8%
130,000	125,000	35,000	40,000	45,000	45,000	5,000	13%
650,000	500,000	150,000	150,000	300,000	300,000	150,000	100%
1,780,000	1,525,000	485,000	490,000	670,000	670,000	180,000	37%

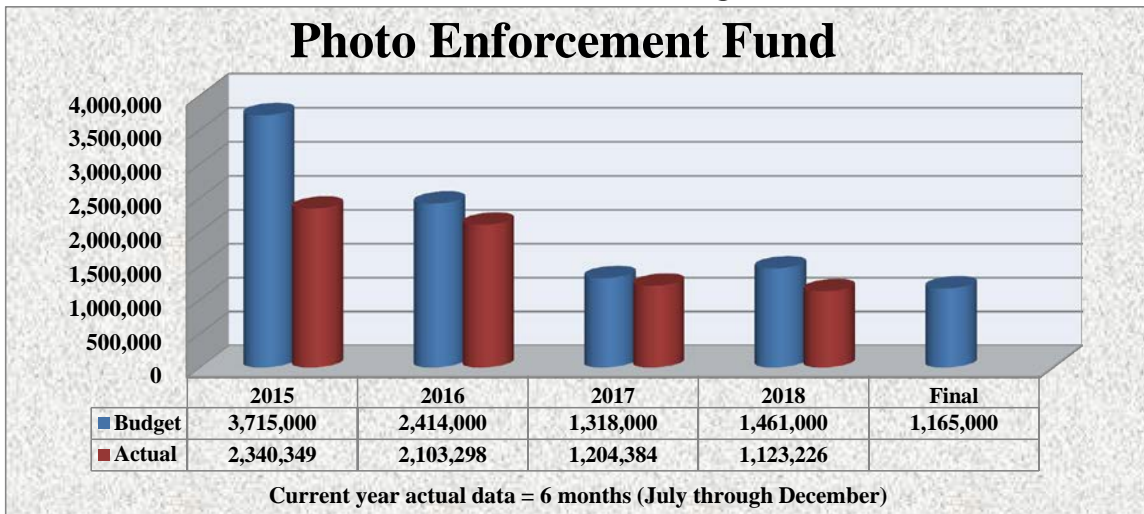
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
303,000	253,000	68,500	126,000	96,000	96,000	(30,000)	-24%
0	0	0	0	0	0	0	0%
1,520,000	972,000	416,500	355,000	375,000	375,000	20,000	6%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
1,892,000	1,189,000	833,000	980,000	694,000	694,000	(286,000)	-29%
3,715,000	2,414,000	1,318,000	1,461,000	1,165,000	1,165,000	(296,000)	-20%
178,000	128,000	50,000	50,000	54,000	54,000	4,000	8%
20,000	20,000	18,000	9,000	9,000	9,000	0	0%
0	0	6,000	6,000	6,000	6,000	0	0%
198,000	148,000	74,000	65,000	69,000	69,000	4,000	6%
125,000	125,000	18,500	76,000	42,000	42,000	(34,000)	-45%
0	0	0	0	0	0	0	0%
1,500,000	952,000	392,500	340,000	360,000	360,000	20,000	6%
422,000	0	0	0	194,000	194,000	194,000	194000%
1,470,000	1,189,000	833,000	980,000	500,000	500,000	(480,000)	-49%
3,517,000	2,266,000	1,244,000	1,396,000	1,096,000	1,096,000	(300,000)	-21%
3,715,000	2,414,000	1,318,000	1,461,000	1,165,000	1,165,000	(296,000)	-20%
(1,935,000)	(889,000)	(833,000)	(971,000)	(495,000)	(495,000)	476,000	-49%

Percent of Citywide Expenditure Budget

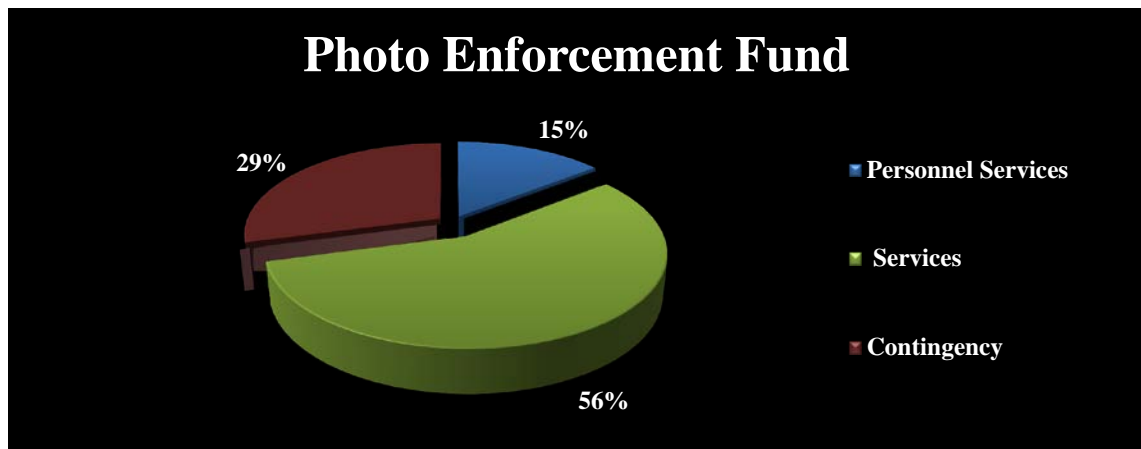
(Excludes Contingency)



Total Fund Budget



FY 2019 Budgeted Expenses



POLICE TOWING FUND



City of
EL MIRAGE

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Council Adopted
Final Budget

POLICE TOWING FUND

Net Change from Previous Budget:

\$119,000	168%
-----------	------

This fund was established for the use of the Police Department and is administered by the Police Department in accordance with the regulations of Arizona Revised Statute 28-3511 which reads in-part: “The immobilizing or impounding agency shall



establish procedures for immobilization hearings or post storage hearings, for the release of properly immobilized or impounded vehicles and for imposition of a charge for administrative costs ...the administrative charges collected pursuant to this section shall be transmitted to the city treasurer for deposit in a special fund established by the municipality for the purpose of implementing section 28-872 and this article”.

Significant Changes:

- All available and unallocated funds have been budgeted in Operating Materials and Supplies which increased \$123,000 (315%).

Capital Items:

- No capital was requested this year for this department.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	



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Fund Name: Police Towing

Fund Number : 28

REVENUES

			Actual			
Acct	Acct Description	FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
563	IMPOUND REVENUE (28-3511)	60,000	78,600	69,900	60,605	32,550
TOTAL REVENUES		60,000	0	69,900	60,605	32,550

SUMMARY OF EXPENDITURES

			Actual			
Category	Category Description	FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
			2015	2016	2017	2018
100	Personnel Services	21,000	23,008	24,948	26,438	11,688
200	Supplies	162,000	0	4,094	2,952	0
300	Services	7,000	0	0	7,000	0
400	Special Projects	0	0	0	0	0
600	Capital Outlay/Projects	0	0	0	50,819	0
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Contingency	0	0	0	0	0
TOTAL		190,000	23,008	29,042	87,208	11,688

EXPENDITURE DETAIL

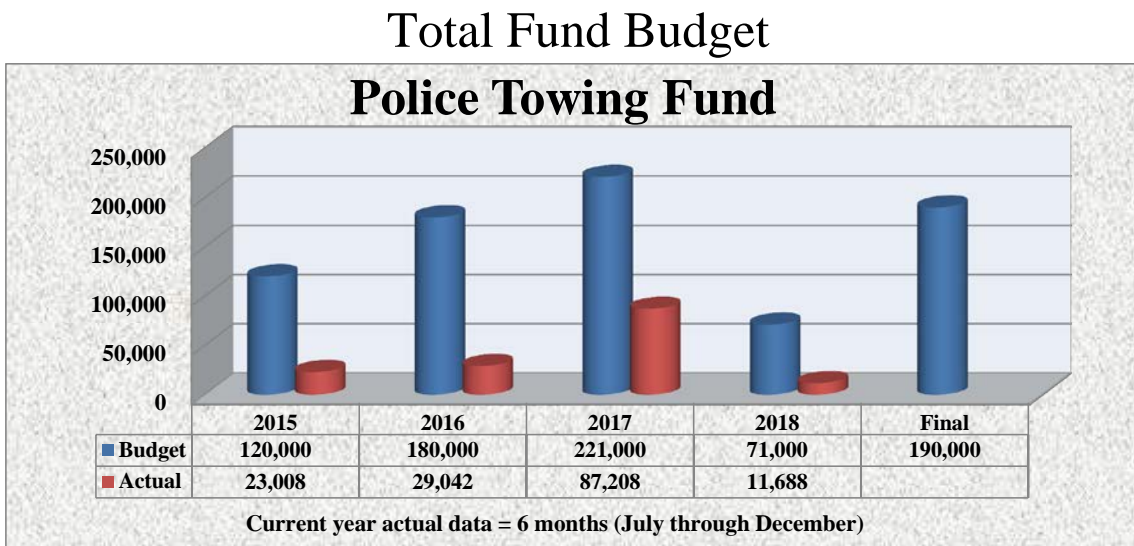
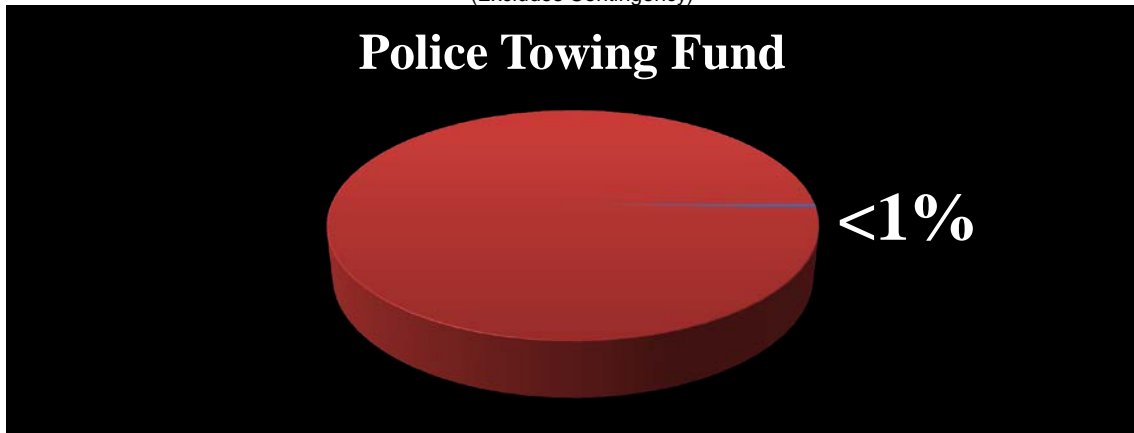
199	LABOR DISTRIBUTION	21,000	23,008	24,948	26,438	11,688
249	OPERATING MATERIALS AND SUPPLIES	162,000	0	4,094	2,952	0
370	DUES-MEMBERSHIPS-FEES	7,000	0	0	7,000	0
659	EQUIPMENT/SOFTWARE	0	0	0	50,819	0
TOTAL EXPENDITURES		190,000	23,008	29,042	87,208	11,688

NET REVENUE OVER EXPENDITURES **(130,000)** **(23,008)** 40,858 **(26,603)** 20,862

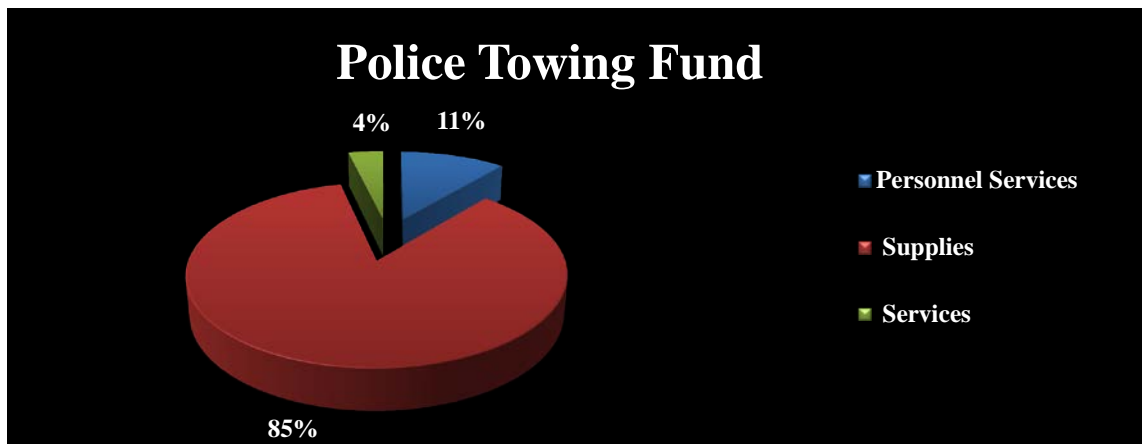
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
60,000	70,000	71,000	70,000	60,000	60,000	(10,000)	-14%
60,000	70,000	71,000	70,000	60,000	60,000	(10,000)	-14%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
27,000	39,000	56,500	25,000	21,000	21,000	(4,000)	(0)
93,000	141,000	164,500	39,000	162,000	162,000	123,000	3
0	0	0	7,000	7,000	7,000	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
120,000	180,000	221,000	71,000	190,000	190,000	119,000	168%
27,000	39,000	56,500	25,000	21,000	21,000	(4,000)	-16%
93,000	141,000	164,500	39,000	162,000	162,000	123,000	315%
0	0	0	7,000	7,000	7,000	0	0%
0	0	0	0	0	0	0	0%
120,000	180,000	221,000	71,000	190,000	190,000	119,000	168%
(60,000)	(110,000)	(150,000)	(1,000)	(130,000)	(130,000)	(129,000)	12900%

Percent of Citywide Expenditure Budget (Excludes Contingency)



FY 2019 Budgeted Expenses



COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)



Council Adopted
Final Budget

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

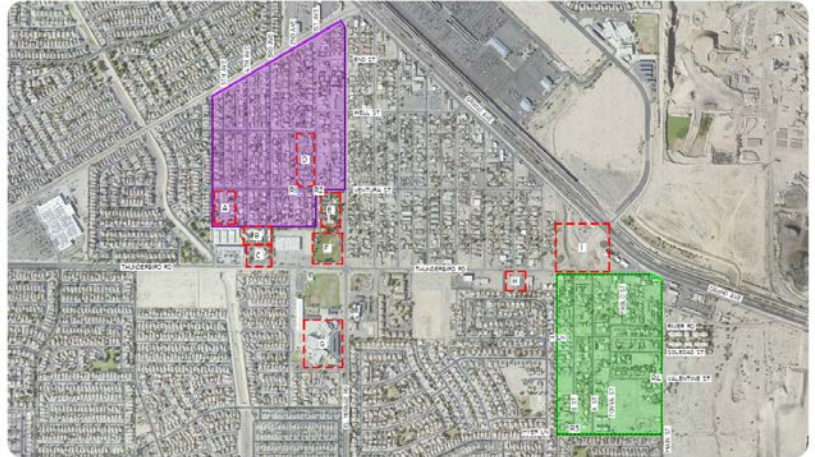
Net Change from Previous Budget:

(\$355,000)	-47%
-------------	------

This fund is used to account for capital projects approved and funded by CDBG. Any in-kind or direct City expenses are recorded in other departments.

Significant Changes:

- Construction-CIP decreased by \$355,000. See below for more information.



Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Improvement	<i>SIDEWALK RAMP ADA RETROFIT</i> This project will retrofit existing curb ramps in the downtown area that either do not meet Americans with Disabilities Act (ADA) standards or are missing completely. Deficient pavement adjacent to the ramps, which are tripping hazards and/or a hindrance to disabled travelers, will be removed and replaced as well.	R	\$400,000

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	0



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Fund Name: CDBG

Fund Number : 31

REVENUES			Actual				
Dept	Acct	Acct Description	FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
				2015	2016	2017	2018
	464	MAIN ST. WATERLINE IMPROVE	400,000	195,819	588,157	0	0
TOTAL REVENUES			400,000	195,819	588,157	0	0

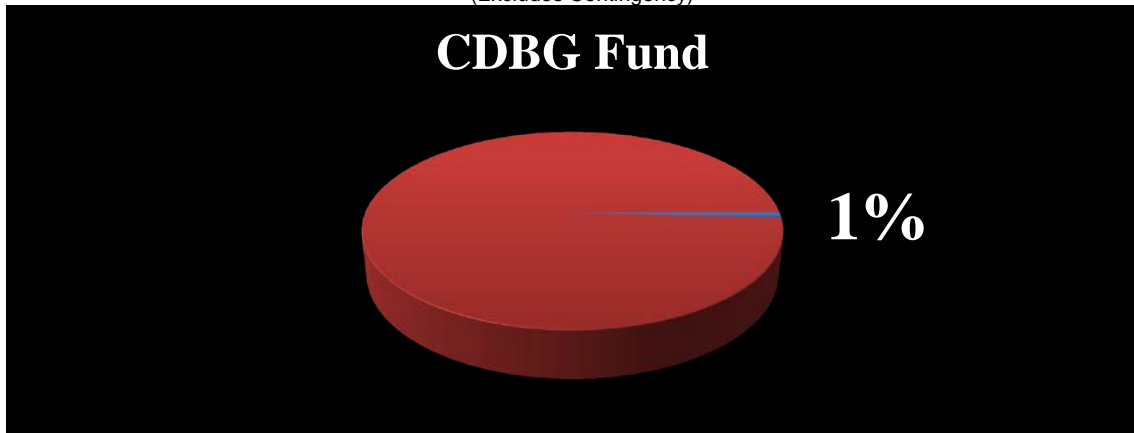
SUMMARY OF EXPENDITURES			Actual				
Category	Category Description		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
				2015	2016	2017	2018
100	Personnel Services		0	0	0	0	0
200	Supplies		0	0	0	0	0
300	Services		0	0	0	0	0
400	Special Projects		0	0	0	0	0
600	Capital Outlay/Projects		400,000	196,592	588,407	0	0
700	Debt Service - Interest/Fees		0	0	0	0	0
900	Contingency/Transfers		0	80,000	3,383	0	0
TOTAL			400,000	276,592	591,790	0	0

EXPENDITURE DETAIL							
466	668	CONSTRUCTION-CIP	400,000	196,592	588,407	0	0
400	950	TRANSFER OUT	0	80,000	3,383	0	0
TOTAL EXPENDITURES			400,000	276,592	591,790	0	0
NET REVENUE OVER EXPENDITURES			0	(80,774)	(3,633)	0	0

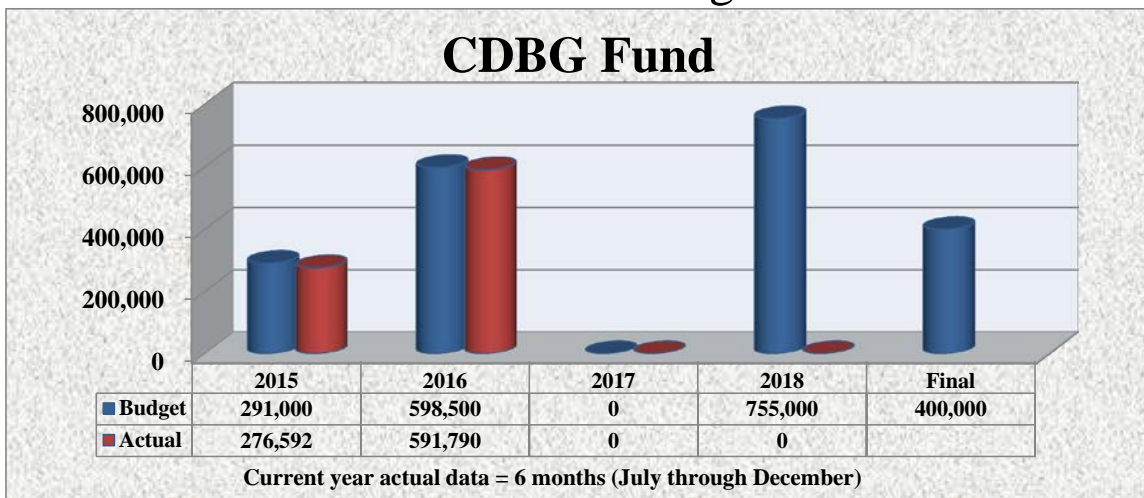
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
211,000	595,000	0	755,000	400,000	400,000	(355,000)	-47%
211,000	595,000	0	755,000	400,000	400,000	(355,000)	-47%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	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%
211,000	595,000	0	755,000	400,000	400,000	(355,000)	-47%
0	0	0	0	0	0	0	0%
80,000	3,500	0	0	0	0	0	0%
291,000	598,500	0	755,000	400,000	400,000	(355,000)	-47%
211,000	595,000	0	755,000	400,000	400,000	(355,000)	-47%
80,000	3,500	0	0	0	0	0	0%
291,000	598,500	0	755,000	400,000	400,000	(355,000)	-47%
(80,000)	(3,500)	0	0	0	0	0	0%

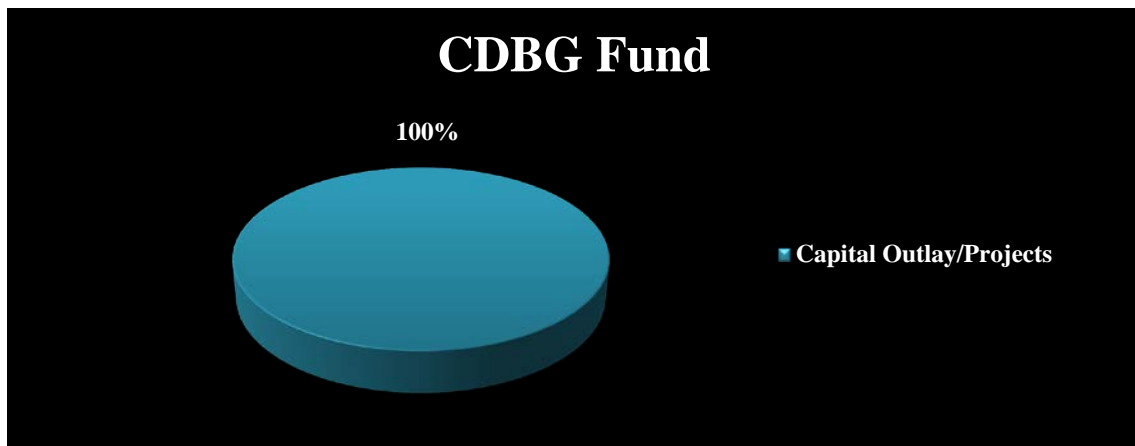
Percent of Citywide Expenditure Budget (Excludes Contingency)



Total Fund Budget



FY 2019 Budgeted Expenses



SPECIAL PROJECTS FUND



Council Adopted
Final Budget

SPECIAL PROJECTS FUND

Net Change from Previous Budget:

\$688,500	6%
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The Special Projects Fund was established to consolidate grant and donation activity. This fund tracks grants and donations that are dedicated for a specific purpose or when an accounting of use must be reported to the grantee. Community Development Block Grant (CDBG) grants and Local Transportation Assistance Funds (LTAF or ALF) are not recorded in this fund as they have specific funds established to track their activity.

Significant Changes:

- \$200,000 has been budgeted for a possible TOHONO O' ODHAM NATION grant.
- Other Grants/Donations decreased by \$484,000 (5%) as the City budgets \$10,000,000 annually in this line item for unforeseen grants.
- Police Labor Distribution increased \$239,500 (67%) to possibly fund two additional Police Officers and eligible overtime.
- Police K-9 Expense was established at \$36,000 for a possible grant to fund a drug sniffing dog.
- Police Equipment/Furniture Purchase increased by \$191,500 (365%).
- Police Operating Materials and Supplies was established at \$76,000.
- Police Vehicle Purchase of \$73,000 was established for a possible grant to fund a vehicle for the K-9.
- Fire Labor Distribution was established at \$432,000 to possibly fund six additional Fire Fighters through a SAFER grant.



Capital Items:

Capital Type:	Capital Outlay Description & Justification:	New/Repl.	Amount
Equipment	<i>VEHICLE FOR K9</i> Vehicle for additional K9 unit.	N	\$73,000
Carryforward	<i>MAG/CCTV</i> MAG closeout funds received for the Design to install fiber, CCTV cameras and interconnect six traffic signals along El Mirage and Thunderbird Roads.	N	\$79,500

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	

Fund Name: Special Projects

Fund Number : 73

REVENUES

Acct	Acct Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30, 2015	2016	2017	July - Dec 2018
101	FIRE DEPARTMENT DONATIONS	0	0	0	0	0
102	POLICE DONATIONS	0	2,746	0	0	0
108	DYSART RESOURCE OFFICER GRA	0	62,931	76,514	76,887	40,993
120	DPS - GITEM GRANT	0	71,707	75,784	66,375	40,912
135	STATE GRANTS	197,000	38,000	59,890	34,389	17,800
136	FEDERAL GRANTS	1,107,500	285,339	121,119	151,122	114,815
415	DONATIONS - MAYOR AND COUNCIL	0	0	0	0	0
420	YMCA DONATIONS	0	0	0	0	0
443	OFFICER SAFETY EQUIPMENT	0	52,460	54,685	21,743	12,399
460	FIRE DONATIONS	0	8,945	0	0	0
461	K-9 DONATIONS	0	3,420	30	0	0
470	GRANT REVENUE	10,109,000	19,723	77,637	25,633	103,135
473	PARKS & REC DONATIONS	0	0	0	0	0
483	FM GLOBAL FOUNDATION GRANT	0	0	0	0	0
552	MISC GRANT/DONATIONS POLICE	202,000	0	0	1,903	0
573	AUCTION PROCEEDS	0	0	0	0	0
970	TRANSFER IN	0	2,962	0	0	0
TOTAL REVENUES		11,615,500	548,233	465,659	378,052	330,055

SUMMARY OF EXPENDITURES

Category	Category Description	FY 2019 Final	Actual			
			For the Fiscal Year ending June 30, 2015	2016	2017	July - Dec 2018
100	Personnel Services	1,027,500	273,470	291,787	294,556	120,120
200	Supplies	358,000	123,098	61,497	65,322	27,638
300	Services	2,000	10,442	24,276	16,621	2,885
400	Special Projects	200,000	18,073	11,211	75,267	313
600	Capital Outlay/Projects	161,500	180,117	11,190	0	49,999
700	Debt Service - Interest/Fees	0	0	0	0	0
900	Transfer Out	10,000,000	0	0	13,991	0
TOTAL		11,749,000	605,200	399,962	465,757	200,955

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	4,000	0	0	0	0	0	0%
50,000	56,000	0	0	0	0	0	0%
60,000	45,000	0	0	0	0	0	0%
5,000	77,500	0	0	197,000	197,000	197,000	197000%
9,000	136,000	449,500	495,000	1,107,500	1,107,500	612,500	124%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
5,000	20,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
5,000	0	0	0	0	0	0	0%
10,000,000	9,985,000	10,815,000	10,000,000	10,000,000	10,109,000	109,000	1%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
162,000	0	0	0	202,000	202,000	202,000	202000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
10,296,000	10,323,500	11,264,500	10,495,000	11,506,500	11,615,500	1,120,500	11%

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
261,000	257,500	222,000	356,000	1,027,500	1,027,500	671,500	189%
15,000	61,000	0	72,500	322,000	358,000	285,500	394%
0	4,000	0	0	2,000	2,000	2,000	2000%
30,000	0	143,000	7,000	200,000	200,000	193,000	2757%
20,000	16,000	156,500	141,000	9,000	161,500	20,500	15%
0	0	0	0	0	0	0	0%
9,896,500	9,985,000	13,635,000	10,484,000	10,000,000	10,000,000	(484,000)	-5%
10,222,500	10,323,500	14,156,500	11,060,500	11,560,500	11,749,000	688,500	6%

EXPENDITURE DETAIL

Actual				
For the Fiscal Year ending June 30,				July - Dec
2015	2016	2017	2017	2018

DEPARTMENT 400

410 SPECIAL EVENTS	0	0	0	3,000	0
477 POLICE DONATION EXPENSES	0	0	0	0	0
478 COMMUNITY GARDEN DONATION EXP	0	16,077	11,211	0	0
479 TOHONO O' ODHAM NATION GRANT	200,000	0	0	71,577	0
480 VETERANS MEMORIAL	0	0	0	690	313
482 FIRE DEPARTMENT DONATIONS	0	0	0	0	0
650 VEHICLE PURCHASE	0	161,172	0	0	0
658 SITE IMPROVEMENTS	0	0	0	0	0
661 BUILDING/DATA INFRAS. IMPROV.	79,500	0	0	0	0
921 OTHER GRANTS/DONATIONS	10,000,000	0	0	0	0
950 TRANSFERS	0	0	0	13,991	0

DEPARTMENT 551

199 LABOR DISTRIBUTION	595,500	273,470	291,787	294,556	120,120
216 K-9 EXPENSE	36,000	2,007	1,223	0	0
232 COMPUTER/PRINTER SUPPLIES	0	7,174	3,940	1,360	0
233 UNIFORMS	2,000	1,000	1,663	5,826	1,738
237 EQUIPMENT/FURNITURE PURCHASE	244,000	95,699	12,675	11,081	158
248 SOFTWARE PURCHASE	0	5,890	0	0	0
249 OPERATING MATERIALS & SUPPLIES	76,000	4,196	1,317	881	23,107
253 VEHICLE MAINTENANCE/REPAIRS	0	0	0	0	0
265 SOFTWARE MAINT CONTRACT	0	0	40,679	41,556	2,155
349 OTHER OUTSIDE SERVICES	0	331	9,507	241	0
350 TRAVEL AND PER DIEM	0	5,130	6,549	12,886	2,535
351 CONFERENCE,SEMINARS & TRAINING	2,000	4,664	4,555	3,494	350
360 PRINTING COST	0	317	3,530	0	0
362 MAILING COST	0	0	135	0	0
410 SPECIAL EVENTS	0	1,996	0	0	0
477 POLICE DONATION EXPENSES	0	0	0	0	0
617 CAPITAL EQUIPMENT PURCHASE	0	10,000	11,190	0	0
650 VEHICLE PURCHASE	73,000	0	0	0	49,999
659 EQUIPMENT/SOFTWARE	0	0	0	0	0

DEPARTMENT 561

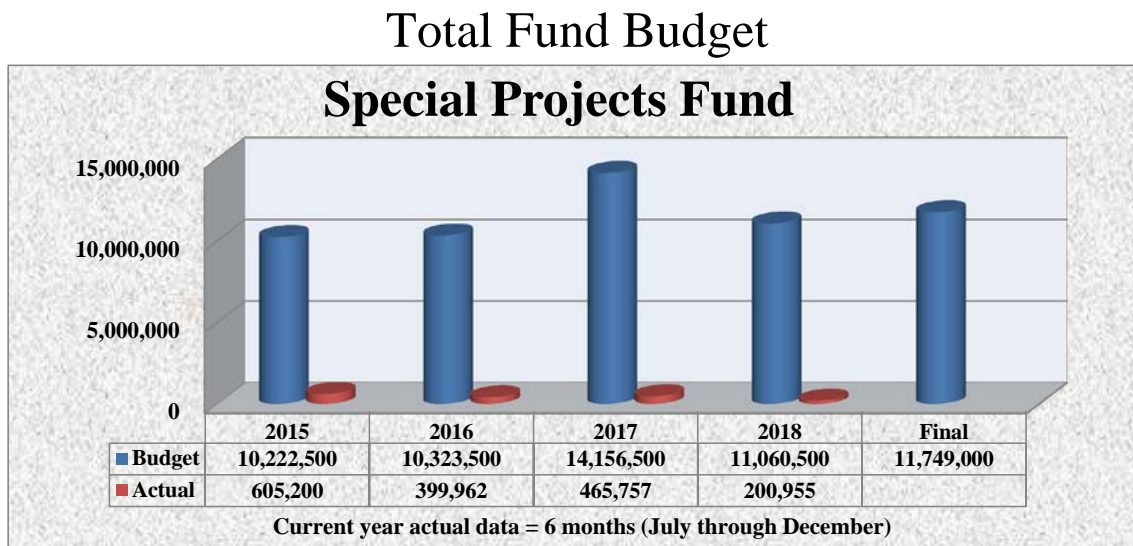
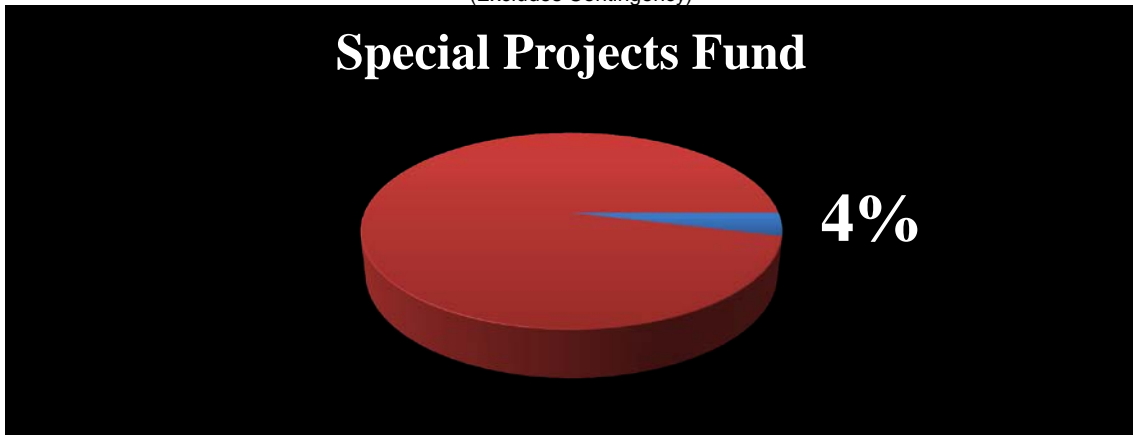
199 LABOR DISTRIBUTION	432,000	0	0	0	0
212 MEDICAL EQUIPMENT/SUPPLIES	0	7,132	0	0	0
237 EQUIPMENT/FURNITURE PURCHASE	0	0	0	4,616	481
617 CAPITAL EQUIPMENT PURCHASE	9,000	8,945	0	0	0

TOTAL EXPENDITURES	11,749,000	605,200	399,962	465,757	200,955
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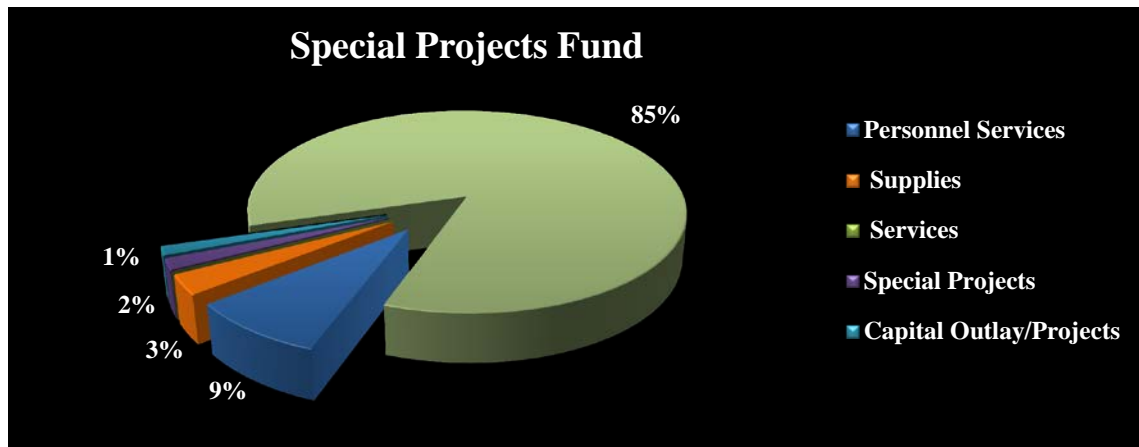
NET REVENUE OVER EXPENDITURES	(133,500)	(56,967)	65,698	(87,705)	129,099
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Budget				Change			
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
20,000	0	0	0	0	0	0	0%
5,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	200,000	200,000	200,000	200000%
0	0	0	1,000	0	0	(1,000)	-100%
5,000	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	72,000	0	0	0	0	0%
0	0	84,500	79,500	0	79,500	0	0%
9,896,500	9,985,000	13,635,000	10,484,000	10,000,000	10,000,000	(484,000)	-5%
0	0	0	0	0	0	0	0%
261,000	257,500	222,000	356,000	595,500	595,500	239,500	67%
5,000	0	0	0	0	36,000	36,000	36000%
0	27,000	0	0	0	0	0	0%
10,000	0	0	20,000	2,000	2,000	(18,000)	-90%
0	8,500	0	52,500	244,000	244,000	191,500	365%
0	0	0	0	0	0	0	0%
0	5,000	0	0	76,000	76,000	76,000	76000%
0	20,500	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	0	2,000	2,000	2,000	2000%
0	4,000	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	143,000	6,000	0	0	(6,000)	-100%
0	16,000	0	0	0	0	0	0%
11,000	0	0	0	0	73,000	73,000	73000%
0	0	0	61,500	0	0	(61,500)	-100%
0	0	0	0	432,000	432,000	432,000	432000%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
9,000	0	0	0	9,000	9,000	9,000	9000%
10,222,500	10,323,500	14,156,500	11,060,500	11,560,500	11,749,000	688,500	6%
73,500	0	(2,892,000)	(565,500)	(54,000)	(133,500)	432,000	-76%

Percent of Citywide Expenditure Budget (Excludes Contingency)



FY 2019 Budgeted Expenses



DEBT SERVICE FUND



Council Adopted
Final Budget

DEBT SERVICE FUND

Net Change from Previous Budget:

(\$57,000)	-3%
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This fund accounts for voter approved secondary property taxes used to pay for bond issues, budget overrides, and special districts. These tax rates are separate from the primary property tax rates.

General Obligation (GO) debt is backed by the full faith and credit of the issuing municipality and is secured by the ad valorem (property tax) taxing power of the city. Arizona’s Constitution stipulates that GO debt may be issued to pay for general municipal purposes and for supplying such city with water, artificial light or sewers, and for the acquisition and development of land for open space preserves, parks, playgrounds and recreational facilities, public safety, law enforcement, fire and emergency services facilities, and streets and transportation facilities.



Significant Changes:

- The City refinanced a number of bonds last year. As a result all principal and interest were combined into one line for each. Overall the City reduced payments by \$57,000 (3%) without extending the life of the debt.

Capital Items:

- No capital was requested this year for this fund.

Personnel:

BUDGETED POSTIONS – FULL TIME EQUIVALENTS					
For Year Ending June 30th					
	FY2015	FY2016	FY2017	FY2018	FY2019
Authorized	0	0	0	0	0
Filled	0	0	0	0	0



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Fund Name: Debt Service

Fund Number : 41

REVENUES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Acct	Acct Description	2015	2016	2017	2018	
150	SECONDARY PROPERTY TAX	2,030,000	1,908,584	2,009,931	2,035,583	1,123,925
151	YMCA DEBT SVC REVENUE	0	0	0	0	0
550	REIMBURSEMENTS	0	0	0	0	0
842	INTEREST REVENUE	0	362	661	558	220
250	OTHER FINANCING SOURCES	0	0	0	6,992	0
755	RECOVERY FROM PRIOR YEAR	0	1,154	453	0	0
970	TRANSFER IN	100,000	100,000	100,000	100,000	50,002
TOTAL REVENUES		2,130,000	2,010,100	2,111,044	2,143,134	1,174,147

SUMMARY OF EXPENDITURES		Actual				
		FY 2019 Final	For the Fiscal Year ending June 30,			July - Dec
Category	Category Description	2015	2016	2017	2018	
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	2,152,000	2,111,733	2,176,213	2,188,894	371,796
900	Contingency	0	0	0	0	0
TOTAL		2,152,000	2,111,733	2,176,213	2,188,894	371,796

EXPENDITURE DETAIL

730	COST OF ISSUANCE	0	0	0	0	0
750	GADA-SERIES 2004 -INTEREST	0	0	68,972	76,400	26,380
751	GADA - SERIES 2004 - PRINC	0	0	0	0	0
752	GADA - SERIES 2007-INTERES	0	38,112	36,113	34,113	0
753	GADA - SERIES 2007- PRINCI	0	50,000	50,000	55,000	0
754	GADA - SERIES 2009 - PRINC	0	385,000	400,000	415,000	0
755	GADA SERIES - 2009 - INTER	0	368,280	352,888	336,490	19,350
756	GADA - SERIES 2012- INTEREST	948,500	698,531	681,431	663,881	322,866
757	GADA - SERIES 2012 - PRINCIPAL	1,155,000	570,000	585,000	605,000	0
773	TRUST/AGENCY FEES	48,500	1,810	1,810	3,010	3,200
TOTAL EXPENDITURES		2,152,000	2,111,733	2,176,213	2,188,894	371,796

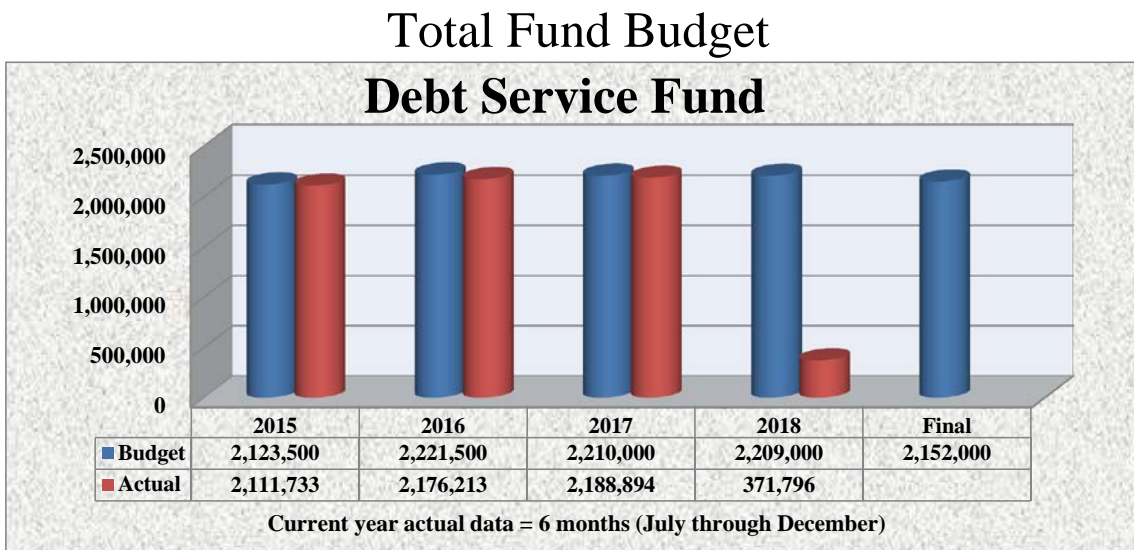
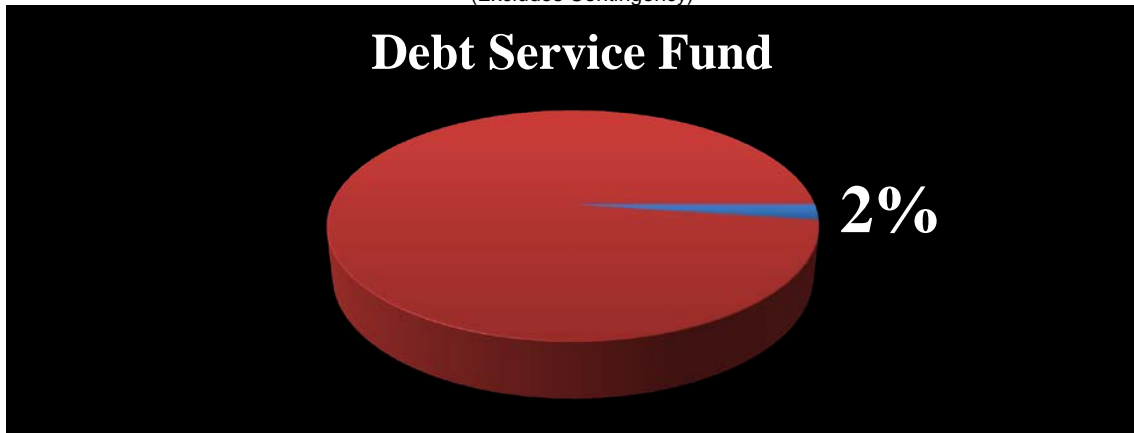
NET REVENUE OVER EXPENDITURES (22,000) (101,633) (65,169) (45,760) 802,351

Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
1,960,000	2,030,000	2,030,000	2,030,000	2,030,000	2,030,000	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
100,000	100,000	100,000	100,000	100,000	100,000	0	0%
2,060,000	2,130,000	2,130,000	2,130,000	2,130,000	2,130,000	0	0%

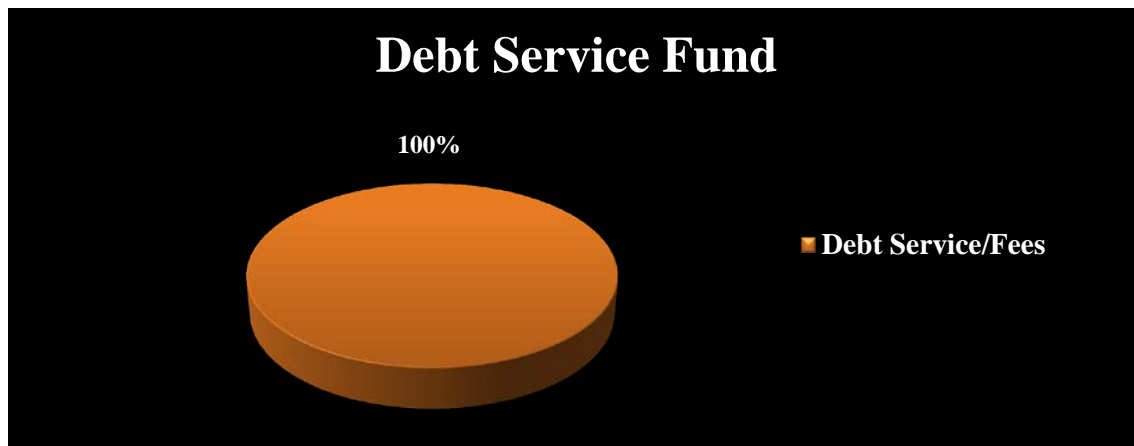
Budget						Change	
For the Fiscal Year ending June 30,				FY 2019		FY 2018 to FY2019	
2015	2016	2017	2018	Requested	Final	Dollar	Percent
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
0	0	0	0	0	0	0	0%
2,123,500	2,221,500	2,210,000	2,209,000	2,152,000	2,152,000	(57,000)	-3%
0	0	0	0	0	0	0	0%
2,123,500	2,221,500	2,210,000	2,209,000	2,152,000	2,152,000	(57,000)	-3%
0	91,500	0	0	0	0	0	0%
95,500	95,500	156,500	76,500	0	0	(76,500)	-100%
265,000	265,000	280,000	0	0	0	0	0%
38,500	38,500	34,500	32,000	0	0	(32,000)	-100%
50,000	50,000	55,000	55,000	0	0	(55,000)	-100%
385,000	385,000	415,000	435,000	0	0	(435,000)	-100%
368,500	368,500	337,000	319,500	0	0	(319,500)	-100%
603,500	603,500	585,000	620,000	948,500	948,500	328,500	53%
305,000	305,000	325,000	646,000	1,155,000	1,155,000	509,000	79%
12,500	19,000	22,000	25,000	48,500	48,500	23,500	94%
2,123,500	2,221,500	2,210,000	2,209,000	2,152,000	2,152,000	(57,000)	-3%
(63,500)	(91,500)	(80,000)	(79,000)	(22,000)	(22,000)	57,000	-72%

Percent of Citywide Expenditure Budget

(Excludes Contingency)



FY 2019 Budgeted Expenses



CAPITAL & CAPITAL PROJECTS



Council Adopted
Final Budget

FY 2019 CAPITAL BY DOCUMENT SOURCE: (NOT) IN CAPITAL IMPROVEMENT PLAN OR CARRYFORWARD PROJECT

<u>Fund</u>	<u>Source</u>	<u>Project Description</u>	<u>Amount</u>
<u>NEW PROJECTS</u>			
GEN. FUND	GENERAL REVENUES	PARK UTILITY VEHICLE REPLACEMENT	10,000
GEN. FUND	GENERAL REVENUES	BILLBOARD AT GENTRY PARK	125,000
GEN. FUND	GENERAL REVENUES	SPLASH PAD UPDATE	55,000
GEN. FUND	GENERAL REVENUES	HOCKEY RINK AND BASKETBALL COURT LIGHTING	80,000
GEN. FUND	GENERAL REVENUES	SENIOR CENTER IMPROVEMENTS	40,000
GEN. FUND	GENERAL REVENUES	HVAC REPLACEMENT PROGRAM	30,000
GEN. FUND	GENERAL REVENUES	VEHICLE REPLACEMENT - POLICE	172,000
GEN. FUND	GENERAL REVENUES	PROPERTY AND EVIDENCE COVERED STORAGE	60,000
GEN. FUND	GENERAL REVENUES	ADDITION OF 6TH SQUAD-VEHICLES WITH RADIOS & MDTs	292,000
GEN. FUND	GENERAL REVENUES	VEHICLE REPLACEMENT - CODE ENFORCEMENT	30,000
GEN. FUND	GENERAL REVENUES	MOBILE DATA COMPUTERS (4) - CODE ENFORCEMENT	26,000
GEN. FUND	GENERAL REVENUES	BATTALION CHIEF VEHICLE	66,000
GEN. FUND	GENERAL REVENUES	FIRE CHIEF VEHICLE	43,000
GEN. FUND	GENERAL REVENUES	STAFF VEHICLE - FIRE	43,000
GEN. FUND	GENERAL REVENUES	WASHER/EXTRACTOR	12,500
GEN. FUND	GENERAL REVENUES	BATTALION CHIEF MOBILE RADIO	9,000
GEN. FUND	GENERAL REVENUES	FIT TESTER FOR SELF CONTAINED BREATHING APPARATUS	16,000
HURF	HURF REVENUES	THUNDERBIRD RD ACCESS MODIFICATIONS AT CASA MIRAGE	90,000
HURF	HURF REVENUES	CROSSWALK WARNING LIGHTS	40,000
HURF	HURF REVENUES	RIGHT OF WAY MAINTENANCE EQUIPMENT	10,000
HURF	HURF REVENUES	A STREET RECONSTRUCTION	500,000
HURF	HURF REVENUES	PAVEMENT MANAGEMENT PROGRAM	850,000
HURF	HURF REVENUES/GRANTS	BATTERY BACKUP FOR TRAFFIC SIGNALS	39,000
CDBG	GRANTS	SIDEWALK RAMP ADA RETROFIT	400,000
WATER	WATER REVENUES	VEHICLE REPLACEMENT PROGRAM - WATER	32,000
WATER	WATER REVENUES	LEAK DETECTION SYSTEM	30,000
WATER	WATER REVENUES	MOBILE PRESSURE WASHER	16,000
WATER	WATER REVENUES	TRIMBLE GPS DATA COLLECTOR	10,000
WATER	WATER REVENUES	COTTONWOOD/SUNNYVALE CATHODIC PROTECTION SYSTEM	15,000
WATER	WATER REVENUES	DISINFECTION SYSTEM UPGRADE	10,000
WATER	WATER REVENUES	WATER STORAGE TANK MAINTENANCE PROGRAM	300,000
WATER	WATER REVENUES	WELL SITE AC UNIT REPLACEMENT	25,000
WATER	WATER REVENUES	WELL SITE BUILDING REPAIRS	40,000
WATER	WATER REVENUES	WELL SITE PLC UPGRADE (PHASE II)	230,000
IRRIGATION	WATER REVENUES	DISTRIBUTION SYSTEM BACKUP SUPPLY	35,000
IRRIGATION	WATER REVENUES	IRRIGATION WELL SITE SECURITY IMPROVEMENTS	27,000
IRRIGATION	WATER REVENUES	WELL DISCHARGE PIPING SYSTEM	15,000
SEWER	SEWER REVENUES	DRAINAGE IMPROVEMENTS-125TH AVE NORTH OF PEORIA AVE	25,000
SEWER	SEWER REVENUES	FORKLIFT REPLACEMENT	50,000
SEWER	SEWER REVENUES	WASTEWATER PROCESS EQUIPMENT IMPROVEMENTS	180,000
SEWER	SEWER REVENUES	MAIN LINE REPLACEMENT - W. SAHUARO DR.	90,000
SEWER	SEWER REVENUES	BRISAS LIFT STATION CONTROLS UPGRADE	65,000
SEWER	SEWER REVENUES	ODOR SCRUBBERS MEDIA REPLACEMENT	30,000
STREETS	TAXES/GRANTS	DYSART RD - NORTHERN AVE TO PEORIA AVE	812,000
STREETS	GENERAL REVENUES	NORTHERN PARKWAY IMPROVEMENTS	500,000
SPEC. PROJ.	GRANTS	STAFF VEHICLE - ADDITIONAL K9 UNIT *	73,000
TOTAL NEW PROJECTS			5,648,500
<u>CARRYFORWARD PROJECTS</u>			
INFORMATION TECHNOLOGY	GENERAL REVENUES	DESIGN/INSTALL FIBER OPTIC-EL MIRAGE ROAD	76,500
GEN. FUND	GENERAL REVENUES	MDC COMPUTERS IN VEHICLES	150,000
HURF	HURF REVENUES	BUTLER DRIVE RECONSTRUCTION	810,500
LTAf	GRANTS	BUS SHADE STRUCTURE	75,000
WATER	WATER REVENUES	WATERLINE EASEMENT ACCESS-PALM AND ALTO	492,000
WATER	BONDS	WATER LINE IMPROVEMENTS	1,075,000
WATER	BONDS	WATERLINE - EL MIRAGE RD TO DYSART RD	560,000
SEWER	BONDS/SEWER REVENUES	SEWER LINE - EL MIRAGE RD TO DYSART RD	760,000
STREETS	BONDS/GRANTS	DYSART RD - NORTHERN AVE TO PEORIA AVE	500,000
SPEC. PROJ.	GRANTS	MAG/CCTV	79,500
TOTAL CARRYFORWARD PROJECTS			4,578,500
TOTAL CAPITAL IMPROVEMENTS			10,227,000
SPEC. PROJ.	GRANTS	OTHER GRANTS/DONATIONS	10,000,000
WATER	FUND BALANCE	DEPRECIATION EXPENSE	1,600,000
SEWER	FUND BALANCE	DEPRECIATION EXPENSE	1,025,000
			12,625,000
TOTAL MAJOR PROJECTS			22,852,000

* NOT IN CAPITAL IMPROVEMENTS PLAN

FY 2019 CAPITAL BY FUND AND REVENUE SOURCE

General Fund 10

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
10-521-617	PARKS	125,000	REVENUES
10-521-650	PARKS	10,000	REVENUES
10-521-654	PARKS	55,000	REVENUES
10-522-661	FACILITIES	40,000	REVENUES
10-522-661	FACILITIES	30,000	REVENUES
10-540-658	COMMUNITY DEVELOPMENT	80,000	REVENUES
10-551-650	POLICE	172,000	REVENUES
10-551-650	POLICE	292,000	REVENUES
10-551-658	POLICE	60,000	REVENUES
10-552-617	CODE ENFORCEMENT	26,000	REVENUES
10-552-650	CODE ENFORCEMENT	30,000	REVENUES
10-561-617	FIRE	12,500	REVENUES
10-561-617	FIRE	16,000	REVENUES
10-561-635	FIRE	9,000	REVENUES
10-561-650	FIRE	66,000	REVENUES
10-561-650	FIRE	43,000	REVENUES
10-561-650	FIRE	43,000	REVENUES
10-480-661	INFORMATION TECHNOLOGY -CARRYFORWARD	76,500	REVENUES
10-551-617	POLICE - CARRYFORWARD	150,000	REVENUES

Total \$ 1,336,000

Highway User Revenue Fund (HURF) Fund 21

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
21-400-617	HURF	10,000	REVENUES
21-400-665	HURF	40,000	REVENUES
21-400-665	HURF	39,000	REVENUES/GRANTS
21-400-666	HURF	90,000	REVENUES
21-400-666	HURF	500,000	REVENUES
21-400-666	HURF	850,000	REVENUES
21-400-666	HURF - CARRYFORWARD	810,500	REVENUES

Total \$ 2,339,500

Local Transportation Assistance Fund (LTAF) Fund 23

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
23-400-668	LTAF - CARRYFORWARD	75,000	GRANTS

Total \$ 75,000

Community Block Grants Fund (CDBG) Fund 31

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
31-466-668	COMMUNITY DEVELOPMENT	400,000	GRANTS

Total \$ 400,000

Water Utility Fund 53

Ranchettes Irrig: Department

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
53-403-617	WATER	16,000	REVENUES
53-403-617	WATER	10,000	REVENUES
53-403-650	WATER	32,000	REVENUES
53-408-661	WATER	25,000	REVENUES
53-408-661	WATER	40,000	REVENUES
53-408-673	WATER	30,000	REVENUES
53-408-673	WATER	15,000	REVENUES
53-408-673	WATER	10,000	REVENUES
53-408-673	WATER	300,000	REVENUES
53-408-673	WATER	230,000	REVENUES
55-400-673	RANCHETTES IRRIGATION	35,000	REVENUES
55-400-673	RANCHETTES IRRIGATION	27,000	REVENUES
55-400-673	RANCHETTES IRRIGATION	15,000	REVENUES
53-408-673	WATER - CARRYFORWARD	492,000	REVENUES
53-408-673	WATER - CARRYFORWARD	1,075,000	BONDS/GRANTS
53-408-673	WATER - CARRYFORWARD	560,000	BONDS

Total \$ 2,912,000

FY 2019 CAPITAL BY FUND AND REVENUE SOURCE

Sewer Utility Fund 54

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
54-408-617	SEWER FORKLIFT REPLACEMENT	50,000	REVENUES
54-408-617	SEWER WASTEWATER PROCESS EQUIPMENT IMPROVEMENTS	180,000	REVENUES
54-408-670	SEWER MAIN LINE REPLACEMENT - W. SAHUARO DR.	90,000	REVENUES
54-408-670	SEWER BRISAS LIFT STATION CONTROLS UPGRADE	65,000	REVENUES
54-408-670	SEWER ODOR SCRUBBERS MEDIA REPLACEMENT	30,000	BONDS/REVENUES
54-408-672	SEWER DRAINAGE IMPROVEMENTS-125TH AVE NORTH OF PEORIA AVE	25,000	REVENUES
54-408-674	SEWER - CARRYFORWARD SEWER LINE - EL MIRAGE RD TO DYSART RD	760,000	BONDS/REVENUES
Total		\$ 1,200,000	

Streets Capital Project Fund 56

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
56-400-666	STREETS NORTHERN PARKWAY	500,000	REVENUES
56-400-666	STREETS DYSART RD - NORTHERN AVE TO PEORIA AVE	812,000	BONDS/GRANTS
56-400-666	STREETS - CARRYFORWARD DYSART RD - NORTHERN AVE TO PEORIA AVE	500,000	BONDS/GRANTS
Total		\$ 1,812,000	

Special Projects Fund 73

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Revenue Source</u>
73-551-650	POLICE VEHICLE FOR ADDITIONAL K9 *	73,000	GRANTS
73-400-661	INFORMENT INFORMATION TECHNOLOGY - CARRYFORWARD MAG/CCTV	79,500	GRANTS
Total		\$ 152,500	

* NOT IN CAPITAL IMPROVEMENTS PLAN

Total All \$ 10,227,000

Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-521-617	PARKS	BILLBOARD AT GENTRY PARK	125,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

The Billboard will be located at the Gentry Park at the northwest corner of El Mirage and Thunderbird Roads and will be used to advertise community events. The billboard may also be used for selling advertising.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-521-650	PARKS	PARK UTILITY VEHICLE REPLACEMENT	10,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replaces 2001 John Deere Gator. The utility vehicle is 15+ years old and at the end of its useful life. It will be replaced with a Kubota utility vehicle for park operations.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-521-654	PARKS	SPLASH PAD UPDATE	55,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

The Splash pad was originally installed in 2009. It was one of the first in AZ and was designed like a residential pool. Modern splash pads feature flow through systems rather than the current recirculating system. Currently parts and supplies are proprietary and are available only from Canada & Dubai. Benefits of the update include: Lower maintenance cost; no chemical treatment or storage; minimized exposure to pathogens for the public; updated features will boost the overall attractiveness of the park.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-522-661	FACILITIES	SENIOR CENTER IMPROVEMENTS	40,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Proposed improvements to the Senior Center are necessary for a safe, efficient and functional center. The improvements include cabinet, flooring and door replacement, and other minor remodeling. These improvements will make the Senior Center a more efficient and enjoyable facility.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-522-661	FACILITIES	HVAC REPLACEMENT PROGRAM	30,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

City facilities have a total of 76 HVAC units. This program will replace up to 5 units per year on a 15 year cycle. HVAC units range from 2 years – 18 years old.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-540-658	COMMUNITY DEVELOPMENT	HOCKEY RINK/BASKETBALL COURT LIGHTING	80,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

The project will provide four light poles w/LED stadium light fixtures to the Hockey Rink, six light poles w/eight LED light fixtures to the basketball courts, trenching, conduit, power supply and concrete access to both areas.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-551-650	POLICE	VEHICLE REPLACEMENT	172,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

An eight year vehicle replacement program has been created. The program will permit the timely replacement of vehicles before they become unreliable. It is estimated that over an eight year period most patrol vehicles will reach 100,000 miles of service use. Non-patrol vehicles will be replaced with Dodge pickups on a similar time frame, however they may be used by other departments after that period of time if the vehicle is still reliable. This year 2 marked and 2 unmarked vehicles are scheduled to be purchased.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-551-650	POLICE	6TH SQUAD VEHICLES WITH RADIOS & MDTs	292,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Request four(4) purpose-built police vehicles at \$60,000 each. Each new unit will require a police radio at a cost of \$6,500 each as well as a Mobile Data Terminal per vehicle at a cost of \$6,500 each. The total cost for the vehicles and outfitting the four marked patrol units is \$292,000.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-551-658	POLICE	PROPERTY AND EVIDENCE COVERED STORAGE	60,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Request covered outside storage for evidence – bicycles, ATV's, etc. currently outside in the elements.

Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-552-617	CODE ENFORCEMENT	MOBILE DATA COMPUTERS (4)	26,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Purchase and installation of Mobile Data Computers (MDC) for each of the four (4) Code Enforcement Vehicles. The MDC will have the capability of using a full size keyboard for entering information into the Code Enforcement database, as well as the ability to run Motor Vehicle query's (license plates and/or Vehicle Identification Numbers). The MDC's will also provide the ability to create a 'call' on the Police Departments database during enforcement of parking related incidents. The tablets that the Code Enforcement Officers currently use are unable to check MVD records, which are now being done through dispatch. The use of this low-priority air time could be detrimental to higher priority radio traffic.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-552-650	CODE ENFORCEMENT	VEHICLE REPLACEMENT	30,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replacement of Code Enforcement Vehicle, Vehicle #7744, 2000 Ford Ranger, current mileage 67k (approximate). Vehicle would be a mid-sized pick-up truck with an extended cab (to allow for Code Officers equipment) . Vehicle Equipment to include an amber light bar with directional feature. This vehicle could then be used to assist patrol in an emergency situation as an additional resource (such as road closure) to free up a Patrol Unit.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-561-617	FIRE	WASHER/EXTRACTOR	12,500
PROJECT DESCRIPTION		OPERATING IMPACT:	

This commercial washer/extractor will allow the firefighters to properly clean their contaminated firefighting gear as recommended by NFPA 1851. Currently this is being done by third party vendor. Annual cost average is approximately \$2,500 yearly. The fire station would need some modifications to complete the installation.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-561-617	FIRE	FIT TESTER FOR SCBA	16,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Purchase of a new Fit Testing Machine. OSHA 29 CFR Part 1910.134 requires that anyone wearing a respirator must be tested for proper fitting. The purpose of replacing our current fit testing machine is to upgrade due to aging and technological changes. The new upgraded equipment will dramatically cut down on out of service time for employees and equipment. The equipment was originally purchased in 2010.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-561-635	FIRE	BATTALION CHIEF MOBILE RADIO	9,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

To outfit the BC truck with a mobile radio. The purchase of a second mobile radio for the BC vehicle will allow for monitoring and use of more than one tactical channel during any given emergency incident.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-561-650	FIRE	BATTALION CHIEF VEHICLE	66,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replace the 2002 Ford Expedition that is our current Battalion Chief vehicle. This vehicle has many mechanical, electrical, and paint issues.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-561-650	FIRE	FIRE CHIEF VEHICLE	43,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Purchase of a new Fire Chief SUV.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
10-561-650	FIRE	STAFF VEHICLE	43,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Staff vehicles will have a service life of 8 years or 100,000 miles. Vehicle C121 was primarily assigned as Fire Chief vehicle. It is a 2003 Ford Expedition that has 116k miles and is 19 years old.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21-400-617	HURF	RIGHT OF WAY MAINTENANCE EQUIPMENT	10,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replacement of current ROW cleanup vehicle including striping equipment; concrete cutter, striping machine, compactor, and jackhammer. This will enable crews to efficiently respond to general street maintenance items.

Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21-400-665	HURF	CROSSWALK WARNING LIGHTS	40,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

This project is to install crosswalk warning lights at the intersections of El Mirage Rd and Soledad St. and Cactus Rd and 127th Ave.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21-400-665	HURF	BATTERY BACKUP FOR TRAFFIC SIGNALS	39,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

This is for 6 battery backup systems for traffic signals at the following locations:

- Dysart (in front of DHS)
- El Mirage and Cactus
- El Mirage and Northern
- Dysart and Peoria
- Dysart and Cactus
- Dysart and Thunderbird

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21-400-666	HURF	THUNDERBIRD RD ACCESS MODIFICATION	90,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

To provide expanded access for the Casa Mirage Apartments at Thunderbird Road.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21-400-666	HURF	A STREET RECONSTRUCTION	500,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

A Street is a main collector road that serves the east half of the City. It is used by over 5,000 vehicles daily. Reconstruction covers 4" of asphalt over an 8" base. The slope on the southern section will be addressed. This project will include striping, RPMs, and concrete replacement where necessary. Manholes and water valves will be adjusted to new grade.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
21-400-666	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
31-466-668	COMMUNITY DEVELOPMENT	SIDEWALK RAMP ADA RETROFIT	400,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

This project will retrofit existing curb ramps in the downtown area that either do not meet Americans with Disabilities Act (ADA) standards or are missing completely. Deficient pavement adjacent to the ramps, which are tripping hazards and/or a hindrance to disabled travelers, will be removed and replaced as well.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-403-617	WATER	MOBILE PRESSURE WASHER	16,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Industrial grade mobile pressure washer needed for Water division operations to allow staff to efficiently complete the following: Fire hydrant cleaning (1300 plus hydrants maintained annually); Equipment cleaning; Water storage tank cleaning and degreasing; Road/sidewalk cleanup after water system repairs; Graffiti removal.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-403-617	WATER	TRIMBLE GPS DATA COLLECTOR	10,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

This is an electronic collection and mapping of coordinates for water system assets including fire hydrants, waterlines, valves, meters, manholes, cleanouts, and backflow devices. This data is necessary to maintain an updated and accurate GIS system (geographic information system).

Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-403-650	WATER	VEHICLE REPLACEMENT PROGRAM	32,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Program identifies replacement based on two basic metrics:

- 100,000 miles and/or excessive maintenance costs
- Replace two (2) water vehicles over next 2 years

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-408-661	WATER	WELL SITE AC UNIT REPLACEMENT	25,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Multi-year program to upgrade air conditioning units at the City's well sites. Proper cooling is vital to maintain efficient operation of each well site and extends the life of existing electrical equipment. New units will be more energy efficient and reliable. Styles consist of wall mount, package, terminal and cabinet type air conditioners. The program will systematically replace all units based on age and condition over a period of 8 years.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-408-661	WATER	WELL SITE BUILDING REPAIRS	40,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Building repairs needed at two of the City's well sites (Sunnyvale & Cottonwood). Corrosion of the block walls due to the use of sodium chloride during onsite generation of chlorine has caused significant structural damage. The repairs would include replacing the damaged block walls and coating the new walls with a sealant that will prevent future damage.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-408-673	WATER	LEAK DETECTION SYSTEM	30,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Iron leak detection equipment for the water distribution system. Equipment continuously monitors for new, evolving, and preexisting leaks. It interfaces with the City's existing Iron advanced metering infrastructure. Water loss is reduced as well as minimizing repair costs and potential service disruptions.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-408-673	WATER	COTTONWOOD/SUNNYVALE CATHODIC SYSTEM	15,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Cathodic protection is a cost effective and proven technology used to reduce steel tank corrosion. This project is to complete the final 3 of the city's steel water storage tanks. Once the project is finished, all 9 of the city's steel water storage tanks will have cathodic protection.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-408-673	WATER	DISINFECTION SYSTEM UPGRADE	10,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Multi-year program to upgrade and/or replace existing water disinfection systems at the city's 9 domestic well sites. The new systems require less maintenance, have fewer parts, and are more reliable. The existing systems (Miox) are 10+ years old and have reached their end of useful life. This upgrade ensures clean, safe, and reliable drinking water that meets federal regulations.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-408-673	WATER	WATER STORAGE TANK MAINTENANCE PROGRAM	300,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Water pressure and distribution in most communities is maintained via steel water storage tanks, which operate relatively maintenance and trouble free for extended multi-year periods. However, the time comes when gradual corrosion, or even 'loss-of-curb' appeal, can result in this mostly 'passive' infrastructure requiring upgrades. Therefore, a rehabilitation program should be designed to ensure asset preservation, process water quality improvements, and operator safety. The City has a total of 10 water storage tanks within the water distribution system. This project is to rehab one storage tank. This maintenance program will prolong the tanks useful life and ensure high quality, safe, and reliable drinking water is provided to the public.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
53-408-673	WATER	WELL SITE PLC UPGRADE (PHASE II)	230,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Upgrade the remaining 5 well sites with new PLCs (programmable logic control). PLCs control the critical functions which include: automated pump operations; system monitoring and alarms (SCADA); automated control of system pressures and water storage levels. Existing PLCs are 17 plus years old, reached their end of life, and are considered obsolete. Once the project is complete, all 9 of the city's domestic well sites will be upgraded.

Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
55-400-673	RANCHETTES IRRIGATION	DISTRIBUTION SYSTEM BACKUP SUPPLY	35,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Construction of a waterline connection to the City's distribution system to provide emergency backup water supply to the Dysart irrigation system. Project includes: 8" waterline tap & connection; backflow prevention assembly; mag meter; control valves; traffic control and testing.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
55-400-673	RANCHETTES IRRIGATION	IRRIGATION WELL SITE SECURITY IMPROVEMENTS	27,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Security improvements needed at the Dysart irrigation well site. Project will increase security, provide visual appeal, and reduce site noise. Design will match other City well sites. Project includes: removal of existing chain link fence; construction of a CMU 8' block wall; steel sliding gates and door way; security lighting & signage.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
55-400-673	RANCHETTES IRRIGATION	WELL DISCHARGE PIPING SYSTEM	15,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Upgrade to the existing well discharge piping at the Dysart irrigation well site. Existing piping is approximately 40 years old and is in poor structural condition. New piping will ensure proper operation and accurate metering of the well. Project upgrades include piping and all associated fittings, check valves, electromagnetic meter and air release valve.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54-408-617	SEWER	FORKLIFT REPLACEMENT	50,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replacement of a 2008 Doosan forklift (unit # 9150). This is needed for moving sludge bins and pulling pumps at the WRF. The current forklift is undersized and under-equipped. The new forklift will allow staff to safely pull any pump and eliminates outsourcing costs.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54-408-617	SEWER	WASTEWATER PROCESS EQUIPMENT	180,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

This project is a multi-year program to upgrade and/or replace critical wastewater process equipment which include the following: pumps, motors, blowers, centrifuge, belt press, filters, decanters, aerators, disinfection systems, VFDs, and PLCs. Process equipment is essential to operate the WW Reclamation Facility.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54-408-670	SEWER	MAIN LINE REPLACEMENT-W. SAHUARO DR.	90,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replacement of approximately 500 feet of 8" sewer main on W. Sahuaro Drive. Improper compaction during original construction has caused the sewer main to settle resulting in 120' of low areas (sag) and 280 feet of insufficient slope. Project includes One (1) new manhole, 500 feet of new 8" SDR-35 sewer pipe, residential lateral connections and pavement restoration.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54-408-670	SEWER	BRISAS LIFT STATION CONTROLS UPGRADE	65,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Motor controls upgrade at the City's Brisas sewer lift station. Original controls were installed during construction of the station in 2001. Electrical components are now 17 years old and have reached end of useful life. New controls and software will increase the stations efficiency and reliability.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54-408-670	SEWER	ODOR SCRUBBERS MEDIA REPLACEMENT	30,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Replacement of packing media for two odor scrubbers units at the WRF. Odor control is necessary to maintain environmental compliance. Existing media is 17 years old and is losing effectiveness. Manufacturer (US Filters) recommends replacement every 15 years.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
54-408-672	SEWER	DRAINAGE IMPROVEMENTS-125TH AVE/PEORIA	25,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

This project will construct a catch basin on the west side of 125th Ave just north of Peoria Ave to reduce drainage concerns. The project will also include concrete pipe under 125th Ave, riprap, traffic control, and the replacement of the existing concrete curb and pavement.

Capital Project Descriptions

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
56-400-666	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.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
56-400-666	STREETS	DYSART RD. - NORTHERN TO PEORIA	812,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Dysart Road was identified as a "Road of Regional Significance" back in the 1999 Maricopa Associations of Governments (MAG) study and currently has one lane in each direction between Northern and Peoria Avenues. The City proposes to widen this corridor to two 12 foot through lanes, a 14 foot median, bike lanes and curb and gutter. This project will include the design, land acquisition and construction. The total project cost is currently estimated at \$11.1 million.

ACCOUNT #	DEPARTMENT	PROJECT TITLE	PROJECT AMOUNT
73-551-650	SPECIAL PROJECTS	VEHICLE FOR K9	73,000
PROJECT DESCRIPTION		OPERATING IMPACT:	

Vehicle for additional K9 unit.

	SUBTOTAL	5,648,500
58400922 GRANT REVENUE	FUTURE CIP PROJECTS	10,000,000
	CARRYFORWARD PROJECTS	4,578,500
51408409 WATER	DEPRECIATION EXPENSE	1,600,000
51408409 SEWER	DEPRECIATION EXPENSE	1,025,000
	TOTAL	22,852,000

STATE BUDGET SCHEDULES



Council Adopted
Final Budget

RESOLUTION R18-06-11

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 2018-2019.

WHEREAS, in accordance with the provisions of A.R.S §42-17101 through §42-17108, on the 5th day of June 2018, the City Council of the City of El Mirage did make and approve tentative estimates for Fiscal Year 2018-2019 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 7th day of June and 14th day of June 2018, the City published in the Daily News Sun the tentative estimates of expenditures and revenues approved by the City Council on the 5th day of June 2018; and,

WHEREAS, in accordance with A.R.S. §42-17104 and §42-17108, the City of El Mirage has complied with the publication of the Truth in Taxation notification requirements; 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 19, 2018 at 6:00 p.m., in the El Mirage City Council Chambers at 10000 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, 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.

WHEREAS, the estimate of expenditures approved by the City Council on the 5th day of June 2018, and as published on the 7th day of June and 14th day of June 2018, has not increased.


NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of El Mirage that the estimates of revenues and expenditures shown on the attached schedules are hereby adopted as the final estimates of proposed expenditures and revenues and shall constitute the Spending Limitation and Budget for the City of El Mirage for Fiscal Year 2018-2019.

APPROVED AND ADOPTED by the City Council this 19th day of June, 2018.




Lana Mook, Mayor

ATTEST:



Sharon Antes, City Clerk

APPROVED AS TO FORM:



Justin Pierce, City Attorney

CITY OF EL MIRAGE, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

Fiscal Year	S c h	FUNDS										Total All Funds	
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds					
2018	E	19,931,500	16,550,500	1,073,000	7,030,000	0	15,058,000	0					59,643,000
2018	E	19,931,500	6,550,500	1,073,000	7,030,000	0	15,058,000	0					49,643,000
2019		18,297,000	5,605,000	150,000	6,380,000		12,297,000						42,729,000
2019	B	2,200,493											2,200,493
2019	B			2,030,000									2,030,000
2019	C	18,953,507	15,540,500	0	0	0	14,410,000	0					48,904,007
2019	D	0	0	0	0	0	1,075,000	0					1,075,000
2019	D	0	0	1,155,000	0	0	1,263,000	0					2,418,000
2019	D	2,632,500	312,000	100,000	1,583,000	0	2,305,000	0					6,932,500
2019	D	1,515,000	1,102,000	0	0	0	4,315,500	0					6,932,500
2019													
LESS: Amounts for Future Debt Retirement:													0
													0
													0
													0
2019		40,568,500	20,355,500	1,125,000	7,963,000	0	24,508,500	0					94,520,500
2019	E	22,864,000	18,788,000	997,000	2,645,000	0	15,390,500	0					60,684,500

EXPENDITURE LIMITATION COMPARISON

	2018	2019
1. Budgeted expenditures/expenses	\$ 59,643,000	\$ 60,684,500
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	59,643,000	60,684,500
4. Less: estimated exclusions	2,520,000	2,625,000
5. Amount subject to the expenditure limitation	\$ 57,123,000	\$ 58,059,500
6. EEC expenditure limitation	\$ 121,187,082	\$ 124,586,248

□ 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 2019

	2018	2019
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>2,131,459</u>	\$ <u>2,200,493</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>1,654,937</u>	\$ <u>2,200,493</u>
B. Secondary property taxes	<u>2,030,000</u>	<u>2,030,000</u>
C. Total property tax levy amounts	\$ <u>3,684,937</u>	\$ <u>4,230,493</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>1,624,000</u>	
(2) Prior years' levies	<u>30,000</u>	
(3) Total primary property taxes	\$ <u>1,654,000</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>2,030,000</u>	
(2) Prior years' levies	<u>50,000</u>	
(3) Total secondary property taxes	\$ <u>2,080,000</u>	
C. Total property taxes collected	\$ <u>3,734,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>1.6319</u>	<u>2.0603</u>
(2) Secondary property tax rate	<u>2.0018</u>	<u>1.9007</u>
(3) Total city/town tax rate	<u>3.6337</u>	<u>3.9610</u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>no</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

CITY OF EL MIRAGE, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 6,800,000	\$ 6,800,000	\$ 7,550,000
TPT Assessments	35,000	35,000	35,000
Uncollected Primary Property Tax	(29,937)	(29,937)	(493)
Franchise Fees	740,000	740,000	740,000
Licenses and permits			
Business License Fees	90,000	90,000	85,000
Building Permit Fees	150,000	150,000	190,000
Intergovernmental			
	3,070,000	3,070,000	3,475,000
State Sales Tax	4,260,000	4,260,000	4,300,000
State Income Tax	1,370,000	1,370,000	1,550,000
Vehicle License Tax			
Charges for services			
Planning And Zoning Fees	20,000	20,000	25,000
Engineering Inspection Fees	50,000	50,000	100,000
Plan Check Fees	60,000	60,000	75,000
Rent - Library	10,000	10,000	10,000
Rural Metro Transports	70,000	70,000	89,000
Sport Programs	5,000	5,000	
Athletic Field Rentals	5,000	5,000	5,000
Ramada Rentals			10,000
Special Events	30,000	30,000	25,000
Fines and forfeits			
Jail Incarceration Fine	25,000	25,000	15,000
Interest on investments			
Interest	110,000	110,000	500,000
In-lieu property taxes			
Fire Insurance Premium Tax	35,000	35,000	45,000
Contributions			
Voluntary contributions			
Miscellaneous			
Other	150,000	150,000	130,000
Total General Fund	\$ 17,055,063	\$ 17,055,063	\$ 18,953,507

* 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.

SPECIAL REVENUE FUNDS

HURF Taxes	\$ 2,100,000	\$ 1,950,000	\$ 2,200,000
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CITY OF EL MIRAGE, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
	\$ 2,100,000	\$ 1,950,000	\$ 2,200,000
Municipal Court Fund Fines and Forfeitures	\$ 220,000	\$ 220,000	\$ 245,000
Municipal Court Fund Miscellaneous	90,000	125,000	85,000
	\$ 310,000	\$ 345,000	\$ 330,000
Municipal Court Enhancement Fund Fines and Forfeitures	\$ 140,000	\$ 140,000	\$ 170,000
	\$ 140,000	\$ 140,000	\$ 170,000
Local Transportation Assistance Fund Fees	\$ 95,000	\$ 96,000	\$ 95,000
	\$ 95,000	\$ 96,000	\$ 95,000
Police Towing Fund Fines & Forefeitures	\$ 70,000	\$ 71,000	\$ 60,000
	\$ 70,000	\$ 71,000	\$ 60,000
CDBG Fund Grants	\$ 755,000	\$	\$ 400,000
	\$ 755,000	\$	\$ 400,000
Photo Radar Fund Fines & Forefeitures	\$ 490,000	\$ 485,000	\$ 670,000
	\$ 490,000	\$ 485,000	\$ 670,000
Special Projects Donations	\$	\$	\$
Special Projects Grants	10,495,000	449,500	11,615,500
	\$ 10,495,000	\$ 449,500	\$ 11,615,500
Total Special Revenue Funds	\$ 14,455,000	\$ 3,536,500	\$ 15,540,500

* 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.

DEBT SERVICE FUNDS

	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

CITY OF EL MIRAGE, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
Streets Capital Fund Grants	\$ 3,800,000	\$ 10,553,000	\$ _____
	\$ 3,800,000	\$ 10,553,000	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ 3,800,000	\$ 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.

PERMANENT FUNDS

	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____

ENTERPRISE FUNDS

Sanitation Charges for Services	\$ 1,575,000	\$ 1,525,000	\$ 1,600,000
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CITY OF EL MIRAGE, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
	\$ 1,575,000	\$ 1,525,000	\$ 1,600,000
Sewer Charges for Services	\$ 3,200,000	\$ 3,100,000	\$ 3,250,000
	\$ 3,200,000	\$ 3,100,000	\$ 3,250,000
Water Charges for Services	\$ 9,155,000	\$ 8,495,000	\$ 9,355,000
Water Fines and Forefeitures	180,000	180,000	170,000
Water Miscellaneous	60,000	5,000	35,000
	\$ 9,395,000	\$ 8,680,000	\$ 9,560,000
	\$	\$	\$
	\$	\$	\$
Total Enterprise Funds	\$ 14,170,000	\$ 13,305,000	\$ 14,410,000

* 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.

INTERNAL SERVICE FUNDS

	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Internal Service Funds	\$	\$	\$
TOTAL ALL FUNDS	\$ 49,480,063	\$ 44,449,563	\$ 48,904,007

* 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 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Sewer Fund	\$	\$	\$ 822,000	
Water Fund			1,263,000	270,000
Sanitation Fund			297,500	
Photo Enforcement Fund			250,000	
Court Fund				126,000
Capital Streets Fund				833,000
HURF				186,000
CDBG				
Debt Service				100,000
Total General Fund	\$	\$	\$ 2,632,500	\$ 1,515,000
SPECIAL REVENUE FUNDS				
Photo Enforcement Fund	\$	\$	\$	\$ 500,000
Court Fund			126,000	
HURF			186,000	602,000
Total Special Revenue Funds	\$	\$	\$ 312,000	\$ 1,102,000
DEBT SERVICE FUNDS				
Debt Service	\$	\$ 1,155,000	\$ 100,000	\$
Total Debt Service Funds	\$	\$ 1,155,000	\$ 100,000	\$
CAPITAL PROJECTS FUNDS				
Capital Streets Fund	\$	\$	\$ 1,583,000	\$
Total Capital Projects Funds	\$	\$	\$ 1,583,000	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Sewer Fund	\$	\$ 23,500	\$ 1,020,000	\$ 1,735,000
Water Fund	1,075,000	1,239,500	1,285,000	2,283,000
Sanitation Fund				297,500
Total Enterprise Funds	\$ 1,075,000	\$ 1,263,000	\$ 2,305,000	\$ 4,315,500
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 1,075,000	\$ 2,418,000	\$ 6,932,500	\$ 6,932,500

CITY OF EL MIRAGE, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Mayor and Council	\$ 242,000	\$	\$ 242,000	\$ 235,000
City Clerk	188,000		188,000	218,000
Safety & Loss Control	325,000		325,000	337,000
Administration	1,307,000	66,000	1,373,000	954,500
Legal Services	1,559,500	(840,500)	719,000	590,500
Human Resources	421,500		421,500	420,000
Financial Services	650,500		650,500	657,000
Economic Development	123,000		123,000	131,000
Information Technology	879,500		879,500	884,000
Recreation	192,500		192,500	149,000
Parks	880,000		880,000	1,054,500
Facilities Management	737,000		737,000	840,500
Fleet Management	197,000		197,000	181,000
Community Development	397,000		397,000	580,500
Police	7,310,500	88,500	7,399,000	9,155,000
Code Compliance	311,000		311,000	377,500
Fire	3,681,500	312,000	3,993,500	4,001,000
Fire & Building Safety	311,000		311,000	310,500
Contingency	792,000	(200,000)	592,000	1,787,500
Total General Fund	\$ 20,505,500	\$ (574,000)	\$ 19,931,500	\$ 22,864,000
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 2,873,500	\$	\$ 2,873,500	\$ 3,623,000
LTA Fund	433,500		433,500	340,000
Municipal Court Fund	601,000		601,000	671,000
Municipal Court Enhancement Fund	275,000		275,000	1,150,000
CDBG Fund	755,000		755,000	400,000
Special Projects Fund	10,576,500	484,000	1,060,500	11,749,000
Police Towing Fund	71,000		71,000	190,000
Photo Radar Fund	481,000		481,000	665,000
Total Special Revenue Funds	\$ 16,066,500	\$ 484,000	\$ 6,550,500	\$ 18,788,000
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,073,000	\$	\$ 1,073,000	\$ 997,000
Total Debt Service Funds	\$ 1,073,000	\$	\$ 1,073,000	\$ 997,000
CAPITAL PROJECTS FUNDS				
Capital - Streets Fund	\$ 7,030,000	\$	\$ 7,030,000	\$ 2,645,000
Total Capital Projects Funds	\$ 7,030,000	\$	\$ 7,030,000	\$ 2,645,000
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Sanitation Fund	\$ 1,175,500	\$	\$ 1,175,500	\$ 1,195,500
Sewer Fund	3,877,500	90,000	3,967,500	3,799,000
Water Fund	9,915,000		9,915,000	10,396,000
Total Enterprise Funds	\$ 14,968,000	\$ 90,000	\$ 15,058,000	\$ 15,390,500
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 59,643,000	\$	\$ 49,643,000	\$ 60,684,500

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

CITY OF EL MIRAGE, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	139	\$ 10,659,000	\$ 2,183,000	\$ 1,485,000	\$ 1,215,000	\$ 15,542,000
SPECIAL REVENUE FUNDS						
Court	11	\$ 596,000	\$ 56,000	\$ 75,000	\$ 59,000	\$ 786,000
HURF	4	205,000	24,000	50,000	30,000	309,000
Total Special Revenue Funds	15	\$ 801,000	\$ 80,000	\$ 125,000	\$ 89,000	\$ 1,095,000
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
Water	24	\$ 1,437,000	\$ 159,000	\$ 263,000	\$ 174,000	\$ 2,033,000
Sewer	8	454,000	53,000	81,000	59,000	647,000
Total Enterprise Funds	32	\$ 1,891,000	\$ 212,000	\$ 344,000	\$ 233,000	\$ 2,680,000
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	187	\$ 13,351,000	\$ 2,475,000	\$ 1,954,000	\$ 1,537,000	\$ 19,317,000

ORDINANCE O18-07-07

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, 2019.

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, pursuant to A.R.S. §42-17107 et. seq., the council has complied with the publication, public hearing, and roll call vote requirements; and,

WHEREAS, the El Mirage City Council adopted the fiscal year 2018-2019 Final Budget on June 19th, 2018; 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, 2019, and allowable tort liability claims. The total primary levy for Fiscal Year 2018-2019 is Two Million Two Hundred Thousand Four Hundred Ninety Three Dollars (\$2,200,493.00).

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, 2019, 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 jure.

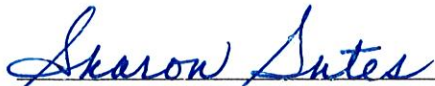
Section 4. All ordinances and parts of ordinances in conflict herewith are hereby repealed.

PASSED, APPROVED, AND ADOPTED by the Mayor and Council of the City of El Mirage, Maricopa County, Arizona this 3rd day of July 2018.



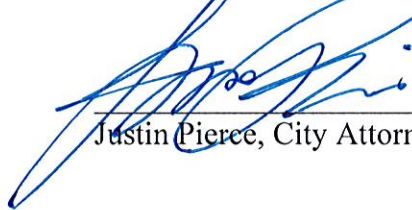
Lana Mook, Mayor

ATTEST:



Sharon Antes, City Clerk

APPROVED AS TO FORM:



Justin Pierce, City Attorney

CONSOLIDATED FEE SCHEDULE



Council Adopted
Final Budget

RESOLUTION R18-06-09

**A RESOLUTION OF THE MAYOR AND COMMON COUNCIL
OF THE CITY OF EL MIRAGE, ARIZONA SETTING FEES
AND SERVICE CHARGES**

WHEREAS, the City of El Mirage has reviewed and updated its fees and charges; and

WHEREAS, the written report of the updated fees and charges has been properly posted for the required period in accordance with A.R.S. Section § 9-499.15;

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

Section 1. That the Fees and Service Charges, attached hereto as Exhibit "A" is hereby adopted.


Section 2. Adopted fees will become effective July 1, 2018.

PASSED AND ADOPTED by the Mayor and Common Council of the City of El Mirage, Arizona, this 5th day of June, 2018.




Lana Mook, Mayor

ATTEST:



Sharon Antes, City Clerk

APPROVED AS TO FORM:



Justin Pierce, City Attorney

City Of El Mirage, AZ
Exhibit - A - Comprehensive Fee Schedule
Effective March 9, 2017

**PROPOSED
FY2018 - 19
FEES**

FEE TYPE	DESCRIPTION	UNIT OF MEASURE	FY2017 - 18 FEES	PROPOSED FY2018 - 19 FEES
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	\$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	Equal to total fees paid to Arizona Dept of Liquor in previous 12 months	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
	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	delete	delete
	Garden Box 17' x 8'	Annual/Each	delete	delete
	Garden Box 4' x 4'	Annual/Each	\$20	\$20
	Garden Box 4' x 8'	Annual/Each	\$40	\$40
	Farmer's Market Space Rental (10' x 10')	Each	\$20	\$20

RAMADAS	Charged to the general public for use of Ramada space at designated times.		Residents \$15/\$30/\$50 Non-Resident	Residents \$15/\$30/\$50 Non-Resident
	Reservation and Cleanup Deposit	Per Hour Each	\$30/\$60/\$100 \$150	\$30/\$60/\$100 \$150
SPORTS FIELDS			Residents \$30 Non-Residents \$60 With Lights Add \$25	Partner Organization \$10 Residents \$30 Non-Residents \$60 With Lights Add \$25
	Charged to the general public/groups/organizations for guaranteed playing space. Reservation and Cleanup Deposit	Per Hour 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		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		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	delete	delete
	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	\$20	\$20
	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				
OPERATIONAL PERMITS				

Aerosol products	Annual	see Gases	see Gases
Amusement Buildings	Per Submittal	\$150	\$150
Battery Systems	Each	\$50	\$50
Carnivals & Fairs	Per Submittal	\$200	\$200
Cellulose Nitrate Film	Annual	see Haz/Mat	see Haz/Mat
Combustible Fiber Storage	Annual	see Combustibles	see Combustibles
Combustibles-use/storage/manufacture	Annual	\$50	\$50
Compressed Gases	Annual	see Haz/Mat	see Haz/Mat
Cryogenic Fluids	Annual	see Haz/Mat	see Haz/Mat
Cutting & Welding	Annual	\$50	\$50
Dry Cleaning Plants	Annual	see Haz/Mat	see Haz/Mat
Exhibits & Trade Shows	Annual	\$200	\$200
Explosives	Per Submittal	\$50	\$50
Fire Hydrants/Valves Operation or Use	Per Submittal	\$50	\$50
Flammable/Combustible Liquids (storage, handle, use)	Annual	\$250	\$250
Floor Finishing	Annual	\$50	\$50
Fruit Ripening	Annual	see Gases	see Gases
Fumigation/Thermal Insecticidal Fogging	Per Submittal	see Gases	see Gases
Gases-use/storage/manufacture	Annual	\$50	\$50
Hazardous Materials			
Group 1	Annual	\$100	\$100
Group 2	Annual	\$200	\$200
Group 3	Annual	\$300	\$300
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	see Haz/Mat	see Haz/Mat
Misc. Combustible storage >2,500 cu. Ft.	Annual	see Combustibles	see Combustibles
Open Burning	Per Submittal	\$50	\$50
Open Flames	Per Submittal	\$50	\$50
Organic coatings	Annual	see Haz/Mat	see Haz/Mat
Pyrotechnic Special Effects	Per Submittal	\$300	\$300
Pyroxylin Plastics	Annual	see Haz/Mat	see Haz/Mat
Refrigeration Equipment	Annual	\$50	\$50
Repair garages & Motor Fuel dispensing Facilities	Annual	\$50	\$50
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			
New Installs:			
5,000 square feet or less	Per Submittal	\$300	\$300
5,001 - 10,000 square feet	Per Submittal	\$400	\$400
10,001 - 50,000 square feet	Per Submittal	\$500	\$500
50,001 - 100,000 square feet	Per Submittal	\$700	\$700
100,000 - 150,000 square feet	Per Submittal	\$1,000	\$1,000
Over 150,000 square feet	Per Submittal	\$1,500	\$1,500
Modifications:			
1 - 5 devices	Per Submittal	\$100	\$100
6 - 20 devices	Per Submittal	\$150	\$150
21 - 50 devices	Per Submittal	\$200	\$200
Over 50 devices	Per Submittal	\$300	\$300
Replacement:			
New Control Panel	Per Submittal	\$150	\$150
Other	Per Submittal	\$150	\$150
Fire Sprinkler Systems 13 & 13R			
New Installs:			
5,000 square feet or less	Per Submittal	\$300	\$300
5,001 - 10,000 square feet	Per Submittal	\$400	\$400
10,001 - 50,000 square feet	Per Submittal	\$500	\$500
50,001 - 100,000 square feet	Per Submittal	\$700	\$700
100,000 - 150,000 square feet	Per Submittal	\$1,000	\$1,000
Over 150,000 square feet	Per Submittal	\$1,500	\$1,500
Modifications:			
1 - 5 devices	Per Submittal	\$100	\$100
6 - 20 devices	Per Submittal	\$150	\$150
21 - 50 devices	Per Submittal	\$200	\$200
Over 50 devices	Per Submittal	\$300	\$300

Fire Sprinkler System - Residential			
New Install or Modification	Per Submittal	\$100	\$100
Alternative Suppression Systems			
New:			
Water/Foam/CO2/Clean Agent etc.	Each	\$200	\$200
Commercial Cooking:			
Initial	Each	\$150	\$150
Additional	Each	\$75	\$75
Modifications	Each	\$100	\$100
Fire Pump:			
New	Per Submittal	\$500	\$500
Modification/Replacement	Per Submittal	\$100	\$100
Private Fire Protection Systems:			
New	Per Submittal	\$200	\$200
Modification (includes fire lines)	Per Submittal	\$100	\$100
Fire Flow test	Per Request	\$100	\$100
Fire Department Permanent Access:			
New:			
Fire Lane Markings		\$50	\$50
Address Directory		\$50	\$50
Automatic Access Gates		\$100	\$100
Manual Access Gates		\$50	\$50
Walk thru Access Gates		\$50	\$50
Install Knox Box		No Charge	No Charge
Modifications:			
To Any Listed Above		\$100	\$100
Access Roads		\$100	\$100
New Install:			
First Tank	Each	\$250	\$250
Additional Tanks	Each	\$100	\$100
Modification	Per Submittal	\$100	\$100
New Fuel Tank:			
Up to 120 Gallons	Each	\$100	\$100
Over 120 Gallons	Each	\$100	\$100
Removal:			
First Tank	Each	\$200	\$200
Additional Tanks	Each	\$100	\$100
Hazardous Materials			
Inventory Sheet Assessment (1 hour min.)	Per Review	\$100 p/h	\$100 p/h
Management Plan Assessment (1 hour min.)	Per Review	\$100 p/h	\$100 p/h
New - HazMat container or process	Per Review	\$200	\$200
Each Additional	Per Review	\$100	\$100
Hazardous Materials	Per Submittal	\$211	\$211
Industrial ovens	Each	\$50	\$50
LP- Gas			
New Install - For Exchange	Each	\$100	\$100
New Install - Stored for Use or Sale	Each	\$100	\$100
New - LP Gas System	Per Submittal	\$300	\$300
Residential Pool/Spa	Per Submittal	\$50	\$50
Spraying or Dipping Operations			
New Install -Room/Booth/Tank	Each	\$250	\$250
Modification	Per Submittal	\$100	\$100
Compressed Gases		\$0	\$0
New Install			
Under 400 lbs	Each	\$150	\$150
Over 400 lbs	Each	\$300	\$300
Modification	Per Submittal	\$100	\$100
Other Permit Fees			
High Piled Storage Review	Per Submittal	\$100	\$100
Firefighter Air System (FAS)	Per Submittal	\$300	\$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
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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
Conditional Use Permit/Administrative Review (CUP/AR)	Per Request	\$0	\$500
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	\$6,000	\$6,000
Special Event Permit:			
Minor	Each	\$25 No Street/Parking Lot Closure	\$25 No Street/Parking Lot Closure
Major	Each	\$50 Street/Parking Lot Closure	\$50 Street/Parking Lot Closure
Accessory Structure <120 Sq. Ft.(e.g. sheds)	Each	\$25	\$25
Accessory Structures > 120 sq. ft.	Each	BOV	BOV
Certificate of Occupancy:			
C. of Completion (no Occupancy)	Per Building	\$50	\$50
Temporary C/O	Each	\$200 first 30 day period	\$200 first 30 day period
		\$400- 31-60 Days	\$400- 31-60 Days
		\$1,000 -61-90 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	BOV	BOV
Shell/Grey Building	Per Building	80% of Calculated Value	80% of Calculated Value
Vanilla Shell	Per Submittal	BOV of \$20 p/sq.ft.	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
	Each	15% permit fee-Comm.	15% permit fee-Comm.
Commercial, new construction			
Repair or new panel <200 amps	Each	\$50	\$50
200-1,000 amps	Each	\$100	\$100
Over 1,000 amps	Each	\$200	\$200
Temporary Power	Each	\$100	\$100
Fence			
Chain link, wood, iron	per request	BOV of \$2 per lin. ft.	BOV of \$2 per lin. ft.
Masonry/ retaining	per request	BOV of \$5 per lin. ft.	BOV of \$5 per lin. ft.
Add to existing height	per request	BOV of \$2 per lin. ft.	BOV of \$2 per lin. ft.
Fire/ Water restoration			
Flag Poles over 30 feet	Each	\$35	\$35
Gas Line: New			
Repair Only	Each	\$35	\$35
Gas Test/ Clearance only	Each	\$35	\$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	\$35	\$35
Other Than Residential - Unit Replacement	Each	\$100	\$100
Inspections			
Residential Electrical, Mechanical, Plumbing (MPE)	Each	\$50	\$50
	Each	15% permit fee-Comm.	15% permit fee-Comm.
Commercial, new construction (MPE)		\$100 (Min. 2 hrs.)	\$100 (Min. 2 hrs.)
After Business Hours	Per Request		
3rd Party Inspections	Each	Actual cost	Actual cost
Reinspection fee (after 2 failures)	Each	\$75	\$75
Manufactured Housing & Pre-fabricated Structures:			
Mobile Home, Park Model (>400 sq.ft.)	Each	\$ 350 (+ MPE)*	\$ 350 (+ MPE)*
Commercial FBB	Each	\$600 (+ MPE)*	\$600 (+ MPE)*
Residential FBB	Each	\$600 * (+ MPE)	\$600 * (+ MPE)
Accessory garages, carports, storage	Each	BOV	BOV
*Fees established by the IGA with the Office of Manufactured Housing			
	Each		
Patio/ Deck/ Ramada/ Gazebo			
	Each	BOV of \$10 p.sq.ft.	BOV of \$10 p.sq.ft.
Metal patio or awning		BOV of \$7 p.sq.ft.	BOV of \$7 p.sq.ft.
Shade structure-fabric free 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	\$100 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
MHI 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	\$35
Appeal hearing Application	Per Request	\$300	\$300
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	\$500	\$500
Review w/o Std Plans on file		BOV	BOV
		Refund of 80% permit fee	Refund of 80% permit fee
Refunds	Per Submittal		
Relocation of Building (Inspect. Req'd)	Each	\$500 (+MPE fees)	\$500 (+MPE fees)
Residential, new construction		BOV	BOV
Room Addition	Each	BOV of \$25 p/sq.ft.	BOV of \$25 p/sq.ft.
Enclosure with glass or screens	Each	BOV of \$15 p/sq.ft.	BOV of \$15 p/sq.ft.
Unfinished basement	Each	BOV of \$15 p/sq.ft.	BOV of \$15 p/sq.ft.
Conversion of exist. space to livable	Each	BOV of \$15 p/sq.ft.	BOV of \$15 p/sq.ft.
Roof Replacement			
Shingles or tile only	Per Project	\$25	\$25
Sheathing	Per Project	\$50	\$50
Solar PV Systems			
Commercial	Per Submittal	BOV	BOV
		BOV or \$300 w/std plans	BOV or \$300 w/std plans
Residential	Per Submittal		
Stucco- house or accessory structure	Per Project	\$35	\$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	\$500	\$500
Wind Turbine	Per Submittal	\$150	\$150
Temporary Structures/Power:			
Temp. Construction trailer	Each	\$200	\$200
Temp. Electrical Generator	Each	\$50	\$50
Tenant Improvement:			
Tenant Improvement- Office/Mercantile.	Per Submittal	BOV of \$20 p/sq.ft.	BOV of \$20 p/sq.ft.
Tenant Improvement- Restaurant or Medical	Per Submittal	BOV of \$40 p/sq.ft.	BOV of \$40 p/sq.ft.
Tenant Improvement- Vanilla Shell	Per Submittal	BOV of \$20 p/sq.ft.	BOV of \$20 p/sq.ft.
Water heater:			
Replacement- gas or electric	Each	\$25	\$25
		BOV or \$100 w/std plans	BOV or \$100 w/std plans
Solar	Each		
Tankless	Each	\$25	\$25
Work Started w/o permits	Each	Double permit fee	Double permit fee
***All other projects not included	Each	BOV	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 only)	Each	\$ 250 flat fee	\$ 250 flat fee
	Per Project	\$150	\$150
Consultation prior to Permit by Inspection	Per Project	No charge	No charge

SIGNS

0-32 sq.ft.	Each	\$60	\$60
33- 48 sq.ft..	Each	\$90	\$90
Over 48 sq.ft..	Each	\$150	\$150
Monument/ Pylon	Each	BOV	BOV
Electrical Connection	Each	\$50	\$50
Face Panel Change out only	Each	\$25	\$25
Temporary Banner (30 days)	Each	\$40	\$40

SMALL CELL SITES

SMALL CELL SITES

Late Fee	Each	\$0	Greater of (10%) of amount due or \$100
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ENGINEERING

Commercial:				
Plan Review	Per Sheet		\$200	\$300
Report Review	Each		\$600	\$600
			150% of actual grading/drainage permit cost	150% of actual grading/drainage permit cost
At Risk Grading/Drainage Permit Haul Permit	Each		\$300	\$300
			3.5% of actual contract construction costs	3.5% of actual contract construction costs
Permit	Each			
Residential:				
Application Review	Each		\$25	\$25
Permit	Each		\$50	\$50
Pavement less than 3 years old:				
Less than 5 SY	SY		\$330/SY	\$330/SY
5 to 100 SY	SY		\$1,650 + \$18/SY over 5	\$1,650 + \$18/SY over 5
			\$3,360 + \$14/SY over 100	\$3,360 + \$14/SY over 100
Greater than 100 SY	SY			
Pavement 3 - 10 years old:				
Less than 5 SY	SY		\$165/SY	\$165/SY
5 to 100 SY	SY		\$825 + \$9/SY over 5	\$825 + \$9/SY over 5
			\$1,680 + \$7/SY over 100	\$1,680 + \$7/SY over 100
Greater than 100 SY	SY			

CITY COURT FEES

Copy of Record	Per Case		\$17	\$17
Court Technology/Security	Per Case		\$25	\$25
Default Fee	Per Charge		\$40	\$40
			Same as Maricopa County Jail Per Diem Rates	Same as Maricopa County Jail Per Diem Rates
Jail Cost Reimbursement	Based on Sentence			
Research Fee	Per Case		\$17	\$17
Time Payment	Per Case		\$20	\$20
Warrant	Each		\$200	\$200

POLICE FEES

Impound	Each		\$150	\$150
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		\$25	\$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: ****				
Surprise Customers	Per 1,000 gallons		\$1.87	\$1.87
El Mirage Customers			\$1.87	\$1.87
Hydrant Customers			\$1.87	\$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%	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
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				
\$	106,804,478	Net Assessed Valuation		
\$	2,200,493	Tax - Same As Last Year		
		Per \$100 Net Assessed Valuation	\$1.6319	\$2.0603

SECONDARY

Used to pay for voter authorized debt				
Calculation Methodology				
\$	106,804,478	Net Assessed Valuation		
\$	2,030,000	Tax - Same As Last Year		
		Per \$100 Net Assessed Valuation	\$2.0018	\$1.9007

*** Property tax rates and Court fines are established separate from this process.



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MISCELLANEOUS INFORMATION



Council Adopted
Final Budget

**City Of El Mirage
Budget Calendar
For FY 18-19**

Action	Date
Complete preliminary fiscal year revenue estimates.	1/30
Distribute budget request forms and instructions to departments.	2/7
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 Council review of Revenues and Capital	2/13
Deadline for Departments to submit requests for new department(s)/line item(s) to Finance.	2/20
City Council review of Personnel Requests/MOU/Salary Plan and Wages	2/27
Deadline for Departments to submit budget requests and fee changes to Finance.	3/7
Finance compiles budget information submitted by the departments for City Manager review.	3/8-3/30
City Council review of Utility Rates and Expenses	3/13
Post notice that council will consider an increase in revenues, fees, and the property tax rate 60 days before budget hearing (A.R.S. 9-499.15).	4/3
City Council reviews budget submittals with departments.	4/10-11
City Council budget review wrap up	5/8
Finance prepares draft tentative budget document.	5/9-28
Adopt Tentative Budget at regular Council meeting (and fee changes).	6/5
Publish first Truth-In-Taxation (TNT) Public Notice, and issue a press release at least fourteen but not more than twenty days before the date of the hearing.	6/1-5
First publication of tentative budget. (A.R.S. 42-17103)	6/6-12
Publish second Truth-In-Taxation Public Notice. (A.R.S. 42-17107) at least seven but not more than ten days before the date of the hearing.	6/5-9
Second publication of tentative budget. (A.R.S. 42-17103)	6/13-18
Hold TNT public hearing - Roll Call Vote on Primary Property Tax Levy at regular Council meeting.	6/19
Hold public hearing for Final Budget and adopt Final Budget at Special Council meeting. (A.R.S. 42-17105)	6/19
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.	6/20
Adopt Property Tax Levy at regular Council meeting.	7/3
Forward Certified copy of primary and secondary tax levy ordinance to county.	7/5
County Board of Supervisors adopts tax levy on or before the third Monday in August.	8/20

Denotes Council Meeting

Denotes Special Council Workshop

MARKET COMPENSATION PLAN							50th	
Range	Position Title	FLSA	Hrly Min	Hrly Mid	Hrly Max	Annual Minimum	Annual Mid-Point	Annual Maximum
610	OFFICE ASSISTANT - RECEPTIONIST	NE	\$ 12.19	\$ 14.62	\$ 17.06	\$ 25,348	\$ 30,418	\$ 35,488
611			\$ 12.80	\$ 15.36	\$ 17.91	\$ 26,616	\$ 31,939	\$ 37,262
612			\$ 13.75	\$ 16.50	\$ 19.25	\$ 28,600	\$ 34,320	\$ 40,040
613	CUSTOMER SERVICE REPRESENTATIVE I	NE	\$ 14.97	\$ 17.96	\$ 20.95	\$ 31,128	\$ 37,354	\$ 43,580
	MAINTENANCE WORKER I	NE						
	POLICE ASSISTANT	NE						
	UTILITIES OPERATOR TRAINEE	NE						
614	ADMINISTRATIVE ASSISTANT	NE	\$ 18.27	\$ 21.93	\$ 25.58	\$ 38,010	\$ 45,612	\$ 53,214
	CUSTOMER SERVICE REPRESENTATIVE II	NE						
	JUDICIAL ASSISTANT	NE						
	MAINTENANCE WORKER II	NE						
	POLICE PROPERTY TECHNICIAN	NE						
	POLICE RECORDS SPECIALIST	NE						
615	ACCOUNT CLERK	NE	\$ 19.19	\$ 23.03	\$ 26.86	\$ 39,910	\$ 47,892	\$ 55,874
	ADMINISTRATIVE ASSISTANT, SENIOR	NE						
	LABORATORY TECHNICIAN	NE						
	PERMIT TECHNICIAN	NE						
	PHOTO ENFORCEMENT COORDINATOR	NE						
	POLICE PROPERTY TECHNICIAN, SENIOR	NE						
	UTILITIES OPERATOR I	NE						
	VEHICLE IMPOUND COORDINATOR	NE						
616	CUSTOMER SERVICE REPRESENTATIVE III	NE	\$ 20.99	\$ 25.19	\$ 29.39	\$ 43,669	\$ 52,403	\$ 61,137
	FLEET MECHANIC	NE						
	INFORMATION TECHNOLOGY TECHNICIAN	NE						
	JUDICIAL ASSISTANT, SENIOR	NE						
	MAINTENANCE WORKER III	NE						
	MANAGEMENT ANALYST	NE						
	UTILITIES OPERATOR II	NE						
617	BUILDING INSPECTOR	NE	\$ 23.00	\$ 27.60	\$ 32.19	\$ 47,832	\$ 57,398	\$ 66,964
	CIVIL ENGINEER	E						
	CODE ENFORCEMENT OFFICER	NE						
	ENGINEERING INSPECTOR	NE						
	EXECUTIVE MANAGEMENT ASSISTANT	E						
	HUMAN RESOURCES ANALYST	E						
	UTILITIES MECHANIC	NE						
	UTILITIES OPERATOR III	NE						
	VICTIM ADVOCATE	NE						
618	ACCOUNTANT	E	\$ 27.14	\$ 32.57	\$ 38.00	\$ 56,453	\$ 67,743	\$ 79,034
	HUMAN RESOURCES ANALYST, SENIOR	E						
	SUPERVISOR, COURT SERVICES	E						
	SUPERVISOR, POLICE RECORDS	E						
619	ACCOUNTANT, SENIOR	E	\$ 31.46	\$ 37.76	\$ 44.05	\$ 65,443	\$ 78,531	\$ 91,620
	COORDINATOR, ENVIRONMENTAL COMPLIANCE	E						
	COORDINATOR, SPECIAL EVENTS	E						
	MANAGER, CUSTOMER SERVICE	E						
	PLANNER / GIS	E						
	PURCHASING ADMINISTRATOR	E						
	SUPERVISOR, OPERATIONS	E						
	SUPERVISOR, UTILITIES	E						
	SUPERVISOR, VICTIM ASSISTANCE	E						

MARKET COMPENSATION PLAN							50th	
Range	Position Title	FLSA	Hrly Min	Hrly Mid	Hrly Max	Annual Minimum	Annual Mid-Point	Annual Maximum
620	ASSISTANT UTILITIES DIRECTOR	E	\$ 37.99	\$ 45.58	\$ 53.18	\$ 79,013	\$ 94,816	\$ 110,619
	BATTALION CHIEF	E						
	BUILDING OFFICIAL	E						
	GRANTS AND SPECIAL PROGRAMS ADMINISTRATOR	E						
	MANAGER, ECONOMIC DEVELOPMENT	E						
	DEPUTY DIRECTOR - INTERGOVERNMENTAL & PUBLIC RELATIONS	E						
	NETWORK ENGINEER	E						
	OPERATIONS SUPERINTENDENT	E						
	SYSTEMS ENGINEER	E						
621	ASSISTANT CITY ENGINEER	E	\$ 45.33	\$ 54.40	\$ 63.47	\$ 94,296	\$ 113,155	\$ 132,014
	ASSISTANT FINANCE DIRECTOR	E						
	DEPUTY DIRECTOR - POLICE ADMINISTRATION	E						
	POLICE LIEUTENANT	E						
622	ASSISTANT FIRE CHIEF	E	\$ 50.35	\$ 60.43	\$ 70.50	\$ 104,738	\$ 125,685	\$ 146,633
	ASSISTANT POLICE CHIEF	E						
	CITY CLERK	E						
	DIRECTOR, COURT SERVICES	E						
623	DIRECTOR, COMMUNITY DEVELOPMENT, CITY ENGINEER	E	\$ 56.58	\$ 67.89	\$ 79.21	\$ 117,681	\$ 141,217	\$ 164,753
	DIRECTOR, FINANCE	E						
	DIRECTOR, HUMAN RESOURCES	E						
	DIRECTOR, INFORMATION TECHNOLOGY	E						
	DIRECTOR, PUBLIC WORKS	E						
624	DEPUTY CITY MANAGER	E	\$ 60.68	\$ 72.82	\$ 84.95	\$ 126,219	\$ 151,463	\$ 176,706
	FIRE CHIEF	E						
	POLICE CHIEF	E						
	COURT INTERPRETER	NE			\$ 26.00			
OC	JUDGE, PRO-TEM	NE			\$ 60.00			
CR	JUDGE, CITY COURT	E						
Salary is based on hourly rate times 3003 hours (except 40 hour schedules)								
MOU	Firefighter (While Attending Fire Academy)- 40 hour schedule	NE	\$ 22.43					
MOU	FIREFIGHTER	NE	\$ 16.02	\$ 19.22	\$ 22.43	\$ 48,105	\$ 57,725	\$ 67,346
MOU	FIRE ENGINEER	NE	\$ 20.26	\$ 24.31	\$ 28.36	\$ 60,840	\$ 73,008	\$ 85,175
MOU	FIRE CAPTAIN	NE	\$ 23.20	\$ 27.84	\$ 32.48	\$ 69,666	\$ 83,599	\$ 97,532

RESOLUTION R17-01-03

A RESOLUTION OF THE COUNCIL OF THE CITY OF EL MIRAGE, MARICOPA COUNTY, ARIZONA, ADOPTING THE 2017 CITY COUNCIL GOAL SETTING REPORT

WHEREAS, the El Mirage City Council met in November 29, 2016 to determine major accomplishments during 2015-2016, to review issues, concerns, trends, and opportunities, to establish the most significant initiatives and programs, and to identify capital projects to be pursued for 2017 - 2018 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 2017 Report be attached and made a part of this Resolution, and

Section 2. The City Council Goal Setting 2017 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 17th day of January, 2017.

Lana Mook, Mayor

ATTEST:

APPROVED AS TO FORM:

Sharon Antes, City Clerk

Robert M. Hall, City Attorney

CITY OF EL MIRAGE
CITY COUNCIL GOAL SETTING
2017 REPORT

Mayor
Lana Mook

Vice Mayor
Joe Ramirez

City Council Members

Roy Delgado
Bob Jones
Jack Palladino
Lynn Selby
David Shapera



City of
EL MIRAGE

Arizona

GRAND HERITAGE, BRIGHT FUTURE!

Facilitator:
Dr. Spencer A. Isom, City Manager

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DRAFT

INTRODUCTION

City of El Mirage council Members Delgado, Jones, Palladino, Selby and Shapera, along with the 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 2017; and capital projects to be initiated in 2017.
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 November 29, 2016. The session was facilitated by Dr. Spencer A. Isom, city Manager. Other staff members in attendance were Deputy City Manager/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 Roy Delgado, Council Member Bob Jones, Council Member Jack Palladino, Council Member Lynn Selby, and Council Member David Shapera.

MAJOR ACCOMPLISHMENTS

Participants identified the following as the City's major accomplishments during the previous two-year period (2015-2016):

- Purchased extinguishment credits to offset groundwater use
- Added lighting and cameras at community pocket parks
- Implemented voter-approved Permanent (tax) Base Adjustment
- Made Court renovations; video conferencing, west building access, secure parking lot
- Installed ADOT MVD kiosk at Court
- Added more participants in AzMT Trust health insurance pool

- Launched new website design
- Added code enforcement personnel
- Expanded and enhanced City events
- Constructed New City Hall
- Implemented multiple road construction projects
- Installed pedestrian and traffic safety lights
- Purchased new police vehicles, radios, body cameras and computers
- Upgraded basketball courts in City parks
- Added Public Works personnel
- Changed process for hiring Judge
- Constructed new water lines w/laterals on El Mirage Road north of Thunderbird Road
- Constructed new roadway including sidewalks, lighting and turn outs on El Mirage Road
- Installed night lights at Basin Park
- Approved moving Police 911 dispatch from Surprise to Tolleson
- Approved R16-09-20 and O16-09-08
- Upgraded bond rating
- Replaced unsafe playground equipment in pocket parks
- Enhanced practices and procedures for collecting, disbursing court fines
- Reorganized Fire Department personnel
- Completed water meter replacements
- Implemented Police “SAFE” Program
- Upgraded Special Events
- Balanced budgets
- Resolved outstanding lawsuits

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 three issues listed in order of priority):

1. Attract new businesses
2. Staying within our means to fund public safety
3. Speeding through school zones
 - Public safety and administration relationships
 - Monitor pay for non-public safety employees
 - Recouping lost revenue from Redflex
 - Photo radar
 - Residential crack sealing

MOST SIGNIFICANT INITIATIVES AND PROGRAMS FOR 2017-2018

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 – number 3 and 4 below tied in scoring):

1. Revitalize downtown area and Grand Avenue frontage road
2. Improve appearance of “abandoned property” buildings on Grand Avenue
3. Monitor new process for public safety negotiations **and;**
4. Continue street improvement/ maintenance program
 - Clean up downtown alleys – weeds, etc.
 - Paint murals on City water tanks (at a reasonable cost)
 - Prioritize Thunderbird Road for commercial development (between Dysart and Grand)
 - Monitor costs associated with cleanup program

CAPITAL PROJECTS TO BE PURSUED IN 2017-2018

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

1. Widen Dysart Road from Northern to Peoria
2. Reconstruct “A” Street seeking CDBG funds
3. Install lighting on Peoria Avenue between Dysart and El Mirage Road
 - Renovate Court and Senior Center grounds
 - Install new stop signs throughout City
 - Redo or replace irrigation throughout City

FACILITATOR’S COMMENTS

I thank you for allowing me to assist in our City’s goal setting process. I appreciate your ongoing support of and participation in this important process.

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.

_____ Date _____
Dr. Spencer A. Isom
El Mirage City Manager
CITY OF EL MIRAGE



Financial Management Policies

Revised June 7, 2016

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. Therefore, employees shall apply for grants that are consistent with the mission and priorities of the City.

When employees apply for, accept, and/or administer a grant, the City assumes responsibility for complying with the grant obligations. The City Manager shall establish policies for grant related projects.

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

Section 3.5: Transfers and Interfund Loans

- 3.5.1 All requests for transfer require written justification explaining the rationale and fiscal impact.

- 3.5.2 Any transfers between funds, projects, or contingencies require City Council approval. Transfers from department to department within a fund or from line item account to line item account within a department shall require City Manager approval.
- 3.5.3 The Council must review and approve interfund loans.

Section 3.6: Reserve/Council Contingency

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

Section 3.7: Budget Process

- 3.7.1 The City shall monitor and follow the budget process throughout the year. The Finance Director, in consultation with the City Manager, shall initiate the formal budget process by distributing to Departments a budget packet that includes an outline of the budget schedule, year-to-date expenditures and revenues, and all applicable budget forms.
- 3.7.2 The City Manager and Finance Director shall schedule and host a budget introduction session with all Department heads.
- 3.7.3 Departments shall prepare and submit their requests to the Finance Director.

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

Section 3.8: Budget Basis

- 3.8.1 The City prepares budgets primarily on a cash basis. This is different than the accounting process which utilizes a modified accrual basis. Cash basis means that revenues are recognized when they are collected and expenses are recognized when they are paid. Modified accrual basis recognizes revenues when they become available and measurable and, generally, recognizes expenditures when the City agrees/commits to buy something.
- 3.8.2 Independent Auditors shall annually provide a reconciliation of actual expenditures compared to the adopted budget in accordance with State law.

3.8.3 The City shall use the Annual Audited Financial Statements (Audit) to detail the final status of the City's finances compared to budget on the basis of Generally Accepted Accounting Principles (GAAP). In most cases, this conforms to the way the City prepares its budget. Exceptions are as follows:

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

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

Section 3.9: Funds

3.9.1 State law only requires the existence of two funds, the General Fund and the Highway Users Revenue Fund (HURF).

3.9.2 The City may create and maintain other funds by statute, agreement, ordinance, contract, or to provide balance sheet accounts for tracking purposes. To the extent feasible, the City may limit the number of funds to comply with GAAP.

Policy 4
Cash Management and Investment

Purpose: Ensure investment, liquidity, and yield.

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

Policy 5
Capital Improvement Plan

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

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

Policy 6 Debt Management

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

Section 6.1: Overall Debt Management Policies

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

Section 6.2: General Obligation Bonds

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

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

Section 6.3: Revenue Bonds

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

Section 6.4: Debt Subject to Annually Appropriated Debt Service

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

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

Section 6.5: Municipal Improvement District/Special Assessment Bonds

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

Section 6.6: Community Facilities District Bonds

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

Policy 7
Accounting, Auditing and Financial Reporting

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

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

Policy 8

Written Policies and Procedures for Tax-Advantaged Bonds

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

Section 8.1: Introduction and Overview

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

Section 8.2: General Matters

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

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

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

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

Section 8.4: IRS Information Return Filing

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

Section 8.5: Use of Proceeds

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

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

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

Section 8.6: Monitoring Private Business Use

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

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

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

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

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

Section 8.8: Loan of Bond Proceeds

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

Section 8.9: Special Requirements Applicable to Specified Tax Credit Bonds

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

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

Section 8.10: Arbitrage and Rebate Compliance

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

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

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

Section 8.11: Record Retention

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

Policy 9 Fund Balance

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

Section 9.1: Fund Balance Classifications

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

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

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

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

Section 9.2: Nonspendable Fund Balances

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

Section 9.3: Restricted Fund Balances

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

Section 9.4: Committed Fund Balances

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

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

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

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

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

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

Section 9.5: Assigned Fund Balances

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

Section 9.6: Unassigned Fund Balances

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

Section 9.7: Order and Use of Fund Balances

9.7.1 When the City has the discretion to expend funds from more than one or all of the Fund Balances, the City shall expend according to the following order:

- a. Restricted Fund Balances
- b. Committed Fund Balances
- c. Assigned Fund Balances
- d. Unassigned Fund Balances

Frequently Asked Questions

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 <i>unexpected</i> expenditure increases or when <i>unanticipated</i> 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